



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
MANUFACTURING COMPANY ACCOUNTING PRACTICUM	8720902116	Compulsory Study Program Subjects	T=0	P=2	ECTS=3.18	4	May 11, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Irwan Adimas Ganda Saputra, S.Pd., M.A.		Dr. Agung Listiadi, S.Pd. M.Ak			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-6	Able to apply the values, norms and professional ethics of accounting and finance educators														
	PLO-10	Able to communicate well orally and in writing in accounting and finance learning activities														
	Program Objectives (PO)															
	PO - 1	Able to prepare financial reports for manufacturing companies in accordance with Financial Accounting Standards by applying the values, norms and professional ethics of accounting and finance educators														
	PO - 2	Able to communicate both verbally and in writing regarding manufacturing company financial reports in accordance with Financial Accounting Standards														
	PO - 3	Able to prepare financial reports for manufacturing companies according to Financial Accounting Standards using information and communication technology that is relevant for learning accounting and finance														
	PO - 4	Able to use accounting and financial scientific concepts in preparing financial reports for manufacturing companies														
	PLO-PO Matrix															
		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-6</th> <th>PLO-10</th> </tr> </thead> <tbody> <tr> <td>PO-1</td> <td></td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> </tr> <tr> <td>PO-4</td> <td></td> <td></td> </tr> </tbody> </table>	P.O	PLO-6	PLO-10	PO-1			PO-2			PO-3			PO-4	
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PO-4																

PO Matrix at the end of each learning stage (Sub-PO)																																																																																																						
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Short Course Description	Able to identify accounting concepts, principles and procedures in the manufacturing company accounting cycle, as well as prepare manufacturing company financial reports in the recording, summarization and reporting phases by applying the values, norms and professional ethics of accounting and finance educators using relevant information and communication technology to learning accounting and finance and can communicate well orally and in writing in accounting and finance learning activities
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References	Main :

<ol style="list-style-type: none"> 1. Yusuf, H. 2003. Dasar-dasar Akuntansi jilid II. Yogyakarta: YKPN. 2. Baridwan, Z. 2003. Akuntansi Intermediate. Yogyakarta: YKPN. 3. Monalisa, S. 2014. Praktikum Pengantar Akuntansi 1. Jakarta: Salemba Empat. 4. Indonesian Accountants Association. 2012. Financial Accounting Standards, As of April 2012 Jakarta: Salemba Empat. 5. Purwaji, Agus. 2016. Praktikum Pengantar Akuntansi. Jakarta: Salemba Empat. 							
Supporters:							
<ol style="list-style-type: none"> 1. Ikatan Akuntan Indonesia. 2012. Standar Akuntansi Keuangan, Per April 2012 Jakarta: Salemba Empat 2. Krista. 2014. Book Cost Accounting Practicum 1. Jakarta: Salemba Empat 3. Krista. 2014. Book Cost Accounting Practicum 2. Jakarta: Salemba Empat 							
Supporting lecturer	Dr. Agung Listiadi, S.Pd., M.Ak. Dr. Suci Rohayati, S.Pd., M.Pd. Moh. Danang Bahtiar, S.Pd., M.Pd. 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 compile the accounting cycle in the accounting recording phase of manufacturing companies	<ol style="list-style-type: none"> 1. Able to analyze transactions 2. Able to prepare general journals for manufacturing companies 3. Able to post into the ledger 4. Be able to prepare a balance sheet before adjusting it 	Criteria: Practical Assessment Rubric Form of Assessment : Participatory Activities	<ol style="list-style-type: none"> 1. Lecture 2. Assignment 1: Practice by providing case studies on preparing general journals, ledgers and trial balances before adjusting 2 X 50 	-	Material: 1. Transaction analysis 2. Prepare a general journal for a manufacturing company 3. Collect the general ledger 4. Prepare a balance sheet before adjusting it Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	3%
2	Able to compile the accounting cycle in the accounting recording phase of manufacturing companies	<ol style="list-style-type: none"> 1. Able to analyze transactions 2. Able to prepare general journals for manufacturing companies 3. Able to post into the ledger 4. Able to prepare a balance sheet before adjusting it 	Criteria: Practical Assessment Rubric Form of Assessment : Participatory Activities	<ol style="list-style-type: none"> 1. Tutorial 2. Assignment 1: Practice by providing case studies on preparing general journals, ledgers and trial balances before adjusting 2 X 50 	-	Material: 1. Transaction analysis 2. Prepare a general journal for a manufacturing company 3. Collect the general ledger 4. Prepare a balance sheet before adjusting it Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	3%

