	Universitas Negeri Surabaya **Faculty of Economics and Business** **Bachelor of Accounting Education Study Program**					**Document Code**
SEMESTER LEARNING PLAN						
Courses		**CODE**	**Course Family**	**Credit Weight**	**SEMESTER**	**Compilation Date**
Company Budget		8720902015		T=2　P=0　ECTS=3.18	7	July 18, 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**
	Program Objectives (PO)
	PLO-PO Matrix
	P.O
	PO Matrix at the end of each learning stage (Sub-PO)

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Short Course Description	Discussion of theoretical concepts understands and applies budgeting concepts, has budgeting technical skills, and is able to use budgets as a planning and monitoring tool in the company. Lectures are carried out using a system of discussions, case study analysis, presentations and projects.

References	**Main :**	
	1. Adisaputro, Gunawan. 2014. Anggaran Perusahaan 2. Yogyakarta: BPFE. 3. Indriyo,Gito Sudarmo dan Muhammad Najmudin. 2003. Anggaran Perusahaan Suatu Pendekatamn Praktis. Yogyakarta: BPFE. 3. Mafarin, M. 2014. Penganggaran perusahaan. Jakarta: SalembaEmpat. 4. Ahyari,Agus. 2002. Anggaran Perusahaan : Pendekatan Kuantitatif , Yogyakarta: BPFE	
	Supporters:	

Supporting lecturer	Dr. Agung Listiadi, S.Pd., M.Ak.

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)
1	Identify and differentiate concepts in corporate budgeting	Explain the concepts of company budget	Criteria: 20	Reading assignments and lectures 2 X 45			0%

2	Explain the Basics of Profit Planning and Control	Explain the Basics of Profit Planning and Control	**Criteria:** 20	recitation 1 X 1			0%
3	Designing Comprehensive Profit Planning and Control Applications	Designing a Comprehensive Profit Planning Application Designing a Comprehensive Profit Control Application	**Criteria:** 20	recitation 1 X 1			0%
4	Making Sales Planning and Control	Making Sales Planning and Control	**Criteria:** 20	recitation 1 X 1			0%
5	Create a Sales Forecast	Create a Sales Forecast	**Criteria:** 20	recitation 1 X 1			0%
6	Making Sales Planning and Control	Making Sales Planning and Control	**Criteria:** 20	recitation 1 X 1			0%
7	Making Production Planning and Control	Making Production Planning and Control	**Criteria:** 20	recitation 1 X 1			0%
8	Prepare a raw material budget	Prepare a raw material budget	**Criteria:** 20	recitation 1 X 1			0%
9							0%
10							0%
11							0%
12							0%
13							0%
14							0%
15							0%
16							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.