



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Cost accounting	6120103001		T=3	P=0	ECTS=4.77	3	January 2, 2024
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Trias Madanika K.,SE.,S.Pd.,MM		Trias Madanika K.,SE.,S.Pd.,MM			Yuyun Isbanah, S.E., M.SM.	

Learning model	Case Studies																																																																																																				
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																																																																				
	PLO-14 (PLO 1) Graduates are able to master management theory as a whole																																																																																																				
	Program Objectives (PO)																																																																																																				
	PO - 1 Students are able to explain Cost Accounting theory correctly.																																																																																																				
	PO - 2 Students are able to implement cost collection and determine the calculation of the cost of production																																																																																																				
	PO - 3 Students are able to practice preparing financial reports using computer applications carefully																																																																																																				
	PO - 4 Students are able to show tough and responsible character																																																																																																				
	PLO-PO Matrix																																																																																																				
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																																					
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Short Course Description This course analyzes the basic concepts of cost accounting, analyzes production cost components, analyzes the collection and determination of production costs using order and process cost methods and analyzes joint cost and by-product accounting. The learning methods that are often used are case studies and problem based learning.

References

Main :

1. Carter. 2009. Akuntansi Biaya. Jakarta : Salemba Empat.
2. Susilowibowo, J.,et al. 2021. Akuntansi Biaya: Buku Ajar Mahasiswa. Surabaya: Unesa University Press.
3. Purwaji et al. 2018. Akuntansi Biaya. Jakarta: Salemba Empat.

Supporters:

Supporting lecturer Drs. Joni Susilowibowo, M.Pd.
Prof. Dr. Eni Wuryani, S.E., M.Si., CMA.
Yuyun Isbanah, S.E., M.SM.
Moh. Danang Bahtiar, S.Pd., M.Pd.
Trias Madanika Kusumaningrum, S.E., S.Pd., M.M.
Nunik Dwi Kusumawati, S.M., M.S.M.

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 cost accounting and its relationship to financial accounting	<ol style="list-style-type: none"> 1. Discuss the agreement on the Cost Accounting learning process 2. Explain the concept of cost accounting 3. Explain the relationship between cost accounting and financial accounting 	<p>Criteria: Holistic Rubric</p>	Prepare a summary of the differences between cost accounting and financial accounting from several 3 X 50 aspects		<p>Material: Cost Accounting and its relation to financial accounting Reference: Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</p>	0%
2	Able to explain the Cost Concept	<ol style="list-style-type: none"> 1. Analyze the concept of cost 2. Analyze the classification or categorization of costs 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Prepare a summary of cost classifications along with examples of 3 X 50		<p>Material: Cost concept References: Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</p>	5%
3	Able to calculate production costs and prepare profit and loss reports for manufacturing companies	<ol style="list-style-type: none"> 1. Calculate and prepare reports on the cost of production 2. Prepare cost of goods sold reports 3. Prepare profit and loss reports for manufacturing companies 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Calculate and prepare cost of goods manufactured reports, sales expense price reports, and 3 X 50 profit and loss reports		<p>Material: Manufacturing Company Financial Reports Reference: Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</p>	5%
4	Able to calculate factory overhead cost rates.	<ol style="list-style-type: none"> 1. Explain the characteristics of Factory Overhead. Calculate Overhead Cost Rates 2. Explain the Factors Considered in Selection of Overhead Cost Rates 3. Explain Actual Factory Overhead Cost accounting 4. Explain the accounting for Factory Overhead Costs charged 5. Calculating Overhead Cost Rates 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Calculating 3 X 50 Overhead Cost Rates		<p>Material: Factory Overhead Costs Reference: Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</p>	5%
5	Explain the departmentalization of Factory Overhead Costs	<ol style="list-style-type: none"> 1. Explain the concept of departmentalization 2. Grouping departments within the factory 3. Explain direct and indirect departmental costs 4. Calculate factory overhead rates per department 5. Calculates BOP rates based on three methods 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Calculating Overhead Costs per department 3 X 50		<p>Material: BOP Departmentation Reference: Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</p>	5%

