



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																	
Cost Control	6230502070		T=2 P=0 ECTS=3.18	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 that is charged to the course																																					
	Program Objectives (PO)																																					
	PLO-PO Matrix																																					
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="width: 50px; height: 20px;">P.O</td></tr> </table>					P.O																															
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	PO Matrix at the end of each learning stage (Sub-PO)																																					
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2" style="width: 30px; height: 20px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 20px; height: 20px;">1</td> <td style="width: 20px; height: 20px;">2</td> <td style="width: 20px; height: 20px;">3</td> <td style="width: 20px; height: 20px;">4</td> <td style="width: 20px; height: 20px;">5</td> <td style="width: 20px; height: 20px;">6</td> <td style="width: 20px; height: 20px;">7</td> <td style="width: 20px; height: 20px;">8</td> <td style="width: 20px; height: 20px;">9</td> <td style="width: 20px; height: 20px;">10</td> <td style="width: 20px; height: 20px;">11</td> <td style="width: 20px; height: 20px;">12</td> <td style="width: 20px; height: 20px;">13</td> <td style="width: 20px; height: 20px;">14</td> <td style="width: 20px; height: 20px;">15</td> <td style="width: 20px; height: 20px;">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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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																						
Short Course Description	This course provides an understanding of the Hotel Industry Overview and the Role of Managers. 2 Controlling Costs and Increasing Revenue 3 Overview of Controlling Costs of Food and Beverages 4 Controlling Functional Activities Related to Costs of Food 5 Controlling Functional Activities Related to Costs of Beverages 6.7 Management of UTS Food and Beverage Production Processes 8.9 Management of Food and Beverage Prices 10 Planning Menu 11 Short Term Profit Planning 12 Labor Cost Management 13 Maintaining and Improving the Revenue Control System 14 UAS Food Inventory Cost Calculation																																					
References	Main :																																					
	1. Sjarweni, V. Wiratna. 2015. Akuntansi Boaya. Teori dan Penerapannya. Yoyakarta: Pustaka Baru Press. Utari, dkk, 2016, Akuntansi manajemen (pendekatan praktis), edisi 4, Jakarta , Mitra Wacana Media Sjahrial, dkk, 2017, Akuntansi manajemen (edisi 2), Jakarta , Mitra Wacana Media Charles T. Horngren, Srikan M. Datar. Akuntansi Biaya, Jilid 1. Jakarta: Erlangga Agus Purwaji, Wibowo, Sabarudin Muslim. Akuntansi Biaya. Edisi 2. Jakarta: Salemba Empa																																					
	Supporters:																																					
Supporting lecturer	Prof. Dr. Any Sutiadiningsih, M.Si.																																					
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	Students are able to understand the General Description of the F&B Industry and the Role of Managers	a. Explain the general description of the system in the Food & Beverage Industry business. Understand the role of managers in the Food & Beverage Industry. Basic concepts of cost control	Criteria: Get a score of 100 for answering the practice questions correctly and correctly	Presentations, searching for library sources and other references, discussions and reflections 2 X 50			0%
2	Students are able to understand the concept of costs and basic price reporting in a production	a. Determine the types of costs that exist in the F&B Industry, b. Explain the classification of costs in the company. Describes the cost cycle/flow of costs and reporting the cost of goods sold within the company	Criteria: Get perfect marks for correct and correct answers to practice questions	Presentations, searching for library sources and other references, and giving assignments 2 X 50			0%
3	Students are able to understand and explain the interaction of assets, liabilities/liabilities and equity and are able to process transactions into financial reports using accounting equations	a. Explain the meaning of assets b. Discuss the company's obligations c. Explaining financial reports d. Discuss the accounting equation for financial reports	Criteria: Get perfect marks for correct and correct answers to practice questions	Presentations, searching for library sources and other references, and giving assignments 2 X 50			0%
4	Students are able to understand accounts, explain normal balances, and are able to record transactions with accounts	a. Explain the meaning of account b. Discuss about normal salo. c. Able to record transactions with accounts	Criteria: Get a score of 100 for correct and correct answers to practice questions	Presentations, searching for library sources and other references, and giving assignments 2 X 50			0%
5	Students are able to post journal entries to the ledger, prepare a trial balance, and record adjusting journal entries	a. Discussing journals b. Explain about ledger c. Discuss about preparing a trial balance d. Discuss the recording of Adjustment journals	Criteria: Get 100 marks for correct and correct answers	Presentations, searching for library sources and other references, giving assignments, and 2 X 50 practice			0%
6	Students are able to understand the Adjustment Journal	Able to do practice questions	Criteria: Get a score of 100 for the correct answer to the practice question	Presentations, searching for library sources and other references, and giving assignments 2 X 50			0%
7	Students are able to understand how to prepare financial reports for service companies	Able to do practice questions	Criteria: Get a score of 100 for correct and correct answers to practice questions	Presentations, searching for library sources and other references, and giving assignments 2 X 50			0%

8	Can do the MIDDLE SEMESTER EXAM questions well and correctly	The UTSW question answers are correct and correct	Criteria: Get a score of 100 if you can do the UTS questions correctly and correctly	2 X 50			0%
9	Students are able to understand and explain the characteristics of trading companies, know the accounts and transactions of trading companies and record transactions	a. Explain the characteristics of trading companies b. Trading company accounts and transactions c. Method of recording trading companies	Criteria: Get perfect marks for correct and correct answers	Presentations, searching for library sources and other references, and giving assignments 2 X 50			0%
10	Students are able to understand the flow of production costs	a. Explain the various costs b. Explain the cost flow of a production process	Criteria: Get a score of 100 for correct and correct answers to practice questions	Presentations, searching for library sources and other references, and giving assignments 2 X 50			0%
11	able to understand raw material costs, the process of procuring raw materials for production, and recording the procurement and use of raw materials in production	Can conclude the understanding of raw material costs. Can fill in the purchase form, purchase form and receipt form. Can calculate the price of raw materials purchased. Can determine the price of raw materials used in production. Can determine the price of raw materials used in production. Can resolve problems related to raw materials.	Criteria: All answers are 100 correct	2 X 50			0%
12	Able to understand raw material costs as a component of production costs Able to understand the process of procuring raw materials for production Able to understand the recording of procurement and use of raw materials in production	Explaining the meaning of raw material costs, purchasing and purchasing forms, prices of raw materials purchased, determining the price of raw materials used in production, and problems related to raw materials. Able to describe the process of procuring raw materials for production. Able to record the procurement and use of raw materials in production.	Criteria: Scale 0-100 (A to E)	Zoom meeting (Online) 2 X 50			0%

13	Able to understand direct labor costs	Be able to explain the meaning of direct labor costs	Criteria: Scale 0-100 (A to E)	Zoom meeting, discussion, question and answer 2 X 50			0%
14	Able to understand Overhead Costs in the culinary business	Able to explain the meaning of Overhead Costs in the culinary business	Criteria: Scale 0-100 (A to E_)	Zoom meeting, presentation, question and answer discussion 2 X 50			0%
15	Able to understand Overhead Costs in the culinary business	Able to explain the meaning of Overhead Costs in the culinary business	Criteria: Scale 0-100 (A to E_)	Zoom meeting, presentation, question and answer discussion 2 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** 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.