



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

Document Code

SEMESTER LEARNING PLAN

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|---|---|--|-----------------------------------|--|--------------------------|--|------------------------------|---|---|----|----|----|----|----|----|----|--|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Courses | CODE | Course Family | Credit Weight | | | SEMESTER | Compilation Date | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Practical Accounting for Service and Trading Companies | 8720902133 | Study Program Elective Courses | T=2 | P=0 | ECTS=3.18 | 2 | July 17, 2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AUTHORIZATION | | SP Developer | Course Cluster Coordinator | | | Study Program Coordinator | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Rochmawati, S.Pd., M.Ak. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Learning model | Case Studies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Learning Outcomes (PLO) | PLO study program that is charged to the course | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLO-11 | Able to make appropriate decisions in the context of solving problems in their field of expertise, based on the results of information and data analysis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Program Objectives (PO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PO - 1 | Students are able to implement accounting cycles in service and trading companies, both manually and based on Excel | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLO-PO Matrix | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1" style="margin: auto;"> <tr> <td style="padding: 5px;">P.O</td> <td style="padding: 5px;">PLO-11</td> </tr> <tr> <td style="padding: 5px;">PO-1</td> <td style="padding: 5px;"></td> </tr> </table> | | P.O | PLO-11 | PO-1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P.O | PLO-11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO-1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO Matrix at the end of each learning stage (Sub-PO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="margin: auto;"> <tr> <td rowspan="2" style="padding: 5px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="padding: 5px;">1</td> <td style="padding: 5px;">2</td> <td style="padding: 5px;">3</td> <td style="padding: 5px;">4</td> <td style="padding: 5px;">5</td> <td style="padding: 5px;">6</td> <td style="padding: 5px;">7</td> <td style="padding: 5px;">8</td> <td style="padding: 5px;">9</td> <td style="padding: 5px;">10</td> <td style="padding: 5px;">11</td> <td style="padding: 5px;">12</td> <td style="padding: 5px;">13</td> <td style="padding: 5px;">14</td> <td style="padding: 5px;">15</td> <td style="padding: 5px;">16</td> </tr> <tr> <td style="padding: 5px;">PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> | P.O | Week | | | | | | | | | | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | PO-1 | | | | | | | | | | | | | | | | | | | | | | | |
| P.O | Week | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO-1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Short Course Description | This course discusses accounting concepts, principles and procedures in the accounting cycle of service and trade companies, as well as organizing the accounting cycle of service and trade companies. Lectures are carried out with practicums and discussions. The learning model used is problem-based learning. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| References | Main : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <ol style="list-style-type: none"> 1. Purwaji, Agus. 2016. Praktikum Pengantar Akuntansi. Jakarta: Salemba Empat. 2. Monalisa, Selvy. 2014. Introduction to Accounting Practicum 1. Jakarta: Salemba Empat. 3. Krista. 2014. Book Cost Accounting Practicum 1. Jakarta: Salemba Empat. 4. Krista. 2014. Book Cost Accounting Practicum 2. Jakarta: Salemba Empat. 5. Indonesian Accountants Association. 2012. Financial Accounting Standards, As of April 2012 Jakarta: Salemba Empat. 6. Susilowibowo, J; Hardini, HT (2022). Lembar Kegiatan Mahasiswa- Seri Praktikum Akuntansi Perusahaan Dagang. Untuk Kalangan Sendiri | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Supporters: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Supporting lecturer | Drs. Joni Susilowibowo, M.Pd. Han Tantri Hardini, S.Pd., M.Pd. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Week- | Final abilities of each learning stage (Sub-PO) | Evaluation | | Help Learning, Learning methods, Student Assignments, [Estimated time] | | Learning materials [References] | Assessment Weight (%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Indicator | Criteria & Form | Offline (offline) | Online (online) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|---|---|--|--|--|-------------|--|----|
| 1 | Able to carry out the accounting cycle in the accounting recording phase of service companies | <ol style="list-style-type: none"> 1. Analysis of transaction evidence 2. Prepare general journals for service companies 3. Ledger compilation 4. Prepare a balance sheet before adjusting it | <p>Criteria:</p> <ol style="list-style-type: none"> 1. Criteria: 2. assessment rubric 3. Non Test Form: 4. Identify evidence of transactions. Discuss the recording phase of the accounting cycle <p>Form of Assessment : Participatory Activities</p> | Lecture: Lecture Discussion PBL Task 1: Analysis of transaction evidence Compile a general journal for a service company 2 X 50 | - 2 X 50 | <p>Material: Review of basic accounting concepts Library: <i>Indonesian Accountants Association. 2012. Financial Accounting Standards, As of April 2012 Jakarta: Salemba Empat.</i></p> <p>Material: Implementation of transaction document analysis References: <i>Susilowibowo, J; Hardini, HT (2022). Student Activity Sheet-Trading Company Accounting Practicum Series. For a private</i></p> | 2% |
| 2 | Able to carry out the accounting cycle in the accounting recording phase of service companies | <ol style="list-style-type: none"> 1. Analysis of transaction evidence 2. Prepare general journals for service companies 3. Ledger compilation 4. Prepare a balance sheet before adjusting it | <p>Criteria:</p> <ol style="list-style-type: none"> 1. Criteria: 2. assessment rubric 3. Non Test Form: 4. Identify evidence of transactions. Discuss the recording phase of the accounting cycle <p>Form of Assessment : Participatory Activities</p> | Lecture: Lecture Discussion PBL Task 1: Analysis of transaction evidence Compile a general journal for a service company 2 X 50 | | <p>Material: Analysis of financial transaction documents in service companies and recording in journals Reference: <i>Susilowibowo, J; Hardini, HT (2022). Student Activity Sheet-Trading Company Accounting Practicum Series. For a private</i></p> | 3% |
| 3 | Able to carry out the accounting cycle in the accounting summarization phase of service companies | <ol style="list-style-type: none"> 1. Identify the accounts that need to be adjusted in the service company's accounting adjustment journal 2. Compile adjusting journal entries 3. Prepare a trial balance after adjustments 4. Arrange a 10 column worksheet | <p>Criteria:</p> <ol style="list-style-type: none"> 1. Criteria: 2. assessment rubric 3. Non-test and test forms: 4. Analyze transactions that need to be adjusted in the service company's adjusting journal <p>Form of Assessment : Participatory Activities</p> | Lecture: PBL Lecture Assignment 1: Arrange a 10 column 2 X 50 work paper | | <p>Material: Preparing a Trial Balance for a Library Services Company: <i>Krista. 2014. Book Cost Accounting Practicum 1. Jakarta: Salemba Empat.</i></p> | 2% |
| 4 | Able to carry out the accounting cycle in the accounting summarization phase of service companies | <ol style="list-style-type: none"> 1. Identify the accounts that need to be adjusted in the service company's accounting adjustment journal 2. Compile adjusting journal entries 3. Prepare a trial balance after adjustments 4. Arrange a 10 column worksheet | <p>Criteria:</p> <ol style="list-style-type: none"> 1. Criteria: 2. assessment rubric 3. Non-test and test forms: 4. Analyze transactions that need to be adjusted in the service company's adjusting journal <p>Form of Assessment : Participatory Activities</p> | Lecture: PBL Lecture Assignment 1: Arrange a 10 column 2 X 50 work paper | - | <p>Material: 1. Identify the accounts that need to be adjusted in the service company's accounting adjustment journal 2. adjustment journal 3. trial balance after adjustments 4. working paper 10 columns Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p> | 3% |

