



**COURSE OUTLINE
and
SET OF COURSE**

Course : INTRODUCTION TO ACCOUNTING

Code/credits : ED 271 / 3 SKS

**MANAGEMENT DEPARTMENT
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
SEMARANG**

Course Outline

Course title: Introduction Of Accounting

Course Code/ Credit: ED271

Brief Description:

Course of Introduction of Accounting discusses the process of arranging company financial statement. That Process includes recording entry, posting ledger, trial balance, adjustment, balance sheet, and arranging company financial statement.

General Objective:

Generally, after studying this course, the student is expected to arrange financial statement correctly, either service company, merchandising company, and manufacture company.

No	Specific Objective	Main Topic	Sub Topic	Duration	Required References
1	After following course subject Accounting and Company, It is	Accounting and Company	Company Purpose Type of Company Company activity Development of	200 minutes	Soemarso chapter 1 and 2

	<p>expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Mention Company purpose ✓ Mention type of company ✓ Explain company activity ✓ Explain the development of accounting ✓ Explain the scope of accounting ✓ Explain the relationship of company activity and 		<p>accounting</p> <p>Scope of accounting</p> <p>The relationship of company activity and accounting</p>		
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	accounting.				
2	<p>After following course subject Financial Statement elements, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Explain Balance Sheet ✓ Explain Income Statement ✓ Explain Statement of Stockholder's Equity ✓ Explain Statement of Cash Flow 	Financial Statement Elements	Balance Sheet Income Statement Statement of Changing Capital Statement of Cash Flow	200 minutes	Soemarso chapter 3 and chapter 9

3	<p>After following course subject the basic accounting suasion, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Mention company transaction ✓ Mention the classification of account ✓ Make the basic accounting suasion model ✓ Make and report the basic accounting 	The Basic Accounting Suasion	<ul style="list-style-type: none"> ✓ Company transaction ✓ Account Classification ✓ The Basic Accounting Suasion Model ✓ Report the basic accounting suasion 	200 minutes	Soemarso Chapter 3 and Kieso Chapter 1
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	suasion				
4	<p>After following course subject</p> <p>General Entries, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Do transaction analysis ✓ Mention the kind of General Entries ✓ Make the recording in General Entries 	General Entries	<p>Transaction Analysis</p> <p>Kind of General Entries</p> <p>Recording in General Entries</p>	200 minutes	Soemarso chapter 5 and Kieso Chapter 2
5	<p>After following course subject</p>	General Ledger and	<ul style="list-style-type: none"> ✓ Posting to ledger technique 	200 minutes	Soemarso chapter 4 and Kieso Chapter 2

	<p>General Ledger and Trial Balance, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Posting to ledger technique ✓ Arranging trial balance 	Trial Balance	<ul style="list-style-type: none"> ✓ Arranging trial balance 		
6	<p>After following course subject Adjustment Entries, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ The purpose of Adjustment Entries ✓ Elements of Adjustment 	Adjustment Entries	<ul style="list-style-type: none"> ✓ The purpose of Adjustment Entries ✓ Elements of Adjustment Entries 	200 minutes	Soemarso Chapter 6 and Kieso Chapter 3

	Entries				
7	<p>After following course subject Financial Statement, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Arrange WorkSheet ✓ Arrange Balance Sheet ✓ Arrange Income Statement ✓ Arrange Statement of Changing Capital ✓ Arrange Statement of Cash Flow 	Arrangement of Financial Statement	<ul style="list-style-type: none"> ✓ Arrange WorkSheet ✓ Arrange Balance Sheet ✓ Arrange Income Statement ✓ Arrange Statement of Changing Capital ✓ Arrange Statement of Cash Flow 	200 minutes	<p>Soemarso Chapter 9 and 10</p> <p>Kieso Chapter 4</p>

8	<p>After following course subject Accounting of Merchandising Company, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Mention the character of merchandising company ✓ Make specific entries of sales transaction ✓ Mke specific entries of Purchase transaction ✓ Make specific 	Accounting of Merchandising Company	<ul style="list-style-type: none"> ✓ character of merchandising company ✓ specific entries of sales transaction ✓ specific entries of Purchase transaction ✓ specific entries of cash inflow ✓ specific entries of cash outflow ✓ Arrangement of Financial Statement of Merchandising Company 	200 minutes	<p>Soemarso Chapter 7 and 8</p> <p>Kieso Chapter 5 and 7</p>
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	<p>entries of cash inflow</p> <ul style="list-style-type: none"> ✓ Make specific entries of cash inflow 				
	<p>entries of cash outflow</p> <ul style="list-style-type: none"> ✓ Arrange Financial Statement of Merchandising Company 				
9	<p>After following course subject Accounting of Manufacturing Company, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Mention the character of 	Accounting of Manufacturing Company	<ul style="list-style-type: none"> ✓ character of manufacture company ✓ the cycle of manufacture company ✓ Arrangement of manufacture company 	200 minutes	Soemarso Chapter 11 and Kieso Chapter 22

