



**KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS LAMPUNG
FAKULTAS EKONOMI DAN BISNIS**



FORMULIR

RENCANA PEMBELAJARAN SEMESTER (RPS)

KASUBAG AKADEMIK

No. Dok FE-UNILA/FOM/3.1.16	Status Dok	No. Revisi	Tanggal Terbit 23 AGUSTUS 2021
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MATA KULIAH	Nama	Teori Akuntansi
	Kode MK	EBA616481
	Kredit	3 sks (2-1)
	Semester	Ganjil 2021/2022
	Tim Dosen	Prof. Dr. Lindrianasari, M.Si., CA. (PJ); Dr. Fajar Gustiawaty Dewi, M.Si., CA.; Liza Alvia, S.E., M.Sc., Akt., C.A.

DESKRIPSI MATA KULIAH

This course is part of the financial accounting core subjects. It discusses the frame of reference that affects financial accounting practices. The discussion is conducted by considering the different financial accounting theories which are often developed to perform different functions: (1) to *describe accounting practice*; and (2) to *prescribe particular accounting practices*. The theories of accounting are also developed as a result of applying various value judgements and that acceptance of one theory in preference to others will in part be tied to one's own value judgements. As a consequence, students should critically evaluate theories (the underlying logic, assumptions made and evidence produced) before accepting them.

DUKUNGAN PROFIL LULUSAN PROGRAM STUDI (CPPS)

PL01: Have the ability to compile, analyze, and communicate accounting information for business and non-business decision making. The profession related to this role is financial analyst.

DUKUNGAN PADA CAPAIAN PEMBELAJARAN PROGRAM STUDI (CPPS)

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| S12 | Able to apply ethical principles in the accounting and finance professions; |
| KU1 | Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values; |
| KU2 | Able to demonstrate independent, quality and measurable performance; |

- KU5 Able to make appropriate decisions in the context of problem solving based on the results of information and data analysis;
- KU6 Able to maintain and develop a network with supervisors, colleagues, colleagues both inside and outside the institution;
- KU7 Able to be responsible for achieving group work results and supervising and evaluating the completion of work assigned to workers under their responsibility;
- KU10 Able to combine technical competence and professional skills to complete work assignments;
- KU11 Able to present information and express ideas clearly, both orally and in writing, to stakeholders;
- KK1 Able to prepare financial reports independently and communicate the contents of these financial statements and non-financial information
- KK2 Able to contribute and lead team work in compiling financial statements of separate entities and/or consolidated entities by applying applicable financial accounting standards;
- KK8 Able to communicate the results of financial reports, taxation, audit reports, and design of accounting information systems; and
- P01 Mastering the theoretical concepts of accounting and financial reporting.

Notes:

S= Sikap

KU= Keterampilan Umum

KK= Keterampilan Khusus

P= Pengetahuan

CAPAIAN PEMBELAJARAN MATA KULIAH (CPMK)	
1	Accounting students should study accounting theories as part of their broader accounting education. They should be able to evaluate, compare, and apply those frames of reference in justifying their arguments and/or solutions addressing the accounting cases. The topics discussed include: the introduction and approach to the formulation of accounting theory, accounting theory development, and determination of accounting policies.
SUB CAPAIAN PEMBELAJARAN MATA KULIAH (Sub-CPMK)	
1	Students should be able and understand what is meant by accounting theory and the purpose of it.
2	Students should be able and understand about the construction of accounting theory
3	Students should be able and understand about the appropriateness of accounting policies used in preparing financial statements
4	Students should be able in explaining the theories underlying a conceptual framework and measurement in accounting; and evaluate the appropriateness of measurement policies used in preparing financial statements.
5	Students should be able and understand the importance of measurement system in accounting. (QUIZ)
6	Students should be able and understand the three main accounting measurement systems: historical-current-fair value.
7	Students should be able and understand about the theory underlying elements of financial statements and evaluate the appropriateness of policies regarding the elements of Assets used in preparing financial statements.
8	Students should be able and understand about the theory underlying elements of financial statements and evaluate the appropriateness of policies regarding the elements of Liabilities and Owners Equity used in preparing financial statements.
9	Students should be able and understand about the theory underlying elements of financial statements and evaluate the appropriateness of policies regarding the elements of Revenue used in preparing financial statements.
10	MID EXAM
12	Students should be able and understand about the theory underlying elements of financial statements and evaluate the appropriateness of policies regarding the elements of Expenses used in preparing financial statements.
13	Students should be able and understand about evaluate, analyze and compare theory of accounting information towards accounting regulations and capital market research.
14	Students should be able and understand about evaluate, analyze and compare theory of accounting information towards accounting behavioral research.
15	Students should be able and understand the theory relatedto emerging issues in accounting an auditing.
16	FINAL EXAM & TEAM PROJECT BASED

