

SEMESTER LEARNING PLAN (SLP)

ACCOUNTING PRINCIPLE



Lecturer :

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**ECONOMIC EDUCATION STUDY PROGRAM
FACULTY OF ECONOMIC AND BUSINESS EDUCATION
UNIVERSITAS PENDIDIKAN INDONESIA
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**SEMESTER LEARNING PLAN**

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SEMESTER LEARNING PLAN**1. Course Identity**

Study Program : Economic Education
Course : Accounting Principle
Course Code : PE105
Course Group : Study Program-Based Core Professional Courses
Credit Credit : 3
Program Degree : Undergraduate
Semester : 1
Prerequisite : -
Course Status (Compulsory/Elective) : Compulsory
Lecturer Name and Code : Dr. Meta Arief., M.Si (1168)
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2. Course Description

Accounting Principle is a compulsory course that equips students with an understanding of basic financial accounting. Through face-to-face lectures, questions and answers method, and discussions and assignments, students are expected to understand the conceptual framework of financial accounting and be able to record financial transactions and present financial reports. The process assessment conducted includes an assessment of activity in completing the exercises given during the learning process. Assessment of learning outcomes is carried out using a written test technique and case study questions instrument. The final grade of this course is assigned using Assessment of Benchmark Reference Type.

3. Referred Study Program Learning Achievement

- S1 Exhibit scientific, educative, and religious attitude and behaviour, which contributes to the improvement of social, national, and state lives founded on academical norms and ethics.
- P2 Command economic theoretical concepts which support economic learning.
- KU2 Able to apply logical, critical, systematical, and innovative thinking in the context of scientific and technological development and implementation, which pays attention to and applies humanities value in accordance with the economic education expertise.

4. Course Learning Achievement

- S1.1 Internalize scientific, educative, and religious attitudes and behavior, which contributes to the improvement of social, national and state lives founded on academical norms and ethics in studying of accounting principle.
- P2.1 Able to understand accounting and the environment.
- P2.2 Able to understand accounting recording process.
- P2.3 Able to understand estimate adjustment/accounts.
- P2.4 Able to understand accounting cycle completion.
- P2.5 Able to understand trading company accounting.
- P2.6 Able to understand company accounting completion.
- P2.7 Able to understand transitorical and anticipation verses.

P2.8 Able to understand accounting information system.

KU2.1 Able to apply logical, critical, systematic, and innovative thinking in implementing accounting principle that pays attention to and applies humanities values in accordance with the field of expertise in economics education.

5. Learning Plan Description

Week	Course Learning Achievement	Learning Materials	Teaching/Learning Activities	Duration	Assessment	Reference
1	S1, KU1, KU2 Lecture Orientation	1. Lecture Description. 2. Semester Learning Plan (SLP). 3. Lecture rules. 4. Lecture ethics.	Synchronous Virtual synchronous learning to explore lecture descriptions, lesson plans, lecture rules, and lecture ethics.	3 x 50 minutes	-	-
2	a. Explain the definition and purpose of accounting. b. Mention users of accounting. c. Explain accounting principles. d. Differentiate the types of accounting e. Record transactions into the accounting equation. f. Preparing financial statements.	Accounting and the environment a. Definition and objectives of Accounting b. Accounting user c. Company owner d. company manager e. Investors f. Creditor g. Government agencies (tax agencies) h. Other users i. Accounting Profession and Accounting Fields. j. Accounting concepts and principles k. Types of business entities l. Accounting for business transactions.	Synchronous Virtual Synchronous Learning via Zoom Meeting Asynchronous Self study through classwork on Google Classroom.	3 x 50 minutes	Assignment	1, 2, 3

Week	Course Learning Achievement	Learning Materials	Teaching/Learning Activities	Duration	Assessment	Reference
		m. Accounting Equation n. Prepare financial reports.				
3-4	a. Explain the definitions of accounts and ledgers. b. Mention the types of account groups. c. Apply Debit and Credit rules on every transaction. d. Prepare journals. e. Post journals to accounts in the General Ledger.	Accounting Recording Process a. Understanding estimates/ accounts and ledgers b. Types of Estimate Groups/Accounts c. Multiple Recording System and Debit And Credit Rules. d. Journal e. Post To Ledger f. Trial balance.	Synchronous Virtual Synchronous Learning via Zoom Meeting Asynchronous Self study through classwork on Google Classroom.	3 x 50 minutes menit	Assignment	1, 2, 3
5	a. Explain the concept of accrual-based and cash-based accounting. b. Describe the accounting period limits. c. Describes the accounts that require adjustment. d. Describe the steps of the procedure for making Working e. Papers. Prepare the Trial Balance after adjustments.	Estimate Adjustment/ Accounts a. Accrual and Cash Based Accounting Concepts b. Accounting Period c. Adjustment d. Paper Making Procedure Work e. Preparation of the Trial After Adjustment	Synchronous Virtual Synchronous Learning via Zoom Meeting Asynchronous Self study through classwork on Google Classroom.	3 x 50 minutes	Assignment Completion of structured tasks	1, 2, 3

