

## Universitas Negeri Surabaya Faculty of Economics and Business Bachelor of Accounting Study Program

Document Code

## SEMESTER LEARNING PLAN

Courses			CODE				Cou	rse F	amily			Credi	t Weig	lht		SEME	STER	Co Dat	mpilat te	ion
Introductory	Accounting		6220103018	3			Com	ipulso	ory Stu Subjec	udy		T=3	P=0	ECTS=	4.77		1	Ма	y 8, 20	23
AUTHORIZAT	ΓΙΟΝ		SP Develop	ber				nam S	<del>subje</del>		rse (	Cluste	r Coo	rdinato	or	Study	Progr	am Co	ordina	ator
			Rediyanto F	Rediyanto Putra, SE., MSA				Rendra Arief Hidayat, S.Pd., M.Sc.				Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.			k.,					
Learning model	Project Based	Learn	ning							<u> </u>										
Program	PLO study pr	ogran	n that is cha	arge	d to t	he co	ourse	е												
Learning Outcomes (PLO)	PLO-5		to apply and a less Law	analy	ze ba	sic pri	incipl	es of	variou	is eco	nom	ic theo	ories; A	Account	ing Sc	cience,	Busine	ess; ar	d	
	PLO-8	purpo	to prepare, pr ose of decision nation techno	n mal	t, ana king a	lyze a t a str	and in rategi	iterpre	et fina el in a	ncial a ccorda	and r ance	non-fin with tl	ancial he prot	reports fession	s by co al cod	onsideri e of eth	ing sus nics wi	stainab th the s	ility foi suppor	the t of
	Program Obje	ective	es (PO)																	
	PO - 1	Apply	basic accour	nting	conce	pts														
		Imple	menting the A	Accou	nting	Cycle	e for S	Servic	e Cor	npanie	es m	anuall	y and o	comput	erized	(Exce	II)			
			menting the A						•	•							,			
		· ·	plementing the Accounting Cycle for Manufacturing Compani								ly and o	compu	terized	(Exce	ell)					
		<u> </u>	Prepare financial reports for service, trade and manufacturing companies								_									
	PLO-PO Matri	X																		
				-			<u> </u>				1									
		-	P.0	_	PL	0-5	-+	F	PLO-8		-									
		_	PO-1	_							-									
			PO-2	_																
			PO-3	_																
			PO-4	_																
			PO-5								]									
	PO Matrix at t	he er	nd of each le	earni	ng si	tage	(Sub	-PO)												
		<b></b>																		1
			P.0					r –	r –	I		Wee		,						
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
		PC	D-1						<u> </u>											
		PC	D-2																	
		PC	D-3																	
		PC	D-4																	
		PC	D-5																	]
Short Course Description	This course dis Companies) wh	I iscusses the accounting cycle in the business world (Service Companies, Trading Companies, and Manufactur hich produces applicable SAK-based financial reports.							ring											
References	Main :																			

		2. Warren Salem	<ol> <li>IAI,2017, Stndar Akuntansi Keuangan, Penerbit Salemba EmpatJakarta.</li> <li>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2021 Pengantar Akuntansi, Adaptasi Indonesia, Penerbit Salemba.</li> <li>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac,2021, Introduction to Accounting and Business</li> </ol>						
		Supporters:							
	<ol> <li>IAI, Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik, Penerbit Salemba Empat Jakarta.</li> <li>IAI, Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah, Penerbit Salemba Empat Jakarta</li> <li>IAI, Standar Akuntansi Keuangan Entitas Privat</li> <li>Jonick, C. 2017. Principle of Financial Accounting. University of North Georgia Press</li> <li>Carl S. Warrent, James M. Reeve, Jonathan E. 2016. Duchac, Accounting 27th edition. Cengage Learning</li> </ol>								
Support lecturer		Dr. Luqman Ha Susi Handayar Dr. Rohmawati Merlyana Dwin Rendra Arief H	ati, Ak., M.Si., CA. akim, S.Pd., S.E., M.S i, S.E., Ak., M.Ak., C Kusumaningtias, S.E da Yanthi, S.E., S.T., idayat, S.Pd., M.Sc. a, S.E., M.S.A.	A. E., Ak., MSA.					
Week-	each learning		Evalu	uation	Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [ References	Assessment Weight (%)	
			Criteria & Form	Offline ( <i>offline</i> )	Online ( <i>online</i> )	]			
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	