MATERI PEMBELAJARAN	
1	Overview of the Accounting Theory
2	Accounting Theory Construction
3	Applying Theory to Accounting Regulation
4	A Conceptual Framework
5	Measurement Theory
6	Accounting Measurement System
7	Assets
8	Liabilities and Owners' Equity
9	Revenue
10	Expenses
11	Positive Theory of Accounting Policy and Disclosure
12	Capital Market Research
13	Behavioral Research in Accounting (BAR)
14	Emerging Issues in Accounting and Auditing
PUSTAKA	
PUSTAKA UTAMA	
	Godfrey, Jayne, Allan Hodgson, Ann Tarca, Jane Hamilton, and Scott Holmes. Accounting Theory, 7 th Ed. John Wiley & Sons, Inc. 2010 (GOD) (prescribed text book).
PUSTAKA PENDUKUNG	
	Scott, William R. Financial Accounting Theory, 7 th Ed. Pearson Prentice Hall, 2015 (WRS).
PRASYARAT (Jika ada)	
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RENCANA PEMBELAJARAN SEMESTER

Nama Program Studi : S1 Akuntansi
 Nama Fakultas/ Jurusan : Fakultas Ekonomi dan Bisnis/ Akuntansi
 Nama Mata Kuliah/ Blok/ Modul : Teori Akuntansi
 Kode Mata Kuliah/ Blok/ Modul : EBA616481 **SKS: 3 SKS (2-1)**
 Semester : 7
 Dosen Penanggungjawab : Prof. Dr. Lindrianasari, S.E., M.Si., Akt., CA.

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Upon the completion of the topic, students will have understanding on (1) what is meant by accounting theory and the purpose it has served from time to time (2). the structure of this course and how it logically sequences its discussion of accounting theory	Introduction 1. Overview of the Accounting Theory 2. The course outline	Group Presentation, Lecture, discussion, Q&A Godfrey Ch. 1	3x50 mins	Giving argument according to the topics discussed.		
2	Upon the completion of the topic, students will be able to explain 1. how pragmatic approaches to theory development apply to accounting 2. criticisms that have been levelled at historical cost accounting as a theoretical model 3. normative true income theories and	Accounting Theory Construction 1. Overview of Accounting Theory 2. Pragmatic Theories 3. Syntactic and Semantic Theories 4. Normative Theories 5. Positive Theories	Group Presentation, Lecture, discussion, Q&A Godfrey Ch. 2	3x50 mins	Assignment to present, discuss, and giving respond according to the topics discussed.	Pop quiz	2,5%

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<p>the decision-usefulness approach to accounting theory</p> <p>4. how positive theories are constructed</p> <p>5. alternative naturalistic approaches and the importance of ontology</p> <p>6. misconceptions associated with scientific approaches to accounting research, and why they are misconceptions</p> <p>7. issues for auditing theory construction.</p>	6.Other Perspectives and Issues					
3	<p>Upon the completion of the topic, students should be able to explain</p> <p>1. The theories of regulation that are relevant to accounting and auditing</p> <p>2. How theories of regulation apply to accounting and auditing practice</p> <p>3. The regulatory framework for financial reporting</p> <p>4. The institutional structure for setting accounting and auditing standards</p>	<p>Applying Theory to Accounting Regulation</p> <p>1. The Theories of Regulation Relevant to Accounting and Auditing</p> <p>2. How the Theories of Regulation Apply to Accounting and Auditing Practice</p> <p>3. The Regulatory Framework for Financial Reporting</p> <p>4. The Institutional Structure for Setting Accounting and Auditing Standards</p>	<p>Group Presentation, Lecture, discussion, Q&A</p> <p>Godfrey Ch. 3</p>	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about how applying theory in to accounting regulation	2,5%

