



## SILABUS AKUNTANSI KEUANGAN 2

### 1. Kompetensi Mata Ajar

#### Kompetensi utama mata ajar

“Mampu menyusun laporan keuangan sesuai kaidah pengakuan, pengukuran, penyajian dan pengungkapan dalam PSAK dan SAK ETAP terkini ”

#### Kompetensi pendukung mata ajar

“Mampu menggunakan dengan konsep professional judgement dalam tatanan lokal maupun global dalam menyusun dan memeriksa laporan keuangan”

### 2. Deskripsi Mata Ajaran

Mata ajar Akuntansi Keuangan 2 bertujuan membahas pengakuan, pencatatan, penyajian dan pengungkapan dalam laporan keuangan atas pos liabilitas jangka pendek, jangka panjang, ekuitas dan investasi, sewa, imbalan kerja, pajak penghasilan, pengakuan pendapatan. Mata ajar ini juga akan membahas perhitungan dan pengungkapan laba per lembar saham, penyusunan laporan arus kas, analisis dan pengungkapan perubahan akuntansi dan kesalahan pencatatan. Pembahasan juga mencakup kasus-kasus etika dalam akuntansi.

Jenis : Wajib  
Jumlah SKS : 3  
Mata ajar prasyarat : Pengantar Akuntansi 1 dan Pengantar Akuntansi 2

### 3. Tujuan

- a. Mampu menyajikan dan mengungkapkan liabilitas jangka pendek (*Current Liabilities*)
- b. Mampu menyajikan dan mengungkapkan liabilitas jangka panjang (*Long Term Liabilities*)
- c. Mampu menyajikan dan mengungkapkan komponen ekuitas (*Stockholder Equity*)
- d. Mampu menjelaskan dan menganalisis sekuritas dilutif (*Dilutive Securities*)
- e. Mampu menghitung dan mengungkapkan informasi laba per lembar saham (*Earning Per Share*)
- f. Mampu menyajikan dan mengungkapkan investasi (*Investment*) Mampu menyusun laporan arus kas (*Statement of Cash Flow*)
- g. Mampu menyajikan dan mengungkapkan pengakuan pendapatan (*Revenue Recognition*)
- h. Mampu mencatat dan mengungkapkan sewa ( *Leases*)

- i. Mampu mencatat dan mengungkapkan imbalan kerja dan pensiun (*Employee Benefit and Pension*)
- j. Mampu mencatat dan mengungkapkan pajak penghasilan (*Accounting for Income Tax*)
- k. Mampu mencatat dan mengungkapkan perubahan kebijakan dan estimasi akuntansi serta koreksi kesalahan mencatat (*Accounting Changes & Error Analysis*)

#### 4. Bahan Bacaan

##### Wajib:

- Kieso, Donald E., dan Jerry Weygandt, Warfield, Terry., **Intermediate Accounting, Vol 1, IFRS Edition**, John Wiley and Sons, 2011 (KW 1)
- Kieso, Donald E., dan Jerry Weygandt, Warfield, Terry., **Intermediate Accounting, Vol 2, IFRS Edition**, John Wiley and Sons, 2011 (KW 2)
- Lau, Peter and Lam, Nelson, **Intermediate Financial Reporting: An IFRS Perspective 1<sup>st</sup> ed**, McGraw-Hill, 2008 (LL)
- PSAK terkait yang berlaku
- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan ETAP, 2009.**
- Mirza, Abbas Ali, Graham J. Holt, dan Magnus Orrell, **International Financial Reporting Standards (IFRS), Workbook and Guide, 2nd edition**, John Wiley, 2010 (MHO)
- UU PT No. 40 Tahun 2007 tentang Perseroan Terbatas
- Kode Etik Ikatan Akuntan Indonesia

##### Pelengkap:

- Epstein, Barry J., Abbas Ali Mirza, **IFRS 2010: Interpretation and Application of International Accounting and Financial Reporting Standards**, John Wiley, 2009
- Stice, Stice, Skousen, **Intermediate Accounting, 16th edition**, Cengage Learning/ South-Western, 2007
- Artikel, tulisan ilmiah/semi ilmiah, laporan keuangan yang relevan dengan masalah yang akan didiskusikan.

