

# 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	Accounting	Company Purpose	200 minutes	Soemarso chapter 1 and 2
	course subject	and Company	Type of Company		
	Accounting and		Company activity		
	Company, It is		Development of		

expected that the	accounting		
student will able to	Scope of accounting		
✓ Mention	The relationship of		
Company Company	company activity and	>	
purpose	accounting		
✓ Mention type			
of company			
✓ Explain		4 11 11 11 11 11 11 11 11 11 11 11 11 11	
company	·		
activity	·		
✓ Explain the			
development			•
of accounting			
✓ Explain the			
scope of			
accounting			
✓ Explain the			
relationship of			
company			
activity and			

.... .... ...

	accounting.				
2	After following	Financial	Balance Sheet	200 minutes	Soemarso chapter 3 and
	course subject	Statement	Income Statement		chapter 9
	Financial Statement	Elements	Statement of Changing		
	elements, it is	erousis erotification de la constanta de la co	Capital		
ļ	expected that the		Statement of Cash Flow		7.00
	student will able to				
	✓ Explain	description of the second of t			
	Balance Sheet	e de de la company de la compa			
	✓ Explain	AND			
	Income				0,000
	Statement	Parinterace			
	✓ Explain				
	Statement of			The same of the sa	
	Stockholder's				
	Equity				
	✓ Explain	The same of the sa			
	Statement of				
	Cash Flow				

3	After following	The Basic	✓ Com	pany	200 minutes	Soemarso Chapter 3 and
	course subject the	Accounting	trans	action		Kieso Chapter 1
	basic accounting	Suasion	✓ Acco	unt		
	suasion, it is expected		Class	ification		
	that the student will		✓ The I	Basic		
	able to		Acco	unting		
	✓ Mention		Suasi	on Model		
	company		✓ Repo	rt the basic		
	transaction		accou	inting		
	✓ Mention the		suasi	on		
	classification					
	of account					
	✓ Make the					
	basic					
	accounting					
	suasion model					
	✓ Make and					
	report the					
	basic					
	accounting					

	suasion				
4	After following	General	Transaction Analysis	200 minutes	Soemarso chapter 5 and
	course subject	Entries	Kind of General Entries		Kieso Chapter 2
	General Entries, it is		Recording in General		
	expected that the		Entries		
	student will able to				
	✓ Do				
	transaction				
	analysis				
	✓ Mention the				
	kind of		Tarakan kanan		
	General				
	Entries				
	✓ Make the				
	recording in				
	General				
	Entries				
5	After following	General	✓ Posting to ledger	200 minutes	Soemarso chapter 4 and
	course subject	Ledger and	technique		Kieso Chapter 2

	General Ledger and	Trial Balance	✓ Arranging trial		
	Trial Balance, it is		balance		
	expected that the				
	student will able to				
	✓ Posting to				
	ledger	TO THE PARTY OF TH			
	technique				
	✓ Arranging				
	trial balance				
6	After following	Adjustment	✓ The purpose of	200 minutes	Soemarso Chapter 6 and
	course subject	Entries	Adjustment		Kieso Chapter 3
	Adjustment Entries, it		Entries		,
	is expected that the		✓ Elements of		
	student will able to		Adjustment		1
	✓ The purpose		Entries		
	of Adjustment				
	Entries				
-	✓ Elements of			The state of the s	
	Adjustment				

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	Entries				
7	After following	Arrangement	✓ Arrange	200 minutes	Soemarso Chapter 9 and
	course subject	of Financial	WorkSheet		10
	Financial Statement,	Statement	✓ Arrange Balance		Kieso Chapter 4
	it is expected that the		Sheet		-
	student will able to		✓ Arrange Income		
	✓ Arrange		Statement		
	WorkSheet		✓ Arrange		
	✓ Arrange		Statement of		
	Balance Sheet		Changing Capital		
	√ Arrange		✓ Arrange		
	Income		Statement of Cash		
	Statement		Flow		
	✓ Arrange				\$
	Statement of				
	Changing				
	Capital				
	✓ Arrange				
	Statement of			T. Caracteristica and	
	Cash Flow				