1	Able to explain and evaluate accounting and its environment and prepare basic accounting equations	<ol> <li>Accuracy in explaining and evaluating company and organizational activities</li> <li>Accuracy in explaining and evaluating the differences between Accounting and bookkeeping</li> <li>Accuracy in explaining and evaluating the usefulness of accounting information</li> <li>Accuracy in explaining and evaluating the usefulness of accounting information</li> <li>Accuracy in explaining and evaluating gusers of accounting</li> <li>information</li> <li>Accuracy in explaining and evaluating the usefulness of accounting</li> <li>information</li> <li>Accuracy in explaining and evaluating gusers of accounting</li> <li>Accuracy in explaining and evaluating gusers of accounting</li> <li>Accuracy in explaining and evaluating the field of accounting</li> <li>Accuracy in explaining and evaluating the accounting profession</li> <li>Accuracy in explaining and evaluating the accounting ethics</li> <li>Accuracy in explaining and evaluating the differences between IFRS and PSAK</li> <li>Accuracy in explaining and evaluating the Accounting Balance Concept</li> <li>Accuracy in explaining and evaluating the Accounting the Accounting Balance Concept</li> <li>Accuracy in explaining and evaluating the Accuracy in explaining and evaluating the Accounting Balance Concept</li> <li>Accuracy in explaining and evaluating the Accuracy in explaining</li></ol>	Criteria: Able to explain and evaluate accounting and its environment and prepare basic accounting equations Form of Assessment : Participatory Activities	3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment	SIDIA	Material: Main Library: No. 1 No. 2 No. 3 References: IAI, 2017, Financial Accounting Standards, Salemba EmpatJakarta Publisher. Material: Main Library: No. 1 No. 2 No. 3 Bibliography: Warren, Carl S.; Reeve, James M.; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers. Material: Main Library: No. 1 No. 2 No. 3 References: Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business	4%
		explaining and evaluating					
		explaining and evaluating Equity					

2	Able to explain and evaluate accounting and its environment and prepare basic accounting equations	<ol> <li>Accuracy in explaining and evaluating company and organizational activities</li> <li>Accuracy in explaining and evaluating the differences between Accounting and bookkeeping</li> <li>Accuracy in explaining and evaluating the usefulness of accounting information</li> <li>Accuracy in explaining and evaluating users of accounting information</li> <li>Accuracy in explaining and evaluating users of accounting</li> <li>Accuracy in explaining and evaluating</li> <li>Specialization in the field of accounting</li> <li>Accuracy in explaining and evaluating specialization in the field of accounting</li> <li>Accuracy in explaining and evaluating the accounting professional accounting ethics</li> <li>Accuracy in explaining and evaluating the differences between IFRS and PSAK</li> <li>Accuracy in explaining and evaluating the differences between IFRS and PSAK</li> <li>Accuracy in explaining and evaluating the Accounting Balance Concept</li> <li>Accuracy in</li> </ol>	Criteria: Able to explain and evaluate accounting and its environment and prepare basic accounting equations Form of Assessment : Participatory Activities	3 credits (((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment	SIDIA	Material: Main Library: No. 1 No. 2 No. 3 References: IAI, 2017, Financial Accounting Standards, Salemba EmpatJakarta Publisher. Material: Main Library: No. 1 No. 2 No. 3 Bibliography: Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers. Material: Main Library: No. 1 No. 2 No. 3 References: Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business	4%
		differences between IFRS and PSAK 9.Accuracy in explaining and evaluating the Accounting					
		10. Accuracy in explaining and evaluating assets 11. Accuracy in explaining and evaluating liabilities 12. Accuracy in explaining and					
		evaluating Equity					

