



**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
Introduction of accounting	8720903051	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	1	July 4, 2020
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Amirul Arif, S.Pd., M.Ak. , Irin Widayati, S.Pd., M.Pd.		Drs. Joni Susilowibowo, M.Pd.			Rochmawati, S.Pd., M.Ak.	

Learning model	Case Studies
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Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																																																																					
	PLO-7	Able to act as a citizen who is proud and loves the country, has high nationalism																																																																																																				
	Program Objectives (PO)																																																																																																					
	PO - 1	Explains the reasons to support his thinking and views on fiscal policy																																																																																																				
	PO - 2	Master the concepts, principles, techniques and accounting procedures of service, trade and manufacturing companies in depth and formulate them in solving accounting problems																																																																																																				
	PO - 3	Able to make decisions based on data and information related to the accounting cycle of service, trade and manufacturing companies to provide guidance in choosing alternative solutions																																																																																																				
	PO - 4	Able to increase knowledge to be able to continue studies to a higher level																																																																																																				
	PLO-PO Matrix																																																																																																					
		<table border="1" style="margin-left: 40px;"> <tr> <td>P.O</td> <td>PLO-7</td> </tr> <tr> <td>PO-1</td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> </tr> <tr> <td>PO-4</td> <td></td> </tr> </table>	P.O	PLO-7	PO-1		PO-2		PO-3		PO-4																																																																																											
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																																						
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Short Course Description	This course includes discussions starting from the concepts, principles, techniques and procedures of accounting in the business environment, basic accounting equations, the accounting cycle in the recording and summarization phases covering service, trading and manufacturing companies. This course includes discussions ranging from concepts, principles, techniques and accounting procedures in a business environment, basic accounting equations, accounting cycles in the recording and summarizing phases which include service, trading and manufacturing companies.
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References	Main :	
		<ol style="list-style-type: none"> <li>1. Warren, Carl S, James M. Reeve, Jonathan E. Duchac.2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</li> <li>2. Kieso, Donald E, dkk. 2019. Accounting principle. Jakarta: Salemba Empat.</li> <li>3. Sugiri, S dan Agus B. 2018. Akuntansi Pengantar 1. Yogyakarta: UPP STIM YKPN</li> <li>4. Ikatan Akuntan Indonesia 2012. Standar Akuntansi Keuangan Per 1 Oktober 2012. Jakarta: Salemba Empat</li> </ol>
	Supporters:	

<b>Supporting lecturer</b>	Drs. Joni Susilowibowo, M.Pd. Irin Widayati, S.Pd., M.Pd. Han Tantri Hardini, S.Pd., M.Pd. Moh. Danang Bahtiar, S.Pd., M.Pd. Eko Prasetyo, S.E., M.Acc., Ak., CA Irwan Adimas Ganda Saputra, S.Pd., M.A. Amirul Arif, 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	Able to describe the meaning, principles and basic concepts of accounting in a business environment	<ol style="list-style-type: none"> <li>1. Able to identify the characteristics and activities of companies and organizations</li> <li>2. Be able to differentiate between accounting and bookkeeping</li> <li>3. Able to identify users and uses of accounting information</li> <li>4. Able to identify specializations in accounting</li> <li>5. Be able to name various accounting professions</li> <li>6. Able to summarize the development of accounting principles and relate them to practice</li> <li>7. Able to explain the accounting cycle</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Full marks are obtained if you do all the questions correctly, maximum 100.</li> <li>2. The full score is obtained if you do all the questions correctly, a maximum of 100.</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Activities of companies and organizations 2. Accounting and bookkeeping 3. Users and uses of accounting information 4. Specialization in the field of accounting 5. Accounting profession 6. Accounting principles 7. Accounting Cycle <b>Bibliography:</b> <i>Warren, Carl S, James M. Reeve , Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	2%

2	Able to prepare basic accounting equations	<ol style="list-style-type: none"> <li>1. Able to explain the meaning of company assets, liabilities and equity</li> <li>2. Able to analyze the effect of business transactions on the accounting equation</li> <li>3. Able to solve accounting equations</li> <li>4. Able to make financial reports</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. The meaning of a company's assets, liabilities and equity 2. Analyzing Transactions 3. Debit Credit Mechanism 4. Basic Accounting Equations 5. Financial Reports <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	3%
3	Able to carry out the accounting cycle of a service company in the recording phase	<ol style="list-style-type: none"> <li>1. Able to explain the meaning and benefits of journals in the recording process</li> <li>2. Able to explain the meaning and benefits of ledgers in the recording process</li> <li>3. Know the purpose of preparing a trial balance before adjusting it</li> <li>4. Able to create and record general journals, ledgers, trial balances</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</li> <li>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. General Journal 2. General Ledger Postings 3. Trial Balance Before Adjustment 4. Make and record general journals, Ledger Postings, Trial Balance Before Adjustment <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	2%

