



## RENCANA PROGRAM KEGIATAN PERKULIAHAN SEMESTER (RPKPS)

Kode / Nama Mata Kuliah : B11.3206 / Introducing to Accounting II Revisi ke : 1  
 Satuan Kredit Semester : 2 SKS Tgl revisi : February 27<sup>th</sup>, 2009  
 Jml Jam kuliah dalam seminggu : 2 x 50 minutes Tgl mulai berlaku : February 9<sup>th</sup>, 2009  
 Penyusun : Yulita Setiawanta, SE.  
 Jml Jam kegiatan laboratorium : ..... Hours Penanggungjawab Keilmuan : Anna Sumaryati, M.Si..

Description of Subject : This subject is implementing how the student can enrolle and presenting of the teoritical of concept of internal control and cash principle, Recievable and inventories management, Tangible Assets Management, Liabilities, Short and long term investment.

Standar Kompetensi :

Pertemuan ke :	Kompetensi Dasar	Indikator	Pokok Bahasan/Materi	Aktifitas Pembelajaran	Rujukan
1	After studying this chapter student should be able to explain of : The principal of internal control, the applications of internal control pprinciples to cash receipts and disbursements	Knowing of the essential features of an internasl control system anf the could discribe how those controles apply to	<ol style="list-style-type: none"> <li>1. Definse Internal Control</li> <li>2. Identify the principles of iinternal controls</li> <li>3. explain the applications of internal control to cash receipts and disbursement</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of cash internal control	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internastional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internastional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
2	After studying this chapter student should be able to explain of : The operation of petty cash fund and bank reconciliations	Knowing of the essential features of petty cash and the metode also preparing of bank reconciliations and how those subject apply to	<ol style="list-style-type: none"> <li>1. Describe the operations of petty cash fund</li> <li>2. indicate the control features of bank account</li> <li>3. prepare the bank reconciliations</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of petty cash and bank reconciliations	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internastional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internastional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting</li> </ol>

					<p>Principles. South Western Publishing Atkinson, 1995</p> <p>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</p>
3	<p>After studying this chapter student should be able to explain of :</p> <p>The different types of receivables, recognize account receivable the value and disposition of account receivable</p>	<p>Knowing of the essential features of account receivable, type, recognize, and dispositions and how those subject apply to</p>	<ol style="list-style-type: none"> <li>1. Identify the different types of receivable</li> <li>2. the methods and bases companies use value account receivable</li> <li>3. describe the entries to record the disposition of account receivable</li> </ol>	<p>The method that using to activate the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of account receivable</p>	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
4	<p>After studying this chapter student should be able to explain of :Recognizing , valueing and dispositions of the notes receivables,</p>	<p>Knowing of the essential features of notes receivable, Valueing, recognize, and dispositions and how those subject apply to</p>	<ol style="list-style-type: none"> <li>1. Explain how companies recognize notes receivable</li> <li>2. describe how companies value notes receivable</li> <li>3. describe the entries to record the disposition of notes receivable</li> </ol>	<p>The method that using to activate the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of notes receivable</p>	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
5	<p>After studying this chapter student should be able to explain of : Perpetual Inventories System , accounting cycle for a merchandising company and cost of goods sold on periodic inventories system</p>	<p>Knowing of the essential features of Inventories system by perpetual and periodic system and how those subject apply to</p>	<ol style="list-style-type: none"> <li>1. Explain the recording purchase under the perpetual inventories system</li> <li>2. Explain the recording of sales revenue under a perpetual inventories system</li> <li>3. Explain the steps in the accounting cycle for merchandising company</li> </ol>	<p>The method that using to activate the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of inventories</p>	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>

6	After studying this chapter student should be able to explain of : Determining Inventories quantities, Inventories Costing and errors also statement and presentations of analysis	Knowing of the essential features of Inventories system determine of quantities, costing and errors of inventories and how those subject apply to	<ol style="list-style-type: none"> <li>1. taking Physical Inventories</li> <li>2. Cost Flow Assumptions Methode</li> <li>3. Lower cost or market</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of inventories	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
7	After studying this chapter student should be able to explain of : Cost principle apply to plant asset,cOncept the depreciations, Periodic depreciations,	Knowing of the essential features of Determining the cost of plant assets, Depreciations, and how those subject apply to	<ol style="list-style-type: none"> <li>1. Land</li> <li>2. Buildings</li> <li>3. Equipment</li> <li>4. Depreciations methods</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of Tangible Aassets	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
8	After studying this chapter student should be able to explain of : Reirement of plant assets and sale of plant assets	Knowing of the essential features of Determining Retirement of plant assets, sale of plant assets and how those subject apply to	<ol style="list-style-type: none"> <li>1. Retirement sale of plant assets</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of Tangible Aassets	<ol style="list-style-type: none"> <li>1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>2. Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>

9	After studying this chapter student should be able to explain of : acvcounting for current liabilities	Knowing of the essential features of Determining Current Liabilities and how those subject apply to	<ol style="list-style-type: none"> <li>Notes payable</li> <li>Sales taxes payab;e</li> <li>unearned revenues</li> <li>current maturities longterm debt</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of Current Liabilities	<ol style="list-style-type: none"> <li>Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
10	After studying this chapter student should be able to explain of : accounting for Bond basics and Retirement	Knowing of the essential features of Determining long term liabilities and how those subject apply to	<ol style="list-style-type: none"> <li>Type of bonds</li> <li>trading</li> <li>discount or premium</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of long term Liabilities	<ol style="list-style-type: none"> <li>Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
11	After studying this chapter student should be able to explain of : Accounting for debt investment and stock investment	Knowing of the essential features of Determining of Debt and stock investment and how those subject apply to	<ol style="list-style-type: none"> <li>Bond Interest</li> <li>Sale of bonds</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of case of Short and long term investment	<ol style="list-style-type: none"> <li>Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.</li> <li>Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995</li> <li>Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall</li> </ol>
12	After studying this chapter student should be able to explain of : Valuing and reporting investment	Knowing of the essential features of Determining of Valuing and reporting Investment and how those subject apply to	<ol style="list-style-type: none"> <li>Categories of securities</li> <li>Gain or losses</li> </ol>	The metode that using to activated the subject is by tutorial , discussing to solve many of problems and covered by task and order of	<ol style="list-style-type: none"> <li>Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.</li> <li>Warren , Accounting , , Wiley</li> </ol>



				case of Short and long term investment	Internasional Student Version, eight editions, 2008. 3. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995 4. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall
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Taksonomi Level :

Knowledge	25 %
Understanding	20 %
Implementing	20 %
Analysis	15 %
Sintesis	10 %
Evaluation	10 %

Point of composition :

Spread of Judgemet	Procentage
Final Exams	35 %
Middle Exams	25 %
Personal Task	15 %
Student Activities	25 %
Others	%
Total	100 %

Referens Cataloge :

Mandatory :

1. Weygant, keiso and Kimmel at Accounting Principle , Wiley Internasional Student Version, eight editions, 2008.
2. Warren , Accounting , , Wiley Internasional Student Version, eight editions, 2008.

Secondary :

1. Niswonger, 1990. Accounting Principles. South Western Publishing Atkinson, 1995
2. Hongren, 1991. Financial Accounting. New Jersey : Prentice Hall
3. Pengantar Akuntansi 2 , Soemarso, Salemba Empat, 2008



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Disusun oleh :	Diperiksa oleh :		Disahkan oleh :
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