

SILABUS/SAP	Tgl. Berlaku : Mei 2012	Versi/Revisi : 01/00
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SILABUS, SAP MATA KULIAH KEBIJAKAN AKUNTANSI 3 SKS

Deskripsi dan tujuan mata kuliah

Mata kuliah Kebijakan akuntansi membahas tentang prinsip khusus, dasar, konvensi, peraturan, dan praktik yang diterapkan perusahaan dalam menyusun dan menyajikan laporan keuangan. Dengan membuat kebijakan akuntansi akan dapat mengatur hal-hal khusus sesuai dengan karakter dan dinamika organisasi.

Setelah mengikuti mata kuliah ini diharapkan mahasiswa mampu memahami tentang prinsip khusus, dasar, konvensi, peraturan, dan praktik yang diterapkan perusahaan dalam menyusun dan menyajikan laporan keuangan. Dengan membuat kebijakan akuntansi akan dapat mengatur hal-hal khusus sesuai dengan karakter dan dinamika organisasi.

Metodologi pengajaran

Student Centre Learning (SCL), Konstruktivistik.

Kehadiran

Peserta didik diharapkan selalu menghadiri perkuliahan dan diwajibkan untuk hadir minimal 75% atau 11 kali dari 14 kali pertemuan. Apabila peserta didik kehadirannya kurang dari 75% (11 pertemuan) maka tidak diperkenankan untuk mengikuti Ujian Akhir Semester (UAS).

Bahan Bacaan

1. *Accounting Policies and Procedures Manual: A Blueprint for Running an Effective and Efficient Department*, Steven M. Bragg, John Wiley & Sons, Inc., 2007, *Fifth Edition*.
2. *Accounting and Finance Policies and Procedures*, Rose Hightower, 2008, Wiley, John & Sons, Incorporated.
3. Standar Akuntansi Keuangan, IAI, 2012

Evaluasi Hasil Belajar

- Diskusi dan Partisipasi 10%
- Penyelesaian dan Presentasi Kasus 20%
- Makalah Individual/Kelompok 20%
- Ujian Tengah Semester 25%
- Ujian Akhir Semester 25%

Jadwal Pertemuan

Perkuliahan terdiri dari 16 kali pertemuan termasuk UTS dan UAS dengan durasi waktu 50 menit/SKS.

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No	Pokok Bahasan	Sub. Pokok Bahasan	Daftar Pustaka
1	Accounting Manuals	1. Introduction 2. General Accounting Manual 3. Corporate Policies Manual 4. Accounting Procedures 5. Purchasing Card Manual 6. Accounting Controls Manual 7. Year-End Manual 8. Budgeting Manual5 9. Property Accounting Manual 10. Forms Manual 11. Document Management Manual 12. User Manual 13. Information Technology Manual 14. Human Resources Manual 15. ISO 9000 Quality Standards 16. In The Beginning 17. Procedures to Write and Change Procedures 18. Policy and Procedure Program Charter. 19. Overview - Getting Started – Presentation. 20. Create, Issue Revise Policies and Procedures. 21. Request for Deviation from Policies and Procedures. 22. Rescind Policies and Procedures	1. <i>Accounting Policies and Procedures Manual: A Blueprint for Running an Effective and Efficient Department</i> , Steven M. Bragg, John Wiley & Sons, Inc., 2007, <i>Fifth Edition</i> . 2. <i>Accounting and Finance Policies and Procedures</i> , Rose Hightower, 2008, Wiley, John & Sons, Incorporated. 3. Standar Akuntansi Keuangan, IAI, 2012
2	General Accounting Manual	1. Introduction 2. Charts of Accounts 3. Accounting Term Definitions 4. Job Descriptions 5. Activities Calendar 6. Accounting Policies 7. Process Cycle Descriptions 8. Accounting Procedures 9. Account Reconciliation. 10. Accounting for Compensated Absences. 11. Accounting for Goodwill and Intangible Assets. 12. Accounting for Mergers and Acquisitions.	
3	Procedure Statements	1. Introduction 2. Writing Style 3. Writing Mechanics 4. Flowcharting for a Procedures Manual 5. Format of The Procedure 6. Work Steps for Constructing a Procedures Manual 7. Suggested List of Procedures 8. Other Uses for Procedures Manuals 9. Accounting for Post Employment Benefits. 10. Accounting for Restructuring and Reorganization. 11. Accounting for Sales Compensation: Expense, Accrual, Reconciliation.	

