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## LESSON PLAN

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**Date/ Revision** August 8, 2015  
**Faculty** Business & Social Science  
**Approval** Dr. Samuel Prasetya

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### SUBJECT : INTRODUCTION OF ACCOUNTING 1

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#### 1. Identification of Subject:

Name of Subject : Introduction to Accounting 1  
Code of Subject : ACCO-1000  
SKS/ECTS : 2/3  
Semester : 1  
Study Program : B-MGT/B-IBA/B-INR/B-HTM/B-TAD  
Lecturer(s) :

- Ms. Aemy Widiati, MSi, and
- Mr. Wiryawan, M.Ak., Ak., CA., CFP®, AEPP™, QFE™

#### 2. Competency

After having the course, students are expected to:

- Knowing about information accountancy for business entity, accounting cycle, and accounting equation.
- Knowing about transaction journal and general ledger posting
- Knowing and making adjustment entries
- Knowing and applying accounting method for transaction related with measurement, recognition, and disclosure about cash/bank, reconciliation and inventories.
- Making financial statement, such as: statement of financial position, comprehensive profit and loss statement, statement of equity, cash flow statement based on *Standar Akuntansi Keuangan* and International Financial Reporting Standard (IFRS).

#### 3. Description of Subject:

This course introduces standard fundamentals of accounting principles and concept for business transaction in the company. These topics through in-class presentations, exercises discussions (both face-to-face and online), readings (from both text and on-line sources), exercises (both individual and group-based), and a variety of graded assignments and tests.

#### 4. Learning Approach

Approach : Combination of Expository - inquiry and collaborative  
Method : Discussion, question answer, sample problem, group work  
Student Task : Home work, presentation  
Media : LCD projector, film.

## 5. Evaluation

a) Absence maximum	: 25%
b) Participation in discussion	: 5 points
c) Homework, Classwork	: 5 points
d) Presentation, Simulation	: 10 points
e) Daily Quiz	: 20 points
f) Final Examination	: 60 points
Total	: 100 points

## 6. Book Reference:

- a. **Main Text Book:** Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2013). *Financial Accounting IFRS Edition 2nd Edition*. New Jersey: John Wiley & Sons, Inc. ISBN: 978-1-118-28590-9
- b. **Supplement Textbooks:** Ikatan Akuntan Indonesia. (2015). *Standar Akuntansi keuangan*. Jakarta: Salemba Empat.

## 7. Detail of Lecturing Activities (LESSON PLANS):

WEEK	: 1
Duration	: 2 x 50 minutes
Topic	: Accounting Introduction
Sub-Topic	: Accounting activity Fundamental for making financial statement Type of financial statement Accounting profession and ethics Business entities

### Learning Outcomes of Lesson:

1. **Main Competency.** The students are expected able to:
  - Explain type of financial statement in company
  - Explain accounting activity
  - Describe user and purpose of accounting information
2. **Supporting Competency.** The students are expected able to:
  - Explain accounting profession and ethics
  - Explain business entities

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the course objective, regulation and policy</li> <li>Introduce the Textbooks Chap-1</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Why study accounting</li> <li>Accounting activity</li> <li>Type of financial statement</li> <li>Fundamental for making financial statement</li> <li>User and purpose of accounting information</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> <li>Surf the web</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop,
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 2<sup>nd</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book Chap- 1		

**WEEK** : 2  
**Duration** : 2 x 50 minutes  
**Topic** : Accounting Process  
**Sub-Topic** : cash basis and accrual basis  
 Assets, liability, and equity  
 Operation activity for service and goods/manufacturing companies  
 Characteristic of accounting  
 Accounting cycle

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Explain characteristic of accounting
  - Explain the accounting cycle
  - Identify type of assets, liability, and equity
- Supporting Competency.** The students are expected able to:
  - Explain operation activity for service and goods company

- Describe cash and accrual basis

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>• Introduce the Chapter 2 objectives;</li> <li>• Introduce the accounting process</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>• Explain assets, liability, and equity</li> <li>• Explain accounting cycle</li> <li>• Explain characteristic of accounting</li> <li>• Element of financial statement</li> </ul>	<ul style="list-style-type: none"> <li>• Listening into the Lecturer</li> </ul>	Beamer/ LCD Black / White Board Students Laptop
Closing	<ul style="list-style-type: none"> <li>• Inform the student the next 3<sup>rd</sup> meeting material</li> <li>• give assessment/homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>• Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>• evaluate the students activity during the lesson</li> <li>• evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 2		

**WEEK** : 3  
**Duration** : 2 x 50 minutes  
**Topic** : Accounting equation  
**Sub-Topic** : Debit and credit principle  
 Normal balance account  
 Identification and measurement of transaction  
 Transaction process (journal, ledger, and posting)

**Learning Outcomes of Lesson:**

1. **Main Competency.** The students are expected able to:
  - Describe normal balance account
  - Explain identification and measurement of transaction
  - Explain transaction process (journal, ledger, and posting)
1. **Supporting Competency.** The students are expected able to:
  - Describe debit and credit principle
  - Explain the chart of accounts

