


|   |  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|---|--|--|----------------------------|--|--------------------------|--|------------------------------|-------------------------|-----|----|----|----|----|----|----|-----|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|
|  |  | <b>Universitas Negeri Surabaya</b><br><b>Faculty of Economics and Business</b><br><b>Bachelor of Business Education Study Program</b>  |                            |  |                          |  | <b>Document Code</b>         |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>SEMESTER LEARNING PLAN</b>   |  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Courses</b>  |  | <b>CODE</b>  | <b>Course Family</b>       |  | <b>Credit Weight</b>     |  | <b>SEMESTER</b>              | <b>Compilation Date</b> |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| Introduction of accounting  |  | 8721103042   |                            |  | T=3                      | P=0                                      | ECTS=4.77                    | 1<br>July 17, 2024      |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>AUTHORIZATION</b>  |  | <b>SP Developer</b>  |                            | <b>Course Cluster Coordinator</b>  |                          | <b>Study Program Coordinator</b>         |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   |  | Vivi Pratiwi, S.Pd., M.Pd.   |                            | Suci Rohayati, S.Pd., M.Pd.  |                          | Dr. Tri Sudarwanto, S.Pd., MSM.          |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Learning model</b>   | Project Based Learning   |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Program Learning Outcomes (PLO)</b>  | PLO study program which is charged to the course   |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   | Program Objectives (PO)  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   | PLO-PO Matrix  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   |  | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 100px; height: 20px;">P.O</td> </tr> </table> |                            |  |                          |  |                              |                         | P.O |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   | P.O  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| PO Matrix at the end of each learning stage (Sub-PO)                              |  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2" style="width: 30px; height: 20px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 20px; height: 20px;">1</td> <td style="width: 20px; height: 20px;">2</td> <td style="width: 20px; height: 20px;">3</td> <td style="width: 20px; height: 20px;">4</td> <td style="width: 20px; height: 20px;">5</td> <td style="width: 20px; height: 20px;">6</td> <td style="width: 20px; height: 20px;">7</td> <td style="width: 20px; height: 20px;">8</td> <td style="width: 20px; height: 20px;">9</td> <td style="width: 20px; height: 20px;">10</td> <td style="width: 20px; height: 20px;">11</td> <td style="width: 20px; height: 20px;">12</td> <td style="width: 20px; height: 20px;">13</td> <td style="width: 20px; height: 20px;">14</td> <td style="width: 20px; height: 20px;">15</td> <td style="width: 20px; height: 20px;">16</td> </tr> </table> |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    | P.O | Week |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| P.O   | Week   |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   | 1  | 2  | 3                          | 4  | 5                        | 6  | 7                            | 8                       | 9   | 10 | 11 | 12 | 13 | 14 | 15 | 16  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Short Course Description</b>   | This course discusses the accounting cycle in the business world (Service Companies, Trading Companies, and Manufacturing Companies) which produces applicable SAK-based financial reports.  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>References</b>   | <b>Main :</b>  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   | 1. IAI,2017, Stndar Akuntansi Keuangan, Penerbit Salemba EmpatJakarta.<br>2. Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac., 2017, Pengantar Akuntansi, Adaptasi Indonesia, Penerbit Salemba.   |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   | <b>Supporters:</b>   |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Supporting lecturer</b>  | Rochmawati, S.Pd., M.Ak.<br>Dr. Suci Rohayati, S.Pd., M.Pd.<br>Han Tantri Hardini, S.Pd., M.Pd.<br>Angga Martha Mahendra, M.Pd.<br>Vivi Pratiwi, S.Pd., M.Pd.  |  |                            |  |                          |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>Week-</b>  | <b>Final abilities of each learning stage (Sub-PO)</b>   | <b>Evaluation</b>  |                            | <b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b> |                          | <b>Learning materials [ References ]</b> | <b>Assessment Weight (%)</b> |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
|   |  | <b>Indicator</b>   | <b>Criteria &amp; Form</b> | <b>Offline ( offline )</b>   | <b>Online ( online )</b> |  |                              |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |
| <b>(1)</b>  | <b>(2)</b>   | <b>(3)</b>   | <b>(4)</b>                 | <b>(5)</b>   | <b>(6)</b>               | <b>(7)</b>                               | <b>(8)</b>                   |                         |     |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |

|    |   |  |   |                              |  |  |    |
|----|---|--|---|------------------------------|--|--|----|
| 1  | Students are able to explain business and accounting concepts | 1.The accuracy of identifying the placement of accounts in the accounting equation<br>2.Accuracy of identifying various types of financial reports | <b>Criteria:</b><br>1.Criteria: Grading Rubric<br>2.Form: Non-test<br><br><b>Forms of Assessment :</b><br>Participatory Activities, Project Results Assessment / Product Assessment | Case based, 3x50 discussions |  | <b>Material:</b> business and accounting concepts<br><b>References:</b><br><i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers</i> | 5% |
| 2  |   |  | <b>Form of Assessment :</b><br>Participatory Activities   |                              |  |  | 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: Project Based Learning

| No | Evaluation                                      | Percentage |
|----|---|------------|
| 1. | Participatory Activities                        | 2.5%       |
| 2. | Project Results Assessment / Product Assessment | 2.5%       |
|    |   | 5%         |

#### 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.