



SILABUS

Fakultas	: Ekonomi
Jurusan/Program Studi	: Pendidikan Akuntansi/Sekretari/D3
Mata Kuliah	: Akuntansi Pengantar I
Kode	:
SKS	: Teori :1 Praktik : 1
Semester	: I
Mata Kuliah Prasyarat	: -
Dosen	: Rr. Indah Mustikawati, S.E., M.Si., Ak.

I. Description

Through this subject, the students are expected to be able to have a good understanding of the accounting field and all that it involves. The students also should be able to comprehend how to identify, record, and communicate the economic event of an organization. This subject discussed the definition of accounting, users of financial statements, the accounting fields, the accounting professions, general accepted accounting principals, accounting assumptions, accounting principals, accounting equation, the recording process, adjusting the accounts, completing the accounting cycle, and accounting for merchandising operations.

II. Standard of Competence

Recording business transaction, adjusting the accounts, completing the accounting cycle, and reporting financial statements for both service enterprises and merchandising enterprises.

III. References

A. Main Literature:

Sugiri, Slamet. (2010). *Akuntansi Pengantar 1*. Yogyakarta: UPP AMP YKPN.

B. Supporting Literature: .

1. Yusuf, Haryono. (2010). *Dasar-dasar Akuntansi 1*. Yogyakarta: BPFE
2. Weygandt, Jerry J. , Donald E. Kieso, Paul D. Kimmel. (2010). *Accounting Principles*. New york: John Wiley & Sons. Inc.
3. Suwardjono. (2007). *Akuntansi Pengantar*. Yogyakarta. BPFE



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IV. PLAN OF LEARNING ACTIVITIES

Session	Competences	Topics	Instructional Activities	Sources
1	INTODUCTION (Lecturer explain the syllabus and both lecturer and students assign learning contract)			
2	Explaining the definition of accounting, users of accounting information, accounting fields, accounting proffesions, general accepted accounting principals, accounting assumptions, accounting principals.	<ol style="list-style-type: none"> 1. Definition of Accounting 2. Users of Accounting Information 3. Accounting Fields 4. Accounting Proffesions 5. General Accepted Accounting Principals 6. Accounting Assumptions 7. Accounting Principals 	<ul style="list-style-type: none"> • Tutorial • Presentation 	A B1/B2 B3
3	Understanding what the financial statements are and how they are prepared, and explaining what an account is and how it helps in the recording process.	Financial Statement	<ul style="list-style-type: none"> • Tutorial • Presentation 	A B1/B2 B3
4	Stating the basic accounting equation, analyzing the effect of business transaction on the basic accounting equation, reporting the financial statements, and recording business transactions.	<ol style="list-style-type: none"> 1. Basic accounting equation 2. Analyzing the effect of business transaction on the basic accounting equation 3. Reporting the financial statements 4. The rule of Debits and Credits. 5. Basic Steps in the Recording Process 6. Journalizing 7. Posting 	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3
5	Adjusting the Accounts	<ol style="list-style-type: none"> 1. Major types of adjusting entries 	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3
6	Preparing work sheet and reporting the financial statements	<ol style="list-style-type: none"> 1. Work Sheet 2. Reporting the Financial Statements 	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3



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7	Closing the Books	<ol style="list-style-type: none"> 1. Preparing Closing Entries 2. Posting Closing entries 3. Preparing a Post-Closing Trial Balance 4. Reversing Entries (an optional step) 	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3
8	MID TERM EXAM			
9	Recording purchasing in Merchandising Operations	<ol style="list-style-type: none"> 1. Merchandising Operations 2. Recording Purchasing of Merchandise 	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3
10	Recording sales in Merchandising Operations	Recording Sales of Merchandis	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3
11	Journalizing adjusting entries	Adjusting Entries	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	
12	Preparing work sheet	Preparing Work Sheet	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3
13	Reporting the Financial Statements	Reporting the Financial Statements	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	
14	Closing the books in Merchandising Operations	<ol style="list-style-type: none"> 1. Preparing Closing Entries 2. Posting Closing entries 3. Preparing a Post-Closing Trial Balance 4. Reversing Entries (an optional step) 	<ul style="list-style-type: none"> • Tutorial • Presentation • Exercises 	A B1/B2 B3
15	Solving the problem related to the topics discussed before	Brief Exercises	<ul style="list-style-type: none"> • Exercises 	A B1/B2 B3
16	FINAL EXAM			



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V. PERFORMANCE EVALUATION

No	Komponen Penilaian	Bobot (%)
1	Participation	10%
2	Task	30%
3	Mid Term Examination	30%
4	Final Examination	30%
	Jumlah	100 %

Yogyakarta, September 2013

Approval by,
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Lecturer,

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