	<p>manufacture company</p> <p>✓ Explain the cycle of</p>		<p>financial statement</p>		
	<p>manufacture company</p> <p>✓ Arrange of manufacture company financial statement</p>				
10	<p>After following course subject Accounting of Cash and marketable securities, it is expected that the student will able to</p> <p>✓ Explain the</p>	<p>The accounting of Cash and Marketable Securities</p>	<p>✓ the internal system of controlling cash</p> <p>✓ bank reconciliation</p> <p>✓ the accounting of Petty Cash</p> <p>✓ the accounting of</p>	200 minutes	<p>Soemarso chapter 12</p> <p>Kieso Chapter 8</p>

	<p>internal system of controlling cash</p> <p>✓ Make bank reconciliation</p> <p>✓ Make the accounting of Petty Cash</p> <p>✓ Make the accounting of shares marketable securities</p> <p>✓ Make the accounting of obligation marketable securities</p>		<p>shares marketable securities</p> <p>✓ the accounting of obligation marketable securities</p>		
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11	<p>After following course subject Accounting of Account Receivable, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Make the valuation and reporting of account receivable ✓ Calculate allowance of bad debt ✓ Explain the bad debt methods ✓ Make age of Account Receivable 	Accounting of Account Receivable	<ul style="list-style-type: none"> ✓ valuation and reporting of account receivable ✓ allowance of bad debt ✓ the bad debt methods ✓ age of Account Receivable analysis 	200 minutes	Soemarso Chapter 13 and Kieso Chapter 9
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	analysis				
12	<p>After following course subject</p> <p>Accounting of Note Receivable, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Make the valuation and reporting of note receivable ✓ Explain the redemption of note receivable ✓ Calculate the interest of note 	<p>Accounting of Note Receivable</p>	<ul style="list-style-type: none"> ✓ valuation and reporting of note receivable ✓ the redemption of note receivable ✓ Calculation of the interest of note receivable ✓ the discount of note note receivable ✓ the refusal of note receivable 	200 minutes	<p>Soemarso Chapter 14</p> <p>Kieso Chapter 9</p>

	<p>receivable</p> <ul style="list-style-type: none"> ✓ Calculate the discount of note 				
	<ul style="list-style-type: none"> ✓ Note receivable ✓ Explain the refusal of note receivable 				
13	<p>After following course subject Accounting of Inventory, it is expected that the student will able to</p> <ul style="list-style-type: none"> ✓ Make the valuation and reporting of inventory ✓ Calculate 	Accounting of Inventory	<ul style="list-style-type: none"> ✓ valuation and reporting of inventory ✓ Calculation Cost of Good Sold ✓ the difference between Cost of Good Sold Method ✓ the lower Cost of original cost and 	200 minutes	<p>Soemarso chapetr -15 and 16</p> <p>Kieso Chapter 6</p>

	<p>Cost of Good Sold</p> <ul style="list-style-type: none"> ✓ Mention the difference of 		<p>market value</p> <ul style="list-style-type: none"> ✓ the system of inventory recording 		
	<p>Cost of Good Sold Method</p> <ul style="list-style-type: none"> ✓ Calculate the lower Cost of original cost and market value ✓ Explain the system of inventory recording 				
14	<p>After following course subject Accounting of Tangible Asset, it is expected that the</p>	<p>Accounting of tangible asset</p>	<ul style="list-style-type: none"> ✓ Valuation and reporting of tangible asset ✓ the acquisition price of tangible 	<p>200 minutes</p>	<p>Soemarso Chapter 17 Kieso Chapter 10</p>

	student will able to ✓ Do valuation and reporting of angible asset		asset ✓ the exchange of tangible asset ✓ the method of		
	asset ✓ Calculate the acquisition price of tangible asset ✓ Explain the exchange of tangible asset ✓ Explain the method of tangible asset depreciation		tangible asset depreciation		

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 1

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can understand Accounting and Company.