#### 5. Metode Pengajaran

Proses belajar berpusat pada mahasiswa (*student-centered learning*) di mana mahasiswa harus berpartisipasi secara aktif dalam perolehan pengetahuan. Sesi pertama akan diisi dengan active lecturing yang akan membahas konsep sesuai dengan topik dalam silabus. Pada pertemuan ketujuh dan kesepuluh, akan digunakan metode pengajaran *Collaborative Learning* (CL).

#### 6. Evaluasi Hasil Pembelajaran

Sistem evaluasi ditekankan pada proses pembelajaran sehingga setiap tahapan proses mahasiswa akan dinilai baik oleh dosen maupun asisten dengan aturan penilaian dan persentase.

Unsur penilaian dan bobot:

a. Kuis dan Tugas Asistensi	15%
b. Collaborative Learning/Partisipasi	15%
c. Ujian Tengah Semester	35%
d. Ujian Akhir Semester	<u>35%</u>
	100%

## 7. Materi Kuliah

Pertemuan	Topik Kuliah	Materi Bahasan	Bahan Kuliah
1	Current Liabilities	<ul style="list-style-type: none"> <li>Nature and type of current liabilities</li> <li>Short term liabilities expected to be refinanced</li> <li>Employee related liabilities</li> <li>Tax related liabilities</li> <li>Provision, contingent and contingent asset</li> <li>Presentation and disclosure of current liabilities and contingent</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 1 ch 13</li> <li>PSAK 1, PSAK 57 (2010), 55 (2011)</li> <li>MHO Ch 24</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
2	Long Term Liabilities	<ul style="list-style-type: none"> <li>Bonds Payable: <ul style="list-style-type: none"> <li>Issuing Bonds</li> <li>Types and Ratings of Bonds</li> <li>Valuation of Bonds</li> <li>Effective interest method</li> </ul> </li> <li>Long Term Notes Payable: <ul style="list-style-type: none"> <li>Notes issued &amp; not issued at face value</li> <li>Special notes payable situation</li> </ul> </li> <li>Special issues: <ul style="list-style-type: none"> <li>Extinguishment of non-current liabilities</li> <li>Fair value option</li> </ul> </li> <li>Presentation and Analysis</li> <li>SAK ETAP related to longterm liabilities</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 1 ch 14</li> <li>PSAK 50 (2010), 55 (2011), PSAK 53</li> <li>MHO Ch 25, 26, 40</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
3	Stockholder Equity	<ul style="list-style-type: none"> <li>Corporate Form of Organization</li> <li>Equity</li> <li>Preference Shares</li> <li>Dividend Policy</li> <li>Government Grants</li> <li>SAK ETAP related to sotckholder equity</li> <li>Presentation and Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 15</li> <li>PSAK 50 (2010), 61</li> <li>ISAK 11</li> <li>UU PT No. 40/2007</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
4	Dilutive Securities	<ul style="list-style-type: none"> <li>Debt &amp; Equity</li> <li>Convertible Debt</li> <li>Convertible Preference Shares</li> <li>Share Warrant</li> <li>Accounting for Share Compensation</li> <li>Presentation and Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 16</li> <li>PSAK 50 (2010), 55 (2011), PSAK 53</li> <li>MHO Ch 35</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
5	Earning Per Share	<ul style="list-style-type: none"> <li>Earning Per Share-Simple Capital Structure</li> <li>Earning Per Share-Complex Capital Structure</li> <li>Presentation EPS according to PSAK 56</li> <li>Presentation and Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku &amp; PSAK</li> <li>KW 2 ch 16</li> <li>PSAK 56</li> <li>MHO Ch 27</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>

