



**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																																																																																																				
Introduction of accounting	8721103042		T=3 P=0 ECTS=4.77	1	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)																																																																																																								
	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: auto; margin-right: auto;"> <tr><td>P.O</td></tr> <tr><td>PO-1</td></tr> <tr><td>PO-2</td></tr> <tr><td>PO-3</td></tr> <tr><td>PO-4</td></tr> </table>				P.O	PO-1	PO-2	PO-3	PO-4																																																																																															
	P.O																																																																																																								
	PO-1																																																																																																								
PO-2																																																																																																									
PO-3																																																																																																									
PO-4																																																																																																									
PO Matrix at the end of each learning stage (Sub-PO)																																																																																																									
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>PO-2</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>PO-3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>PO-4</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>				P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																	PO-4																
P.O	Week																																																																																																								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																																																																									
PO-1																																																																																																									
PO-2																																																																																																									
PO-3																																																																																																									
PO-4																																																																																																									
Short Course Description	This course discusses the accounting cycle in the business world (Service Companies, Trading Companies, and Manufacturing Companies) which produces applicable SAK-based financial reports.																																																																																																								
References	Main :																																																																																																								
	1. IAI, 2017, Stndar Akuntansi Keuangan, Penerbit Salemba Empat Jakarta. 2. Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac., 2017, Pengantar Akuntansi, Adaptasi Indonesia, Penerbit Salemba.																																																																																																								
	Supporters:																																																																																																								
Supporting lecturer	Dr. Suci Rohayati, S.Pd., M.Pd. Vivi Pratiwi, 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	Students are able to explain business and accounting concepts	1.The accuracy of identifying the placement of accounts in the accounting equation 2.Accuracy of identifying various types of financial reports	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities	Case based, 3 X 50 discussion		Material: business and accounting concepts References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	5%
2	Students are able to explain the Accounting Cycle and the use of accounts to record transactions, Double entry Accounting Systems, posting, and compiling a trial balance	1.Accuracy in explaining financial transactions 2.Accuracy of explaining the accounting cycle and accounting equation 3.Accuracy of journalizing transactions in the general journal 4.Confusion in journalizing and preparing a trial balance	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities	case based, discussion, assignment 3 X 50		Material: 1. Accounting Cycle and the use of accounts to record transactions, 2. Double entry Accounting Systems, 3. posting, 4. preparing a trial balance References: <i>Warren, Carl S.; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
3	Students are able to explain the accounting cycle, working papers, preparation of financial reports and closing journals	Accuracy and consistency in preparing financial reports through the stages of the accounting cycle	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities	case based, discussion, assignment 3 X 50		Material: accounting cycle, working papers, preparation of financial reports and closing journals References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%

4	Students are able to explain the accounting cycle, working papers, preparation of financial reports and closing journals	Accuracy and consistency in preparing financial reports through the stages of the accounting cycle	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	case based, discussion, assignment 3 X 50		Material: accounting cycle, working papers, preparation of financial reports and closing journals References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
5	Students are able to work on one cycle of accounting, working papers, preparing financial reports and closing journals for trading companies	Accuracy and consistency in preparing financial reports through the stages of the accounting cycle for trading companies.	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities, Practice/Performance	case based, assignment 3 X 50		Material: accounting cycle, working papers, preparation of financial reports and closing journals for trading companies. References: <i>Warren, Carl S.; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
6	Students are able to explain manual accounting systems with the help of auxiliary or computerized ledgers	Accuracy of classifying transactions in special journals, subsidiary ledgers, and general ledgers	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities, Practice/Performance	case based, Independent Assignment 3 X 50		Material: manual accounting system with the help of subsidiary or computerized ledgers. References: <i>Warren, Carl S.; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
7	Students are able to complete one trading company accounting cycle and explain the periodic inventory system	1.Accuracy in completing a trading company transaction cycle 2.Accuracy of basic understanding of core concepts from meetings 1 to 7	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	case based, discussion, assignment 3 X 50		Material: trading company accounting cycle and explaining the periodic inventory system. References: <i>Warren, Carl S.; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	3%

8	UTS	UTS	Criteria: Maximum value 100 Form of Assessment : Test	UTS 3 X 50		Material: UAS Literature:	20%
9	Students are able to complete one manufacturing company accounting cycle	Accuracy in completing a manufacturing company transaction cycle	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities, Practice/Performance	case based, discussion, assignment 3 X 50		Material: manufacturing company accounting cycle References: ----- Material: manufacturing company accounting cycle References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	3%
10	Students are able to explain accounting records for inventory	Accuracy in journalizing inventory transactions periodically and perpetually	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities	case based, discussion and assignment 3 X 50		Material: top accounting records for inventory References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	3%
11	Students are able to explain internal control and accounting treatment for cash.	1.Accuracy in preparing Cash Flow Statements using direct and indirect methods. 2.Accuracy in recording petty cash using a fixed fund system and a fluctuating fund system 3.Accuracy in preparing cash reconciliation reports	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities	case based, discussion, assignment 3 X 50		Material: internal control and accounting treatment for cash. References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	3%

12	Students are able to explain internal control and accounting treatment for cash.	<ol style="list-style-type: none"> 1. Accuracy in preparing Cash Flow Statements using direct and indirect methods. 2. Accuracy in recording petty cash using a fixed fund system and a fluctuating fund system 3. Accuracy in preparing cash reconciliation reports 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Criteria: Grading Rubric 2. Form: Non-test <p>Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment</p>	case based, discussion, assignment 3 X 50		<p>Material: Preparation of Cash Flow Statements using direct and indirect methods.</p> <p>References: <i>Warren, Carl S.; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p>	3%
13	Students are able to explain the accounting treatment for Receivables.	<ol style="list-style-type: none"> 1. Accuracy in defining accounting treatment of trade receivables 2. Accuracy in defining accounting treatment for writing off trade receivables 3. Accuracy in defining accounting treatment of trade receivables 4. Accuracy in defining accounting treatment for writing off trade receivables 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Criteria: Grading Rubric 2. Form: Non-test <p>Form of Assessment : Participatory Activities</p>	case based, 3 X 50 discussion		<p>Material: accounting treatment for Library Receivables:</p> <p>Material: accounting treatment for Receivables</p> <p>References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p>	3%
14	Students are able to explain the accounting treatment for fixed assets.	<ol style="list-style-type: none"> 1. Accuracy of recording acquisition of fixed assets 2. Accuracy in calculating depreciation 3. Accuracy of recording the termination of use of fixed assets 4. Accuracy of presentation of fixed assets 5. Accuracy of disclosure of fixed assets 	<p>Criteria:</p> <ol style="list-style-type: none"> 1. Criteria: Grading Rubric 2. Form: Non-test <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance</p>	case based, discussion, assignment 3 X 50		<p>Material: accounting treatment for fixed assets</p> <p>References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p>	3%

15	Students are able to explain the recognition, measurement and reporting of current liabilities and long-term liabilities.	Accuracy in accounting treatment regarding short-term and long-term liabilities.	Criteria: 1.Criteria: Grading Rubric 2.Form: Non-test Form of Assessment : Participatory Activities	case based, discussion, assignment 3 X 50		Material: recognition, measurement and reporting of current liabilities and long-term liabilities. References: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
16	UAS	UAS	Criteria: Maximum value 100 Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	UAS 3X 50		Material: UAS Literature:	30%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	52.5%
2.	Project Results Assessment / Product Assessment	21%
3.	Practice / Performance	6.5%
4.	Test	20%
		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.