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:


B. Supporting Literature:


### IV. PLAN OF LEARNING ACTIVITIES

<table>
<thead>
<tr>
<th>Session</th>
<th>Competences</th>
<th>Topics</th>
<th>Instructional Activities</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>INTODUCTION (Lecturer explain the syllabus and both lecturer and students assign learning contract)</td>
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</table>
| 2       | Explaining the definition of accounting, users of accounting information, accounting fields, accounting professions, general accepted accounting principals, accounting assumptions, accounting principals. | 1. Definition of Accounting  
2. Users of Accounting Information  
3. Accounting Fields  
4. Accounting Professions  
5. General Accepted Accounting Principals  
6. Accounting Assumptions  
7. Accounting Principals | • 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 | • 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. | 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 | • Tutorial  
• Presentation  
• Exercises | A  
B1/B2  
B3 |
| 5       | Adjusting the Accounts | 1. Major types of adjusting entries | • Tutorial  
• Presentation  
• Exercises | A  
B1/B2  
B3 |
| 6       | Preparing work sheet and reporting the financial statements | 1. Work Sheet  
2. Reporting the Financial Statements | • Tutorial  
• Presentation  
• Exercises | A  
B1/B2  
B3 |
|   | Closing the Books | 1. Preparing Closing Entries  
    2. Posting Closing entries  
    3. Preparing a Post-Closing Trial Balance  
    4. Reversing Entries (an optional step) | • Tutorial  
    • Presentation  
    • Exercises | A/B1/B2/B3 |
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<tbody>
<tr>
<td>8</td>
<td>MID TERM EXAM</td>
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| 9 | Recording purchasing in Merchandising Operations | 1. Merchandising Operations  
    2. Recording Purchasing of Merchandise | • Tutorial  
    • Presentation  
    • Exercises | A/B1/B2/B3 |
| 10| Recording sales in Merchandising Operations  
    Recording Sales of Merchandis | • Tutorial  
    • Presentation  
    • Exercises | A/B1/B2/B3 |
| 11| Journalizing adjusting entries  
    Adjusting Entries | • Tutorial  
    • Presentation  
    • Exercises |                  |
| 12| Preparing work sheet  
    Preparing Work Sheet | • Tutorial  
    • Presentation  
    • Exercises | A/B1/B2/B3 |
| 13| Reporting the Financial Statements  
    Reporting the Financial Statements | • Tutorial  
    • Presentation  
    • Exercises |                  |
| 14| Closing the books in Merchandising Operations | 1. Preparing Closing Entries  
    2. Posting Closing entries  
    3. Preparing a Post-Closing Trial Balance  
    4. Reversing Entries (an optional step) | • Tutorial  
    • Presentation  
    • Exercises | A/B1/B2/B3 |
| 15| Solving the problem related to the topics discussed before | Brief Exercises | • Exercises | A/B1/B2/B3 |
| 16| FINAL EXAM        |                                                                                  |                  |
V. PERFORMANCE EVALUATION

<table>
<thead>
<tr>
<th>No</th>
<th>Komponen Penilaian</th>
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<tr>
<td>1</td>
<td>Participation</td>
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<tr>
<td>2</td>
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<tr>
<td>3</td>
<td>Mid Term Examination</td>
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<td>4</td>
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Yogyakarta, September 2013

Approval by,
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Head of Diploma III Secretary Study Program,

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