8	After following	Accounting of	✓	character of	200 minutes	Soemarso Chapter 7 and
	course subject	Merchandising		merchandising		8
	Accounting of	Company		company		Kieso Chapter 5 and 7
	Merchandising		<b>/</b> _	-specific-entries-of		
	Company, it is			sales transaction		
	expected that the		✓	specific entries of		
	student will able to	The section of the se		Purchase		
	✓ Mention the	15 t)		transaction		
	character of	many many many many many many many many	✓	specific entries of		
	merchandisin	eller ge arrange and a second		cash inflow		
	g company		✓	specific entries of		
	✓ Make specific			cah outflow		}
	entries of		✓	Arrangement of		
	sales			Financial		
	transaction			Statement of		}
	✓ Mke specific			Merchandising		
	entries of			Company		
	Purchase					
	transaction					
	✓ Make specific					

	entries of cash			1-0-TH-		
	inflow					
	✓ Make specific					
	entries of cash					
T	outflow					
	✓ Arrange					
	Financial					
	Statement of					
	Merchandisin					
	g Company					
9	After following	Accounting of	✓	character of	200 minutes	Soemarso Chapter 11 and
	course subject	Manufacturing		manufacture		Kieso Chapter 22
	Accounting of	Company		company		}
	Manufacturing		✓	the cycle of		
	Company, it is	The state of the s		manufacture		
	expected that the	AL AND THE REAL PROPERTY AND THE REAL PROPER		company		
	student will able to	via a communicación de la	✓	Arrangement of		
	✓ Mention the			manufacture		
	character of			company		

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	manufacture		financial		
	company		statement		
	✓ Explain the				
	cycle of		Commence and the commence of t		
	manufacture	Ave vision and vision			
	company				
	✓ Arrange of				
	manufacture				
	company				
	financial	Target and the second s			
	statement				
10	After following	The	✓ the internal	200 minutes	Soemarso chapter 12
	course subject	accounting of	system of		Kieso Chapter 8
	Accounting of Cash	Cash and	controlling cash		_
	and marketable	Marketable	✓ bank		
	securities, it is	Securities	reconciliation		
	expected that the		✓ the accounting of		
	student will able to		Petty Cash		
	✓ Explain the	7.00 miles	✓ the accounting of		

	internal		shares marketable		
	system of		securities		
	controlling	,	the accounting of		
	_cash		obligation		
<b>✓</b>	Make bank	İ	marketable		
	reconciliation		securities		
<b> </b>	Make the				
	accounting of				
	Petty Cash	***************************************			
<b>√</b>	Make the		o		
	accounting of				
	shares				
	marketable				
	securities				
✓	Make the				
	accounting of				
	obligation				
	marketable				
	securities				
					, and the same of
	<u> </u>			L	

11	After following	Accounting of	✓	valuation and	200 minutes	Soemarso Chapter 13 and
	course subject	Account		reporting of		Kieso Chapter 9
	Accounting of	Receivable		account		
	Account Receivable,			-receivable		· · · · · · · · · · · · · · · · · · ·
	it is expected that the		✓	allowance of bad		
	student will able to			debt		
	✓ Make the		✓	the bad debt		
	valuation and			methods		
	reporting of		✓	age of Account		*
	account			Receivable		
	receivable			analysis		1
	✓ Calculate					
	allowance of	The state of the s				
	bad debt					
	✓ Explain the					
	bad debt					
	methods					
	✓ Make age of	and a management of the state o				
	Account					
	Receivable					

	analysis		- Tribition - Control - Co		
12	After following	Accounting of	✓ valuation and	200 minutes	Soemarso Chapter 14
	course subject	Note	reporting of note		-Kieso-Chapter 9
	Accounting of Note	Receivable	receivable		
	Receivable, it is		✓ the redemption of		t
	expected that the		note receivable		
	student will able to		✓ Calculation of the		
	✓ Make the		interest of note		
	valuation and	The state of the s	receivable	:	
	reporting of		✓ the discount of		
	note		note note		
	receivable		receivable		
	✓ Explain the		✓ the refusal of note		
	redemption of		receivable		
	note	The production of the second s		7,000	
	receivable				
	✓ Calculate the				
	interest of				
	note				

	receivable		**************************************		
	✓ Calculate the	;			
	discount of				1
	note				
	✓ Note				
	receivable				
	✓ Explain the				
	refusal of note				
	receivable				
13	After following	Accounting of	✓ valuation and	200 minutes	Soemarso chapetr 15 and
	course subject	Inventory	reporting of		16
	Accounting of		inventory		Kieso Chapter 6
	Inventory, it is		✓ Calculation Cost		
	expected that the		of Good Sold		
	student will able to		✓ the difference		
	✓ Make the		between Cost of	Velocial management of the second of the sec	
	valuation and		Good Sold		The second secon
	reporting of		Method		
	inventory		✓ the lower Cost of		
	✓ Calculate		original cost and		

