



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

**Document
Code**

SEMESTER LEARNING PLAN

| Courses | CODE | Course Family | Credit Weight | | | SEMESTER | Compilation Date | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Introductory Accounting | 6220103018 | Compulsory Study Program Subjects | T=3 | P=0 | ECTS=4.77 | 1 | May 8, 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AUTHORIZATION | SP Developer | | Course Cluster Coordinator | | | Study Program Coordinator | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Rediyanto Putra, SE., MSA | | Rendra Arief Hidayat, S.Pd., M.Sc. | | | Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Learning model | Project Based Learning | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Learning Outcomes (PLO) | PLO study program that is charged to the course | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLO-5 | Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLO-8 | Able to prepare, present, analyze and interpret financial and non-financial reports by considering sustainability for the purpose of decision making at a strategic level in accordance with the professional code of ethics with the support of information technology | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Program Objectives (PO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PO - 1 | Apply basic accounting concepts | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PO - 2 | Implementing the Accounting Cycle for Service Companies manually and computerized (Excell) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PO - 3 | Implementing the Accounting Cycle for Trading Companies manually and computerized (Excell) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PO - 4 | Implementing the Accounting Cycle for Manufacturing Companies manually and computerized (Excell) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PO - 5 | Prepare financial reports for service, trade and manufacturing companies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PLO-PO Matrix | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-5</th> <th>PLO-8</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td><td></td></tr> <tr><td>PO-2</td><td></td><td></td></tr> <tr><td>PO-3</td><td></td><td></td></tr> <tr><td>PO-4</td><td></td><td></td></tr> <tr><td>PO-5</td><td></td><td></td></tr> </tbody> </table> | | | | | | P.O | PLO-5 | PLO-8 | PO-1 | | | PO-2 | | | PO-3 | | | PO-4 | | | PO-5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | P.O | PLO-5 | PLO-8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | PO-1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO-2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO-3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO-4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO-5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PO Matrix at the end of each learning stage (Sub-PO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <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> <tr><td>PO-2</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> <tr><td>PO-3</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> <tr><td>PO-4</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> <tr><td>PO-5</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> </tbody> </table> | | | | | | 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 | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Short Course Description | This course discusses the accounting cycle in the business world (Service Companies, Trading Companies, and Manufacturing Companies) which produces applicable SAK-based financial reports. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| References | Main : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | <ol style="list-style-type: none"> 1. IAI, 2017, Standar Akuntansi Keuangan, Penerbit Salemba Empat Jakarta. 2. Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2021 Pengantar Akuntansi, Adaptasi Indonesia, Penerbit Salemba. 3. Carl S. Warren, James M. Reeve, Jonathan E. Duchac, 2021, Introduction to Accounting and Business | | | | | |
|----------------------------|---|--|-----------------|---|--------------------------|-----------------------------------|-----------------------|
| | | Supporters: | | | | | |
| | | <ol style="list-style-type: none"> 1. IAI, Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik, Penerbit Salemba Empat Jakarta. 2. IAI, Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah, Penerbit Salemba Empat Jakarta 3. IAI, Standar Akuntansi Keuangan Entitas Privat 4. Jonick, C. 2017. Principle of Financial Accounting. University of North Georgia Press 5. Carl S. Warren, James M. Reeve, Jonathan E. 2016. Duchac, Accounting 27th edition. Cengage Learning | | | | | |
| Supporting lecturer | | Prof. Dr. Hariyati, Ak., M.Si., CA. Dr. Luqman Hakim, S.Pd., S.E., M.SA. Susi Handayani, S.E., Ak., M.Ak., CA. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA. Merlyana Dwindi Yanthi, S.E., S.T., M.SA.Ak. Rendra Arief Hidayat, S.Pd., M.Sc. Rediyanto Putra, S.E., M.S.A. | | | | | |
| 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 (<i>offline</i>) | Online (<i>online</i>) | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |

