



Universitas Negeri Surabaya
Faculty of Economics and Business
Digital Business Undergraduate Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																																																																						
Introduction of accounting	6120903006		T=3 P=0 ECTS=4.77	1	July 17, 2024																																																																																						
AUTHORIZATION	SP Developer		Course Cluster Coordinator	Study Program Coordinator																																																																																							
	Trias Madanika Kusumaningrum S.E., SPd, MM		Achmad Kautsar S.E., MM	Hujjatullah Fazlurrahman, S.E., MBA.																																																																																							
Learning model	Case Studies																																																																																										
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																																																										
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned																																																																																									
	Program Objectives (PO)																																																																																										
	PO - 1	Students are able to make financial reports for service, trade and manufacturing companies correctly based on data provided using computer applications.																																																																																									
	PO - 2	Students are able to explain accounting theories correctly																																																																																									
	PO - 3	Students are able to show intelligent, thorough, honest and responsible character.																																																																																									
	PLO-PO Matrix																																																																																										
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>P.O</td> <td colspan="4">PLO-3</td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>				P.O	PLO-3				PO-1					PO-2					PO-3																																																																						
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																											
	<table border="1" style="margin-left: auto; margin-right: auto;"> <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> <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><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><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><td></td> </tr> </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																	
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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. 2015. Standar Akuntansi Keuangan. Penerbit Salemba Empat Jakarta. 2. Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Pengantar Akuntansi Adaptasi Indonesia. Jakarta: Penerbit Salemba.																																																																																										
	Supporters:																																																																																										
Supporting lecturer	Dr. Agung Listiadi, S.Pd., M.Ak. Rochmawati, S.Pd., M.Ak. Dr. Suci Rohayati, S.Pd., M.Pd. Ika Diyah Candra Arifah, S.E., M.Com. Han Tantri Hardini, S.Pd., M.Pd. Achmad Kautsar, S.E., M.M. Ahmad Kurniawan, S.M., M.B.A. Irwan Adimas Ganda Saputra, S.Pd., M.A. Amirul Arif, S.Pd., M.Ak. Ina Uswatun Nihaya, S.E., M.Sc.																																																																																										

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 analyze introductory concepts of accounting and companies	<p>1. Students are able to analyze the basic nature of companies and accounting</p> <p>2. Students are able to explain integrity, objectivity and ethics in business</p> <p>3. Students are able to explain Indonesian financial accounting standards</p> <p>4. Students are able to explain the International Financing Reporting Standard (IFRS)</p> <p>5. Able to analyze accounting equations</p> <p>6. Students are able to analyze business transactions and accounting equations</p> <p>7. Students are able to identify company financial reports</p>	<p>Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	case based, Lecture, Independent Assignment 3 X 50		<p>Material: 1. business and accounting concepts, 2. Internet of Things, Big Data, Business Process Automation (BPA), Blockchain/Distributed Ledger, Artificial Intelligence, Cloud Computing</p> <p>References: Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. <i>Introduction to Indonesian Adaptation Accounting</i>. Jakarta: Salemba Publishers.</p>	2%

2	Students are able to analyze the accounting cycle of service entities	<ol style="list-style-type: none"> 1. Students are able to analyze accounts to record service entity transactions 2. Students are able to arrange journal entries in pairs 3. Students are able to transfer journal entries (postings) into their accounts 4. Students are able to prepare a balance sheet for a service entity 5. Students are able to analyze the characteristics of the service entity adjustment process 6. Students are able to prepare journal entries that require adjustments 7. Students are able to prepare a trial balance adjusted for a service entity 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	case based, Lecture, Assignment 3 X 50		<p>Material: Accounting Cycle and use of accounts to record transactions</p> <p>References: Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. <i>Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	3%
3	Students are able to analyze the accounting cycle of service entities	<ol style="list-style-type: none"> 1. Students are able to prepare a profit and loss report for a service entity 2. Students are able to prepare a report on changes in equity of service entities 3. Students are able to prepare a report on the financial position of a service entity 4. Students are able to prepare closing journals for service entities 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	case based, Lecture, Assignment 3 X 50		<p>Material: Double entry Accounting Systems</p> <p>References: Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. <i>Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	2%
4	Students are able to analyze the accounting cycle of service entities	Students are able to complete a case study of the accounting cycle of a service entity	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	case based, Lecture, Assignment 3 X 50		<p>Material: preparing a trial balance</p> <p>Bibliography: Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. <i>Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	3%

5	Students are able to analyze the accounting cycle of trading entities	<ol style="list-style-type: none"> 1. Students are able to analyze the characteristics of trading entities 2. Students are able to analyze accounts to record trading entity transactions 3. Students are able to arrange journal entries in pairs 4. Students are able to transfer journal entries (postings) into their accounts 5. Students are able to prepare a balance sheet for a trading entity 6. Students are able to analyze the characteristics of the trading entity adjustment process 7. Students are able to prepare journal entries that require adjustments to trading entities 8. Students are able to prepare a trial balance adjusted for a trading entity 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	Lectures, Independent Assignments 3 X 50		<p>Material: working papers, preparation of financial reports and closing journals for trading companies.</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	5%
6	Students are able to analyze the accounting cycle of trading entities	<ol style="list-style-type: none"> 1. Students are able to prepare a profit and loss report for a trading entity 2. Students are able to prepare reports on changes in equity of trading entities 3. Students are able to prepare a report on the financial position of a trading entity 4. Students are able to prepare closing journals for trading entities 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	Lectures, Independent Assignments 3 X 50		<p>Material: preparation of financial reports and closing journals for trading companies.</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	5%