4	Able to carry out the service company's accounting cycle in the Summarization and Reporting phase	<ol style="list-style-type: none"> <li>1. Able to identify accounts that need to be adjusted in the service company's accounting adjustment journal</li> <li>2. Able to record adjusting journals</li> <li>3. Able to prepare a 10 column balance sheet</li> <li>4. Able to prepare financial reports</li> <li>5. Able to make closing journals, reversing journals, and post-closing trial balances</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Adjusting Journal 2. Preparing a 10 column balance sheet 3. Profit and Loss Statement, Statement of Changes in Equity, Statement of Financial Position, Cash Flow Report 4. Closing journal, reversing journal, and post-closing trial balance <b>Reference:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	3%
5	Able to carry out the service company's accounting cycle in the Summarization and Reporting phase	<ol style="list-style-type: none"> <li>1. Able to identify accounts that need to be adjusted in the service company's accounting adjustment journal</li> <li>2. Able to record adjusting journals</li> <li>3. Able to prepare a 10 column balance sheet</li> <li>4. Able to prepare financial reports</li> <li>5. Able to make closing journals, reversing journals, and post-closing trial balances</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Adjusting Journal 2. Preparing a 10 column balance sheet 3. Profit and Loss Statement, Statement of Changes in Equity, Statement of Financial Position, Cash Flow Report 4. Closing journal, reversing journal, and post-closing trial balance <b>Reference:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	5%

6	Able to carry out the trading company accounting cycle, recording phase	<ol style="list-style-type: none"> <li>1. Able to identify differences in the accounting cycles of service companies and trading companies</li> <li>2. Distinguish between recording purchases and sales using periodic and perpetual systems</li> <li>3. Preparing Special Journals in Trading Companies</li> <li>4. Able to post to the general ledger</li> <li>5. Able to make a balance sheet before adjustments</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Differences in accounting cycles for service and trading companies 2. Recording purchases and sales using periodic and perpetual systems 3. Special Journal for Trading Companies 4. Ledger 5. Trial Balance Before Adjustment <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	5%
7	Able to carry out the trading company accounting cycle, recording phase	<ol style="list-style-type: none"> <li>1. Able to identify differences in the accounting cycles of service companies and trading companies</li> <li>2. Distinguish between recording purchases and sales using periodic and perpetual systems</li> <li>3. Preparing Special Journals in Trading Companies</li> <li>4. Able to post to the general ledger</li> <li>5. Able to make a balance sheet before adjustments</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Differences in accounting cycles for service and trading companies 2. Recording purchases and sales using periodic and perpetual systems 3. Special Journal for Trading Companies 4. Ledger 5. Trial Balance Before Adjustment <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	5%

8	UTS	UTS	<p><b>Criteria:</b> Given a score of 30 for the ability to prepare working papers</p> <p><b>Form of Assessment :</b> Test</p>	Offline 3 X 50	- 3 X 50	<p><b>Material:</b> Ability to prepare working papers and financial reporting in service companies.</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	20%
9	Organizing the trading company accounting cycle in the summary and reporting phase	<ol style="list-style-type: none"> <li>1. Able to identify accounts that need to be adjusted in the trading company accounting adjustment journal</li> <li>2. Able to record trading company accounting adjustment journals</li> <li>3. Able to prepare a 10 column balance sheet (cost of goods sold method and profit and loss summary method)</li> <li>4. Able to prepare financial reports for trading companies</li> <li>5. Able to make closing journals, reversing journals, and trial balances after closing a trading company</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</li> <li>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Adjusting Journal 2. 10 column balance sheet 3. Profit and Loss Statement, Statement of Changes in Equity, Statement of Financial Position, Cash Flow Statement 4. Closing journal, reversing journal, and post-closing trial balance</p> <p><b>Reference:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	2%

10	Organizing the trading company accounting cycle in the summary and reporting phase	<p>1. Able to identify accounts that need to be adjusted in the trading company accounting adjustment journal</p> <p>2. Able to record trading company accounting adjustment journals</p> <p>3. Able to prepare a 10 column balance sheet (cost of goods sold method and profit and loss summary method)</p> <p>4. Able to prepare financial reports for trading companies</p> <p>5. Able to make closing journals, reversing journals, and trial balances after closing a trading company</p>	<p><b>Criteria:</b></p> <p>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</p> <p>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</p> <p>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</p> <p>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Adjusting Journal 2. 10 column balance sheet 3. Profit and Loss Statement, Statement of Changes in Equity, Statement of Financial Position, Cash Flow Statement 4. Closing journal, reversing journal, and post-closing trial balance</p> <p><b>Reference:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	3%
11	Understand the Basic Concepts of Manufacturing Company Accounting	Able to explain the basic concepts of manufacturing companies	<p><b>Criteria:</b></p> <p>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</p> <p>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</p> <p>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</p> <p>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p><b>Material:</b> 1. Able to explain the characteristics of manufacturing companies 2. Able to group production cost components 3. Able to explain the accounts used in manufacturing companies</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	2%