2. SPECIFIC OBJECTIVE

After following Accounting and Company main discussion, students will able to:

- √ Mention Objective of Company
- √ Mention Forms of Company
- √ Describe Company Activity
- √ Describe The Progress of Accounting
- √ Describe The Scope of Accounting
- √ Describe The Relation Between Company Activity and Accounting

B. MAIN TOPIC

Accounting and Company

C. SUB TOPIC

- √ The Objective of Company
- √ Forms of Company
- √ Company Activity
- √ The Progress of Accounting
- √ The Scope of Accounting
- √ The Relation Between Company Activity and Accounting

D. TEACHING ACTIVITIES

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the scope of Introduction of Accounting 2. Describe the benefits of studying Introduction of Accounting 3. Describe the competence	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard

	of GO and SO		
CONTENT	Describe: ✓ The Objective of Company ✓ Forms of Company ✓ Company Activity ✓ The Progress of Accounting ✓ The Scope of Accounting ✓ The Relation Between Company Activity and Accounting	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that has been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 2

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand The Elements of Financial Statement.

2. SPECIFIC OBJECTIVE

After following The Elements of Financial Statement main discussion, students will able to:

- √ Describe Balance Sheet
- √ Describe Income Statement
- √ Describe Changing of Capital Statement
- √ Describe Cash Flow Statement

B. MAIN TOPIC

The Elements of Financial Statement

C. SUB TOPIC

- √ Balance Sheet
- √ Income Statement
- √ Changing of Capital Statement
- √ Cash Flow Statement

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> √ Balance Sheet √ Income Statement √ Changing of Capital Statement 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	√ Cash Flow Statement		
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 3 dan 9

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 3

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand The Basic of Accounting Equation.

2. SPECIFIC OBJECTIVE

After following The Basic of Accounting Equation main discussion, students will able to:

- ✓ Mention Company Transaction
- ✓ Mention Account Classification
- ✓ Make The Basic of Accounting Equation Models
- ✓ Make The Basic of Accounting Equation and Statement

B. MAIN TOPIC

The Basic of Accounting Equation

C. SUB TOPIC

- ✓ Company Transaction
- ✓ Account Classification
- ✓ The Basic of Accounting Equation Models
- ✓ The Basic of Accounting Equation and Statement

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ Company Transaction ✓ Account Classification ✓ The Basic of Accounting 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	Equation Models √ The Basic of Accounting Equation and Statement		
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

- a. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 3.
- b. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 1.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 4

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand The Journal.

2. SPECIFIC OBJECTIVE

After following The Journal main discussion, students will able to:

- ✓ Analyzed Transaction
- ✓ Mention Forms of Journal
- ✓ Make Notes in Journal

B. MAIN TOPIC

Journal

C. SUB TOPIC

- ✓ Transaction Analysis
- ✓ Forms of Journal
- ✓ Notes in Journal

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of Go and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe : <ul style="list-style-type: none"> ✓ Transaction Analysis ✓ Forms of Journal ✓ Notes in Journal 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard
SUMMARY	1. Summarize material that have been	Pay Attention variety with question and	LCD, Computer, Whiteboard

	given. 2. Give question 3. Give general image about the next material.	answer session	
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E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

- a. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 5.
- b. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 2.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 5

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand The General Ledger and Trial Balance.

2. SPESIFIC OBJECTIVE

After following The General Ledger and Trial Balance main discussion, students will able to:

- √ The Technique of General Ledger Posting
- √ Trial Balance Arrangement

B. MAIN TOPIC

General Ledger and Trial Balance

C. SUB TOPIC

- √ The Technique of General Ledger Posting
- √ Trial Balance Arrangement

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of Go and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: √ The Technique of General Ledger Posting √ Trial Balance Arrangement	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard
SUMMARY	Summarize material that has been given. Give question	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

	Give general image about the next material.		
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E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

- a. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 4.
- b. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 2.

SET OF COURSE

Course Title : Introduction of Accounting
Course Code / Credit : ED 271'
Duration : 4 x 50 minutes
Numbers of Meeting : 6

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Adjustment Entries

2. SPECIFIC OBJECTIVE

After following Adjustment Entries main discussion, students will be able to :

- √ The objective of Adjustment Entries
- √ The elements of Adjustment Entries

B. MAIN TOPIC

Adjustment Entries

C. SUB TOPIC

- √ The objective of Adjustment Entries
- √ The elements of Adjustment Entries

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none">• Pay Attention• Ask Question	LCD, Computer, Whiteboard
CONTENT	Describe: √ The objective of Adjustment Entries √ The elements of Adjustments Entries	<ul style="list-style-type: none">• Pay Attention variety with question and answer session.• Exercise	LCD, Computer, Whiteboard

SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard
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E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 6.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 3.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 7

A. OBJECTIVES

1. GENERAL OBJECTIVE

After following this course, students can understand concept and the meaning of reason from accounting and practical accounting reason, in order to the student can arrange simple financial statement.