7	Able to prepare Closing Journal	Students are able to complete a case study of a trading entity's accounting cycle	Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting Form of Assessment : Participatory Activities, Practice/Performance	case based, Lecture, Independent Assignment (BM 3X50") 3 X 50		Material: Closing Journal Bibliography: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i>	5%
8	Midterm exam	Midterm exam	Criteria: Maximum value 100 Form of Assessment : Participatory Activities, Tests	Midterm Exam 3 X 50		Material: UTS Library:	20%
9	Students are able to analyze internal control and cash	1.Students are able to explain the objectives and elements of internal control 2.Students are able to implement internal control over cash 3.Students are able to analyze bank reconciliations in cash control 4.Students are able to analyze cash funds for special needs 5.Students are able to analyze reporting of cash and cash equivalents in financial reports	Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting Form of Assessment : Participatory Activities	Lectures (TM 3 X 50") Tutorials (PT 3X50") Independent Assignments (BM 3		Material: 1. Accounting Cycle and the use of accounts to record transactions, 2. Double entry Accounting Systems, 3. posting, 4. preparing a trial balance (Trade Entity Accounting) References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i>	2%

10	Students are able to analyze accounts receivable	<ol style="list-style-type: none"> 1. Students are able to explain the classification of trade receivables in general 2. Students are able to differentiate the characteristics and accounting for bad debts 3. Students are able to analyze the direct write-off accounting method for bad debts 4. Students are able to analyze the nature, characteristics and accounting for notes receivable 5. Students are able to analyze receivables reporting in the financial position report 6. Students are able to analyze the use of accounts receivable turnover in evaluating the efficiency of a company's receivables collection 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	case based, Lecture, Independent Assignment 3 X 50		<p>Material: Double entry Accounting Systems References: Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. <i>Introduction to Indonesian Adaptation Accounting</i>. Jakarta: Salemba Publishers.</p>	3%
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11	Students are able to analyze inventory accounts	<ol style="list-style-type: none"> 1. Students are able to explain the importance of inventory control 2. Students are able to analyze three inventory cost flow assumptions 3. Students are able to analyze inventory costs in a perpetual inventory system 4. Students are able to analyze inventory costs in a periodic inventory system 5. Students are able to compare and contrast two methods of calculating inventory costs 6. Students are able to analyze inventory accounts in financial reports 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	case based, Lecture, Independent Assignment 3 X 50		<p>Material: Adjusting Journal and completing Working Papers to create Financial Reports, financial reports and closing journals (Trading Entity Accounting)</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	2%
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12	Students are able to analyze fixed asset and intangible asset accounts	<ol style="list-style-type: none"> 1. Students are able to explain, classify and calculate the costs of fixed assets 2. Students are able to calculate depreciation, using the straight line method, unit of production method, and double declining balance method 3. Students are able to prepare journal entries for the disposal of fixed assets 4. Students are able to calculate depreciation and make journal entries 5. Students are able to implement accounting for intangible assets such as patents, copyrights and goodwill 6. Students are able to analyze depreciation expenses reported in the profit and loss statement and prepare a financial position report that includes fixed assets and intangible assets 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	case based, Lecture, Independent Assignment 3 X 50		<p>Material: preparing financial reports Bibliography: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	3%
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13	Students are able to analyze investments and company fair value accounting	<ol style="list-style-type: none"> 1. Students are able to explain the importance of companies investing in debt and ownership securities 2. Students are able to analyze accounting for debt investments 3. Students are able to analyze accounting for equity investments 4. Students are able to analyze investment assessments and reporting in financial reports 5. Students are able to analyze fair value accounting and its implications for the future 6. Students are able to analyze dividend yield calculations 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	case based, Lecture, Independent Assignment 3 X 50		<p>Material: closing journal</p> <p>Bibliography: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. Introduction to Indonesian Adaptation Accounting. Jakarta: Salemba Publishers.</i></p>	5%
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14	Students are able to analyze current liability accounts and payroll	<ol style="list-style-type: none"> Students are able to differentiate and give examples of current debt which is related to business debt, the current portion of long-term debt, and notes payable Students are able to calculate employer obligations for salaries, including obligations arising from employee income and deductions from income Students are able to calculate the accounting system for payroll using salary registers, employee income records, and general journals Students are able to prepare journal entries for employee benefits, including company paid leave and pension money Students are able to analyze the accounting treatment for estimated liabilities and contingent liabilities and make journal entries for product warranties 	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	case based, Lecture, Independent Assignment 3 X 50		<p>Material: Preparing Financial Reports References: Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. <i>Introduction to Indonesian Adaptation Accounting</i>. Jakarta: Salemba Publishers.</p>	5%
15	Students are able to complete case studies related to receivables accounts, inventory accounts, fixed asset and intangible asset accounts, investment and company fair value accounting, and current liability accounts and payroll	Students are able to complete case studies related to receivables accounts, inventory accounts, fixed asset and intangible asset accounts, investment and company fair value accounting, and current liability accounts and payroll	<p>Criteria: Criteria: Holistic Rubric Criteria: Holistic Rubric Technique: Non-test form, composing and presenting</p> <p>Form of Assessment : Participatory Activities</p>	case based, Lecture, Independent Assignment 3 X 50		<p>Material: Preparing closing journals References: Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2020. <i>Introduction to Indonesian Adaptation Accounting</i>. Jakarta: Salemba Publishers.</p>	5%
16	UAS	UAS	<p>Criteria: Maximum value 100</p> <p>Form of Assessment : Test</p>	UAS		<p>Material: UAS Literature:</p>	30%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
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1.	Participatory Activities	51%
2.	Practice / Performance	9%
3.	Test	40%
		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.