12	Organizing the recording phase of the manufacturing company's accounting cycle	<ol style="list-style-type: none"> <li>1. Make accounting journals for manufacturing companies</li> <li>2. Create a flow of production costs into general ledger postings</li> <li>3. Make a trial balance before adjusting</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</li> <li>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning</p>	<p><b>Material:</b> 1. Journal 2. Flow of production costs into general ledger postings 3. Trial balance before adjustment. <b>References:</b> Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. <i>Introduction to Indonesian Adaptation Accounting, Edition 25.</i> Jakarta: Salemba Empat.</p>	3%
13	Organizing the recording phase of the manufacturing company's accounting cycle	<ol style="list-style-type: none"> <li>1. Make accounting journals for manufacturing companies</li> <li>2. Create a flow of production costs into general ledger postings</li> <li>3. Make a trial balance before adjusting</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</li> <li>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning 3 X 50</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning</p>	<p><b>Material:</b> 1. Journal 2. Flow of production costs into general ledger postings 3. Trial balance before adjustment. <b>References:</b> Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. <i>Introduction to Indonesian Adaptation Accounting, Edition 25.</i> Jakarta: Salemba Empat.</p>	5%



14	Organizing the recording phase of the manufacturing company's accounting cycle	<ol style="list-style-type: none"> <li>1. Make accounting journals for manufacturing companies</li> <li>2. Create a flow of production costs into general ledger postings</li> <li>3. Make a trial balance before adjusting</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</li> <li>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning</p>	<p>Approach: Student Centered Method: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning Approach: Student Centered Methods: Discussion, assignment, cooperative Model: Problem Based Learning Strategy: Group Learning</p>	<p><b>Material:</b> 1. Journal 2. Flow of production costs into general ledger postings 3. Trial balance before adjustment. <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	5%
15	Organizing the accounting cycle for manufacturing companies in the summary and reporting phase	<ol style="list-style-type: none"> <li>1. Make adjusting journals</li> <li>2. Create a 10 column worksheet</li> <li>3. Create financial reports for manufacturing companies</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.- Full marks are obtained if you do all the questions correctly. Maximum value 100</li> <li>2.- Neatness and discipline as well as cooperation with the team. The maximum score is in the very good category (point 5)</li> <li>3.- Full marks are obtained when doing all the questions correctly. Maximum Value 100</li> <li>4.- Neatness and discipline as well as cooperation with the maximum score team are very good categories (point 5)</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Students read a book about the accounting cycle of manufacturing companies. Students discuss the subject of the accounting cycle of manufacturing companies. Students work on practice questions by studying various sources. 1. Students read books about the accounting cycle of materials of manufacturing companies 2. Students discuss the subject matter of manufacturing companies 3. Students do practice questions by examining them from various sources 3 X 50</p>	<p>Students read a book about the accounting cycle of manufacturing companies. Students discuss the subject of the accounting cycle of manufacturing companies. Students work on practice questions by studying various sources. 1. Students read books about the accounting cycle of materials of manufacturing companies 2. Students discuss the subject matter of manufacturing companies 3. Students do practice questions by examining them from various sources 3 X 50</p>	<p><b>Materials:</b> 1. Adjusting journal 2. Working paper 10 columns 3. Making financial reports for manufacturing companies. <b>Reference:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	5%

16	UAS	<p>1.Ability to prepare working papers for trading companies</p> <p>2.Ability to prepare financial reports for trading companies</p> <p>3.Ability to close general ledger accounts and prepare a Trial Balance after closing at the end of the period</p>	<p><b>Criteria:</b></p> <p>1.Given a score of 30 for the ability to prepare working papers for a trading company</p> <p>2.Given a score of 50 for the ability to prepare financial reports for trading companies</p> <p>3.Awarded a score of 20 for the ability to close general ledger accounts and prepare a trial balance after closing at the end of the period</p> <p><b>Form of Assessment :</b> Test</p>	Offline 3 x 50	-	<p><b>Material:</b> Preparing work papers, preparing financial reports, closing ledgers and compiling NS after closing in trading companies.</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	30%
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#### Evaluation Percentage Recap: Case Study

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

#### 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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.