6	Able to apply the method of collecting and determining the cost of production using the order cost method	1.Explain the characteristics of the order cost method 2.Collecting cost of production	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Collect and calculate the cost of production based on 3 X 50 orders		Material: Cost of Orders References: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i>	5%
7	Able to apply the method of collecting and determining the cost of production using the order cost method	1.Calculate the cost of production using the order cost card 2.Presents the flow of production costs using the cost order method	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Collect and calculate the cost of production based on 3 X 50 orders		Material: Order Cost Method References: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i>	5%
8	MIDTERM EXAM	MIDTERM EXAM	Form of Assessment : Test	MID SEMESTER EXAMINATION 3 X 50			15%
9	Able to apply the method of collecting and determining the cost of production using the process cost cost method	1.Explain the characteristics of the process cost cost method 2.Identifying procedures for compiling cost of goods manufactured reports, the company uses one department 3.Identifying procedures for preparing reports on the cost of production, the company uses one department with historical costs and normal costs	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	To prepare reports on the cost of production, the company uses one department with historical costs and normal costs of 3 X 50		Material: process cost cost method References: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i>	5%
10	Able to apply the method of collecting and determining the cost of production using the process cost cost method	1.Explain the characteristics of the process cost cost method 2.Identifying procedures for compiling cost of goods manufactured reports, companies use two or more departments 3.Compiling a transaction journal based on the cost of goods manufactured report, the company uses two or more departments	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Compiling a transaction journal based on the cost of goods manufactured report, the company uses two or more 3 X 50 departments		Material: process cost cost method References: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i>	5%
11	Able to apply the method of collecting and determining the cost of production using the process cost cost method	1.Prepare Production Cost Reports per department, paying attention to missing products at the beginning and end of the processing process 2.Compiling a transaction journal based on the cost of goods manufactured report, the company uses two or more departments	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Prepare Production Cost Reports per department, paying attention to missing products at the beginning and end of the 3 X 50 processing process		Material: Process Costs References: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i>	5%

12	Able to apply the method of collecting and determining the cost of production using the process cost method	<ol style="list-style-type: none"> 1. Prepare Production Cost Reports per department, paying attention to the existence of products in process at the beginning of the period 2. Prepare reports on the cost of production using the average cost method 3. Prepare a transaction journal based on the presence of products in process at the beginning of the period using the average cost method 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Prepare Production Cost Reports per department, paying attention to the existence of products in process at the beginning of the 3 X 50 period	<p>Material: method of collecting and determining the cost of production using the process cost method.</p> <p>Reference: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i></p>	5%
13	Able to apply the method of collecting and determining the cost of production using the process cost method	<ol style="list-style-type: none"> 1. Prepare Production Cost Reports per department, paying attention to the existence of products in process at the beginning of the period 2. Prepare reports on cost of goods manufactured using the first in, first out (MPKP)/first in first out method 3. Prepare a transaction journal based on the presence of products in process at the beginning of the period using the first in first out method (MPKP)/first in first out method 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Prepare Production Cost Reports per department, paying attention to the existence of products in process at the beginning of the 3 X 50 period	<p>Material: method of collecting and determining the cost of production using the process cost method.</p> <p>Reference: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i></p>	5%
14	Able to analyze joint cost accounting and by-products	<ol style="list-style-type: none"> 1. Explain the concept of joint products and by-products 2. Analyze and calculate the basic cost of joint products 3. Allocate Joint costs using ordinary market price and hypothetical market price methods 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Analyze and calculate the determination of the product cost together with 3 X 50	<p>Material: joint costs and by-products</p> <p>Reference: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i></p>	5%
15	Able to analyze joint cost accounting and by-products	<ol style="list-style-type: none"> 1. Carry out analysis of joint cost determination and decision making 2.15.2. Analyze the treatment of cost of by-products (increase other income, reduce cost of goods sold, reduce production costs, or reduce cost of goods) 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Analysis of joint cost determination and decision making 3 X 50	<p>Material: joint costs and by-products</p> <p>Reference: <i>Susilowibowo, J., et al. 2021. Cost Accounting: Student Textbook. Surabaya: Unesa University Press.</i></p>	5%
16	FINAL EXAMS	FINAL EXAMS	<p>Form of Assessment : Test</p>	FINAL EXAMINATION OF SEMESTER 3 X 50		15%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	65%
2.	Test	30%
		95%

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.