



1	Able to carry out the accounting cycle in accounting service companies in the recording phase	<ol style="list-style-type: none"> <li>1.Analyze transaction evidence</li> <li>2.Prepare general journals for service companies</li> <li>3.Compiling ledgers</li> <li>4.Prepare a Trial Balance before adjusting</li> </ol>	<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	<ol style="list-style-type: none"> <li>1.Analyze transaction evidence</li> <li>2.Prepare general journals for service companies</li> <li>3.Compiling ledgers</li> <li>4.Prepare a Trial Balance before adjusting</li> </ol>	<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 service company accounting in the summary phase	<ol style="list-style-type: none"> <li>1.Identify accounts that need to be adjusted in the service company's accounting adjustment journal</li> <li>2.Prepare adjusting journals</li> <li>3.Prepare a trial balance after adjustments</li> <li>4.Prepare a 10 column working paper</li> </ol>	<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 service company accounting in the summary phase	<ol style="list-style-type: none"> <li>1.Identify accounts that need to be adjusted in the service company's accounting adjustment journal</li> <li>2.Prepare adjusting journals</li> <li>3.Prepare a trial balance after adjustments</li> <li>4.Prepare a 10 column working paper</li> </ol>	<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 reporting phase of a service company's accounting cycle	<ol style="list-style-type: none"> <li>1.Prepare a profit and loss report</li> <li>2.Prepare a report on changes in equity</li> <li>3.Prepare a financial position report</li> <li>4.Prepare cash flow reports</li> </ol>	<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 trading company accounting in the recording phase	<ol style="list-style-type: none"> <li>1.Prepare a Trial Balance before adjusting Analyze Transactions</li> <li>2.Prepare special journals for cash receipts, cash disbursements, sales, purchases and memorial journals</li> <li>3.Compiling ledgers</li> </ol>	<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 trading company accounting in the recording phase	<ol style="list-style-type: none"> <li>1.Prepare a Trial Balance before adjusting Analyze Transactions</li> <li>2.Prepare special journals for cash receipts, cash disbursements, sales, purchases and memorial journals</li> <li>3.Compiling ledgers</li> </ol>	<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 accounting cycle of a trading company in the summary phase	<ol style="list-style-type: none"> <li>1.Prepare a Trial Balance before adjusting</li> <li>2.Identify accounts that need to be adjusted in the trading company's accounting adjustment journal</li> <li>3.Prepare adjusting journals</li> <li>4.Prepare a trial balance after adjustments</li> <li>5.Prepare a 10 column working paper</li> </ol>	<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 accounting cycle of a trading company in the summary phase	<ol style="list-style-type: none"> <li>1.Prepare a Trial Balance before adjusting</li> <li>2.Identify accounts that need to be adjusted in the trading company's accounting adjustment journal</li> <li>3.Prepare adjusting journals</li> <li>4.Prepare a trial balance after adjustments</li> <li>5.Prepare a 10 column working paper</li> </ol>	<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 reporting phase of a trading company's accounting cycle	<ol style="list-style-type: none"> <li>1.Prepare reports on cost of goods manufactured</li> <li>2.Prepare cost of goods sold reports</li> <li>3.Prepare a profit and loss report</li> <li>4.Prepare a report on changes in equity</li> <li>5.Prepare a financial position report</li> </ol>	<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 manufacturing company accounting recording phase	<ol style="list-style-type: none"> <li>1.Analyze transactions</li> <li>2.Prepare general journals for manufacturing companies</li> <li>3.Compiling ledgers</li> </ol>	<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 manufacturing company accounting in the summary phase	<ol style="list-style-type: none"> <li>1.Prepare a Trial Balance before adjusting</li> <li>2.Identify accounts that need to be adjusted in the manufacturing company's accounting adjustment journal</li> <li>3.Prepare adjusting journals</li> <li>4.Prepare a trial balance after adjustments</li> <li>5.Arranging Paper</li> </ol>	<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 manufacturing company accounting in the summary phase	<ol style="list-style-type: none"> <li>1.Prepare a Trial Balance before adjusting</li> <li>2.Identify accounts that need to be adjusted in the manufacturing company's accounting adjustment journal</li> <li>3.Prepare adjusting journals</li> <li>4.Prepare a trial balance after adjustments</li> <li>5.Arranging Paper</li> </ol>	<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 manufacturing company's accounting cycle	<ol style="list-style-type: none"> <li>1. Prepare reports on cost of goods manufactured</li> <li>2. Prepare cost of goods sold reports</li> <li>3. Prepare a profit and loss report</li> <li>4. Prepare a report on changes in equity</li> <li>5. Prepare a financial position report</li> </ol>	Criteria: 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: Case Study**

No	Evaluation	Percentage
		0%

**Notes**

1. **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.
2. **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.
3. **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.
4. **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.
5. **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.