



Universitas Negeri Surabaya
Faculty of Economics and Business
Economic Education Undergraduate Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																										
Cooperative Accounting	8720302026		T=2	P=0	ECTS=3.18	6	July 18, 2024																																										
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																											
			Dr. Retno Mustika Dewi, S.Pd., M.Pd.																																											
Learning model	Case Studies																																																
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																
	Program Objectives (PO)																																																
	PLO-PO Matrix																																																
		<table border="1" style="margin: auto;"> <tr> <td style="width: 10%; text-align: center;">P.O</td> <td colspan="6"></td> </tr> </table>						P.O																																									
P.O																																																	
	PO Matrix at the end of each learning stage (Sub-PO)																																																
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2" style="width: 5%; text-align: center;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 3.33%; text-align: center;">1</td> <td style="width: 3.33%; text-align: center;">2</td> <td style="width: 3.33%; text-align: center;">3</td> <td style="width: 3.33%; text-align: center;">4</td> <td style="width: 3.33%; text-align: center;">5</td> <td style="width: 3.33%; text-align: center;">6</td> <td style="width: 3.33%; text-align: center;">7</td> <td style="width: 3.33%; text-align: center;">8</td> <td style="width: 3.33%; text-align: center;">9</td> <td style="width: 3.33%; text-align: center;">10</td> <td style="width: 3.33%; text-align: center;">11</td> <td style="width: 3.33%; text-align: center;">12</td> <td style="width: 3.33%; text-align: center;">13</td> <td style="width: 3.33%; text-align: center;">14</td> <td style="width: 3.33%; text-align: center;">15</td> <td style="width: 3.33%; text-align: center;">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	The cooperative accounting course discusses the differences between the legal concept of cooperatives and the legal concept of limited liability companies, businesses and types of cooperatives, PSAK No. 27, cooperative transaction support books, SHU calculations, and members' economic promotion reports. Learning is carried out by applying lecture, discussion, practice and assignment methods																																																
References	Main :																																																
	<ol style="list-style-type: none"> 1. Rudianto. 2010. Akuntansi Koperasi. Jakarta: Erlangga. 2. Sugiyarso, G. 2011. Akuntansi Koperasi. Yogyakarta: PT Buku Seru. 3. Undang-Undang No. 25 Tahun 1992 Tentang Koperasi. 4. Trisnawati, T. 2009. Akuntansi untuk Koperasi dan UKM. Jakarta: Salemba Empat 																																																
	Supporters:																																																
Supporting lecturer	Dr. Luqman Hakim, S.Pd., S.E., M.SA. Mohamad Arief Rafsanjani, 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	Identifying the characteristics of cooperative accounting	1.1 Explain the meaning of cooperative accounting 1.2 Explain the principles of cooperatives 1.3 State the types of cooperatives in Indonesia	Criteria: 1.If you answer correctly, the total score is 100 (3 questions) 2.Question no. 1 = 30 3.Question no. 2 = 30 4.Question no. 3 = 40	lectures, discussions, reading assignments 2 X 50			0%
2	Identify cooperative activities and accounting equations	2.1 Explain the meaning of cooperative activities 2.1 State the cooperative accounting cycle 3.1 Explain the concept of accounting equation 3.2 Explain the terms in cooperative accounting	Criteria: 1.If you answer correctly, the total score is 100 (4 questions) 2.Question no. 1 = 25 3.Question no. 2 = 25 4.Question no. 3 = 25 5.Question no. 4 = 25	Reading assignments, lectures, discussions 2 X 50			0%
3	Identify cooperative activities and accounting equations	2.1 Explain the meaning of cooperative activities 2.1 State the cooperative accounting cycle 3.1 Explain the concept of accounting equation 3.2 Explain the terms in cooperative accounting	Criteria: 1.If you answer correctly, the total score is 100 (4 questions) 2.Question no. 1 = 25 3.Question no. 2 = 25 4.Question no. 3 = 25 5.Question no. 4 = 25	Reading assignments, lectures, discussions 2 X 50			0%
4	Analyzing accounts/forecasts and journaling	4.1 Understanding accounts/estimates 4.2 Mentioning the forms of accounts in cooperatives 5.1 Preparing general journals and diaries 5.2 Explaining adjusting journal entries	Criteria: 1.If you answer correctly, the total score is 100 (4 questions) 2.Question no. 1 = 25 3.Question no. 2 = 25 4.Question no. 3 = 25 5.Question no. 4 = 25	Reading assignments, lectures and discussions 4 X 50			0%
5	Analyzing accounts/forecasts and journaling	4.1 Understanding accounts/estimates 4.2 Mentioning the forms of accounts in cooperatives 5.1 Preparing general journals and diaries 5.2 Explaining adjusting journal entries	Criteria: 1.If you answer correctly, the total score is 100 (4 questions) 2.Question no. 1 = 25 3.Question no. 2 = 25 4.Question no. 3 = 25 5.Question no. 4 = 25	Reading assignments, lectures and discussions 4 X 50			0%

6	Analyzing the Accounting cycle	6.1 Definition of savings and loan cooperatives 6.2 Preparing accounting records for savings and loan cooperatives	Criteria: 1.If you answer correctly, the total score is 100 (4 questions) 2.Question no. 1 = 25 3.Question no. 2 = 25 4.Question no. 3 = 25 5.Question no. 4 = 25	Reading assignments, lectures and discussions 4 X 50			0%
7	Analyzing the Accounting cycle	6.1 Definition of savings and loan cooperatives 6.2 Preparing accounting records for savings and loan cooperatives	Criteria: 1.If you answer correctly, the total score is 100 (4 questions) 2.Question no. 1 = 25 3.Question no. 2 = 25 4.Question no. 3 = 25 5.Question no. 4 = 25	Reading assignments, lectures and discussions 4 X 50			0%
8	Midterm exam			2 X 50			0%
9	Analyze current assets	9.1 Explain the meaning of current assets. 10.1 State the forms of current assets	Criteria: 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 = 50 3.Question no. 2 = 50	Reading assignments, lectures and discussions 4 X 50			0%
10	Analyze current assets	9.1 Explain the meaning of current assets. 10.1 State the forms of current assets	Criteria: 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 = 50 3.Question no. 2 = 50	Reading assignments, lectures and discussions 4 X 50			0%
11	Analyze fixed asset accounts	11.1 Explain the meaning and criteria for fixed assets. 12.1 Explain the recording and valuation of fixed assets	Criteria: 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 = 50 3.Question no. 2 = 50	Reading assignments, lectures and assignments 4 X 50			0%
12	Analyze fixed asset accounts	11.1 Explain the meaning and criteria for fixed assets. 12.1 Explain the recording and valuation of fixed assets	Criteria: 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 = 50 3.Question no. 2 = 50	Reading assignments, lectures and assignments 4 X 50			0%
13	Analyze liability accounts	13.1 Explain the meaning and grouping of liabilities 14.1 Mention debts and their recording	Criteria: 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 = 50 3.Question no. 2 = 50	Reading assignments, lectures and assignments 4 X 50			0%

14	Analyze liability accounts	13.1 Explain the meaning and grouping of liabilities 14.1 Mention debts and their recording	Criteria: 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 = 50 3.Question no. 2 = 50	Reading assignments, lectures and assignments 4 X 50			0%
15	Analyzing Equity accounts and Remaining Cooperative Business Results	15. 1 Explain the meaning of cooperative equity 16.1 Explain the meaning of remaining business results	Criteria: 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 = 50 3.Question no. 2 = 50	Reading assignments, lectures and assignments 2 X 50			0%
16	School final exams			2 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

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.