

	Universitas Negeri Surabaya Fakultas Ekonomika dan Bisnis Program Studi S1 Pendidikan Ekonomi					Kode Dokumen																																																																																			
RENCANA PEMBELAJARAN SEMESTER																																																																																									
MATA KULIAH (MK)	KODE	Rumpun MK	BOBOT (sks)			SEMESTER	Tgl Penyusunan																																																																																		
Pengantar Akuntansi	8720303195	Mata Kuliah Wajib Program Studi	T=3	P=0	ECTS=4.77	3	21 Desember 2025																																																																																		
OTORISASI	Pengembang RPS		Koordinator RMK			Koordinator Program Studi																																																																																			
	Mohamad Arief Rafsanjani		Suci Rohayati			RETNO MUSTIKA DEWI																																																																																			
Model Pembelajaran	Case Study																																																																																								
Capaian Pembelajaran (CP)	CPL-PRODI yang dibebankan pada MK																																																																																								
	CPL-3	Mengembangkan pemikiran logis, kritis, sistematis, dan kreatif dalam melakukan pekerjaan yang spesifik di bidang keahliannya serta sesuai dengan standar kompetensi kerja bidang yang bersangkutan																																																																																							
	CPL-9	Mampu menguasai konsep perencanaan, strategi, dan asesmen serta pengelolaan kelas secara efektif dan sesuai perkembangan IPTEKS																																																																																							
	CPL-12	Mampu memecahkan permasalahan ekonomi secara komprehensif sesuai dengan perkembangan ilmu pengetahuan dan teknologi																																																																																							
	Capaian Pembelajaran Mata Kuliah (CPMK)																																																																																								
	CPMK - 1	Able to utilize information technology to complete tasks related to the preparation of financial statements of services and merchandising companies																																																																																							
	CPMK - 2	Able to prepare financial reports of services and merchandising companies in accordance with Financial Accounting Standards both manually and computerized																																																																																							
	CPMK - 3	Able to choose or develop appropriate and correct solutions according to educational and accounting principles to solve problems in the field of education '																																																																																							
	Matrik CPL - CPMK																																																																																								
		<table><tr><td>CPMK</td><td>CPL-3</td><td>CPL-9</td><td>CPL-12</td></tr><tr><td>CPMK-1</td><td>✓</td><td></td><td></td></tr><tr><td>CPMK-2</td><td></td><td>✓</td><td></td></tr><tr><td>CPMK-3</td><td></td><td></td><td>✓</td></tr></table>					CPMK	CPL-3	CPL-9	CPL-12	CPMK-1	✓			CPMK-2		✓		CPMK-3			✓																																																																			
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	Matrik CPMK pada Kemampuan akhir tiap tahapan belajar (Sub-CPMK)																																																																																								
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CPMK-3								✓								✓																																																																									
Deskripsi Singkat MK	This course discusses the concepts, principles and procedures of accounting of accounting cycle in the services and merchandising companies. The course goal is to deliver student to be able to prepare financial reports for services and merchandising companies.																																																																																								
Pustaka	Utama :																																																																																								
	1. Warren,Carl S, James M. Reeve, Jonathan E. Duchac. 2014.Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: SalembaEmpat. 2. Kieso, Donald E, dkk. 2007.Accounting principle. Jakarta: Salemba Empat. 3. Sugiri,S dan Agus B. 2008.Akuntansi Pengantar 1Edisi Ketujuh. Yogyakarta: UPP STIM YKPN. 4. Belkoui,Ahmed Riahi. 2000.Teorii Akuntansi.Jakarta:Salemba Empat. . 5. Ikatan Akuntan Indonesia. 2013.Standar Akuntansi Keuangan.Jakarta: Salemba Empat																																																																																								

		Pendukung :					
Dosen Pengampu		Dr. Suci Rohayati, S.Pd., M.Pd. Eka Hendi Andriansyah, S.Pd., M.Pd. Mohamad Arief Rafsanjani, S.Pd., M.Pd. Henri Purwa Pamungkas, S.Pd., M.Pd.					
Mg Ke-	Kemampuan akhir tiap tahapan belajar (Sub-CPMK)	Penilaian		Bantuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu]		Materi Pembelajaran [Pustaka]	Bobot Penilaian (%)
		Indikator	Kriteria & Bentuk	Luring (offline)	Daring (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Able to carry out the accounting cycle of services company (recording phase)	1.1. Able to analyze transaction evidence 2.2. Able to prepare general journal of services company 3.3. Able to prepare general ledger 4.4. Able to prepare the Trial Balance before adjusting	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipasif, Tes	Approach: Case based learning Steps: - Lecture - Guided practice - Question and answer - Students are provided with the service company transactions for one month and must prepare the general journal and trial balance. 2 X 50		Materi: • The transaction evidence (proof transaction) • Journal • General Ledger • Trial Balance before adjusting Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%
2	Able to carry out the accounting cycle of services company (recording phase)	1.1. Able to analyze transaction evidence 2.2. Able to prepare general journal of services company 3.3. Able to prepare general ledger 4.4. Able to prepare the Trial Balance before adjusting	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Praktikum	Approach: Case based learning Steps: - Lecture - Guided practice - Question and answer - Students are provided with the service company transactions for one month and must prepare the general journal and trial balance. 2 X 50		Materi: • The transaction evidence (proof transaction) • Journal • General Ledger • Trial Balance before adjusting Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%
3	Able to carry out the accounting cycle of services company (summary phase)	1.1. Able to Identify the accounts that need to be adjusted in the services company 2.2. Able to prepare adjusting entries 3.3. Able to prepare trial balance after adjustment 4.4. Able to prepare a 10-column worksheet	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Praktikum, Tes	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 X 50		Materi: • Adjusting journal entry • Trial balance after adjustment Working Paper Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%