	ble to complete	1.Accuracy in	Criteria:	3 credits	SIDIA	Material:	4%
	le service	describing	Able to complete	((3x170')):		Main Library:	
	ompany	and	the service	TM ((3x50')):		No. 1 No. 2	
ac	ccounting cycle	mentioning	company	Explanation of		No. 3	
		and analyzing	accounting cycle	material and		References:	
		financial	Form of	discussion		IAI, 2017,	
		transactions	Assessment :	BM ((3x60')):		Financial	
				Comprehension		Accounting	
		2.Accuracy in	Participatory Activities	of material		Standards,	
		recording	ACIIVILLES	PT ((3x60')):		Salemba	
		transactions		Individual		EmpatJakarta	
		in the general		assignment		Publisher.	
		journal					
		<ol><li>Accuracy in</li></ol>				Material:	
		explaining and				Main Library:	
		evaluating				No. 1 No. 2	
		journal rules				No. 3	
		4.Accuracy in				Bibliography:	
		explaining and				Warren, Carl	
		evaluating				S. ; Reeve,	
		various forms				James M. ;	
		of accounts				and Jonathan	
		5.Accuracy in				E. Duchac,,	
		,				2017,	
		explaining and				Introduction to	
		evaluating				Accounting,	
		account				Indonesian	
		groupings				Adaptation,	
		6.Accuracy in				Salemba	
		explaining and				Publishers.	
		evaluating					
		posting rules				Material:	
		7.Accuracy in				Main Library:	
		recording				No. 1 No. 2	
		transactions				No. 3	
		in the journal				References:	
		book and				Carl S.	
		explaining				Warrent,	
		journal				James M.	
						Reeve,	
		procedures				Jonathan E.	
		8.Accuracy in				Duchac,	
		explaining and				Introduction to	
		evaluating the				Accounting	
		posting of				and Business	
		transactions					
		from the					
		journal to the					
		general ledger					
		correctly					
		<ol><li>Accuracy in</li></ol>					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
		preparing the					
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Reports					
		correctly					
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4	Able to complete	1.Accuracy in	Criteria:	3 credits	SIDIA	Material:	4%
	the service	describing	Able to complete	((3x170')):		Main Library:	
	company accounting cycle	and	the service	TM ((3x50')):		No. 1 No. 2	
	accounting cycle	mentioning	company	Explanation of		No. 3	
		and analyzing	accounting cycle	material and		References:	
		financial	Form of	discussion		IAI, 2017,	
		transactions	Assessment :	BM ((3x60')):		Financial	
		2.Accuracy in	Participatory	Comprehension		Accounting	
		recording	Activities	of material		Standards,	
		transactions	/ touvilleo	PT ((3x60')):		Salemba	
				Individual		EmpatJakarta	
		in the general		assignment		Publisher.	
		journal				p	
		3.Accuracy in				Material:	
		explaining and				Main Library:	
		evaluating				No. 1 No. 2	
		journal rules				No. 3	
		4.Accuracy in				Bibliography:	
		explaining and				Warren, Carl	
		evaluating				S. ; Reeve,	
		various forms				James M. ; and Jonathan	
		of accounts				E. Duchac,,	
		5.Accuracy in				2017,	
		explaining and				Introduction to	
		evaluating				Accounting,	
		account				Indonesian	
		groupings				Adaptation,	
		6.Accuracy in				Salemba	
		explaining and				Publishers.	
		evaluating					
		_ posting rules				Material:	
		7.Accuracy in				Main Library:	
		recording				No. 1 No. 2	
		transactions				No. 3	
		in the journal				References:	
		book and				Carl S.	
		explaining				Warrent,	
		journal				James M.	
		procedures				Reeve,	
		8.Accuracy in				Jonathan E.	
		explaining and				Duchac, Introduction to	
		evaluating the				Accounting	
		posting of				and Business	
		transactions				and Dusiness	
		from the					
		journal to the					
		general ledger					
		correctly					
		9.Accuracy in					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
		preparing the					
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Reports					
		correctly					