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| 5 | Able to carry out the reporting phase of a service company's accounting cycle | <ol style="list-style-type: none"> 1.Prepare an income statement 2.Prepare a statement of changes in equity 3.Prepare financial position reports 4.Prepare a cash flow statement | <p>Criteria:</p> <ol style="list-style-type: none"> 1.Criteria: 2.assessment rubric 3.Non-test form: 4.Practice preparing financial reports from the questions presented <p>Form of Assessment : Participatory Activities</p> | Lecture: PBL Discussion Task 1: Practice preparing financial reports from the questions presented 2 X 50 | - | <p>Material: 1. profit and loss statement 2. statement of changes in equity 3. statement of financial position 4. cash flow statement</p> <p>Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p> | 5% |
| 6 | Able to carry out the reporting phase of a service company's accounting cycle | <ol style="list-style-type: none"> 1.Prepare an income statement 2.Prepare a statement of changes in equity 3.Prepare financial position reports 4.Prepare a cash flow statement | <p>Criteria:</p> <ol style="list-style-type: none"> 1.Criteria: 2.assessment rubric 3.Non-test form: 4.Practice preparing financial reports from the questions presented <p>Form of Assessment : Participatory Activities</p> | Lecture: PBL Discussion Task 1: Practice preparing financial reports from the questions presented 2 X 50 | - 2 X 50 | <p>Material: 1. profit and loss statement 2. statement of changes in equity 3. statement of financial position 4. cash flow statement</p> <p>Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p> | 5% |
| 7 | Able to carry out the reporting phase of a service company's accounting cycle | <ol style="list-style-type: none"> 1.Prepare an income statement 2.Prepare a statement of changes in equity 3.Prepare financial position reports 4.Prepare a cash flow statement | <p>Criteria:</p> <ol style="list-style-type: none"> 1.Criteria: 2.assessment rubric 3.Non-test form: 4.Practice preparing financial reports from the questions presented <p>Form of Assessment : Participatory Activities</p> | Lecture: PBL Discussion Task 1: Practice preparing financial reports from the questions presented 2 X 50 | - | <p>Material: Preparing Complete Financial Reporting</p> <p>References: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p> | 5% |
| 8 | UTS | - | <p>Criteria: -</p> <p>Form of Assessment : Test</p> | UTS 2 X 50 | - | <p>Material: - Library:</p> | 20% |
| 9 | Able to carry out the accounting cycle in the accounting recording phase of trading companies | <ol style="list-style-type: none"> 1.Analyzing Transactions 2.Prepare special journals for cash receipts, cash disbursements, sales, purchases and memorial journals 3.Collect ledgers | <p>Criteria:</p> <ol style="list-style-type: none"> 1.Criteria: 2.assessment rubric 3.Non-test form: 4.Analyze transactions for which a particular journal is entered <p>Form of Assessment : Participatory Activities</p> | Lecture: Lecture PBL Task 1: Analyze and compile a special journal 2 X 50 | - 2 X 50 | <p>Material: Analyzing trading company transaction documents and recording them in special journals.</p> <p>References : <i>Susilowibowo, J; Hardini, HT (2022). Trading Services Company Accounting Practicum - Trading Company Series. For a private</i></p> | 2% |

