



**Universitas Negeri Surabaya**  
**Faculty of Economics and Business**  
**Bachelor of Accounting Education Study Program**

Document Code

## SEMESTER LEARNING PLAN

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>																																	
ACCOUNTING PRACTICUM FOR TRADE SERVICES COMPANIES	8720903112		T=0 P=3 ECTS=4.77	2	July 18, 2024																																	
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>	<b>Study Program Coordinator</b>																																		
	.....		.....	Rochmawati, S.Pd., M.Ak.																																		
<b>Learning model</b>	Project Based Learning																																					
<b>Program Learning Outcomes (PLO)</b>	PLO study program which is charged to the course																																					
	Program Objectives (PO)																																					
	PLO-PO Matrix																																					
		<table border="1" style="margin: auto;"> <tr> <td style="width: 10%;">P.O</td> <td colspan="15"></td> </tr> </table>					P.O																															
P.O																																						
	PO Matrix at the end of each learning stage (Sub-PO)																																					
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2" style="width: 5%;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 3%;">1</td> <td style="width: 3%;">2</td> <td style="width: 3%;">3</td> <td style="width: 3%;">4</td> <td style="width: 3%;">5</td> <td style="width: 3%;">6</td> <td style="width: 3%;">7</td> <td style="width: 3%;">8</td> <td style="width: 3%;">9</td> <td style="width: 3%;">10</td> <td style="width: 3%;">11</td> <td style="width: 3%;">12</td> <td style="width: 3%;">13</td> <td style="width: 3%;">14</td> <td style="width: 3%;">15</td> <td style="width: 3%;">16</td> </tr> </table>					P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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<b>Short Course Description</b>	This course discusses accounting concepts, principles and procedures in the accounting cycle of service and trading companies, as well as carrying out the accounting cycle of service and trading companies. Lectures are carried out with practicums and discussions. The learning model used is problem based learning																																					
<b>References</b>	<b>Main :</b>																																					
	1. Ikatan Akuntan Indonesia. 2012. Standar Akuntansi Keuangan, Per April 2012 Jakarta: Salemba Empat. 2. Yusuf, Haryono. 2003. Dasar-dasar Akuntansi jilid II. Yogyakarta: YKPN. 3. Baridwan, Zaki. 2003. Akuntansi Intermediate. Yogyakarta: YKPN. 4. Monalisa, Selvy. 2014. Praktikum Pengantar Akuntansi 1. Jakarta: Salemba Empat.																																					
	<b>Supporters:</b>																																					
<b>Supporting lecturer</b>	Drs. Joni Susilowibowo, M.Pd. Irin Widayati, S.Pd., M.Pd. Han Tantri Hardini, S.Pd., M.Pd.																																					
<b>Week-</b>	<b>Final abilities of each learning stage (Sub-PO)</b>	<b>Evaluation</b>		<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>		<b>Learning materials [ References ]</b>	<b>Assessment Weight (%)</b>																															
		<b>Indicator</b>	<b>Criteria &amp; Form</b>	<b>Offline ( offline )</b>	<b>Online ( online )</b>																																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																															

1	Able to prepare basic accounting equations	1.able to prepare basic accounting equations 2.Able to prepare financial reports	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
2	Able to carry out the accounting cycle in accounting service companies in the recording phase	1.Analyze transaction evidence 2.Prepare general journals for service companies	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
3	Able to carry out the accounting cycle in accounting service companies in the recording phase	1.able to analyze transaction evidence 2.Able to record transactions in a general journal	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
4	Able to carry out the accounting cycle in accounting service companies in the classification phase	able to make a ledger	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
5	Able to carry out the accounting cycle of a service company in the summary phase	1.able to make a trial balance before adjustments 2.Able to make adjusting journals 3.able to make a balance sheet 4.able to make closing journals	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
6	Able to carry out the accounting cycle in service company accounting in the summary phase	1.able to make a trial balance before adjustments 2.Able to make adjusting journals 3.able to make a balance sheet 4.able to make closing journals	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%

7	Able to carry out the accounting cycle in accounting service companies in the reporting phase	Able to prepare financial reports	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
8	Midterm exam			3 X 50			0%
9	Able to carry out the recording phase of a trading company's accounting cycle	1.Analyzing Transactions 2.Prepare special journals for cash receipts, cash disbursements, sales, purchases and memorial journals	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
10	Able to carry out the recording phase of a trading company's accounting cycle	1.analyze transactions 2.create special journals for cash receipts, cash disbursements, sales, purchases and memorial journals	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
11	Able to carry out the accounting cycle of a trading company in the classification phase	compiling a ledger	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
12	Able to carry out the accounting cycle in trading company accounting in the classification phase	make a ledger	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%

13	Able to carry out the accounting cycle in trading company accounting in the summary phase	1.Prepare a Trial Balance before adjusting 2.Identify accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 3.Prepare adjusting journals 4.prepare a balance sheet 5.prepare closing journals	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
14	Able to carry out the accounting cycle in trading company accounting in the summary phase	1.Prepare a Trial Balance before adjusting 2.Identify accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 3.Prepare adjusting journals 4.Prepare a balance sheet 5.closing journal	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
15	Able to carry out the reporting phase of a trading company's accounting cycle	preparing financial statements	<b>Criteria:</b> maximum value 100	Student centered approach (Student centered approach) Learning model: Problem Based Learning 3 X 50			0%
16	Final exams			3 X 50			0%

#### Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
		0%

#### Notes

- Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.

6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.