



**Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Economics Study Program**

**Document
Code**

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Basics of Accounting	8722002080	Compulsory Curriculum Subjects	T=2	P=0	ECTS=3.18	1	July 10, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator		Study Program Coordinator		
	- Institutional Dr. Ni Nyoman Alit Triani, S.E., M.Ak.		Dr. Ni Nyoman Alit Triani, S.E., M.Ak.		Dr. Tony Seno Aji, S.E., M.E.		

Learning model	Project Based Learning
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Program Learning Outcomes (PLO)	PLO study program that is charged to the course																								
	PLO-5	Able to analyze overall economic theoretical concepts																							
	Program Objectives (PO)																								
	PO - 1	Students are able to apply logical, critical, systematic and innovative thinking in the context of the development or implementation of science and technology that pays attention to and applies humanities values																							
	PO - 2	Students are able to demonstrate independent, quality and measurable performance;																							
	PO - 3	Students are able to study the implications of developing or implementing science and technology by paying attention to and applying humanities values based on scientific principles, procedures and ethics in order to produce solutions, ideas, designs or criticism;																							
	PO - 4	Students are able to compile a scientific description of the results of the study above in the form of a thesis or final assignment report, and upload it on the university website;																							
	PO - 5	Students are able to make appropriate decisions in the context of problem solving based on the results of information and data analysis;																							
	PO - 6	Students are able to maintain and develop working networks with supervisors, colleagues, peers both inside and outside their institutions;																							
	PO - 7	Students are able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility;																							
	PO - 8	Students are able to carry out a self-evaluation process for work groups under their responsibility, and are able to manage learning independently																							
	PO - 9	Students are able to document, store, secure and retrieve data to ensure validity and prevent plagiarism																							
	PO - 10	Students are able to combine technical competence and professional skills to complete work assignments																							
	PO - 11	Students are able to present information and express ideas clearly, both orally and in writing, to stakeholders																							
	PLO-PO Matrix																								
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>P.O</td> <td>PLO-5</td> </tr> <tr><td>PO-1</td><td></td></tr> <tr><td>PO-2</td><td></td></tr> <tr><td>PO-3</td><td></td></tr> <tr><td>PO-4</td><td></td></tr> <tr><td>PO-5</td><td></td></tr> <tr><td>PO-6</td><td></td></tr> <tr><td>PO-7</td><td></td></tr> <tr><td>PO-8</td><td></td></tr> <tr><td>PO-9</td><td></td></tr> <tr><td>PO-10</td><td></td></tr> <tr><td>PO-11</td><td></td></tr> </table>	P.O	PLO-5	PO-1		PO-2		PO-3		PO-4		PO-5		PO-6		PO-7		PO-8		PO-9		PO-10		PO-11	
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PO-7																									
PO-8																									
PO-9																									
PO-10																									
PO-11																									

PO Matrix at the end of each learning stage (Sub-PO)

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																
PO-5																
PO-6																
PO-7																
PO-8																
PO-9																
PO-10																
PO-11																

Short Course Description	This course applies logical, critical, systematic and innovative thinking which discusses accounting and its environment as well as compiling basic accounting equations, accounting cycles in the business world such as service companies, trading companies and manufacturing companies which produce financial reports based on applicable SAK (financial accounting standards) .
References	<p>Main :</p> <ol style="list-style-type: none"> IAI, 2015, Standar Akuntansi Keuangan, Penerbit Salemba Empat Jakarta. Carl S. Warren, James M. Reeve, Jonathan E. Duchac, Novry S. Suhardianto, Devis Sulistyono Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, Pengantar Akuntansi, Adaptasi Indonesia, Penerbit Salemba. <p>Supporters:</p>
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA. Prof. Dr. Pujiono, SE., Ak., M.Si. Prof. Dr. Eni Wuryani, S.E., M.Si., CMA. Dr. Luqman Hakim, S.Pd., S.E., M.SA. Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Dr. Dewi Prastiwi, S.E., Ak., M.Si. Rochmawati, S.Pd., M.Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Ach. Yasin, S.Pd., M.SEI. Han Tantri Hardini, S.Pd., M.Pd. Moh. Danang Bahtiar, S.Pd., M.Pd. Bayu Rama Laksono, M.Ak. Amirul Arif, S.Pd., M.Ak.

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 explain accounting and its environment and prepare basic accounting equations	1.Explain the activities of companies and organizations 2.Explain the difference between Accounting and bookkeeping 3.Mention the users of accounting information 4.Mention the users of accounting information 5.Explain the specialization in the field of accounting 6.Describe and explain the accounting profession	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Interactive Lectures, Discussions 3 X 50	Interactive Lectures, Discussions 3 X 50	Material: accounting and basic accounting equations Reference: IAI, 2015, Financial Accounting Standards, Salemba Empat Jakarta Publisher.	3%