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|----|---|---|--|---|-------------|--|----|
| 10 | Able to carry out the accounting cycle in the accounting recording phase of trading companies | <ol style="list-style-type: none"> Analyzing Transactions Prepare special journals for cash receipts, cash disbursements, sales, purchases and memorial journals Collect ledgers | <p>Criteria:</p> <ol style="list-style-type: none"> Criteria: assessment rubric Non-test form: Analyze transactions for which a particular journal is entered <p>Form of Assessment : Participatory Activities</p> | Lecture: Lecture PBL Task 1: Analyze and compile a special journal 2 X 50 | - | <p>Material: Analyzing trading company transaction documents and recording them in special journals. References : Susilowibowo, J; Hardini, HT (2022). <i>Trading Services Company Accounting Practicum - Trading Company Series. For a private</i></p> | 3% |
| 11 | Able to carry out the summary phase of a trading company's accounting cycle | <ol style="list-style-type: none"> Prepare a balance sheet before adjusting it Identify the accounts that need to be adjusted in the trading company's accounting adjustment journal Compile adjusting journal entries Prepare a trial balance after adjustments Arrange a 10 column worksheet | <p>Criteria:</p> <ol style="list-style-type: none"> Criteria: assessment rubric Non-test and test forms Analysis of trading company adjustment entries <p>Form of Assessment : Participatory Activities</p> | Lecture: PBL Discussion Task 1: Practice preparing adjusting journals and a 10 column 2 X 50 worksheet | - 2 X 50 | <p>Material: Posting from Special Journal recapitulation to Ledger Library : Susilowibowo, J; Hardini, HT (2022). <i>Trading Services Company Accounting Practicum - Trading Company Series. For a private</i></p> | 2% |
| 12 | Able to carry out the summary phase of a trading company's accounting cycle | <ol style="list-style-type: none"> Prepare a balance sheet before adjusting it Identify the accounts that need to be adjusted in the trading company's accounting adjustment journal Compile adjusting journal entries Prepare a trial balance after adjustments Arrange a 10 column worksheet | <p>Criteria:</p> <ol style="list-style-type: none"> Criteria: assessment rubric Non-test and test forms Analysis of trading company adjustment entries <p>Form of Assessment : Participatory Activities</p> | Lecture: PBL Discussion Task 1: Practice preparing adjusting journals and a 10 column 2 X 50 worksheet | - 2 X 50 | <p>Material: Compile a list of Receivables, Payables and Inventory Balances Library: Susilowibowo, J; Hardini, HT (2022). <i>Practical Accounting for Trading Services Companies - Trading Company Series. For a private</i></p> | 3% |
| 13 | Able to carry out the reporting phase of a trading company's accounting cycle | <ol style="list-style-type: none"> Prepare cost of goods sold reports Prepare an income statement Prepare a statement of changes in equity Prepare financial position reports | <p>Criteria:</p> <ol style="list-style-type: none"> Criteria: assessment rubric Form: Analyze financial reports <p>Form of Assessment : Participatory Activities</p> | LectureLecturePBLTask 1: Create a 2 X 50 trading company financial report | - 2 X 50 | <p>Material: 1. cost of goods sold report 2. profit and loss report 3. change in equity report 4. financial position report Reader: Purwaji, Agus. 2016. <i>Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p> | 5% |