	Cost of Good		market value		
	Sold		✓ the system of		
	✓ Mention the		inventory		i
	difference of		recording recording		
	Cost of Good				
	Sold Method				
	✓ Calculate the				
	lower Cost of				
	original cost				The state of the s
,	and market		•		
	value				
	✓ Explain the				
	system of				
	inventory				
	recording				
14	After following	Accounting of	✓ Valuation and	200 minutes	Soemarso Chapter 17
	course subject	tangible asset	reporting of		Kieso Chapter 10
**************************************	Accounting of		tangible asset		
Andreas Product Browning of the Confession of th	Tangible Asset, it is		✓ the acquisition	-	
	expected that the		price of tangible		

student wil	ll able to		agaat	<u> </u>			
			asset		1		
✓ Do	valuation	✓	the exchange of		į		
and	d reporting		tangible asset				
of a	angible	✓	the method of				
asse	et		tangible asset		İ		i
✓ Cal	culate the		depreciation				į
acq	uisition						
pric	ce of						
tang	gible asset						
✓ Exp	plain the					_	
exc	hange of						
tang	gible asset						Š
✓ Exp	plain the						
met	thod of						w t
tang	gible asset						
depr	reciation						

Course Title

:Introduction of Accounting

Course Code / Credit

:ED 271

:1

Duration

:4 x 50 minutes

Numbers of Meeting

#### 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
- $\lor$  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
- $\lor$  Forms of Company
- √ Company Activity
- $\lor$  The Progress of Accounting
- $\lor$  The Scope of Accounting
- √ The Relation Between Company Activity and Accounting

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the scope of Introduction of Accounting 2. Describe the benefits of studying Introduction of	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
: : :	Accounting 3. Describe the competence		

44	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> <li>Pay         Attention         variety with         question         and answer         session.</li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard
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

#### **EVALUATION** E.

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

# F.

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

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

Phase	Teaching Activity	Student Activity	Modia
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul><li>Student Activity</li><li>Pay Attention</li><li>Ask Question</li></ul>	Media LCD, Computer, Whiteboard
CONTENT	Describe:  √ Balance Sheet  √ Income  Statement  √ Changing of  Capital  Statement	<ul> <li>Pay         Attention         variety with         question         and answer         session.     </li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard

CHMMADY	√ Cash Flow Statement		
SUMMARY	<ol> <li>Summarize material that have been given.</li> <li>Give question</li> <li>Give general image about the next material.</li> </ol>	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

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

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

	ACTIVIT		
Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	Pay Attention     Ask Question	LCD, Computer, Whiteboard
CONTENT	Describe:  √ Company  Transaction  √ Account  Classification  √ The Basic of  Accounting	<ul> <li>Pay         Attention         variety with         question         and answer         session.</li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard

	Equation		
	Models		
	√ The Basic of		
	Accounting		
	Equation and Statement	ļ	
SUMMARY	1. Summarize material that have been given. 2. Give question 3. Give general image about	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard
	the next material.		

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 1.

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. TLACHING ACTIVITY						
Phase	Teaching Activity	Student Activity	Media			
Introduction	<ol> <li>Describe the competence of Go and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard			
CONTENT	Describe:  √ Transaction  Analysis √ Forms of  Journal √ Notes in  Journal	<ul> <li>Pay         Attention         variety with         question         and answer         session.</li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard			
SUMMARY	<ol> <li>Summarize         material that         have been</li> </ol>	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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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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 2.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of Go and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
CONTENT	Describe:	<ul> <li>Pay         Attention         variety with         question         and answer         session.</li> <li>Exercise</li> </ul>	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.	

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 2.

Course Title

:Introduction of Accounting

Course Code / Credit

:ED 271

Duration

:4 x 50 minutes

Numbers of Meeting

#### 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. ILACITING AC	174711	r	<del>, , , , , , , , , , , , , , , , , , , </del>
Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
CONTENT	Describe:	<ul> <li>Pay         Attention         variety with         question         and answer         session.</li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard

SUMMARY	<ol> <li>Summarize         material that         have been         given.</li> <li>Give question</li> <li>Give general         image about the</li> </ol>	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard
	next material.		

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 3.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Whiteboard
CONTENT	Describe:	<ul> <li>Pay         Attention         variety with         question         and answer         session.     </li> <li>Exercise</li> </ul>	LCD, Whiteboard
SUMMARY	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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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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 5 and 7.