				1			
5	Able to complete	1.Accuracy in	Criteria:	3 credits	SIDIA	Material:	4%
	the service	describing	Able to complete	((3x170')):		Main Library:	
	company accounting cycle	and	the service	TM ((3x50')):		No. 1 No. 2	
	accounting cycle	mentioning	company	Explanation of		No. 3	
		and analyzing	accounting cycle	material and		References:	
		financial	Form of	discussion		IAI, 2017,	
		transactions	Assessment :	BM ((3x60')):		Financial	
			Participatory	Comprehension		Accounting	
		2.Accuracy in	Activities	of material		Standards,	
		recording	Activities	PT ((3x60')):		Salemba	
		transactions		Individual		EmpatJakarta	
		in the general		assignment		Publisher.	
		journal					
		<ol><li>Accuracy in</li></ol>				Material:	
		explaining and				Main Library:	
		evaluating				No. 1 No. 2	
		journal rules				No. 3	
		4. Accuracy in				<b>Bibliography:</b>	
		explaining and				Warren, Carl	
		evaluating				S. ; Reeve,	
		various forms				James M. ;	
		of accounts				and Jonathan	
		5.Accuracy in				E. Duchac,,	
		,				2017,	
		explaining and				Introduction to	
		evaluating				Accounting,	
		account				Indonesian	
		groupings				Adaptation,	
		6.Accuracy in				Salemba	
		explaining and				Publishers.	
		evaluating					
		posting rules				Material:	
		7.Accuracy in				Main Library:	
		recording				No. 1 No. 2	
		transactions				No. 3	
		in the journal				References:	
		book and				Carl S.	
		explaining				Warrent,	
		journal				James M.	
		procedures				Reeve,	
		8.Accuracy in				Jonathan E.	
		explaining and				Duchac,	
						Introduction to	
		evaluating the				Accounting	
		posting of				and Business	
		transactions					
		from the					
		journal to the					
		general ledger					
		correctly					
		9.Accuracy in					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
		preparing the					
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Reports					
		correctly					
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6	Able to identify transactions and make adjustments to adjusting journals and closing journals to produce financial reports for service companies manually or using Excel	<ol> <li>Accuracy in explaining and evaluating the characteristics of trading companies</li> <li>Accuracy in explaining and evaluating merchandise inventory recognition</li> </ol>	Criteria: Able to prepare Adjusting Journals and complete Working Papers to create Financial Reports Form of Assessment : Participatory Activities	3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment	SIDIA	Material: Main Library 1. No. 1 2. No. 2 3. No. 3 <b>References:</b> <i>IAI, 2017,</i> <i>Financial</i> <i>Accounting</i> <i>Standards,</i> <i>Salemba</i> <i>EmpatJakarta</i> <i>Publisher.</i> Material:	5%
						Main Library 1. No. 1 2. No. 2 3. No. 3 <b>Bibliography:</b> Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac., 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.	
						Material: Main Library 1. No. 1 2. No. 2 3. No. 3 <b>References:</b> <i>Carl S.</i> <i>Warrent,</i> <i>James M.</i> <i>Reeve,</i> <i>Jonathan E.</i> <i>Duchac,</i> <i>Introduction to</i> <i>Accounting</i> <i>and Business</i>	
7	Able to identify transactions and make adjustments to adjusting journals and closing journals	1.Accuracy in explaining and evaluating the characteristics of trading companies	Criteria: Able to prepare Adjusting Journals and complete Working Papers to create Financial Reports	3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')):	SIDIA	Material: Main Library 1. No. 1 2. No. 2 3. No. 3 References: IAI, 2017,	10%
	to produce financial reports for service companies manually or using Excel	2.Accuracy in explaining and evaluating merchandise inventory recognition	Form of Assessment : Portfolio Assessment, Practice / Performance	Comprehension of material PT ((3x60')): Individual assignment		Financial Accounting Standards, Salemba EmpatJakarta Publisher. Material: Main Library 1. No. 1 2. No. 2 3. No. 3 Bibliography: Warren, Carl S. ; Reeve, James M. ;	
	financial reports for service companies manually or	explaining and evaluating merchandise inventory	Assessment : Portfolio Assessment, Practice /	Comprehension of material PT ((3x60')): Individual		Accounting Standards, Salemba EmpatJakarta Publisher. Material: Main Library 1. No. 1 2. No. 2 3. No. 3 <b>Bibliography:</b> Warren, Carl S. ; Reeve,	

