



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																										
Cost accounting	8721102001		T=2	P=0	ECTS=3.18	5	July 19, 2024																																										
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																											
			Dr. Tri Sudarwanto, S.Pd., MSM.																																											
Learning model	Project Based Learning																																																
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)																																																
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 5%;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 5%;">1</td> <td style="width: 5%;">2</td> <td style="width: 5%;">3</td> <td style="width: 5%;">4</td> <td style="width: 5%;">5</td> <td style="width: 5%;">6</td> <td style="width: 5%;">7</td> <td style="width: 5%;">8</td> <td style="width: 5%;">9</td> <td style="width: 5%;">10</td> <td style="width: 5%;">11</td> <td style="width: 5%;">12</td> <td style="width: 5%;">13</td> <td style="width: 5%;">14</td> <td style="width: 5%;">15</td> <td style="width: 5%;">16</td> </tr> </table>															P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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Short Course Description	This course discusses knowledge, insight and competence in the field of cost accounting regarding the basic concepts of cost accounting, methods of collecting product cost prices through order cost cost methods, process cost cost methods with various characteristics, and ends with the topic of joint product cost price determination. (joint costs). Lectures are carried out using a problem-based learning model. The methods used to achieve learning objectives are lecture, discussion, question and answer, assignment methods. The strategies used in learning are individual and group learning and the learning models used are problem based learning and cooperative discussions.																																																
References	Main :																																																
	1. Carter Usry. 2009. <i>Cost Accounting</i> . Edisi 14, Buku 1. Jakarta: Salemba Empat Hansen Mowen. 2000. <i>Akuntansi Manajemen</i> . Jilid 1. Jakarta: Erlangga Supriyono, R.A. 2013. <i>Akuntansi Biaya</i> . Yogyakarta: BPFE																																																
	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)																																										

1	Able to explain the basic concepts of cost accounting	<ol style="list-style-type: none"> 1.Explain the main types of accounting 2.Explain financial accounting and cost accounting 3.Explain that cost accounting is part of financial accounting and management accounting 4.Identify the objectives of cost accounting 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning 3 X 50		0%
2	Able to identify and classify costs	<ol style="list-style-type: none"> 1.Identify costs 2.Classify costs 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50		0%
3	Able to identify production cost components	<ol style="list-style-type: none"> 1.Identifying Direct Production Cost Components, namely Raw Material Costs (BBB) 2.Make journals related to Raw Material Costs 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 9 X 50		0%
4	Able to identify production cost components	<ol style="list-style-type: none"> 1.Identifying the components of direct production costs, namely Direct Labor Costs (BTKL) 2.Create a journal related to Direct Labor Costs (BTKL) 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50		0%
5	Able to identify production cost components	<ol style="list-style-type: none"> 1.Identifying components of indirect production costs, namely Factory Overhead Costs (BOP) 2.Make a BOP contract journal 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50		0%

6	Able to explain the order cost method	<ol style="list-style-type: none"> 1.Explain the meaning of order cost 2.Identify the characteristics of the order cost method 3.Explain the relationship between industrial company activities and the flow of production costs 4.Explain the cost accounting procedure using the order cost method 5.Create an order cost card 6.Carrying out the cost accounting cycle using the cost order method 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 6 X 50			0%
7	Able to explain the order cost method	<ol style="list-style-type: none"> 1.Explain the meaning of order cost 2.Identify the characteristics of the order cost method 3.Explain the relationship between industrial company activities and the flow of production costs 4.Explain the cost accounting procedure using the order cost method 5.Create an order cost card 6.Carrying out the cost accounting cycle using the cost order method 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 6 X 50			0%
8	UTS			3 X 50			0%
9	Able to explain and apply the process cost method	<ol style="list-style-type: none"> 1.Explain the characteristics of the process cost method 2.Identify how to prepare product cost prices 	Criteria: Maximum value 100	Method: Lecture, discussion, question and answer, assignment Model: Direct Instruction 3 X 50			0%

10	Able to explain and apply the process cost cost method	<ol style="list-style-type: none"> 1.Work on preparing product cost reports 2.Carrying out cost accounting procedures using the process cost method 3.Working on the preparation of the cost of production report, the company processes products through one department 	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50			0%
11	Able to explain and apply the process cost cost method	When preparing reports on the cost of production, the company processes products through more than one department	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50			0%
12	Able to explain and apply the process cost cost method	When preparing the cost of goods manufactured report, the company processes products through more than one department, paying attention to any missing products early in the process	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50			0%
13	Able to explain and apply the process cost cost method	Carrying out the preparation of the cost of goods manufactured report, the company processes products through more than one department, paying attention to the presence of missing products early in the process	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50			0%
14	Able to explain and apply the process cost cost method	When preparing the cost of goods manufactured report, the company processes products through more than one department, paying attention to missing products at the beginning of the process	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50			0%

15	UTS Able to explain and apply the process cost method	When preparing the cost of goods manufactured report, the company processes products through more than one department, paying attention to any missing products at the end of the process	Criteria: Maximum value 100	Method: discussion, question and answer, and assignment Model: Problem Based Learning and cooperative Learning 3 X 50			0%
16	UAS			3 X 50			0%

Evaluation Percentage Recap: Project Based Learning

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** 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.**