	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
Human Resources Accounting	8720902012		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	This course discusses the basic concepts and scope of human resource accounting, methods of measuring Human Resources Cost Accounting (HR Cost Accounting), HR activities and the challenges of implementing HRM towards HR Accounting, the definition of ASDM and being able to classify it, the important elements that make up HR accounting, and explains the various types of HR accounting. types of intangible assets as human resources, HR accounting viewed from a macro and micro perspective as well as the reasons for their development, the value of human assets and their organization as well as being able to measure the costs, value and benefits of human resources both monetary and non-monetary, understanding human capital, HR investment and basic assumptions regarding educational activities, migration, and urbanization as well as health programs to improve nutrition as implementation of Human Capital, implementation of HR development recruitment activities, and HR welfare programs in the concept of Human Resources Investment (HR Investment), methods for determining the value of human assets, identification of stakeholders as well as technical approaches to the application of HR accounting. Student-based learning approach with models learningproblem based learning. Learning method with group discussions, questions and answers and assignments.

References	**Main :**	
		1. TunggalWijaya, Amin.Akuntansi Sumber DayaManusia. Jakarta: Rineka Cipta. 2. Ikhsan,Arfan. 2008.Akuntansi Sumber DayaManusia: Suatau Tinjauan Penilaian Modal Manusia. Yogyakarta: Graha Ilmu. 3. Ishak,Arep dan Hendri Tanjung. 2002.ManajemenSumber Daya Manusia. Jakarta: Universitas Trisakti. 4. Simamora,Henry. 2005.Manajemen Sumber DayaManusia. Yogyakarta: STIE YKPI. 5. Usmara. 2007.Paradigma Baru Manajemen SumberDaya Manusia. Jakarta: AMARA.
	Supporters:	
Supporting lecturer		

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							0%
2							0%
3							0%
4							0%
5							0%
6							0%
7							0%
8							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.