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
4	Upon the completion of the topic, students will be able to explain 1. the role, objectives and development and criticism of a conceptual framework for financial reporting 2. Conceptual framework for auditing standards	A Conceptual Framework The Role of Conceptual Framework <ul style="list-style-type: none"> • Objectives of Conceptual Frameworks • Developing a Conceptual Framework • A Critique of Conceptual Framework Projects • Conceptual Framework for Auditing Standards 	Group Presentation, Lecture, discussion, Q&A Godfrey et al (2010) Chapter 4	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about goals of conceptual framework, developing a conceptual framework, and critique of conceptual framework projects	2.5%
5	Upon the completion of the topic, students will be able to explain 1. Benefit measurement 2. Scale and various types of measurement 3. The purpose of the reliability and accuracy of the measurement 4. Measurement in accounting and auditing	Measurement Theory Importance of Measurement <ul style="list-style-type: none"> • Scales • Permissible Operations of Scales • Types of Measurement • Reliability and Accuracy • Measurement in Accounting 	Group Presentation, Lecture, discussion, Q&A Godfrey et al (2010)	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Quiz	10%

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Measurement Issues for Auditors	Chapter 5				
6	Upon the completion of the topic, students will be able to explain 1. Three main measurements in accounting: historical cost, current cost and exit value 2. Financial vs physical capital 3. Value in use vs value in change 4. Fair value in IFRS	Accounting Measurement System Income and Capital Measurement System <ul style="list-style-type: none"> • Historical Cost Accounting • Current Cost Accounting • Financial Capital versus Physical Capital • Exit Price Accounting • Value in Use versus Value in Exchange • A Global Perspective and IFRS Issues for Auditors 	Group Presentation, Lecture, discussion, Q&A Godfrey et al (2010) Chapter 6	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about three measurement in accounting, financial Vs physical capital, and fair value in IFRS	2,5%

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7	Upon the completion of the topic, students will be able to explain 1. Definition, recognition, and measurement of asset 2. Challenges of Standard Setters on assets measurement 3. Assets measurement from auditors perspective	Assets • Asset Defined • Asset Recognition • Asset Measurement • Challenges for Standard Setters Issues for Auditors	a. Godfrey et al (2010) Chapter 7 b. Cases	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about accounting concept on assets	2,5%
8	MID EXAMINATION						10%
9	Upon the completion of the topic, students will be able to explain: 1. Definition, recognition, and measurement of liabilities 2. Definition, recognition, and measurement of owners equity 2. Challenges of Standard Setters on liabilities and owners equity measurement 3. Liabilities and owners equity measurement from auditors perspective.	Liabilities and Owners' Equity • Liabilities and OE Defined • Liabilities and OE Recognition • Liabilities and OE Measurement • Challenges for Standard Setters Issues for Auditors	a. Godfrey et al (2010) Chapter 8 b. Cases	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about accounting concept on liabilities and owners equity.	2,5%

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
10	Upon the completion of the topic, students will be able to explain: 1. Definition, recognition, and measurement of revenue 2. Challenges of Standard Setters on revenue measurement 3. Revenue measurement from auditors perspective	Revenue • Revenue Defined • Revenue Recognition • Revenue Measurement • Challenges for Standard Setters issues for Auditors	a. Godfrey et al (2010) Chapter 9 b. Cases	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about accounting concept on revenue	2,5%
11	Upon the completion of the topic, students will be able to explain: 1. Definition, recognition, and measurement of expenses 2. Challenges of Standard Setters on expenses measurement 3. Expenses measurement from auditors perspective	Expenses • Expenses Defined • Expenses Recognition • Expenses Measurement • Challenges for Standard Setters issues for Auditors	a. Godfrey et al (2010) Chapter 10 b. Cases	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about accounting concept on expenses	
12	Upon the completion of the topic, students will be able to explain 1. What is Positive Theory of Accounting Policy and Disclosure. 2. What are the theories in used to developed Positive Theory of Accounting. 3. How to empirically testing a theory. 4. How to evaluating the theory.	Positive Theory of Accounting Policy and Disclosure • Contracting Theory• Agency Theory• Agency Problems• Signaling Theory• Political Process• Agency Cost• Empirical	a. Godfrey et al (2010) Chapter 11 b. Cases Godfrey Ch. 11	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about importance of PAT	2,5%