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| 14 | Able to carry out the reporting phase of a trading company's accounting cycle | <ol style="list-style-type: none"> 1. Prepare reports on cost of goods manufactured 2. Prepare cost of goods sold reports 3. Prepare an income statement 4. Prepare a statement of changes in equity 5. Prepare financial position reports | Criteria: <ol style="list-style-type: none"> 1. Criteria: 2. assessment rubric 3. Form: 4. Analyze financial reports Form of Assessment : Participatory Activities | LectureLecturePBLTask 1: Create a 2 X 50 trading company financial report | - 2 X 50 | Material: 1. cost of goods sold report 2. profit and loss report 3. change in equity report 4. financial position report Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i> | 5% |
| 15 | Able to carry out the reporting phase of a trading company's accounting cycle | <ol style="list-style-type: none"> 1. Prepare reports on cost of goods manufactured 2. Prepare cost of goods sold reports 3. Prepare an income statement 4. Prepare a statement of changes in equity 5. Prepare financial position reports | Criteria: <ol style="list-style-type: none"> 1. Criteria: 2. assessment rubric 3. Form: 4. Analyze financial reports Form of Assessment : Participatory Activities | LectureLecturePBLTask 1: Create a 2 X 50 trading company financial report | - 2 X 50 | Material: Preparing Closing Journals and Presenting NS After Closing References: <i>Susilowibowo, J; Hardini, HT (2022). Trading Services Company Accounting Practicum - Trading Company Series. For a private</i> | 5% |
| 16 | UAS | - | Criteria: <ol style="list-style-type: none"> 1. Maximum score is 100, if students answer all questions correctly 2. Score 0, if the student does not take the UAS Form of Assessment : Test | UAS 2 X 50 | - | Material: Accounting for Trading Companies References: <i>Susilowibowo, J; Hardini, HT (2022). Student Activity Sheet- Trading Company Accounting Practicum Series. For a private</i> | 30% |

Evaluation Percentage Recap: Case Study

| No | Evaluation | Percentage |
|----|--------------------------|------------|
| 1. | Participatory Activities | 50% |
| 2. | Test | 50% |
| | | 100% |

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** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.

