



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
Lab. Financial Accounting	6220103107		T=3	P=0	ECTS=4.77	5	July 17, 2024
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
			Dr. Rohmawati Kusumaningtyas, S.E., Ak., MSA.	
Learning model	Project Based Learning						
Program Learning Outcomes (PLO)	PLO study program that is charged to the course						
	Program Objectives (PO)						
	PLO-PO Matrix						
		P.O					
Short Course Description	This course provides an understanding of the accounting cycle in the business world (Service Companies, Trading Companies, and Manufacturing Companies) which produces applicable SAK-based financial reports.						
References	Main :						
	1. IAI, 2015, Standar Akuntansi Keuangan, Penerbit Salemba Empat Jakarta. 2. Modul Praktikum Akuntansi Jasa, Dagang dan Manufaktur.						
	Supporters:						
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA. Susi Handayani, S.E., Ak., M.Ak., CA.						
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)

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

1	Able to explain PSAK No. 1 (presentation of financial statements)	1.1 Discuss the financial accounting lab learning process agreement 1.2 Mention the components of financial statements 1.3 Explain the differences between PSAK No. 1 (revised 1998) with PSAK No. 1 (2014 Adjustment) Explains the differences between the profit and loss report and the statement of profit and loss and other comprehensive income (comprehensive income report)	Criteria:	Discussion and lecture 3 X 50			0%
2	Able to create financial reports for service entities	1.1 Create and compile service entity adjusting journals 1.2 Complete the service entity's work sheet 1.3 Prepare the service entity's financial report 1.4 Make the service entity's closing journal	Criteria:	Working on the 3 X 50 case			0%
3	Able to create financial reports for trading entities	3.1 Prepare adjusting journal entries for trading entities 3.2 Complete the balance sheet for trading entities 3.3 Prepare a report of financial position, statement of profit or loss and other comprehensive income (profit for the current year distributed to owners of the parent entity 70% and non-controlling interests 30%) for trading entities 3.4 Prepare a report of financial position, statement of profit or loss and other comprehensive income (comprehensive income distributed to parent entity owners 85% and non-controlling interests 15%) trading entity Trading entity closing journal	Criteria:	Working on the 3 X 50 case			0%

4	Able to create financial reports for manufacturing entities	4.1 Prepare a statement of profit or loss and other comprehensive income of the manufacturing entity 4.2 Report on changes in equity of the manufacturing entity 4.3 Report of the financial position of the manufacturing entity 4.4 Closing journal of the manufacturing entity	Criteria:	Working on the 3 X 50 case			0%
5	Mampu explains PSAK No. 2 (cash flow statement)	5.1 Mention the benefits of cash flow information 5.2 Mention operating activities 5.3 Mention investment activities 5.4 Mention financing activities 5.5 Explain the differences between direct and indirect methods in reporting cash flows 5.6 Explain the causes of differences between bank balances according to bank statements and bank balances according to company books	Criteria:	1 X 1 discussion and lecture			0%
6	Create cash flow, cash and bank reports	6.1 Make cash flow reports using the direct method 6.2 Make journals relating to petty cash transactions 6.3 Identify the causes of discrepancies in balances according to bank statements received from the bank and notes on cash in the bank by the company 6.4 Make bank reconciliations Make journals necessary for bank reconciliation	Criteria:	Working on the 3 X 50 case			0%
7	Quiz and repair work	Can repair modules	Criteria:	3 X 50 Module Work			0%
8	Can complete the Financial Accounting module correctly	Correct completion of the Financial Accounting module	Criteria:	3 X 50 Module Work			0%
9	Able to present receivables in the statement of financial position	9.1 Explaining notes receivables and ordinary trade receivables 9.2 Recording sales transactions and other transactions 9.3 Making a list of aging accounts receivables	Criteria:	Working on the 3 X 50 case			0%

10	Able to present receivables in the statement of financial position	10.1 Calculating the balance in the allowance for doubtful accounts 10.2 Presenting a correct list of receivables 10.3 Making a disclosure list of receivables 10.4 Presenting receivables on the balance sheet	Criteria:	Working on the 3 X 50 case			0%
11	Mempu explains PSAK No. 14 (supply)	11.1 Explain inventory and its classification 11.2 Distinguish between two methods of recording inventory (periodic vs perpetual) 11.3 Differentiate methods of assuming cost flows in inventory (specific identification, average cost, FIFO) 11.4 Determine ending inventory by applying the gross profit method	Criteria:	Discussion and lecture 3 X 50			0%
12	Able to present inventory in the financial position report	12.1 Record inventory sales and purchase transactions, perpetual recording and valuation using FIFO 12.2 Create inventory cards 12.3 Calculate ending inventory value using gross profit analysis and retail method 12.4 Present inventory in the statement of financial position	Criteria:	Working on the 3 X 50 case			0%
13	Mempu explains PSAK No. 16 (fixed assets), PSAK No. 19 (intangible assets), PSAK 13 (investment property),	13.1 State the classification of fixed assets 13.2 State the characteristics of intangible assets 13.3 Explain the initial measurement of fixed assets and intangible assets 13.4 Explain the costs after initial acquisition of fixed assets and intangible assets 13.5 Explain the measurement after initial recognition of fixed assets and intangible assets 13.6 Explain the revaluation model 13.7 Explain depreciation of fixed assets and intangible asset expenses 13.8 Explain derecognition of fixed assets and intangible assets 13.9 Explain transfer of investment property	Criteria:	Discussion and lecture 3 X 50			0%

14	Able to present fixed assets, intangible fixed assets, investment property and land	14.1 Create a table that informs the existence of fixed assets 14.2 Create a table that informs the existence of fixed assets 14.3 Make the journal entries required for asset transactions	Criteria:	Working on the 3 X 50 case			0%
15	UTS	UTS	Criteria: UTS	UTS 3 X 50			0%
16	Practical mastery of all material	Practical mastery of all material	Criteria:	Review of 3 X 50 material			0%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
		0%

Notes

- 1. Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- 2. The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- 3. Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- 4. Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- 5. Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
- 6. Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
- 7. Forms of assessment:** test and non-test.
- 8. Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
- 9. Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
- 10. Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 11. The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
- 12. TM=Face to face, PT=Structured assignments, BM=Independent study.**