Week	Course Learning Achievement	Learning Materials	Teaching/Learning Activities	Duration	Assessment	Reference
6-7	<ul style="list-style-type: none"> a. Complete work papers. b. Presenting Financial reports c. Make adjusting entries. d. Posting adjusting entries to Accounts in the General Ledger. e. Make a closing journal. f. Posting closing entries to Accounts in the General Ledger. g. Presenting the Trial Balance after closing. 	<p>Accounting Cycle Completion</p> <ul style="list-style-type: none"> a. Final Completion of Working Papers b. Presentation of Financial Statements c. Adjusting Journal and Posting to Ledger d. Closing Journal And Posting To Ledger e. Trial After Closing. 	<p>Synchronous</p> <p>Virtual Synchronous Learning via Zoom Meeting</p> <p>Asynchronous</p> <p>Self study through classwork on Google Classroom. classwork on Google Classroom.</p>	3 x 50 minutes	Assignment Completion of structured tasks	1, 2, 3
8	MIDTERM EXAM					
9-10	<ul style="list-style-type: none"> a. Explain the definition of a trading company. b. Describe the characteristics of the company. c. Describe the merchandise inventory system. d. Record sales transactions of merchandise. e. Record the purchase of merchandise transactions. f. Posting transactions in a trading company. 	<p>Trading Company Accounting</p> <ul style="list-style-type: none"> a. Trading Company Definition and Operation b. Operating Cycle and Nature of Trading Company c. Merchandise Inventory System d. Accounting For Merchandise Purchase e. Accounting for Purchases and Sales of Merchandise f. General Journal And Posting To Ledger g. Preparation of Trial Balance. 	<p>Synchronous</p> <p>Virtual Synchronous Learning via Zoom Meeting</p> <p>Asynchronous</p> <p>Self study through classwork on Google Classroom.</p>	3 x 50 minutes	Assignment Completion of structured tasks	1, 2, 3

Week	Course Learning Achievement	Learning Materials	Teaching/Learning Activities	Duration	Assessment	Reference
	g. Presenting the Trial Balance.					
11-12	<ul style="list-style-type: none"> a. Describes the accounts that need adjustment. b. Completing working papers for trading companies. c. Prepare adjusting entries. d. Prepare closing journal. 	Company Accounting Completion <ul style="list-style-type: none"> a. Adjustment Process for Trading Companies b. Final Completion of Trading Company Working Papers c. Adjusting journal entry d. Closing Journal 	Synchronous Virtual Synchronous Learning via Zoom Meeting Asynchronous Self study through classwork on Google Classroom.	3 x50 minutes	Assignment Completion of structured tasks	1, 2, 3
14	<ul style="list-style-type: none"> a. Adjust transitory accounts. b. Adjust anticipation accounts. c. Make reversing journals for accounts that require reversing journals. 	Transitorical and Anticipation Verses	Synchronous Virtual Synchronous Learning via Zoom Meeting Asynchronous Self study through classwork on Google Classroom.	3 x 50 minutes	Assignment Completion of structured tasks	1, 2, 3
15	<ul style="list-style-type: none"> a. Explain the basic concepts of AIS. b. Describe the characteristics of manual accounting systems. c. Designing a special journal. d. Posting to the subsidiary ledger 	Accounting Information System <ul style="list-style-type: none"> a. AIS Basic Concepts b. Manual Accounting System c. Special Journals c. Subsidiary Ledger d. Trial balance. 	Synchronous Virtual Synchronous Learning via Zoom Meeting Asynchronous Self study through classwork on Google Classroom.	3 x 50 minutes	Assignment Completion of structured tasks	1, 2, 3

Week	Course Learning Achievement	Learning Materials	Teaching/Learning Activities	Duration	Assessment	Reference
	e. Presenting the Trial Balance.					
16	FINAL EXAMS					

6. References

1. Weygant, Kieso, Kimmel. 2012. *Accounting Principles*. 10th edition. John Wiley & Son, Inc. Ch.
2. Al Haryono Yusup. 2008. *Dasar-dasar Akuntansi_ Jilid 2 Edisi Kedua*. Yogyakarta: Penerbit Liberty.
3. Hongren, Harrison, Bamber. 2007. *Akuntansi*. Edisi 6. Pearson Prentice Hall, Inc.