Course Title

:Introduction of Accounting

Course Code / Credit

:ED 271

Duration

:4 x 50 minutes

Numbers of Meeting

:8

#### A. OBJECTÍVE

# 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
- $\lor$  Special journal of cash out flow
- √ Financial Statement of Trade Company Arrangement

Phase	Teaching Activity	Student Activity	Modia
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	Pay Attention     Ask Question	Media LCD, Computer, Whiteboard
CONTENT	Describe: √ The characteristics	<ul><li>Pay     Attention     variety with</li></ul>	LCD, Computer, Whiteboard

		- <del>                                    </del>	
	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	<ol> <li>Summarize         material that         have been         given.</li> <li>Give question</li> <li>Give general         image about the         next material.</li> </ol>	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 5 and 7.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
CONTENT	Describe:	<ul> <li>Pay         Attention         variety with         question         and answer         session.</li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard

Course Title

:Introduction of Accounting

Course Code / Credit

:ED 271

Duration

:4 x 50 minutes

Numbers of Meeting

:10

#### A. OBJECTÍVE

#### 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:

- $\lor$  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.
- $\lor$  Bond Marketable Securities Accounting.

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
CONTENT	Describe:	<ul> <li>Pay         Attention         variety with         question         and answer     </li> </ul>	LCD, Computer, Whiteboard

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

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 8.

Course Title

:Introduction of Accounting

Course Code / Credit

:ED 271

Duration

:4 x 50 minutes

Numbers of Meeting

:11

#### A. OBJECTIVE

#### 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.

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
CONTENT	Describe:  √ Account  Receivable  Reporting and  Valuation.  √ Allowance for  bad Debt	<ul> <li>Pay         Attention         variety with         question         and answer         session.     </li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard

	Equity  √ Account  Receivable  Write Off  Method  √ Analyze Age  of Account  Receivable.		
SUMMARY	<ol> <li>Summarize         material that         have been         given.</li> <li>Give question</li> <li>Give general         image about the         next material.</li> </ol>	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 9.

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.

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
CONTENT	Describe: √ Notes Receivable Reporting and Valuation.	<ul> <li>Pay         Attention         variety with         question         and answer     </li> </ul>	LCD, Computer, Whiteboard

SUMMARY	<ul> <li>✓ Notes     Receivable     Withdrawal     ✓ Notes Interest     Computation.</li> <li>✓ Notes     Discounted.</li> <li>✓ Notes     Rejected.</li> <li>1. Summarize</li> </ul>	session. • Exercise  Pay Attention	LCD Computor
	material that have been given. 2. Give question 3. Give general image about the next material.	variety with question and answer session	LCD, Computer, Whiteboard

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 9.

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. T.E. C. HING / C. IVIII				
Phase	Teaching Activity	Student Activity	Media	
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard	
CONTENT	Describe: √ Inventory Reporting and Valuation.	<ul><li>Pay     Attention     variety with     question</li></ul>	LCD, Computer, Whiteboard	

	<ul> <li>✓ Assess the         Cost of         Inventory</li> <li>✓ Lower Cost or         Market</li> <li>✓ The system of         Inventory         Recording</li> </ul>	and answer session. • Exercise	
SUMMARY	<ol> <li>Summarize         material that         have been         given.</li> <li>Give question</li> <li>Give general         image about the         next material.</li> </ol>	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 6.

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

- $\lor$  Fixed Asset Reporting and Valuation.
- √ Decide Fixed Asset Cost.
- $\lor$  Describe Fixed Asset Exchange.
- √ Fixed Asset Depreciation Method.

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol> <li>Describe the competence of GO and SO</li> <li>Give questions that related with the previous material.</li> </ol>	<ul><li>Pay Attention</li><li>Ask Question</li></ul>	LCD, Computer, Whiteboard
CONTENT	Describe:   √ Fixed Asset   Reporting and   Valuation.   √ Decide Fixed   Asset Cost   √ Describe   Fixed Asset	<ul> <li>Pay         Attention         variety with         question         and answer         session.</li> <li>Exercise</li> </ul>	LCD, Computer, Whiteboard

	Exchange √ Fixed Asset Depreciation Method.		
SUMMARY	<ol> <li>Summarize         material that         have been         given.</li> <li>Give question</li> <li>Give general         image about the         next material.</li> </ol>	Pay Attention variety with question and answer session	LCD, Computer, Whiteboard

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, 6<sup>th</sup> edition. John Willey and Sons Inc. Chapter 10.