4	Able to carry out the accounting cycle of services company (summary phase)	1.1. Able to Identify the accounts that need to be adjusted in the services company 2.2. Able to prepare adjusting entries 3.3. Able to prepare trial balance after adjustment 4.4. Able to prepare a 10-column worksheet	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Praktikum, Tes	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 X 50		Materi: • Adjusting journal entry • Trial balance after adjustment Working Paper Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%
5	Able to carry out the accounting cycle of services companies (reporting phase)	1.1. Able to prepare income statement 2.2. Able to prepare a statement of changes in equity 3.3. Able to prepare a statement of financial position 4.4. Able to prepare cash flow statements	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Praktikum, Tes	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare financial statements (income statements, owner equity statements, and financial position statements) 2 X 50		Materi: • Income statement • Statement of Changes in Equity • Financial position statement • Cash flow statement Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	30%
6	Able to carry out the accounting cycle of services companies (reporting phase)	1.1. Able to prepare income statement 2.2. Able to prepare a statement of changes in equity 3.3. Able to prepare a statement of financial position 4.4. Able to prepare cash flow statements	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Praktikum, Tes	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare financial statements (income statements, owner equity statements, and financial position statements) 2 X 50		Materi: • Income statement • Statement of Changes in Equity • Financial position statement • Cash flow statement Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%

7	Able to carry out the accounting cycle of services companies (reporting phase)	1.1. Able to prepare income statement 2.2. Able to prepare a statement of changes in equity 3.3. Able to prepare a statement of financial position 4.4. Able to prepare cash flow statements	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Praktikum	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare financial statements (income statements, owner equity statements, and financial position statements) 2 X 50		Materi: • Income statement • Statement of Changes in Equity • Financial position statement • Cash flow statement Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%
8	Midterm examination	-	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Tes	- 3 X 50		Materi: Materi pertemuan 1-7 Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	20%
9	Able to carry out the accounting cycle of merchandising company (recording phase)	1.1. Able to analyze Transactions 2.2. Able to prepare the special journal (disbursements, sales, purchases and memorial journals) 3.3. Able to prepare general ledger 4.4. Able to prepare the Trial Balance before adjusting	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Praktikum, Tes	Approach: Case based learning Steps: - Lecture - Guided Practice - Students are provided with the merchandising company transactions for one month and must prepare the special journal (disbursements, sales, purchases and memorial journals) - Students also asked to prepare the general journal and trial balance from the data provided 2 X 50		Materi: • The transaction evidence (proof transaction) • The special journal (disbursements, sales, purchases and memorial journals) • General ledger • Trial Balance before adjusting Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%

10	Able to carry out the accounting cycle of merchandising company (recording phase)	1.1. Able to analyze Transactions 2.2. Able to prepare the special journal (disbursements, sales, purchases and memorial journals) 3.3. Able to prepare general ledger 4.4. Able to prepare the Trial Balance before adjusting	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif, Penilaian Praktikum	Approach: Case based learning Steps: - Lecture - Guided Practice - Students are provided with the merchandising company transactions for one month and must prepare the special journal (disbursements, sales, purchases and memorial journals) - Students also asked to prepare the general journal and trial balance from the data provided 2 X 50		Materi: • The transaction evidence (proof transaction) • The special journal (disbursements, sales, purchases and memorial journals) • General ledger • Trial Balance before adjusting Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%
11	Able to carry out the accounting cycle of merchandising company (summary phase)	1.1. Able to Identify the accounts that need to be adjusted in the merchandising company 2.2. Able to prepare adjusting entries 3.3. Able to prepare trial balance after adjustment 4.4. Able to prepare a 10-column working paper	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 x 50		Materi: • Adjusting journal entries • Adjusted trial balance • 10 column worksheet Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%
12	Able to carry out the accounting cycle of merchandising company (summary phase)	1.1. Able to Identify the accounts that need to be adjusted in the merchandising company 2.2. Able to prepare adjusting entries 3.3. Able to prepare trial balance after adjustment 4.4. Able to prepare a 10-column working paper	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 x 50		Materi: • Adjusting journal entries • Adjusted trial balance • 10 column worksheet Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%