Pertemuan	Topik Kuliah	Materi Bahasan	Bahan Kuliah
6	Investment (Part 1)	<ul style="list-style-type: none"> <li>Accounting for Financial Asset</li> <li>Debt investment: Amortised Cost</li> <li>Debt investment: Fair Value</li> <li>Fair Value Hierarchy</li> <li>SAK ETAP related to investmen in associates, joint ventures and subsidiaries.</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 17</li> <li>PSAK 50 (2010), 55 (2011), PSAK 60</li> <li>MHO Ch 25, 26, 40</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
7	Investment (Part 2)	<ul style="list-style-type: none"> <li>Equity Investment at Fair Value</li> <li>Equity Method</li> <li>Consolidation</li> <li>Impairment of Value</li> <li>Transfer between Categories</li> <li>Presentation and Analysis</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 17</li> <li>PSAK 50 (2010), 55 (2011), PSAK 60</li> <li>MHO Ch 25, 26, 40</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
<b>UJIAN TENGAH SEMESTER</b>			
8	Statement of Cash Flow	<ul style="list-style-type: none"> <li>Preparation of the Statement of Cash flows: Direct &amp; Indirect Method</li> <li>Presentation Cash Flow Statement according to PSAK 2 and SAK ETAP</li> <li>Special Problems in Statement Preparation</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 18</li> <li>PSAK 23 (2010), PSAK 34 (2010), ISAK 10</li> <li>MHO Ch 13</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
9	Revenue Recognition	<ul style="list-style-type: none"> <li>Current Environment</li> <li>Revenue Recognition at Point of Sale</li> <li>Long Term Contract (construction)</li> <li>Other Revenue Recognition Issues</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 18</li> <li>PSAK 23 (2010), PSAK 34 (2010), ISAK 10</li> <li>MHO Ch 13</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
10	Revenue Recognition	<ul style="list-style-type: none"> <li>Current Environment</li> <li>Revenue Recognition at Point of Sale</li> <li>Long Term Contract (construction)</li> <li>Other Revenue Recognition Issues</li> <li>Issues in Contract construction PSAK 34</li> <li>SAK ETAP related to revenue recognition</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 21</li> <li>PSAK 30 (2007)</li> <li>ISAK 8, 23, 24</li> <li>MHO Ch 12</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
11	Accounting for Leases (Part 1)	<ul style="list-style-type: none"> <li>The Leasing Environment</li> <li>Accounting by Lessee</li> <li>Accounting by Lessor</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 21,</li> </ul>

Pertemuan	Topik Kuliah	Materi Bahasan	Bahan Kuliah
		<ul style="list-style-type: none"> <li>Residual Values</li> <li>Bargain Purchase Options (lessee)</li> <li>Sales-type Lease (lessor)</li> <li>Initial Direct Cost (Lessor)</li> <li>App B: Sale and Lease-back</li> <li>Presentation &amp; Analysis</li> <li>SAK ETAP related to leases</li> </ul>	<ul style="list-style-type: none"> <li>PSAK 24 (2013)</li> <li>MHO Ch 11</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
12	Accounting for Employee Benefit and Pension	<ul style="list-style-type: none"> <li>Employee Benefit</li> <li>Shortterm employee Benefit</li> <li>Longterm employee Benefit</li> <li>Defined Contribution Plan</li> <li>Defined Benefit Plan</li> <li>Reporting and Disclosure of Employee Benefit and Pension</li> <li>SAK ETAP related to pension</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 19,</li> <li>PSAK 46 (2010),</li> <li>MHO Ch 9</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
13	Accounting for Income Tax	<ul style="list-style-type: none"> <li>Fundamental of Accounting for Income Taxes</li> <li>Accounting for Net Operating Losses</li> <li>Financial Statement Presentation</li> <li>Review of the Asset Liability Method</li> <li>SAK ETAP related to Income Tax</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 22,</li> <li>PSAK 25 (2009),</li> <li>PSAK 1,</li> <li>MHO Ch 6</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
14	Accounting Changes & Error Analysis	<ul style="list-style-type: none"> <li>Changes in Accounting Policy</li> <li>Changes in Accounting Estimates</li> <li>Correction of Errors</li> <li>Motivation of Change of Accounting Policy</li> <li>Errors analysis: <ul style="list-style-type: none"> <li>Statement of Financial Position Errors</li> <li>Income Statement Errors</li> <li>Preparation of Financial Statement with Error Correction</li> </ul> </li> <li>SAK ETAP related to error, changes in estimates and accounting policy</li> </ul>	<ul style="list-style-type: none"> <li>Referensi Buku dan PSAK</li> <li>KW 2 ch 22</li> <li>PSAK 25 (2009)</li> <li>MHO Ch 6</li> <li>Slide</li> <li>Kasus</li> <li>Kuis</li> </ul>
<b>UJIAN AKHIR SEMESTER</b>			