2	Able to explain accounting and its environment and prepare basic accounting equations	<ol style="list-style-type: none"> 1.Explaining professional ethics for accountants 2.Explain the difference between IFRS and PSAK 3.Explain the Concept of Accounting Balance 4.Explaining Assets 5.Explaining Liabilities 6.Explaining Equity 	<p>Criteria: scoring guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Interactive Lectures, Discussions 3 X 50	Interactive Lectures, Discussions 3 x 50	<p>Material: accounting equations</p> <p>Reference: <i>IAI, 2015, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p>	4%
3	Able to complete the service company accounting cycle	<ol style="list-style-type: none"> 1.Describe, mention and analyze financial transactions 3.7 Record transactions in a journal and explain journaling procedures 2.Record transactions in the General Journal 3.Explain the rules of journaling 4.Explain the various types of accounts 5.Explaining Account Grouping 6.Explain posting rules 7.Record transactions in a journal and explain journaling procedures 	<p>Criteria: scoring guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Interactive Lectures, Discussions 3 X 50	Interactive Lectures, Discussions 3 x 50	<p>Material: financial transactions</p> <p>Bibliography: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Devis Sulisty Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p>	3%
4	Able to complete the service company accounting cycle	<ol style="list-style-type: none"> 1.4.1. Post transactions from the journal to the ledger correctly Prepare a Work Balance Sheet and identify adjustments that must be made 2.Prepare a trial balance correctly and find out the causes of imbalances in the trial balance 3.Prepare a Work Balance Sheet and identify adjustments that must be made 	<p>Criteria: scoring guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Interactive Lectures, Discussions 3 X 50	Interactive Lectures, Discussions 3 x 50	<p>Material: service company accounting cycle</p> <p>Bibliography: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Devis Sulisty Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p>	3%

5	Able to complete the service company accounting cycle	1.5.1 Prepare Financial Reports correctly 5.2. Make a closing journal 2. Make a closing journal	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Interactive Lectures, Discussions 3 X 50	Interactive Lectures, Discussions 3 x 50	Material: service company accounting cycle Reference: <i>IAI, 2015, Financial Accounting Standards, Salemba Empat</i> Jakarta Publisher.	3%
6	Able to complete the trading company accounting cycle	1.6.1. Explain the characteristics of trading companies 6.3. Explain the differences between periodic and perpetual recording systems 2. Explain the recognition of merchandise inventory 3. Explain the differences between periodic and perpetual recording systems	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Discussion, Project Based Learning 3 X 50	Discussion, Project Based Learning 3 x 50	Material: trading company accounting cycle Bibliography: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Devis Sulistyo Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
7	Able to complete the trading company accounting cycle	7.1 Record transactions in a Special Journal	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Lectures, Discussions 3 X 50	Lectures, Discussions 3 x 50	Material: trading company accounting cycle Bibliography: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Devis Sulistyo Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
8	Midterm Exam (UTS)	Can do questions well and correctly	Criteria: According to scoring guidelines Form of Assessment : Test	Written Test 3 X 50	Written test	Material: Material 1-7 Reference: <i>IAI, 2015, Financial Accounting Standards, Salemba Empat</i> Jakarta Publisher.	20%

9	Able to complete the trading company accounting cycle	1.9.1. Prepare a Work Balance Sheet and identify adjustments that must be made 9.2. Record the transaction in an adjusting journal 2. Record the transaction in an adjusting journal	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Discussion, Project Based Learning 3 X 50	Discussion, Project Based Learning 3 X 50	Material: trading company accounting cycle Reference: IAI, 2015, <i>Financial Accounting Standards</i> , Salemba Empat Jakarta Publisher.	3%
10	Able to complete the trading company accounting cycle	1. Prepare trading company financial reports correctly 2. Make a closing journal	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Reading and Discussion Assignment 3 X 50	Reading and Discussion Assignments	Material: trading company accounting cycle Reference: IAI, 2015, <i>Financial Accounting Standards</i> , Salemba Empat Jakarta Publisher.	4%
11	Able to complete the manufacturing company accounting cycle	1. Explain the characteristics of manufacturing companies 2. Explain production costs 3. Prepare reports on cost of goods manufactured	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Reading, Lecture and Discussion Assignments 3 X 50	Reading, Lecture and Discussion Assignments 3 X 50	Material: manufacturing company cycle References: IAI, 2015, <i>Financial Accounting Standards</i> , Salemba Empat Jakarta Publisher.	3%
12	Able to complete the manufacturing company accounting cycle	12. Record transactions in the Journal	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Reading and Discussion Assignment 3 X 50	Reading and Discussion Assignments 3 x 50	Material: manufacturing company cycle References: IAI, 2015, <i>Financial Accounting Standards</i> , Salemba Empat Jakarta Publisher.	4%
13	Able to complete the manufacturing company accounting cycle	1. Posting transactions from the journal to the ledger correctly 13.2. Prepare a trial balance correctly and find out the causes of imbalances in the trial balance 2. Prepare a trial balance correctly and find out the causes of imbalances in the trial balance	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Reading and Discussion Assignment 3 X 50	Reading and Discussion Assignments	Material: manufacturing company cycle Bibliography: Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Devis Sulisty Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, <i>Introduction to Accounting, Indonesian Adaptation</i> , Salemba Publishers.	4%

14	Able to complete the manufacturing company accounting cycle	1.Prepare a Work Balance Sheet and identify adjustments that must be made 2.Record the transaction in an adjusting journal	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Reading and Discussion Assignment 3 X 50	Reading and Discussion Assignments 3 x 50	Material: manufacturing company cycle References: <i>IAI, 2015, Financial Accounting Standards, Salemba Empat</i> <i>Jakarta Publisher.</i>	4%
15	Able to complete the manufacturing company accounting cycle	1.Prepare trading company financial reports correctly 2.Make a closing journal	Criteria: scoring guidelines Form of Assessment : Participatory Activities	Reading and Discussion Assignment 3 X 50	Reading and Discussion Assignments 3 x 50	Material: manufacturing company cycle Bibliography: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Devis Sulisty, Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	4%
16	Final Semester Examination (UAS)	Scoring guidelines	Criteria: Scoring guidelines Form of Assessment : Test	UAS 3 X 50		Material: Material 9-14 Bibliography: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Novrys Suhardianto, Devis Sulisty, Kalanjati, Amir Abadi Jusuf, Chaerul D. Djakman, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i>	30%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		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.

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.