8	Midterm exam	UTS	<b>Criteria:</b> UTS	Midterm exam	Midterm exam		15%
			Form of Assessment : Test				
9	Able to complete the trading company accounting cycle	<ol> <li>Accuracy in describing and mentioning and analyzing financial transactions</li> <li>Accuracy in recording transactions in the General Journal</li> <li>Accuracy in explaining and evaluating journal rules</li> <li>Accuracy in explaining and evaluating various Account Forms</li> <li>Accuracy in explaining and evaluating devaluating account Grouping</li> <li>Accuracy in explaining and evaluating account forms</li> <li>Accuracy in explaining and evaluating account grouping</li> <li>Accuracy in explaining and evaluating account forms</li> <li>Accuracy in explaining and evaluating account grouping</li> <li>Accuracy in explaining and evaluating bosting rules</li> <li>Accuracy in recording transactions in the journal book and explaining journal procedures</li> <li>Accuracy in posting transactions from the journal book and explaining and explaining and explaining is procedures</li> <li>Accuracy in procedures</li> <li>Accuracy in posting transactions from the journal book and explaining and explaining is posting transactions from the gorther correctly and knowing the causes of imbalances in the trial balance</li> <li>Accuracy in preparing the trial balance</li> <li>Accuracy in preparing the trial balance</li> <li>Accuracy in preparing the Work Balance</li> <li>Accuracy in preparing the Work Balance Sheet and identifying adjustments that must be made</li> <li>Accuracy in preparing the Work Balance</li> </ol>	Criteria: Able to complete the trading company accounting cycle Form of Assessment : Participatory Activities	3 credits (((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment	SIDIA	Material: Main Library: 1.No. 1 2. No. 2 3. No. 3 References: IAI, 2017, Financial Accounting Standards, Salemba EmpatJakarta Publisher. Material: Main Library: 1.No. 1 2. No. 2 3. No. 3 Bibliography: Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers. Material: Main Library: 1.No. 1 2. No. 2 3. No. 3 References: Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business	4%