2. SPECIFIC OBJECTIVE

After following the main discussion, students will understand about worksheet and adjustment.

B. MAIN TOPIC

Worksheet and adjustment

C. SUB TOPIC

- √ Worksheet of Trade Company
- √ Adjustment Entries

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Whiteboard
CONTENT	Describe: √ Worksheet of Trade Company √ Adjustment entries	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Whiteboard
SUMMARY	1. Summarize material that have been	Pay Attention variety with question and	LCD, Whiteboard

	given. 2. Give question 3. Give general image about the next material.	answer session	
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E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

3. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 7 dan 8.
4. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 5 and 7.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 8

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Accounting of Trade Company

2. SPECIFIC OBJECTIVE

After following Accounting of Trade Company main discussion, students will be able to :

- ✓ Mention the characteristics of Trade Company
- ✓ Make special journal of sales
- ✓ Make special journal of purchase
- ✓ Make special journal of cash in flow
- ✓ Make special journal of cash out flow
- ✓ Financial Statement of Trade Company Arrangement

B. MAIN TOPIC

Accounting of Trade Company

C. SUB TOPIC

- ✓ The characteristics of Trade Company
- ✓ Special journal of sales
- ✓ Special journal of purchase
- ✓ Special journal of cash in flow
- ✓ Special journal of cash out flow
- ✓ Financial Statement of Trade Company Arrangement

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: ✓ The characteristics	<ul style="list-style-type: none"> • Pay Attention variety with	LCD, Computer, Whiteboard

	of Trade Company √ Special Journal of sales √ Special Journal of Purchase √ Special Journal of cash in flow √ Special Journal of cash out flow √ Financial Statement of Trade Company Arrangement	question and answer session. • Exercise	
SUMMARY	1. Summarize material that have been given. 2. Give question 3. Give general image about the next material.	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCE

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 7 dan 8.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 5 and 7.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 9

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Accounting of Manufacture Company

2. SPECIFIC OBJECTIVE

After following Accounting of Manufacture Company main discussion, students will be able to :

- ✓ Mention the characteristics of Manufacture Company
- ✓ Describe The Cycle of Manufacture Company
- ✓ Arrange Financial Statement of Manufacture Company

B. MAIN TOPIC

Accounting of Manufacture Company

C. SUB TOPIC

- ✓ The characteristics of Manufacture Company
- ✓ The cycle of Manufacture Company
- ✓ Arrange Financial Statement of Manufacture Company

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ The characteristics of Manufacture Company ✓ The cycle of Manufacture Company 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 10

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Cash Accounting and Marketable Securities.

2. SPECIFIC OBJECTIVE

After following Cash Accounting and Marketable Securities main discussion, students will be able to :

- ✓ Describe The System of Cash Internal Controlling.
- ✓ Make Bank Reconciliation.
- ✓ Make Petty Cash Accounting.
- ✓ Make Share Marketable Securities Accounting.
- ✓ Make Obligation Marketable Securities Accounting.

B. MAIN TOPIC

Cash Accounting and Marketable Securities.

C. SUB TOPIC

- ✓ The System of Cash Internal Controlling.
- ✓ Bank Reconciliation.
- ✓ Petty Cash Accounting.
- ✓ Share Marketable Securities Accounting.
- ✓ Bond Marketable Securities Accounting.

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ The System of Cash Internal Controlling. ✓ Bank 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer 	LCD, Computer, Whiteboard

	Reconciliation. ✓ Petty Cash Accounting. ✓ Share Marketable Securities Accounting. ✓ Bond Marketable Securities Accounting.	session. • Exercise	
SUMMARY	1. Summarize material that has been given. 2. Give question 3. Give general image about the next material.	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCES

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 12.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 8.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 11

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Account Receivable Accounting.

2. SPECIFIC OBJECTIVE

After following Account Receivable Accounting main discussion, students will be able to :

- ✓ Make Account Receivable Reporting and Valuation.
- ✓ Compute Allowance for Bad Debt Equity.
- ✓ Describe the method of account receivable write off.
- ✓ Analyze Age of account receivable.

