

**Description of Course Unit**

Course unit title	Introduction to Accounting
Course unit code	EI19101
Type of course unit (compulsory, optional)	Compulsory
Level	Bachelor of Economics (B.Ec)
Semester	2
Number of credits	3
Name of lecturer(s)	Prof. Dr. Rizal Yaya, Prof., S.E., M.Sc., Ak. CA., CRP (r.yaya@umy.ac.id)
Learning outcomes of the course unit	<ol style="list-style-type: none">1. Understanding Basic Accounting Concepts:2. Use of Basic Accounting Principles:3. Journal and Ledger Preparation:4. Financial Statement Analysis and Understanding:5. Understanding Accounting Systems:6. Introduction to the Accounting Cycle:7. Introduction to Cost Accounting:8. Application of Revenue Recognition Principles:9. Understanding the Principles of Accounting Ethics:10. Application of Accounting for Small and Medium Enterprises (SMEs):11. Understanding of Financial Accounting Standards:12. Accounting Software Usage Skills:13. Introduction to Accounting Auditing:14. Application of International Accounting Principles:15. Ability to Present Financial Information:
Mode of delivery (face-to-face, distance learning)	face-to-face
Course content	<p>Introduction to Accounting:</p> <p>Basic concepts and objectives of accounting. The role of accounting in business decision making. Accounting Principles:</p> <p>Basic accounting principles, such as the principle of sustainability, the historical cost principle, and the principle of conservatism.</p> <ol style="list-style-type: none">1. Journal and Ledger2. Preparation of Financial Statements3. Cost Accounting4. Accounting Cycle5. Accounting for Revenue6. Ethics in Accounting7. Accounting for Nonprofit Organizations8. Accounting for Inventory



	<p>9. Financial Accounting Standards (FAS)</p> <p>10. Environmental and Social Accounting</p> <p>11. Accounting Software</p> <p>12. Accounting Audits</p> <p>13. Introduction to International Accounting</p>
Recommended or required reading and other learning resources/tools	<p>Financial Accounting" oleh Walter T. Harrison Jr. dan Charles T. Horngren</p> <p>"Financial and Managerial Accounting" oleh Carl S. Warren, James M. Reeve, dan Jonathan Duchac</p> <p>"Principles of Accounting" oleh Belverd E. Needles, Marian Powers, dan Susan V. Crosson</p>
Planned learning activities and teaching methods	Tutorial, case study, self-directed study, discovery learning, role play, simulation, focus group discussion, cooperative learning,
Language of instruction	Indonesian and English for international class
Assessment methods and criteria	Quiz, assignment, Evaluation Course Learning Outcome (ECLO)

GRADE	SCORE (%)	PREDICATE	Description	Conversion Value
A	$80 \geq ..$	Excellence	Achieve learning outcomes with excellence grade	4
AB	$75 \leq AB < 80$	Very Good	Achieve learning outcomes with very good grade	3,5
B	$65 \leq B < 75$	Good	Achieve learning outcomes with good grade	3
BC	$60 \leq BC < 65$	Good Enough	Achieve learning outcomes with good enough grade	2,5
C	$50 \leq C < 60$	Enough	Achieve learning outcomes with enough grade	2
D	$35 \leq D < 50$	Less	Achieve learning outcomes with less grade	1
E	$.. < 35$	Failed	Failure to achieve learning outcomes	0