10	Able to complete	1.Accuracy in	Criteria:	3 credits	SIDIA	Material:	4%
	the trading	describing	Able to complete	((3x170')):	0.2	Main Library:	.,,,
	company	0	the trading	TM ((3x50')):		1.No. 1 2. No.	
	accounting cycle	and	company	Explanation of		2 3. No. 3	
		mentioning	accounting cycle	material and		References:	
		and analyzing		discussion		IAI, 2017,	
		financial	Form of	BM ((3x60')):		Financial	
		transactions	Assessment :				
		2.Accuracy in	Participatory	Comprehension		Accounting	
		recording	Activities	of material		Standards,	
		transactions		PT ((3x60')):		Salemba	
		in the General		Individual		EmpatJakarta	
				assignment		Publisher.	
		Journal					
		<ol><li>Accuracy in</li></ol>				Material:	
		explaining and				Main Library:	
		evaluating				1.No. 1 2. No.	
		journal rules				2 3. No. 3	
		4. Accuracy in				<b>Bibliography:</b>	
		explaining and				Warren, Carl	
		evaluating				S. ; Reeve,	
		•			1	James M. ;	
		various				and Jonathan	
		Account				E. Duchac,,	
		Forms			1		
		<ol><li>Accuracy in</li></ol>				2017, Introduction to	
		explaining and				Introduction to	
		evaluating				Accounting,	
		Account				Indonesian	
		Grouping				Adaptation,	
		6.Accuracy in				Salemba	
						Publishers.	
		explaining and					
		evaluating				Material:	
		_ posting rules				Main Library:	
		7.Accuracy in				1.No. 1 2. No.	
		recording				2 3. No. 3	
		transactions				References:	
		in the journal				Carl S.	
		book and				Warrent,	
		explaining				James M.	
		journal				Reeve,	
						Jonathan E.	
		procedures				Duchac,	
		8.Accuracy in				Introduction to	
		posting				Accounting	
		transactions				and Business	
		from the				and Dusiness	
		journal to the					
		ledger					
1		correctly			1		
		9.Accuracy in					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
1		preparing the			1		
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Reports					
		correctly					
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11	Able to complete	1.Accuracy in	Criteria:	3 credits	SIDIA	Material:	4%
	the trading	describing	Able to complete	((3x170')):		Main Library:	
	company	and	the trading	TM ((3x50')):		1.No. 1 2. No.	
	accounting cycle		company	Explanation of		2 3. No. 3	
		mentioning	accounting cycle	material and		References:	
		and analyzing		discussion		IAI, 2017,	
		financial	Form of	BM ((3x60')):		Financial	
		transactions	Assessment :	Comprehension		Accounting	
		<ol><li>Accuracy in</li></ol>	Participatory	of material		Standards,	
		recording	Activities	PT ((3x60')):		Salemba	
		transactions		Individual		EmpatJakarta	
		in the General		assignment		Publisher.	
		Journal		assignment		r ublisher.	
		3.Accuracy in					
		explaining and				Material:	
		1 0				Main Library:	
		evaluating				1.No. 1 2. No.	
		journal rules				2 3. No. 3	
		4.Accuracy in				Bibliography:	
		explaining and				Warren, Carl	
		evaluating				S. ; Reeve,	
		various				James M. ;	
		Account				and Jonathan	
		Forms				E. Duchac,,	
		5.Accuracy in				2017,	
		explaining and				Introduction to	
		evaluating				Accounting,	
		Account				Indonesian	
						Adaptation,	
		Grouping				Salemba	
		6.Accuracy in				Publishers.	
		explaining and					
		evaluating				Material:	
		posting rules				Main Library:	
		7.Accuracy in				1.No. 1 2. No.	
		recording				2 3. No. 3	
		transactions				References:	
		in the journal				Carl S.	
		book and				Warrent,	
						James M.	
		explaining				Reeve,	
		journal				Jonathan E.	
		procedures				Duchac,	
		8.Accuracy in				Introduction to	
		posting				Accounting	
		transactions				and Business	
		from the				and Dusiness	
		journal to the					
		ledger					
		correctly					
		9.Accuracy in					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
		preparing the					
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Reports					
		correctly					
		·····,					
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12	Able to complete	1.Accuracy in	Criteria:	3 credits	SIDIA	Material:	4%
	the trading	describing	Able to complete	((3x170')):		Main Library:	
	company	and	the trading	TM ((3x50')):		1.No. 1 2. No.	
	accounting cycle		company	Explanation of		2 3. No. 3	
		mentioning	accounting cycle	material and		References:	
		and analyzing		discussion		IAI, 2017,	
		financial	Form of	BM ((3x60')):		Financial	
		transactions	Assessment :	Comprehension		Accounting	
		<ol><li>Accuracy in</li></ol>	Participatory	of material		Standards,	
		recording	Activities	PT ((3x60')):		Salemba	
		transactions		Individual		EmpatJakarta	
		in the General				Publisher.	
		Journal		assignment		Publisher.	
		3.Accuracy in				p	
		,				Material:	
		explaining and				Main Library:	
		evaluating				1.No. 1 2. No.	
		journal rules				2 3. No. 3	
		<ol><li>Accuracy in</li></ol>				Bibliography:	
		explaining and				Warren, Carl	
		evaluating				S. ; Reeve,	
		various				James M. ;	
		Account				and Jonathan	
		Forms				E. Duchac,,	
		5.Accuracy in				2017,	
		,				Introduction to	
		explaining and				Accounting,	
		evaluating				Indonesian	
		Account				Adaptation,	
		Grouping				Salemba	
		<ol><li>Accuracy in</li></ol>				Publishers.	
		explaining and					
		evaluating				Matavial	
		posting rules				Material:	
		7.Accuracy in				Main Library:	
						1.No. 1 2. No.	
		recording				2 3. No. 3	
		transactions				References:	
		in the journal				Carl S.	
		book and				Warrent,	
		explaining				James M.	
		journal				Reeve,	
		procedures				Jonathan E.	
		8.Accuracy in				Duchac,	
		posting				Introduction to	
		transactions				Accounting	
		from the				and Business	
		journal to the					
		ledger					
		correctly					
		9.Accuracy in					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
		preparing the					
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Reports					
		correctly					
I	<u>ا</u>		<b>}</b>	ļ	ł		