B. MAIN TOPIC

Account Receivable Accounting.

C. SUB TOPIC

- ✓ Account Receivable Reporting and Valuation.
- ✓ Allowance for Bad Debt Equity.
- ✓ Account Receivable Write Off Method.
- ✓ Analyze Age of Account Receivable.

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ Account Receivable Reporting and Valuation. ✓ Allowance for bad Debt 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	Equity ✓ Account Receivable Write Off Method ✓ Analyze Age of Account Receivable.		
SUMMARY	1. Summarize material that have been given. 2. Give question 3. Give general image about the next material.	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCES

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 13.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 9.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 12

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Notes Receivable Accounting.

2. SPECIFIC OBJECTIVE

After following Notes Receivable Accounting main discussion, students will be able to :

- ✓ Make Notes Receivable Reporting and Valuation.
- ✓ Describe Notes Receivable Withdrawal.
- ✓ Make the Computation of Notes Interest.
- ✓ Make Notes Discounted.
- ✓ Describe Notes Rejected.

B. MAIN TOPIC

Note Receivable Accounting.

C. SUB TOPIC

- ✓ Notes Receivable Reporting and Valuation.
- ✓ Notes Receivable Withdrawal.
- ✓ Computation of Notes Interest.
- ✓ Notes Discounted.
- ✓ Notes Rejected.

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: ✓ Notes Receivable Reporting and Valuation.	<ul style="list-style-type: none"> • Pay Attention variety with question and answer 	LCD, Computer, Whiteboard

	<ul style="list-style-type: none"> √ Notes Receivable Withdrawal √ Notes Interest Computation. √ Notes Discounted. √ Notes Rejected. 	<ul style="list-style-type: none"> session. • Exercise 	
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCES

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 14.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 9.

SET OF COURSE

Course Title : Introduction of Accounting
Course Code / Credit : ED 271
Duration : 4 x 50 minutes
Numbers of Meeting : 13

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Inventory Accounting.

2. SPECIFIC OBJECTIVE

After following Inventory Accounting main discussion, students will be able to :

- ✓ Make Inventory Reporting and Valuation.
- ✓ Compute Cost of Inventory
- ✓ Mention the Difference of Cost Assessment Method.
- ✓ Compute the Lower Cost or Market.
- ✓ Describe The System of Inventory Recording.

B. MAIN TOPIC

Inventory Accounting.

C. SUB TOPIC

- ✓ Inventory Reporting and Valuation.
- ✓ Assess the Cost of Inventory.
- ✓ Difference of Cost Assessment Method.
- ✓ Lower Cost or Market.
- ✓ The system of Inventory Recording.

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none">• Pay Attention• Ask Question	LCD, Computer, Whiteboard
CONTENT	Describe: ✓ Inventory Reporting and Valuation.	<ul style="list-style-type: none">• Pay Attention variety with question	LCD, Computer, Whiteboard

	<ul style="list-style-type: none"> √ Assess the Cost of Inventory √ Lower Cost or Market √ The system of Inventory Recording 	<p>and answer session.</p> <ul style="list-style-type: none"> • Exercise 	
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCES

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 15 DAN 16.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 6.

SET OF COURSE

Course Title : Introduction of Accounting
 Course Code / Credit : ED 271
 Duration : 4 x 50 minutes
 Numbers of Meeting : 14

A. OBJECTIVE

1. GENERAL OBJECTIVE

After following this course, students can understand Fixed Asset Accounting.

2. SPECIFIC OBJECTIVE

After following Fixed Asset Accounting main discussion, students will be able to :

- ✓ Make Fixed Asset Reporting and Valuation.
- ✓ Decide Fixed Asset Cost.
- ✓ Describe Fixed Asset Exchange
- ✓ Describe Fixed Asset Depreciation Method.

B. MAIN TOPIC

Fixed Asset Accounting.

C. SUB TOPIC

- ✓ Fixed Asset Reporting and Valuation.
- ✓ Decide Fixed Asset Cost.
- ✓ Describe Fixed Asset Exchange.
- ✓ Fixed Asset Depreciation Method.

D. TEACHING ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ Fixed Asset Reporting and Valuation. ✓ Decide Fixed Asset Cost ✓ Describe Fixed Asset 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	Exchange √ Fixed Asset Depreciation Method.		
SUMMARY	<ol style="list-style-type: none"> 1. Summarize material that have been given. 2. Give question 3. Give general image about the next material. 	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

F. REQUIRED REFERENCES

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 17.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 10.