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|---|--|---|--|--|-------|---|----|
| 1 | Able to explain and evaluate accounting and its environment and prepare basic accounting equations | <ol style="list-style-type: none"> 1. Accuracy in explaining and evaluating company and organizational activities 2. Accuracy in explaining and evaluating the differences between Accounting and bookkeeping 3. Accuracy in explaining and evaluating the usefulness of accounting information 4. Accuracy in explaining and evaluating users of accounting information 5. Accuracy in explaining and evaluating specialization in the field of accounting 6. Accuracy in explaining and evaluating the accounting profession 7. Accuracy in explaining and evaluating professional accounting ethics 8. Accuracy in explaining and evaluating the differences between IFRS and PSAK 9. Accuracy in explaining and evaluating the Accounting Balance Concept 10. Accuracy in explaining and evaluating assets 11. Accuracy in explaining and evaluating liabilities 12. Accuracy in explaining and evaluating Equity | <p>Criteria: Able to explain and evaluate accounting and its environment and prepare basic accounting equations</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material</p> <p>PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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|---|--|---|--|--|-------|---|----|
| 2 | Able to explain and evaluate accounting and its environment and prepare basic accounting equations | <ol style="list-style-type: none"> 1. Accuracy in explaining and evaluating company and organizational activities 2. Accuracy in explaining and evaluating the differences between Accounting and bookkeeping 3. Accuracy in explaining and evaluating the usefulness of accounting information 4. Accuracy in explaining and evaluating users of accounting information 5. Accuracy in explaining and evaluating specialization in the field of accounting 6. Accuracy in explaining and evaluating the accounting profession 7. Accuracy in explaining and evaluating professional accounting ethics 8. Accuracy in explaining and evaluating the differences between IFRS and PSAK 9. Accuracy in explaining and evaluating the Accounting Balance Concept 10. Accuracy in explaining and evaluating assets 11. Accuracy in explaining and evaluating liabilities 12. Accuracy in explaining and evaluating Equity | <p>Criteria: Able to explain and evaluate accounting and its environment and prepare basic accounting equations</p> <p>Form of Assessment : Participatory Activities</p> | 3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment | SIDIA | <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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| 3 | Able to complete the service company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the general journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various forms of accounts 5. Accuracy in explaining and evaluating account groupings 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in explaining and evaluating the posting of 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 | <p>Criteria: Able to complete the service company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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| 4 | Able to complete the service company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the general journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various forms of accounts 5. Accuracy in explaining and evaluating account groupings 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in explaining and evaluating the posting of 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 | <p>Criteria: Able to complete the service company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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| 5 | Able to complete the service company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the general journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various forms of accounts 5. Accuracy in explaining and evaluating account groupings 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in explaining and evaluating the posting of 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 | <p>Criteria: Able to complete the service company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: No. 1 No. 2 No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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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 | 1.Accuracy in explaining and evaluating the characteristics of trading companies 2.Accuracy in explaining and evaluating merchandise inventory recognition | 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 References: <i>IAI, 2017, Financial Accounting Standards, Salemba EmpatJakarta Publisher.</i> Material: Main Library 1. No. 1 2. No. 2 3. No. 3 Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i> Material: Main Library 1. No. 1 2. No. 2 3. No. 3 References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i> | 5% |
| 7 | Able to identify transactions and make adjustments to adjusting journals and closing journals to produce financial reports for service companies manually or using Excel | 1.Accuracy in explaining and evaluating the characteristics of trading companies 2.Accuracy in explaining and evaluating merchandise inventory recognition | Criteria: Able to prepare Adjusting Journals and complete Working Papers to create Financial Reports Form of Assessment : Portfolio Assessment, Practice / Performance | 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: <i>IAI, 2017, Financial Accounting Standards, Salemba EmpatJakarta Publisher.</i> Material: Main Library 1. No. 1 2. No. 2 3. No. 3 Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i> Material: Main Library 1. No. 1 2. No. 2 3. No. 3 References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i> | 10% |

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| 8 | Midterm exam | UTS | Criteria: UTS Form of Assessment : Test | Midterm exam | Midterm exam | | 15% |
| 9 | Able to complete the trading company accounting cycle | 1.Accuracy in describing and mentioning and analyzing financial transactions 2.Accuracy in recording transactions in the General Journal 3.Accuracy in explaining and evaluating journal rules 4.Accuracy in explaining and evaluating various Account Forms 5.Accuracy in explaining and evaluating Account Grouping 6.Accuracy in explaining and evaluating posting rules 7.Accuracy in recording transactions in the journal book and explaining journal procedures 8.Accuracy in posting transactions from the 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 | 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: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i> <hr/> Material: Main Library: 1.No. 1 2. No. 2 3. No. 3 Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i> <hr/> Material: Main Library: 1.No. 1 2. No. 2 3. No. 3 References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i> | 4% |

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| 10 | Able to complete the trading company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the General Journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various Account Forms 5. Accuracy in explaining and evaluating Account Grouping 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in posting transactions from the 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 | <p>Criteria: Able to complete the trading company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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| 11 | Able to complete the trading company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the General Journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various Account Forms 5. Accuracy in explaining and evaluating Account Grouping 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in posting transactions from the 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 | <p>Criteria: Able to complete the trading company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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| 12 | Able to complete the trading company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the General Journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various Account Forms 5. Accuracy in explaining and evaluating Account Grouping 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in posting transactions from the 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 | <p>Criteria: Able to complete the trading company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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| 13 | Able to complete the trading company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the General Journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various Account Forms 5. Accuracy in explaining and evaluating Account Grouping 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in posting transactions from the 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 | <p>Criteria: Able to complete the trading company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | <p>SIDIA 3 X 50</p> | <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 4% |
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| 14 | Able to complete the trading company accounting cycle | <ol style="list-style-type: none"> 1. Accuracy in describing and mentioning and analyzing financial transactions 2. Accuracy in recording transactions in the General Journal 3. Accuracy in explaining and evaluating journal rules 4. Accuracy in explaining and evaluating various Account Forms 5. Accuracy in explaining and evaluating Account Grouping 6. Accuracy in explaining and evaluating posting rules 7. Accuracy in recording transactions in the journal book and explaining journal procedures 8. Accuracy in posting transactions from the 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 | <p>Criteria: Able to complete the trading company accounting cycle</p> <p>Form of Assessment : Participatory Activities</p> | <p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p> | SIDIA | <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>IAI, 2017, Financial Accounting Standards, Salemba Empat Jakarta Publisher.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>Bibliography: <i>Warren, Carl S. ; Reeve, James M. ; and Jonathan E. Duchac,, 2017, Introduction to Accounting, Indonesian Adaptation, Salemba Publishers.</i></p> <hr/> <p>Material: Main Library: 1.No. 1 2. No. 2 3. No. 3</p> <p>References: <i>Carl S. Warrent, James M. Reeve, Jonathan E. Duchac, Introduction to Accounting and Business</i></p> | 5% |
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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, <i>Financial Accounting Standards</i> , Salemba Empat Jakarta 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, <i>Introduction to Accounting, Indonesian Adaptation</i> , Salemba Publishers. Material: Main Library: 1. No. 1 2. No. 2 3. No. 3 References: Carl S. Warren, James M. Reeve, Jonathan E. Duchac, <i>Introduction to Accounting and Business</i> | 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.
- 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.

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.