



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

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>			<b>SEMESTER</b>	<b>Compilation Date</b>																																																																																				
Introduction of accounting	8720303195	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	3	July 18, 2024																																																																																				
<b>AUTHORIZATION</b>		<b>SP Developer</b>	<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>																																																																																					
		Mohamad Arief Rafsanjani	Suci Rohayati			Dr. Retno Mustika Dewi, S.Pd., M.Pd.																																																																																					
<b>Learning model</b>	Case Studies																																																																																										
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program which is charged to the course</b>																																																																																										
	<b>Program Objectives (PO)</b>																																																																																										
	<b>PO - 1</b>	Able to utilize information technology to complete tasks related to the preparation of financial statements of services and merchandising companies																																																																																									
	<b>PO - 2</b>	Able to prepare financial reports of services and merchandising companies in accordance with Financial Accounting Standards both manually and computerized																																																																																									
	<b>PO - 3</b>	Able to choose or develop appropriate and correct solutions according to educational and accounting principles to solve problems in the field of education'																																																																																									
	<b>PLO-PO Matrix</b>																																																																																										
	<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> </table>	P.O	PO-1	PO-2	PO-3																																																																																						
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<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																																																											
	<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> </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																						
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<b>Short Course Description</b>	This course discusses the concepts, principles and procedures of accounting of accounting cycles in the services and merchandising companies. The course goal is to deliver students to be able to prepare financial reports for services and merchandising companies.																																																																																										
<b>References</b>	<b>Main :</b>																																																																																										
		1. Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat. 2. Kieso, Donald E, dkk. 2007. Accounting principle. Jakarta: Salemba Empat. 3. Sugiri, S dan Agus B. 2008. Akuntansi Pengantar 1 Edisi Ketujuh. Yogyakarta: UPP STIM YKPN. 4. Belkoui, Ahmed Riahi. 2000. Teori Akuntansi. Jakarta: Salemba Empat. . 5. Ikatan Akuntan Indonesia. 2013. Standar Akuntansi Keuangan. Jakarta: Salemba Empat																																																																																									
	<b>Supporters:</b>																																																																																										
<b>Supporting lecturer</b>	Eka Hendi Andriansyah, S.Pd., M.Pd. Mohamad Arief Rafsanjani, S.Pd., M.Pd. Heni Purwa Pamungkas, 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 carry out the accounting cycle of services company (recording phase)	1.1. Able to analyze transaction evidence 2.2. Able to prepare general journal of services company 3.3. Able to prepare general ledger 4.4. Able to prepare the Trial Balance before adjusting	<b>Criteria:</b> Unesa scoring guidelines  <b>Form of Assessment :</b> Participatory Activities, Tests	<b>Approach:</b> Case based learning  <b>Steps:</b> - Lecture - Guided practice - Questions and answers - Students are provided with the service company transactions for one month and must prepare the general journal and trial balance. 2 X 50		<b>Material:</b> • The transaction evidence (proof transaction) • Journal • General Ledger • Trial Balance before adjusting <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i>	5%
2	Able to carry out the accounting cycle of services company (recording phase)	1.1. Able to analyze transaction evidence 2.2. Able to prepare general journal of services company 3.3. Able to prepare general ledger 4.4. Able to prepare the Trial Balance before adjusting	<b>Criteria:</b> Unesa scoring guidelines  <b>Form of Assessment :</b> Participatory Activities, Practical Assessment	<b>Approach:</b> Case based learning  <b>Steps:</b> - Lecture - Guided practice - Questions and answers - Students are provided with the service company transactions for one month and must prepare the general journal and trial balance. 2 X 50		<b>Material:</b> • The transaction evidence (proof transaction) • Journal • General Ledger • Trial Balance before adjusting <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i>	7%
3	Able to carry out the accounting cycle of services company (summary phase)	1.1. Able to Identify the accounts that need to be adjusted in the services company 2.2. Able to prepare adjusting entries 3.3. Able to prepare trial balance after adjustment 4.4. Able to prepare a 10-column worksheet	<b>Criteria:</b> Unesa scoring guidelines  <b>Forms of Assessment :</b> Participatory Activities, Practical Assessment, Tests	<b>Approach:</b> Case based learning  <b>Steps:</b> - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 X 50		<b>Material:</b> • Adjusting journal entry • Trial balance after adjustment Working Paper <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i>	8%