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Test of Theory and Evaluating the Theory• Issues for Auditors					
13	Upon the completion of the topic, students will be able to explain 1. What is the philosophy of PAT. 2. What is the strength of Positive Theory. 3. What is the scope of Positive Theory. 4. What is EMH. 5. What is trading strategies.	Capital Market Research • Philosophy of Positive Accounting Theory• Strength of Positive Theory• Scope of Positive Accounting Theory• Capital Market Research and the Efficient Market Hypothesis• Impact of Accounting Profits Announcements on Share Prices• Trading Strategies• Issues for Auditors	a. Godfrey et al (2010) Chapter 12 b. Cases	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about importance of CAR	10%
14	Upon the completion of the topic, students will be able to explain 1. What is the definition and scope of BAR. 2. Why is BAR important. 3 What is Representativeness. 4. What is Accounting and Behavior.	Behavioral Research in Accounting (BAR) • Definition and Scope • Representativeness: The Evidence • Accounting and Behavior	a. Godfrey et al (2010) Chapter 13 b. Cases	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about importance of BAR	2,5%

Week	Learning Objectives	Learning Materials	Learning Method/ Resources	Time	Student Learning Experience	Assessment Criteria	Grading Weight
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	5. What is limitation of BAR.	• Limitation of BAR • Issues for Auditors					
15	Upon the completion of the topic, students will be able to explain issues in: <ul style="list-style-type: none"> • XBRL • Sarbanes-Oxley Act 2002 • Fair value accounting and the GFC • Auditors and the GFC • Convergence project • Sustainability accounting and assurance • Water accounting Greenhouse gas emission accounting 	Emerging Issues in Accounting and Auditing: <ul style="list-style-type: none"> • XBRL • Sarbanes-Oxley Act 2002 • Fair value accounting and the GFC • Auditors and the GFC • Convergence project • Sustainability accounting and assurance • Water accounting • Greenhouse gas emission accounting 	a. Godfrey et al (2010) Chapter 14 b. Cases	3x50 Minutes	Assignment to present, discuss, and giving respond according to the topics discussed.	Give verbal and written questions to students about the emerging issues in accounting and auditing	2,5%
16	FINAL EXAMINATION (10%) and SUBMIT TEAM BASED PROJECT (50%)						

LEARNING AGREEMENT

Program Study	: S1 Akuntansi
Nama Fakultas / Jurusan	: Ekonomi & Bisnis / Akuntansi
Nama Mata Kuliah / Blok / Modul	: Teori Akuntansi
Kode Mata Kuliah / Blok / Modul	: EBA612481/EBA616481
SKS	: 3 Sks
Hari/Waktu	:
Lecturer	:
	1. Prof. Dr. Lindrianasari, M.Si., CA. (Team Leader)
	2. Dr. Fajar Gustiawaty Dewi, S.E. M.Si.,CA
	3. Liza Alvia, S.E., M.Sc., Akt., CA.

Venue : Zoom Meeting ID: XXXX

1. Course Overview

This course is part of the financial accounting core subjects. It discusses the frame of reference that affects financial accounting practices. The discussion is conducted by considering the different financial accounting theories which are often developed to perform different functions: (1) to *describe accounting practice*; and (2) to *prescribe particular accounting practices*. The theories of accounting are also developed as a result of applying various value judgements and that acceptance of one theory in preference to others will in part be tied to one's own value judgements. As a consequence, students should critically evaluate theories (the underlying logic, assumptions made and evidence produced) before accepting them.

Accounting students should study accounting theories as part of their broader accounting education. They should be able to evaluate, compare, and apply those frames of reference in justifying their arguments and/or solutions addressing the accounting cases. The topics discussed include: the introduction and approach to the formulation of accounting theory, accounting theory development, and determination of accounting policies.

