

## **Introduction to Accounting**

Course : Introduction to Accounting  
Grade : 1<sup>st</sup> Semester (Odd Semester 2022/2023)  
Credits : 3 (150/meeting, 16 meetings in 1 semester)  
Instructor : **Prof. Dr. Rizal Yaya, S.E., M.Sc., Ak. CA., CRP.** ([r.yaya@umy.ac.id](mailto:r.yaya@umy.ac.id))

### **DESCRIPTION**

This subject discusses accounting definition and its function on the business decision making, basic concepts and principles of financial statement, and accounting cycle in service and merchandise company

### **The Course Features**

#### **Students will be able to:**

- Know the topics and course schedule.
- Understand the expected competences in taking the course.
- Understand the definition, users, function and types of financial report.
- Know the types of business organizations.
- Understand accounting principles and its basic concepts.
- Know the types of financial reports
- Able to explain the definition of asset, liability, equity, revenue and expense Know the business transactions Able to analyse correctly business transactions.
- Have a good understanding of financial reports credit transactions.
- Able to demonstrate how to record a transaction based on entry journal.
- Know how to post transaction to ledger, prepare trial balance, and charts of accounts.

#### **Reference :**

- Horngren, C., Harrison, W. and Oliver, S. (2012), *Accounting*, 9th edition, Prentice Hall., New Jersey.

#### **Assessment :**

No.	Component	Weight (%)
1	Competency Test 1	25
2	Competency Test 2	25
3	Competency Test 3	25
4	Soft Skills	12.5
5	Assignments	12.5

## Syllabus

<b>Week</b>	<b>Content</b>
1	Accounting and the Business
2	Recording Business Transaction
3-4	The Adjusting Process
5-6	Completing the Accounting Cycles
<b>7-8</b>	Accounting for merchandise company
9-16	Financial statement analysis