4	Able to carry out the accounting cycle of services company (summary phase)	<ol style="list-style-type: none"> <li>1.1. Able to Identify the accounts that need to be adjusted in the services company</li> <li>2.2. Able to prepare adjusting entries</li> <li>3.3. Able to prepare trial balance after adjustment</li> <li>4.4. Able to prepare a 10-column worksheet</li> </ol>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Forms of Assessment :</b> Participatory Activities, Practical Assessment, Tests</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 X 50</p>		<p><b>Material:</b> • Adjusting journal entry • Trial balance after adjustment Working Paper <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	7%
5	Able to carry out the accounting cycle of services companies (reporting phase)	<ol style="list-style-type: none"> <li>1.1. Able to prepare income statement</li> <li>2.2. Able to prepare a statement of changes in equity</li> <li>3.3. Able to prepare a statement of financial position</li> <li>4.4. Able to prepare cash flow statements</li> </ol>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Forms of Assessment :</b> Participatory Activities, Practical Assessment, Tests</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare financial statements (income statements, owner equity statements, and financial position statements) 2 X 50</p>		<p><b>Material:</b> • Income statement • Statement of Changes in Equity • Financial position statement • Cash flow statement <b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	7%
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8	Midterm examination	-	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Form of Assessment :</b> Test</p>	- 3 X 50	<p><b>Material:</b> Meeting material 1-7</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	0%
9	Able to carry out the accounting cycle of merchandising company (recording phase)	<p>1.1. Able to analyze Transactions</p> <p>2.2. Able to prepare the special journal (disbursements, sales, purchases and memorial journals)</p> <p>3.3. Able to prepare general ledger</p> <p>4.4. Able to prepare the Trial Balance before adjusting</p>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Forms of Assessment :</b> Participatory Activities, Practical Assessment, Tests</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Students are provided with the merchandising company transactions for one month and must prepare the special journal (disbursements, sales, purchases and memorial journals) - Students are also asked to prepare the general journal and trial balance from the data provided 2 X 50</p>	<p><b>Material:</b> • The transaction evidence (proof transaction) • The special journal (disbursements, sales, purchases and memorial journals) • General ledger • Trial balance before adjusting</p> <p><b>Bibliography:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	5%

10	Able to carry out the accounting cycle of merchandising company (recording phase)	<ol style="list-style-type: none"> <li>1.1. Able to analyze Transactions</li> <li>2.2. Able to prepare the special journal (disbursements, sales, purchases and memorial journals)</li> <li>3.3. Able to prepare general ledger</li> <li>4.4. Able to prepare the Trial Balance before adjusting</li> </ol>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Form of Assessment :</b> Participatory Activities, Practical Assessment</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Students are provided with the merchandising company transactions for one month and must prepare the special journal (disbursements, sales, purchases and memorial journals) - Students are also asked to prepare the general journal and trial balance from the data provided 2 X 50</p>		<p><b>Material:</b> • The transaction evidence (proof transaction) • The special journal (disbursements, sales, purchases and memorial journals) • General ledger • Trial balance before adjusting</p> <p><b>Bibliography:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	6%
11	Able to carry out the accounting cycle of merchandising company (summary phase)	<ol style="list-style-type: none"> <li>1.1. Able to Identify the accounts that need to be adjusted in the merchandising company</li> <li>2.2. Able to prepare adjusting entries</li> <li>3.3. Able to prepare trial balance after adjustment</li> <li>4.4. Able to prepare a 10-column working paper</li> </ol>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 x 50</p>		<p><b>Materials:</b> • Adjusting journal entries • Adjusted trial balance • 10 column worksheet</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	15%
12	Able to carry out the accounting cycle of merchandising company (summary phase)	<ol style="list-style-type: none"> <li>1.1. Able to Identify the accounts that need to be adjusted in the merchandising company</li> <li>2.2. Able to prepare adjusting entries</li> <li>3.3. Able to prepare trial balance after adjustment</li> <li>4.4. Able to prepare a 10-column working paper</li> </ol>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Following the previous case, students are provided with data for adjusting entries and must prepare the adjusting entries and trial balance after adjustment. Students also must prepare the 10-column worksheet. 2 x 50</p>		<p><b>Materials:</b> • Adjusting journal entries • Adjusted trial balance • 10 column worksheet</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	7%

13	Able to carry out the accounting cycle of merchandising companies (reporting phase)	<p>1.1. Able to prepare cost of goods sold report</p> <p>2.2. Able to prepare income statement</p> <p>3.3. Able to prepare a statement of changes in equity</p> <p>4.4. Able to prepare a statement of financial position</p>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare the cost of goods sold report (COGS report) - Students also must prepare the financial statements (income statements, owner's equity statements, and financial position statements) 2 x 50</p>		<p><b>Material:</b> • Cost of goods sold report • Income statement • Statement of Changes in Equity • Balance report • Cash flow statement</p> <p><b>Bibliography:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	7%
14	Able to carry out the accounting cycle of merchandising companies (reporting phase)	<p>1.1. Able to prepare cost of goods sold report</p> <p>2.2. Able to prepare income statement</p> <p>3.3. Able to prepare a statement of changes in equity</p> <p>4.4. Able to prepare a statement of financial position</p>	<p><b>Criteria:</b> Unesa scoring guidelines</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Approach: Case based learning</p> <p>Steps: - Lecture - Guided Practice - Following the previous case, students are asked to prepare the cost of goods sold report (COGS report) - Students also must prepare the financial statements (income statements, owner's equity statements, and financial position statements) 2 x 50</p>		<p><b>Material:</b> • Cost of goods sold report • Income statement • Statement of Changes in Equity • Balance report • Cash flow statement</p> <p><b>Bibliography:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p>	7%
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16	Final exam	-	<b>Criteria:</b> Unesa scoring guidelines  <b>Form of Assessment :</b> Test	- 3 X 50		<b>Material:</b> Meeting material 9-15 <b>Readers:</b> Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.	0%
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#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	65.33%
2.	Practical Assessment	20.83%
3.	Test	13.83%
		99.99%

#### 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.