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter 2 objectives;</li> <li>Introduce the accounting equation</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Debit and credit principle</li> <li>Normal balance account</li> <li>Chart of accounts</li> <li>Transaction process (journal, ledger, and posting)</li> <li>Identification and measurement of transaction</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Surf the internet</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 4<sup>th</sup> meeting material</li> <li>give assessment/homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 2		

**WEEK** : 4  
 Duration : 2 x 50 minutes  
 Topic : Adjusting entries  
 Sub-Topic : Concept of adjustment  
                   Adjustment for accounts  
                   Impact of adjustment entries  
                   Trial balance

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - explain concept of adjustment
  - adjustment for accounts
  - preparing trial balance
- Supporting Competency.** The students are expected able to:
  - Identify the transaction
  - Impact of adjustment entries

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter 3 objectives;</li> <li>Introduce the adjustment entries</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Concepts of adjustment</li> <li>Adjustment for accounts</li> <li>Impact of adjustment</li> <li>Preparing Trial Balance</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 5<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 3		

**WEEK** : 5  
**Duration** : 2 x 50 minutes  
**Topic** : Financial Statements for Service Company  
**Sub-Topic** : Identification for financial transaction  
 Preparing Financial Statements

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Identify the financial transaction
  - Preparing Financial Statements
- Supporting Competency.** The students are expected able to:
  - Preparing Income Statement
  - Preparing Retained Earnings Statement
  - Preparing Statement of Financial Position

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter 3 objectives;</li> <li>Introduce the Financial Statement for service company</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Identify the financial transaction</li> <li>Preparing Income Statement</li> <li>Preparing Retained Earnings Statement</li> <li>Preparing Statement of Financial Position</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 6<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 3		

**WEEK** : 6  
 Duration : 2 x 50 minutes  
 Topic : Completing the accounting cycle - services company  
 Sub-Topic : Preparing closing entries  
                   Account classification in statement of financial position  
                   Interconnection in financial statement

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Preparing Closing Entries
  - Describe interconnection in financial statement
- Supporting Competency.** The students are expected able to:
  - Identify account classification in statement of financial position
  - Identify element of financial statement

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter 4 objectives;</li> <li>Introduce the completing the accounting cycle</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Preparing financial statement</li> <li>Describe interconnection in financial statement</li> <li>Identify account classification in statement of financial position</li> <li>Identify element of financial statement</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 7<sup>th</sup> meeting material</li> <li>give assessment / homework to the students: Topic to be prepare for the 15minutes presentation</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 4		

**WEEK** : 7  
 Duration : 2 x 50 minutes  
 Topic : Review and Quiz  
 Sub-Topic : Accounting Cycle for Service Company

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Understand the accounting cycle for Service Company
- Supporting Competency.** The students are expected able to:
  - Analyze the transaction
  - Prepare general journal, general ledger and trial balance
  - Make the adjusting entries, post to the ledger account and adjusted trial balance
  - Prepare the Financial Statement
  - Prepare closing entries, post to the ledger account and post closing trial balance



**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Review chapter 1 – 4</li> <li>Quiz chapter 1 - 4</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Review chapter 1 - 4</li> <li>Quiz chapter 1 - 4</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> <li>Do the quiz</li> </ul>	Beamer/ LCD Black / White Board Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 8<sup>th</sup> meeting material</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the review and quiz</li> <li>evaluate and observe, how the students do the quiz.</li> </ul>		
Reference	Text Book : Chapter 1-4		

**WEEK** : 8  
 Duration : 2 x 50 minutes  
 Topic : Accounting for merchandising operation  
 Sub-Topic : Different transaction in services and goods company  
 Transaction for Merchandising Company with Periodic System

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Describe different transaction in services and goods company
  - Record purchasing activities for merchandising company
  - Record sales activities for merchandising company
- Supporting Competency.** The students are expected able to:
  - Describe inventory cost (freight cost, purchasing, return and allowance)
  - Explain the purchasing transaction of merchandising company
  - Explain the sales transaction of merchandising company

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter5 objectives;</li> <li>Introduce accounting for merchandising operation</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Describe different transaction in services and goods company</li> <li>Describe purchasing transaction</li> <li>Describe sales transaction</li> <li>Describe inventory cost (freight cost, purchasing, return and allowance)</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 9<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 5		

**WEEK** : 9  
 Duration : 2 x 50 minutes  
 Topic : Accounting for Merchandising Company  
 Sub-Topic : Accounting cycle for merchandising company  
 Prepare comprehensive income statement with Periodic System

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to:
  - Prepare the accounting cycle for merchandising company with Periodic System
  - Prepare the financial statement for merchandising company with Periodic System.
- Supporting Competency.** The students are expected able to:
  - Know the basic different transactions between service and merchandising company with Periodic System

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter 5 objectives;</li> <li>Introduce accounting cycle for merchandising company with Periodic System</li> <li>Introduce financial statement for merchandising company with periodic system</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Analyze transactions for merchandising company</li> <li>Record the purchasing and sales transaction</li> <li>Prepare the comprehensive income statement for merchandising company</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 10<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 5		