13	Able to carry out the accounting cycle of merchandising companies (reporting phase)	1.1. Able to prepare cost of goods sold report 2.2. Able to prepare income statement 3.3. Able to prepare a statement of changes in equity 4.4. Able to prepare a statement of financial position	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare the cost of goods sold report (COGS report) - Students also must prepare the financial statements (income statements, owner equity statements, and financial position statements) 2 x 50		Materi: • Cost of goods sold report • Income statement • Statement of Changes in Equity • Balance reposrt • Cash flow statement Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	30%
14	Able to carry out the accounting cycle of merchandising companies (reporting phase)	1.1. Able to prepare cost of goods sold report 2.2. Able to prepare income statement 3.3. Able to prepare a statement of changes in equity 4.4. Able to prepare a statement of financial position	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare the cost of goods sold report (COGS report) - Students also must prepare the financial statements (income statements, owner equity statements, and financial position statements) 2 x 50		Materi: • Cost of goods sold report • Income statement • Statement of Changes in Equity • Balance reposrt • Cash flow statement Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%
15	Able to carry out the accounting cycle of merchandising companies (reporting phase)	1.1. Able to prepare cost of goods sold report 2.2. Able to prepare income statement 3.3. Able to prepare a statement of changes in equity 4.4. Able to prepare a statement of financial position	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Aktifitas Partisipatif	Approach: Case based learning Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare the cost of goods sold report (COGS report) - Students also must prepare the financial statements (income statements, owner equity statements, and financial position statements) 2 x 50		Materi: • Cost of goods sold report • Income statement • Statement of Changes in Equity • Balance reposrt • Cash flow statement Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	0%

16	Final exam	-	Kriteria: Pedoman penskoran Unesa Bentuk Penilaian : Tes	- 3 X 50		Materi: Materi pertemuan 9-15 Pustaka: <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</i>	20%
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Rekap Persentase Evaluasi : Case Study

No	Evaluasi	Persentase
1.	Aktifitas Partisipatif	40%
2.	Penilaian Praktikum	10%
3.	Tes	50%
		100%

Catatan

1. **Capaian Pembelajaran Lulusan Prodi (CPL - Prodi)** adalah kemampuan yang dimiliki oleh setiap lulusan prodi yang merupakan internalisasi dari sikap, penguasaan pengetahuan dan ketrampilan sesuai dengan jenjang prodinya yang diperoleh melalui proses pembelajaran.
2. **CPL yang dibebankan pada mata kuliah** adalah beberapa capaian pembelajaran lulusan program studi (CPL-Prodi) yang digunakan untuk pembentukan/pengembangan sebuah mata kuliah yang terdiri dari aspek sikap, ketrampilan umum, ketrampilan khusus dan pengetahuan.
3. **CP Mata kuliah (CPMK)** adalah kemampuan yang dijabarkan secara spesifik dari CPL yang dibebankan pada mata kuliah, dan bersifat spesifik terhadap bahan kajian atau materi pembelajaran mata kuliah tersebut.
4. **Sub-CPMK Mata kuliah (Sub-CPMK)** adalah kemampuan yang dijabarkan secara spesifik dari CPMK yang dapat diukur atau diamati dan merupakan kemampuan akhir yang direncanakan pada tiap tahap pembelajaran, dan bersifat spesifik terhadap materi pembelajaran mata kuliah tersebut.
5. **Indikator penilaian** kemampuan dalam proses maupun hasil belajar mahasiswa adalah pernyataan spesifik dan terukur yang mengidentifikasi kemampuan atau kinerja hasil belajar mahasiswa yang disertai bukti-bukti.
6. **Kriteria Penilaian** adalah patokan yang digunakan sebagai ukuran atau tolok ukur ketercapaian pembelajaran dalam penilaian berdasarkan indikator-indikator yang telah ditetapkan. Kriteria penilaian merupakan pedoman bagi penilai agar penilaian konsisten dan tidak bias. Kriteria dapat berupa kuantitatif ataupun kualitatif.
7. **Bentuk penilaian:** tes dan non-tes.
8. **Bentuk pembelajaran:** Kuliah, Responsi, Tutorial, Seminar atau yang setara, Praktikum, Praktik Studio, Praktik Bengkel, Praktik Lapangan, Penelitian, Pengabdian Kepada Masyarakat dan/atau bentuk pembelajaran lain yang setara.
9. **Metode Pembelajaran:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, dan metode lainnya yg setara.
10. **Materi Pembelajaran** adalah rincian atau uraian dari bahan kajian yg dapat disajikan dalam bentuk beberapa pokok dan sub-pokok bahasan.
11. **Bobot penilaian** adalah prosentasi penilaian terhadap setiap pencapaian sub-CPMK yang besarnya proposional dengan tingkat kesulitan pencapaian sub-CPMK tsb., dan totalnya 100%.
12. TM=Tatap Muka, PT=Penugasan terstruktur, BM=Belajar mandiri.

RPS ini telah divalidasi pada tanggal

Koordinator Program Studi S1
Pendidikan Ekonomi



RETNO MUSTIKA DEWI
NIDN 0024088501

UPM Program Studi S1
Pendidikan Ekonomi



NIDN

