**RENCANA PEMBELAJARAN SEMESTER (RPS)**

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| PROGRAM STUDI  | : | Ekonomi Syariah |
| MATAKULIAH | : | Pengantar Akuntansi |
| KODE MATAKULIAH | : |  |
| SKS  | : |  |
| SEMESTER  | : |  |
| DOSEN PENGAMPU | : |  |
| CAPAIAN PEMBELAJARAN | : | Mahasiswa mampu menjalankan konsep akuntansi dan kegunaan laporan keuangan, tahapan-tahapan dalam siklus akuntansi untuk perusahaan jasa, perusahaan dagang, dan perusahaan manufaktur. |

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| Pertemuan Ke  | Kemampuan Akhir yang direncanakan  | INDIKATOR | MATERI POKOK | Bentuk pembelajaran (metode dan pengalaman belajar)  | PENILAIAN | Referensi  |
| Jenis  | Kriteria  | Bobot  |
|  | Mahasiswa memiliki wawasan dasar dan mampu menjelaskan tentang Accounting: An Overview and Analysis | 1. What is Accounting?
2. The Basic Accounting Equation
3. Financial Statement
 | Accounting: An Overview and Analysis  | 1. Braninstroaming
2. Ceramah
3. Diskusi
4. Tanyajawb
5. Penugasan
 | Tes | Kebenaran pemahaman Accounting: An Overview and Analysis | 5% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Understanding the Recording Process  | 1. The Account
2. Steps in the Recording Process
3. The Trial Balance
 | Understanding the Recording Process | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman Understanding the Recording Process | 10% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan The Adjusting Process | 1. Timing Issues
2. The Basic of Adjusting Entries
3. The Adjusted Trial Balance
 | The Adjusting Process | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman The Adjusting Process | 10% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan The Accounting Cycle: Components for Completion | 1. Using a Worksheet
2. Financial Statement
 | The Accounting Cycle: Components for Completion | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman The Accounting Cycle: Components for Completion | 5% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan The Accounting Cycle: Components for Completion | 1. Closing Entries
2. Reversing Entries
3. Correcting Entries
 | The Accounting Cycle: Components for Completion | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman The Accounting Cycle: Components for Completion | 5% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Accounting for Merchandising Inventory (Perpetual System) | 1. Merchandising Operations
2. Recording Purchases of Merchandise
3. Recording Sales of Merchandise
4. Posting Sales & Purchases Entries
5. Trial Balance
 | Accounting for Merchandising Inventory (Perpetual System) | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman konsep Accounting for Merchandising Inventory (Perpetual System) | 5% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Accounting for Merchandising Inventory | 1. Adjusting Entries
2. Using Worksheet
3. Financial Statement
4. Multiple Step & Single Step Income Statement
 | Accounting for Merchandising Inventory | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman Accounting for Merchandising Inventory | 5% |  |
|  | **UJIAN TENGAH SEMESTER** |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Accounting for Merchandising Inventory (Periodic Inventory System) | 1. Recording Merchandise Transactions
2. Recording Purchases of Merchandise
3. Recording Sales of Merchandise
4. Posting Sales & Purchases Entries
 | Accounting for Merchandising Inventory (Periodic Inventory System) | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman Accounting for Merchandising Inventory (Periodic Inventory System) | 10% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Accounting for Merchandising Inventory (Periodic Inventory System) | 1. Adjusting Entries
2. Worksheet for a Merchandising Company
3. Financial Statement
4. Closing Entries
 | Accounting for Merchandising Inventory (Periodic Inventory System) | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman Accounting for Merchandising Inventory (Periodic Inventory System) | 5% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Information Systems and Accounting Principles and Procedures | 1. Special Journals Design
2. Subsidiary Ledger
 | Information Systems and Accounting Principles and Procedures | 1. Ceramah
2. Diskusi
3. Tanyajawb
4. Penugasan
 | Tes | Kebenaran pemahaman Information Systems and Accounting Principles and Procedures | 5% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Inventories | 1. The basis of accounting for inventories
2. Inventory cost flow methods
3. The effects of inventory errors on the financial statements
4. Inventories Turnover
 | Inventories | 1. Ceramah
2. Diskusi
3. Tanyajaw
4. Penugasan
 | Tes | Kebenaran pemahaman Inventories | 10% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Accounting for Receivables | 1. Types of receivables
2. Notes Recievable
3. The statement presentation and analysis of receivables
4. Recording Receivables Transaction
 | Accounting for Receivables | 1. Ceramah
2. Diskusi
3. Tanyajaw
4. Penugasan
 | Tes | Kebenaran pemahaman Accounting for Receivables | 10% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Accounting for Current Liabilities | 1. Types of current liabilities
2. Accounting for notes payable and other current liabilities
 | Accounting for Current Liabilities | 1. Ceramah
2. Diskusi
3. Tanyajaw
4. Penugasan
 | Tes | Kebenaran pemahaman Accounting for Current Liabilities | 10% |  |
|  | Mahasiswa memiliki wawasan dan mampu menjelaskan serta mempraktikkan Accounting for Current Liabilities | Financial statement presentation and analysis of current liabilities. | Accounting for Current Liabilities | 1. Ceramah
2. Diskusi
3. Tanyajaw
4. Penugasan
 | Tes | Kebenaran pemahaman Accounting for Current Liabilities |  |  |
|  | **UJIAN AKHIR SEMESTER** |

Jombang, 03 September 2017

Dosen Pengampu Matakuliah

 Arivatu Ni’mati Rahmatika, MEI