



**Universitas Negeri Surabaya
Vocational Faculty
D4 Culinary Management Study Program**

**Document
Code**

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																	
Culinary Business Accounting	6230503124		T=3	P=0	ECTS=4.77	5	July 17, 2024																																																	
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																		
			Lilis Sulandari, S.Pt., M.P.																																																		
Learning model	Case Studies																																																							
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																							
	PLO-5	Able to work together, have social sensitivity and concern for the environment as well as a professional personality																																																						
	PLO-7	Able to apply logical, critical, innovative, quality and measurable thinking in carrying out specific work in the catering sector according to work competency standards																																																						
	PLO-10	Able to organize cooperation between the kitchen and service departments by ensuring the readiness of food and drinks according to orders, preparing the service area and communicating when there are changes in service																																																						
	PLO-14	Mastering the theoretical concepts of entrepreneurship in the culinary product/service business sector including concepts and techniques for reading market opportunities, calculating production costs, business profits and product marketing																																																						
	Program Objectives (PO)																																																							
	PO - 1	Understand the scope of the lecture along with the duties and responsibilities as stated in RPS CPMK 1_Understand the Definition and Scope of Accounting correctly, responsively and communicatively																																																						
	PLO-PO Matrix																																																							
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>P.O</td> <td>PLO-5</td> <td>PLO-7</td> <td>PLO-10</td> <td>PLO-14</td> <td></td> <td></td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>						P.O	PLO-5	PLO-7	PLO-10	PLO-14			PO-1																																									
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PO Matrix at the end of each learning stage (Sub-PO)																																																								
	<table border="1" style="width: 100%; text-align: center;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </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> </tr> </table>						P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																
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Short Course Description	This course provides students with the ability to understand the concepts and carry out the stages in the service company accounting cycle starting from recording transactions in journals, posting financial data from journals to ledgers, making trial balances, making adjustment journals, making paper work, prepare financial reports, and carry out procedures for closing the accounting cycle of service companies which consist of making closing journals, making post-closing trial balances, and making reversing journals, as well as understanding the concepts of working capital in companies, investment in company cash, the time value of money , investment in fixed assets, receivables and inventory management, BEP analysis, and financial statement analysis																																																							
References	Main :																																																							
	<ol style="list-style-type: none"> Setia Mulyawan. 2012. Manajemen Keuangan. Bandung: CV. Pustaka Setia Dirvi Surya Abbas. dkk. 2020. Pengantar Akuntansi. Bandung: Widina Bhakti Persada M. Anwar. 2019. Dasar-Dasar Manajemen Keuangan Perusahaan. Jakarta: Kencana 																																																							
	Supporters:																																																							
	<ol style="list-style-type: none"> M. Anwar. 2019. Dasar-Dasar Manajemen Keuangan Perusahaan. Jakarta: Kencana 																																																							
Supporting lecturer	Prof. Dr. Any Sutiadiningsih, M.Si. Drs. Joni Susilowibowo, 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	1.Understand the scope of the lecture along with the duties and responsibilities as stated in the RPS 2.Understand the meaning and scope of accounting correctly, be responsive and communicative	1.Explain the scope of the lecture along with the duties and responsibilities 2.Summarizing the understanding and scope of accounting correctly, responsively and communicatively, including: Understanding Accounting (system) and Objectives of Accounting, Role of Company Accounting and Accounting Users, Company Characteristics, Types of Companies and Company Organizations, Fields of Accounting and Professionals in the Field Accounting, Types of Financial Reports, Qualitative Characteristics of Financial Reports, Elements of Financial Reports from several sources., 3.Able to complete questions and assignments correctly, independently and responsibly.	Form of Assessment : Participatory Activities	3 X 50	The first meeting was held ONLINE, conveying the scope of the lecture as well as the tasks and responsibilities that students must complete in one semester, questions and answers , agreement on the lecture contract , providing a brief overview regarding appropriate accounting for students of the D4 Culinary Arts Study Program. Giving assignments (recommendations) so that students have at least 1 mandatory book and are able to carry out comprehensive understanding 3 X 50		0%
2	Able to understand the concept of Service Company Financial Transactions and accounting equations correctly and responsibly	Able to conclude the concept of service company business transactions correctly and responsibly. Able to apply accounting equations correctly and responsibly.		Direct learning with questions and answers, giving cases to be solved in collaboration with other friends. 3 X 50			0%
3	Able to understand the concept and use of accounts to record transactions correctly, responsibly, responsively and communicatively	Able to analyze the concept and use of accounts to record transactions correctly, responsibly, responsively and communicatively Able to carry out exercises and assignments correctly, independently and responsibly		Direct learning with questions and answers and providing a 3 X 50 case study			0%