3	Able to compile the accounting cycle in the accounting recording phase of manufacturing companies	<ol style="list-style-type: none"> 1. Able to analyze transactions 2. Able to prepare general journals for manufacturing companies 3. Able to post ledger 4. Be able to prepare a balance sheet before adjusting it 	<p>Criteria: Practical Assessment Rubric</p> <p>Form of Assessment : Participatory Activities</p>	<ol style="list-style-type: none"> 1. Tutorial 2. Assignment 1: Practice by providing case studies on preparing general journals, ledgers and trial balances before adjusting 2 X 50 	-	<p>Material: 1. Transaction analysis 2. Prepare a general journal for a manufacturing company 3. Collect the general ledger 4. Prepare a balance sheet before adjusting it</p> <p>Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p>	3%
4	Able to compile the accounting cycle in the accounting summarization phase of manufacturing companies	<ol style="list-style-type: none"> 1. Able to identify accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 2. Able to prepare adjusting journals 3. Able to prepare a trial balance after adjustments 4. Able to compile a 10 column work paper 	<p>Criteria: Practical Assessment Rubric</p> <p>Form of Assessment : Participatory Activities</p>	<ol style="list-style-type: none"> 1. Lecture 2. Assignment 1: Practice through providing case studies on preparing adjusting journals, trial balances after adjustments and 10 column 2 X 50 working papers 	-	<p>Material: 1. Identify the accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 2. Compile the adjustment journal 3. Prepare a trial balance after adjustments 4. Prepare a 10 column working paper</p> <p>Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p>	4%
5	Able to compile the accounting cycle in the accounting summarization phase of manufacturing companies	<ol style="list-style-type: none"> 1. Able to identify accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 2. Able to prepare adjusting journals 3. Able to prepare a trial balance after adjustments 4. Able to compile a 10 column work paper 	<p>Criteria: Practical Assessment Rubric</p> <p>Form of Assessment : Participatory Activities</p>	<ol style="list-style-type: none"> 1. Tutorial 2. Assignment 1: Practice by providing case studies on preparing adjusting journals, trial balances after adjustments and 10 column 2 X 50 working papers 	-	<p>Material: 1. Identify the accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 2. Compile the adjustment journal 3. Prepare a trial balance after adjustments 4. Prepare a 10 column working paper</p> <p>Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p>	3%

6	Able to compile the accounting cycle in the accounting summarization phase of manufacturing companies	<ol style="list-style-type: none"> 1. Able to identify accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 2. Able to prepare adjusting journals 3. Able to prepare a trial balance after adjustments 4. Able to compile a 10 column work paper 	<p>Criteria: Practical Assessment Rubric</p> <p>Form of Assessment : Participatory Activities</p>	<ol style="list-style-type: none"> 1. Tutorial 2. Assignment 1: Practice by providing case studies on preparing adjusting journals, trial balances after adjustments and 10 column 2 X 50 working papers 	-	<p>Material: 1. Identify the accounts that need to be adjusted in the manufacturing company's accounting adjustment journal 2. Compile the adjustment journal 3. Prepare a trial balance after adjustments 4. Prepare a 10 column working paper</p> <p>Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p>	4%
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8	Midterm exam	Able to prepare identified transactions by recording them in a general journal, posting them to the general ledger, compiling a trial balance before adjustments, an adjustment journal, a trial balance after adjustments and a 10 column working paper	<p>Criteria: Written Test Assessment Rubric</p> <p>Form of Assessment : Test</p>	Written Test 2 X 50		<p>Material: UTS</p> <p>Library:</p>	20%
9	Able to compile a manufacturing company accounting cycle in the reporting phase	Able to prepare cost of production reports	<p>Criteria: Practical Assessment Rubric</p> <p>Form of Assessment : Participatory Activities</p>	<ol style="list-style-type: none"> 1. Lecture 2. Assignment 1: Practice through providing case studies in preparing reports on the cost of production for manufacturing companies 2 X 50 	-	<p>Material: Preparing a report on the cost of production.</p> <p>Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i></p>	4%