13	Able to complete	1.Accuracy in	Criteria:	3 credits	SIDIA	Material:	4%
	the trading	describing	Able to complete	((3x170')):	3 X 50	Main Library:	
	company	0	the trading	TM ((3x50')):		1.No. 1 2. No.	
	accounting cycle	and	company	Explanation of		2 3. No. 3	
		mentioning	accounting cycle				
		and analyzing		material and		References:	
		financial	Form of	discussion		IAI, 2017,	
		transactions	Assessment :	BM ((3x60')):		Financial	
		2.Accuracy in	Participatory	Comprehension		Accounting	
			Activities	of material		Standards,	
		recording	Activities	PT ((3x60')):		Salemba	
		transactions		Individual		EmpatJakarta	
		in the General		assignment		Publisher.	
		Journal		accignition		. abilonen	
		3.Accuracy in				Manager	
		explaining and				Material:	
						Main Library:	
		evaluating				1.No. 1 2. No.	
		journal rules				2 3. No. 3	
		<ol><li>Accuracy in</li></ol>				Bibliography:	
		explaining and				Warren, Carl	
		evaluating				S.; Reeve,	
		•				James M. ;	
		various				and Jonathan	
		Account				E. Duchac,,	
		Forms					
		<ol><li>Accuracy in</li></ol>				2017,	
		explaining and				Introduction to	
		evaluating				Accounting,	
		Account				Indonesian	
						Adaptation,	
		Grouping				Salemba	
		<ol><li>Accuracy in</li></ol>				Publishers.	
		explaining and					
		evaluating				Matorial	
		posting rules				Material:	
		7.Accuracy in				Main Library:	
						1.No. 1 2. No.	
		recording				2 3. No. 3	
		transactions				References:	
		in the journal				Carl S.	
		book and				Warrent,	
		explaining				James M.	
		journal				Reeve,	
						Jonathan E.	
		procedures				Duchac,	
		8.Accuracy in				Introduction to	
		posting					
		transactions				Accounting	
		from the				and Business	
		journal to the					
		ledger					
		•					
		correctly					
		9.Accuracy in					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
		preparing the					
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Demente		1	1		
1		Reports					
		correctly					

14	Able to complete the trading	<ol> <li>Accuracy in describing</li> </ol>	Criteria: Able to complete	3 credits ((3x170')):	SIDIA	Material: Main Library:	5%
	company	and	the trading	TM ((3x50')):		1.No. 1 2. No.	
	accounting cycle		company	Explanation of		2 3. No. 3	
		mentioning	accounting cycle	material and		References:	
		and analyzing		discussion		IAI, 2017,	
		financial	Form of	BM ((3x60')):		Financial	
		transactions	Assessment :	Comprehension		Accounting	
		<ol><li>Accuracy in</li></ol>	Participatory	of material		Standards,	
		recording	Activities	PT ((3x60')):		Salemba	
		transactions					
		in the General		Individual		EmpatJakarta	
		Journal		assignment		Publisher.	
		3.Accuracy in				Material:	
		explaining and				Main Library:	
		evaluating				1.No. 1 2. No.	
		journal rules				2 3. No. 3	
		<ol><li>Accuracy in</li></ol>				Bibliography:	
		explaining and				Warren, Carl	
		evaluating				S. ; Reeve,	
		various				James M. ;	
		Account				and Jonathan	
						E. Duchac,,	
		Forms				2017,	
		5.Accuracy in				Introduction to	
		explaining and				Accounting,	
		evaluating				Indonesian	
		Account				Adaptation,	
		Grouping				Salemba	
		6.Accuracy in				Publishers.	
		explaining and				r ublishers.	
		evaluating					
		posting rules				Material:	
		7.Accuracy in				Main Library:	
						1.No. 1 2. No.	
		recording				2 3. No. 3	
		transactions				References:	
		in the journal				Carl S.	
		book and				Warrent,	
		explaining				James M.	
		journal				Reeve,	
		procedures				Jonathan E.	
		8.Accuracy in				Duchac,	
		posting				Introduction to	
		transactions				Accounting	
		from the				and Business	
		journal to the					
		ledger					
		correctly					
		9.Accuracy in					
		preparing the					
		trial balance					
		correctly and					
		knowing the					
		causes of					
		imbalances in					
		the trial					
		balance					
		10.Accuracy in					
		preparing the					
		Work Balance					
		Sheet and					
		identifying					
		adjustments					
		that must be					
		made					
		11.Accuracy in					
		preparing					
		Financial					
		Reports					
		correctly					
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15	Able to prepare special journals	Accuracy in recording transactions in special journals	Criteria: Able to prepare special journals Form of Assessment : Portfolio Assessment, Practice / Performance	TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Understanding of material PT (1x(3x60')): Individual assignment	SIDIA	Material: Main Library: 1. No. 1 2. No. 2 3. No. 3 References: IAI, 2017, Financial Accounting Standards, Salemba EmpatJakarta Publisher. Material: Main Library: 1. No. 1 2. No. 2 3. No. 3 Bibliography: Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers. Material: Main Library: 1. No. 1 2. No. 2 3. No. 3 References: Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business	10%
16	UAS	Final exams	Criteria: Final exams Form of Assessment : Test	Final exams	Final exams		15%

## Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	10%
3.	Practice / Performance	10%
4.	Test	30%
		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.
- 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.
- 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 guantitative or gualitative.
- 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.