2. LEARNING OBJECTIVES

Upon completion of the subject, students will be able to:

1. Evaluate the appropriateness of accounting policies used in preparing financial statements (T3)
 - a) Explain the theories underlying a conceptual framework and measurement in accounting; and evaluate the appropriateness of measurement policies used in preparing financial statements.
 - b) Explain the theory underlying elements of financial statements and evaluate the appropriateness of policies regarding the elements used in preparing financial statements.
2. Demonstrate the ability to evaluate, analyze and compare rules of accounting information towards accounting regulations, capital market research and behavioral research (C2)
 - c) Explain the construction of accounting theories and evaluate the application of the theories to regulation
 - d) Explain and compare the theory applied in capital market research and behavioral research in accounting
3. Demonstrate the ability to justify an argument or solution with supporting evidence/relevant references related to positive accounting theory and emerging issues (C3)
 - e) Explain the positive theory of accounting policy; disclosures, and justify arguments and/or

solutions on the theory

f) Explain and justify arguments on the issues in accounting standard setting and the emerging issues in accounting and auditing.

1. LEARNING STRATEGIES

The specific learning methods used in this subject is Active Lecturing and Group presentation. Active lecturing approach, which is preceded by presentation of students (in group) is applied for all sessions. Each group should present randomly. The presenter group prepares and submits group paper containing presentation material discussed in each session.

2. LEARNING MATERIALS AND RESOURCES

1. **Godfrey, Jayne, Allan Hodgson, Ann Tarca, Jane Hamilton, and Scott Holmes. Accounting Theory, 7th Ed. John Wiley & Sons, Inc. 2010 (GOD) (prescribed text book).**
2. Scott, William R. Financial Accounting Theory, 7th Ed. Pearson Prentice Hall, 2015 (WRS).
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Jakarta: Salemba Empat, 2017 PSAK).
4. Kode Etik Ikatan Akuntan Indonesia.

Students are expected to actively search for other relevant readings which are relevant to the topics.

3. ASSIGNMENTS

1. *Weekly Team Assignment*

Students divided into groups and prepare presentation material related to weekly topics. Each group should present course material randomly with lecturer as facilitator. This assignment should submit through VClass on day minus-1 before class begin.

2. *Team Project Based*

Class of Accounting Theory is designed as Team Project Based Learning. Students in group asked to make a **Critical Study** related to accounting theory development through this following steps:

- Find one topics from session 3 – 15
- Do observation to the real phenomena relate in theory
- Give explanation and critical argument about the development of accounting theory from the beginning until now. Find out at least 5 journals to support your argument.
- Do consultation and discuss the obstacles (if any) with other students and lecturer in class. Consultation time will be arranged for 30 minutes at the end of each session.
- Compiling project report using the format below.
- Finally, the project report should be presented through the video Youtube format.
- Those project should be submitted on final exam.

- The best project would be awarded a special gift from the facilitator.

The project report format as attached below.

Project Report Format

1. Cover
2. Statement of Authorship
3. Introduction (Motivation and Phenomena)
4. Result of Critical Study (Conceptual Issue, Development of Theory)
5. Conclusion and Recommendation
6. References

4. ASSESSMENT CRITERIA

No.	Komponen	%
1	Assignment & Class Participation	20
2	Quiz	10
3	Mid Examination	10
4	Final Examination	10
5	Team Project Based	50
Total		100%

Nilai Akhir (0-100)	Huruf Mutu	Angka Mutu	Status Penilaian
nilai \geq 76	A	4,0	Lulus
$71 \leq$ nilai $<$ 76	B+	3,5	Lulus
$66 \leq$ nilai $<$ 71	B	3,0	Lulus
$61 \leq$ nilai $<$ 66	C+	2,5	Lulus *
$56 \leq$ nilai $<$ 61	C	2,0	Tidak Lulus
$50 \leq$ nilai $<$ 56	D	1,0	Tidak Lulus
nilai $<$ 50	E	0,0	Tidak Lulus

* C+ dinyatakan lulus bersyarat

5. COURSE MATERIAL

Week	Topics	Lecturer (A)	Lecturer (B)
1	Introduction 1. Overview of the Accounting Theory 2. The course outline	LS	LS