4	Able to understand Business Transaction Recording correctly, communicatively and responsibly	Able to describe the steps in the recording process for business transactions in working papers correctly. Able to describe the influence of business transactions on accounts communicatively in working papers. Able to work on general journals completely, correctly, in writing and communicated verbally		Direct learning, discussion, and case-based learning (case study). 3 X 50			0%
5	Able to prepare Company Financial Reports correctly, thoroughly and responsibly	Able to make a balance sheet correctly, thoroughly and responsibly Able to make a Profit/Loss Calculation correctly, thoroughly and responsibly Able to make a Capital Changes Report correctly, thoroughly and responsibly Able to make a Cash Flow Report correctly, thoroughly and responsibly		Direct learning with a 3 X 50 case study			0%
6	Able to prepare the company's Closing Journal and Trial Balance correctly, communicatively and responsibly	Able to explain the use of closing journals correctly and responsibly Able to prepare the Closing Journal Preparation correctly and responsibly Able to describe the Closing Journal steps correctly and responsibly Able to close income, expenses, profit and loss, private and closing trial balance correctly and responsibly		Case-based learning 3 X 50			0%
7	Able to understand trading company accounting correctly, in writing and responsibly,	Able to make accounting for Merchandise Sales correctly in working papers Able to calculate the Cost of Goods Sold of merchandise correctly in working papers Able to make adjustments, Balance Sheet of Merchandise Sales correctly in working papers Able to make Trading Company Financial Reports correctly in working papers Able to prepare Closing Journal and Post-Closing Trial Balance correctly in the working paper		Learning with a 3 X 50 case study			0%
8	Able to do UTS questions	According to the UTS Answer Key		3 X 50			0%
9	Calculate and analyze costs for damaged, lost and defective goods in the production process	Mam[u make Accounting for remaining materials (Scrap) Mam[u make Accounting Accounting for Damaged Products Mam[u make Accounting Accounting for Defective Products Mam[u make Accounting for Losses in the production process using the System		3 X 50			0%

10	Calculate and analyze costs for Combined products	Able to prepare Joint Costs and Split-Off Points Able to prepare Accounting for main products		3 X 50			0%
11	Calculate and analyze costs for Combined products	Able to prepare Joint Costs and Split-Off Points Able to prepare Accounting for main products		3 X 50			0%
12	Calculate and analyze material costs	1. Calculate and analyze Material Acquisition Costs 2. Calculate and analyze Material Usage Costs 3. Calculate and analyze Material Inventory Valuation Methods		3 X 50			0%
13	Calculate and analyze labor costs	Calculating and analyzing Labor Cost Components Calculating and analyzing the Labor Accounting System		3 X 50			0%
14	Calculate and analyze company overhead costs and determine company overhead rates/prices	Calculate and analyze the factors considered in determining the Company's overhead rate. Calculate and analyze the Company's overhead rate/cost calculation		Factors considered in determining the factory overhead rate. Calculation of the 3 X 50 factory overhead rate			0%
15	Able to calculate and analyze BOP departmental overhead costs	Able to calculate and analyze Departmental Factory Overhead Costs Able to calculate and analyze Departmental Direct BOP and Departmental Indirect BOP Able to calculate and analyze Factory Overhead Costs to the Production Department		3 X 50			0%
16							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** 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.
- 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.

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.