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		12. Accounts Payable - 3rd Party Trade.	
4	Maintaining and Distributing Accounting Manuals	<ol style="list-style-type: none"> 1. Introduction 2. Maintaining Accounting Manuals 3. Responsibility for Maintenance of Manuals 4. Physical Construction of The Manual's Binder 5. Creation and Storage of The Master Manual Copy 6. Creation and Maintenance of The Distribution Mailing List 7. Physical Distribution Process 8. Issuances to New Employees 9. Manual Retrieval 10. Benefits of Using Electronic Manuals 11. Disadvantages of Using Electronic Manuals 12. Basic Electronic Manual 13. Accounting Manual on an Intranet, Extranet, or the Internet 14. Accounts Receivable - Allow for Doubtful Accounts. 15. Accounts Receivable – Credit, Collection and Cash Applications. 	
5	Corporate Policies Manual	<ol style="list-style-type: none"> 1. Introduction 2. Accruals. 3. Addressing Accounting and Audit related Complaints. 4. Authorization – Delegation, Sub Delegation of Authority. 5. Authorization – Delegation, Sub Delegation of Authority matrix. 	
6.	Accounting Procedures	<ol style="list-style-type: none"> 1. Introduction 2. Bank Reconciliation. 3. Business Combinations and Consolidation. 4. Business Licenses. 5. Cash and Banking. 	
7	Purchasing Card Manual	<ol style="list-style-type: none"> 1. Introduction 2. Communication with Financial Community. 3. Escheat, Abandoned Property, Unclaimed Checks. 4. Finance Code of Ethical Conduct. 5. Financial Indicators. 6. Financial Planning and Analysis. 	
UJIAN TENGAH SEMESTER			
8	Accounting Controls Manual	<ol style="list-style-type: none"> 1. Introduction 2. Fixed Assets, PP&E, Long Lived Assets. 3. Foreign Currency and Risk Management. 4. Funding and Financing Risk Management. 5. Hire and Use of External Auditors. 	▪

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9	Period-End Manual	<ol style="list-style-type: none"> 1. Introduction 2. Period-End Manual 3. Closing Procedure by Position 4. Soft Close 5. Year-End Close 6. New Year Startup 7. Income Tax Preparation and Reporting. 8. Insurance and Risk Management. 9. Intercompany Transactions. 10. Inventory. 11. Investment and Marketable Securities. 	■
10	Budget Manual	<ol style="list-style-type: none"> 1. Introduction 2. System of Interlocking Budgets 3. Sample Budget 4. Flex Budget 5. Budgeting Process 6. Budgetary Control Systems 7. Journal Entries and Non Routine Transactions. 8. Leases - Capital, Operating and Real Estate. 9. Letter of Representation, Quarterly Sub Certification. 10. Payroll / Salary Expense. 11. Petty Cash. 	■
11	Property Accounting Manual	<ol style="list-style-type: none"> 1. Introduction 2. Project Cost Report 3. Record Keeping for Land Projects 4. Record Keeping for Land Improvement Projects 5. Record Keeping for Building Projects 6. Record Keeping for Factory Equipment Projects 7. Record Keeping for Office Equipment Projects 8. Record Keeping for Vehicles 9. Record Keeping for Leasehold Improvements 10. Record Keeping for Leases 11. Sample Property Accounting Manual 12. Physical Count for Inventory and Fixed Asset. 13. Prepaid Assets / Expenses. 14. Revenue Recognition. 	■
12	Forms Manual	<ol style="list-style-type: none"> 1. Introduction 2. Identify Needed Forms 3. Rules for Form Creation 4. Creating the Forms Manual 5. Electronic Forms 6. Source and Use of Exchange Rates. 7. Travel, Entertainment and Expense. 8. Travel, Entertainment and Expense – Manual. 	■
13	Document Management	<ul style="list-style-type: none"> - Introduction - External Communications. 	■

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	Manual	- Material Non Public Information and Insider Trading.	
14	User Manual	<ol style="list-style-type: none"> 1. Introduction 2. Starting the Manual 3. Outlining and Updating the User Manual 4. Sample User Manual 5. Procurement. 6. Records Information Management. 	■
UJIAN AKHIR SEMESTER			

Disahkan oleh :	Diperiksa oleh :	Disusun oleh :	
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