10	Able to compile a manufacturing company accounting cycle in the reporting phase	Prepare reports on cost of goods manufactured	Criteria: Practical Assessment Rubric Form of Assessment : Participatory Activities	1. Tutorial 2. Assignment 1: Practice through providing case studies in preparing reports on the cost of production for manufacturing companies 2 X 50	-	Material: Preparing a report on the cost of production. Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	4%
11	Able to compile a manufacturing company accounting cycle in the reporting phase	Able to prepare cost of goods sold reports	Criteria: Practical Assessment Rubric Form of Assessment : Participatory Activities	1. Lecture 2. Assignment 1: Practice through providing case studies in preparing a 2 X 50 manufacturing company cost of goods sold report	-	Material: Preparing a cost of goods sold report Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	3%
12	Able to compile a manufacturing company accounting cycle in the reporting phase	Able to prepare cost of goods sold reports	Criteria: Practical Assessment Rubric Form of Assessment : Participatory Activities	1. Tutorial 2. Assignment 1: Practice through providing case studies in preparing a 2 X 50 manufacturing company cost of goods sold report	-	Material: Preparing a cost of goods sold report Reference: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	4%
13	Able to compile a manufacturing company accounting cycle in the reporting phase	1. Able to prepare profit and loss reports 2. Able to prepare reports of changes in equity 3. Able to prepare financial position reports	Criteria: Practical Assessment Rubric Form of Assessment : Participatory Activities	1. Lecture 2. Assignment 1: Practice by providing case studies in preparing profit and loss reports, changes in equity reports and financial position reports for manufacturing companies 2 X 50	-	Material: 1. Prepare a profit and loss statement 2. Prepare a change in equity report 3. Prepare a financial position report Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	3%
14	Able to compile a manufacturing company accounting cycle in the reporting phase	1. Able to prepare profit and loss reports 2. Able to prepare reports of changes in equity 3. Able to prepare financial position reports	Criteria: Practical Assessment Rubric Form of Assessment : Participatory Activities	1. Tutorial 2. Assignment 1: Practice by providing case studies in preparing profit and loss reports, changes in equity reports and financial position reports for manufacturing companies 2 X 50	-	Material: 1. Prepare a profit and loss statement 2. Prepare a change in equity report 3. Prepare a financial position report Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	4%

15	Able to compile a manufacturing company accounting cycle in the reporting phase	<ol style="list-style-type: none"> 1. Able to prepare profit and loss reports 2. Able to prepare reports of changes in equity 3. Able to prepare financial position reports 	Criteria: Written Test Assessment Rubric Form of Assessment : Participatory Activities	<ol style="list-style-type: none"> 1. Lecture 2. Assignment 1: Practice by providing case studies in preparing profit and loss reports, changes in equity reports and financial position reports for manufacturing companies 2 X 50 	-	Material: 1. Prepare a profit and loss statement 2. Prepare a change in equity report 3. Prepare a financial position report Reader: <i>Purwaji, Agus. 2016. Practical Introduction to Accounting. Jakarta: Salemba Empat.</i>	4%
16	Final exams	Able to prepare cost of goods manufactured reports, cost of goods sold reports, profit and loss reports, changes in equity reports, financial position reports	Criteria: Written Test Assessment Rubric Form of Assessment : Test	Written Test 2 X 50		Material: UAS Literature:	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.