**WEEK** : 10  
 Duration : 2 x 50 minutes  
 Topic : Inventories  
 Sub-Topic : Classification of inventory  
                   Cost flow method for inventory  
                   Impact of miss-disclosure of inventory  
                   Inventory analysis and interpretation

**Learning Outcomes of Lesson:**

1. **Main Competency.** The students are expected able to:
  - Explain cost flow method for inventory
  - Inventory analysis and interpretation

2. **Supporting Competency.** The students are expected able to:

- Impact of miss-disclosure of inventory
- Classification of inventory

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>• Introduce the Chapter 6 objectives;</li> <li>• Introduce Inventories</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>• Explain cost flow method for inventory</li> <li>• Inventory analysis and interpretation</li> <li>• Impact of miss-disclosure of inventory</li> <li>• Classification of inventory</li> </ul>	<ul style="list-style-type: none"> <li>• Listening into the Lecturer</li> <li>• Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>• Inform the student the next 10<sup>th</sup> meeting material</li> <li>• give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>• Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>• evaluate the students activity during the lesson</li> <li>• evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 6		

**WEEK** : 11  
**Duration** : 2 x 50 minutes  
**Topic** : Accounting completion  
**Sub-Topic** : Financial transaction identification  
 Journal of transaction  
 Preparing adjusting, closing entries  
 Preparing financial statement

**Learning Outcomes of Lesson:**

1. **Main Competency.** The students are expected able to:
  - Preparing adjusting and closing entries
  - Preparing financial statement
2. **Supporting Competency.** The students are expected able to:
  - Explain journal of transaction
  - Identify financial transaction

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter 6 objectives;</li> <li>Introduce accounting completion</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Preparing adjusting and closing entries</li> <li>Preparing financial statement</li> <li>Explain journal of transaction</li> <li>Identify financial transaction</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 12<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 6		

**WEEK** : 12  
 Duration : 2 x 50 minutes  
 Topic : Cash and equivalent  
 Sub-Topic : Internal control  
                   Category of cash  
                   Cash disbursement and collection  
                   Petty cash

**Learning Outcomes of Lesson:**

**1. Main Competency.** The students are expected able to:

- Define category of cash
- Explain bank reconciliation
- Explain petty cash
- Describe cash disbursement and collection

**2. Supporting Competency.** The students are expected able to:

- Explain internal control

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter7 objectives;</li> <li>Introduce the Operating Systems</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Define category of cash</li> <li>Explain petty cash</li> <li>Describe cash disbursement and collection</li> <li>Explain internal control</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 13<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 7		

**WEEK** : **13**  
 Duration : 2 x 50 minutes  
 Topic : Bank Reconciliation  
 Sub-Topic : Making bank deposits  
                   Writing check  
                   Bank statement

**Learning Outcomes of Lesson:**

- 1. Main Competency.** The students are expected able to:
  - Explain about the bank reconciliation
  
- 2. Supporting Competency.** The students are expected able to:
  - Explain the component of bank reconciliation
  - Journal and post for cash transaction related with bank statement

**DETAIL OF LECTURING ACTIVITY**

Phase	TOPIC: Lecturer / Facilitator Activity	Students activity	Method / Lecturing Tools / Remarks
Introduction	<ul style="list-style-type: none"> <li>Introduce the Chapter 7 objectives;</li> <li>Introduce bank reconciliation</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Explain about Deposit in transit, outstanding check, not sufficient fund check, errors in recording transaction in the book and in the bank statement</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next 14<sup>th</sup> meeting material</li> <li>give assessment / homework to the students</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 7		

**WEEK** : 14  
**Duration** : 2 x 50 minutes  
**Topic** : Review material  
**Sub-Topic** : Identify the financial transaction  
 Preparing financial statement  
 Preparing adjustment, closing entries  
 Inventories  
 Bank Reconciliation

**Learning Outcomes of Lesson:**

- Main Competency.** The students are expected able to make financial statement for accounting information.
- Supporting Competency.** The students are expected able to identify financial transaction and classify with assets, liability, and equity.

**DETAIL OF LECTURING ACTIVITY**

<b>Phase</b>	<b>TOPIC: Lecturer / Facilitator Activity</b>	<b>Students activity</b>	<b>Method / Lecturing Tools / Remarks</b>
Introduction	<ul style="list-style-type: none"> <li>Review Chap 1-7</li> </ul>		Lecturing
Delivery	<ul style="list-style-type: none"> <li>Review Chap 1-7</li> </ul>	<ul style="list-style-type: none"> <li>Listening into the Lecturer</li> <li>Read the Text Book</li> </ul>	Beamer/ LCD Black / White Board  Students Laptop
Closing	<ul style="list-style-type: none"> <li>Inform the student the next final exam materials and topics.</li> </ul>	<ul style="list-style-type: none"> <li>Listening to the lecturer</li> </ul>	Lecturing
Evaluation	<ul style="list-style-type: none"> <li>evaluate the students activity during the lesson</li> <li>evaluate and observe, how the students solve the problem</li> </ul>		
Reference	Text Book : Chapter 1-7		