**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