Week	Topics	Lecturer (A)	Lecturer (B)
2	Accounting Theory Construction 1. Overview of Accounting Theory 2. Pragmatic Theories 3. Syntactic and Semantic Theories 4. Normative Theories 5. Positive Theories 6. Other Perspectives and Issues	LS	LS
3	Applying Theory to Accounting Regulation 1. The Theories of Regulation Relevant to Accounting and Auditing 2. How the Theories of Regulation Apply to Accounting and Auditing Practice 3. The Regulatory Framework for Financial Reporting 4. The Institutional Structure for Setting Accounting and Auditing Standards Presentation of Cases/Paper	LS	LS
4	A Conceptual Framework The Role of Conceptual Framework <ul style="list-style-type: none"> • Objectives of Conceptual Frameworks • Developing a Conceptual Framework • A Critique of Conceptual Framework Projects • Conceptual Framework for Auditing Standards Presentation of Cases/Paper	LS	LS
5	Measurement Theory Importance of Measurement <ul style="list-style-type: none"> • Scales • Permissible Operations of Scales • Types of Measurement • Reliability and Accuracy • Measurement in Accounting • Measurement Issues for Auditors Presentation of Cases/Paper QUIZ	LS	LS
6	Accounting Measurement System Income and Capital Measurement System <ul style="list-style-type: none"> • Historical Cost Accounting • Current Cost Accounting • Financial Capital versus Physical Capital • Exit Price Accounting • Value in Use versus Value in Exchange • A Global Perspective and IFRS • Issues for Auditors Presentation of Cases/Paper	FGD	FGD

Week	Topics	Lecturer (A)	Lecturer (B)
7	Assets <ul style="list-style-type: none"> • Asset Defined • Asset Recognition • Asset Measurement • Challenges for Standard Setters • Issues for Auditors Presentation of Cases/Paper	FGD	FGD
8	Liabilities and Owners' Equity <ul style="list-style-type: none"> • Liabilities and OE Defined • Liabilities and OE Recognition • Liabilities and OE Measurement • Challenges for Standard Setters • Issues for Auditors Presentation of Cases/Paper	FGD	FGD
9	Revenue <ul style="list-style-type: none"> • Revenue Defined • Revenue Recognition • Revenue Measurement • Challenges for Standard Setters • Issues for Auditors Presentation of Cases/Paper	FGD	FGD
10	MID EXAMINATION	FGD	FGD
11	Expenses <ul style="list-style-type: none"> • Expenses Defined • Expenses Recognition • Expenses Measurement • Challenges for Standard Setters • Issues for Auditors Presentation of Cases/Paper	LA	LA
12	Positive Theory of Accounting Policy and Disclosure <ul style="list-style-type: none"> • Contracting Theory • Agency Theory • Agency Problems • Signaling Theory • Political Process • Agency Cost • Empirical Test of Theory and Evaluating the Theory • Issues for Auditors Presentation of Cases/Paper	LA	LA
13	Capital Market Research <ul style="list-style-type: none"> • Philosophy of Positive Accounting Theory 	LA	LA

Week	Topics	Lecturer (A)	Lecturer (B)
	<ul style="list-style-type: none"> • Strength of Positive Theory • Scope of Positive Accounting Theory • Capital Market Research and the Efficient Market Hypothesis • Impact of Accounting Profits Announcements on Share Prices • Trading Strategies • Issues for Auditors <p>Presentation of Cases/Paper</p>		
14	<p>Behavioral Research in Accounting (BAR)</p> <ul style="list-style-type: none"> • Definition and Scope • Representativeness: The Evidence • Accounting and Behavior • Limitation of BAR • Issues for Auditors <p>Presentation of Cases/Paper</p>	LA	LA
15	<p>Emerging Issues in Accounting and Auditing</p> <ul style="list-style-type: none"> • XBRL • Sarbanes-Oxley Act 2002 • Fair value accounting and the GFC • Auditors and the GFC • Convergence project • Sustainability accounting and assurance • Water accounting • Greenhouse gas emission accounting <p>Presentation of Cases/Paper</p>	LA	LA
16	<p>FINAL EXAMINATION and SUBMIT TEAM PROJECT BASED</p>	LA	LA

Note: Lindrianasari (LS) – Fajar Gustiawaty Dewi (FGD) – Liza Alvia (LA).

6. RULES AND REGULATIONS

1. Students should attendance class timely at least 80% from total sessions.
2. Students should fulfill all assessment (assignment, quiz, mid exam, final exam, and project based timely.
3. Students should read each materials and discuss it actively.

Bandar Lampung, 23 August 2021

PJ Mata Kuliah



Prof. Dr. Lindrianasari, S.E., M.Si., C.A.