



**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																																
Science phylosophy	6220102101		T=2 P=0 ECTS=3.18	2	July 17, 2024																																
AUTHORIZATION	SP Developer		Course Cluster Coordinator		Study Program Coordinator																																
		Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																
Learning model	Case Studies																																				
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 discusses, (1) The nature of the philosophy of science; (2) Principal Philosophical Teachings in the Field of Philosophy of Science (materialism, idealism/spiritualism, realism); (3) theories of truth; (4) ontological aspects, epistemological aspects, and axiological aspects; (5) Educational Philosophy (Essentialism, Perennialism, Progressivism, Existentialism, Reconstruction, Critical Pedagogy); (6) Postmodernism (Social Constructionism, Hermeneutics, Deconstruction, Structuralism); (7) Critical Thinking (relativity of reasoning power, mastery of basic literacy and mastery of critical literacy).																																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 5%;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 2%;">1</td> <td style="width: 2%;">2</td> <td style="width: 2%;">3</td> <td style="width: 2%;">4</td> <td style="width: 2%;">5</td> <td style="width: 2%;">6</td> <td style="width: 2%;">7</td> <td style="width: 2%;">8</td> <td style="width: 2%;">9</td> <td style="width: 2%;">10</td> <td style="width: 2%;">11</td> <td style="width: 2%;">12</td> <td style="width: 2%;">13</td> <td style="width: 2%;">14</td> <td style="width: 2%;">15</td> <td style="width: 2%;">16</td> </tr> </table>					P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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References	Main :																																				
	<ol style="list-style-type: none"> 1. Fautanu, Idzam. 2012. Filsafat Ilmu. Teori dan Aplikasinya. . Jakarta: Referensi. 2. Jerome R. Ravertz. 1982. Philosophyyi of Science. London.: University Press. 3. Jujun S. Suriasumantri. 2009. Ilmu Dalam Perspektif. Kumpulan Karangan Tentang Hakekat Ilmu . Jakarta: Obor Indonesia 4. The Liang Gie. 2004. Pengantar Filsafat Ilmu . Yogyakarta: Liberty. 5. Surajiyu. 2008. Filsafat Ilmu dan Perkembangannya di Indonesia: Suatu Pengantar . Jakarta: Bumi Aksara 6. P Buys. 2003. In pursuit of a foundational accountancy philosophy 7. Emad M. Elkhashen and Collins G. Ntim. 2018. Accounting and philosophy: The construction of social reality framework. Journal of Tax and Accounting Vol 10 (3) 8. Glautier, Michel W.E. 1983. Searching for Accounting Paradigm. Accounting Historians Journal vol. 10. No.1 9. David Alexander, Helene de Brebisson, Cristina Circa, Eva Eberhartinger, Roberta Fasiello, Markus Grottko, Joanna Krasodomska. 2018. Philosophy of Language and Accounting. Accounting, Auditing and Accountability Journal vol. 31 (7). 																																				
	Supporters:																																				
Supporting lecturer	PARJONO Prof. Dr. Pujiono, SE., Ak., M.Si. Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Ach. Yasin, S.Pd., M.SEI.																																				
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	Explanation of RPS Lecture Contract Group Division Division of Tasks			2 X 50			0%
2	Understanding the basic concepts of philosophy (Understanding the history of benefits)	1. Explain the meaning of philosophy. 2. Explain the history of philosophy. 3. Explain the benefits of philosophy	Criteria: 1.1. Question 1 : 30 2.2. Question 2 : 35 3.3. Question 3 : 35	Learning Method: lecture method, discussion and question and answer Learning Model: Cooperative 2 X 50			0%
3	Understand the historical meaning of the differences and similarities between knowledge and science	1. Explain the meaning of knowledge and science 2. Explain the history of knowledge and science 3. Explain the difference between knowledge and science 4. Explain the similarities between knowledge and science	Criteria: 1.1. Question 1 : 25 2.2. Question 2 : 25 3.3. Question 3 : 25 4.4. Question 4 : 25	Learning Method: lecture method, discussion and question and answer Learning Model: Cooperative 2 X 50			0%
4	Understanding the Correlation between Philosophy and the Development of Science	1. Explain philosophy and the development of science. 2. Explain the correlation between philosophy and the development of science	Criteria: 1.1. Question 1 : 45 2.2. Question 2 : 55	Learning Method: lecture method, discussion and question and answer Learning Model: Cooperative 2 X 50			0%
5	Understand the relationship between Science, Culture and Civilization	1. Explain the meaning of Culture 2. Explain the meaning of Civilization 3. Explain the relationship between Cultural Science and Civilization	Criteria: 1.1. Question 1 : 30 2.2. Question 2 : 30 3.3. Question 3 : 40	Learning Method: lecture method, discussion and question and answer Learning Model: Cooperative 2 X 50			0%
6	Understand the relationship between Philosophy and Political Science	1. Explain the meaning of political science 2. Explain the scope of political science 3. Explain the relationship between philosophy and political science	Criteria: 1.1. Question 1 : 30 2.2. Question 2 : 30 3.3. Question 3 : 40	Learning Method: lecture method, discussion and question and answer Learning Model: Cooperative 2 X 50			0%
7	Understand the relationship between philosophy, ideology and religion	1. Explain the meaning of ideology 2. Explain the meaning of religion 3. Explain the relationship between philosophy, ideology and religion	Criteria: 1.1. Question 1 : 30 2.2. Question 2 : 30 3.3. Question 3 : 40	Learning Method: lecture method, discussion and question and answer Learning Model: Cooperative 2 X 50			0%
8	Midterm Exam (UTS)		Criteria: 1.1. Question 1 : 30 2.2. Question 2 : 30 3.3. Question 3 : 40	2 X 50			0%

9	Students can describe the historical and technical knowledge that is central to the discipline of philosophy, including knowledge of core concepts, distinctions, theories, argumentative techniques, movements, and influential figures, in the core areas of aesthetics, ethics, epistemology, logic, metaphysics, and philosophy social politics	1.Explains the historical and technical knowledge that is central to the discipline of philosophy 2.Explains core concepts, differences, theories, argumentative techniques, movements, and influential figures, in the core areas of aesthetics, ethics, epistemology, logic, metaphysics, and social & political philosophy	Criteria: creativity (max 30 points) content (max 30 points) conformity to instructions (max 30 points) timeliness of collection (max 10 points)	Learning Method: online Learning Model: Problem Based Learning Making presentations using presentation applications such as info graphics or similar in Indonesian explaining: What is the importance of studying philosophy for economics? and for the field of accounting science? (5-10 minutes) 2 X 50			0%
10	Students can reason clearly and carefully, using logical principles to build convincing arguments in both argumentation and writing.	1.Explain the principles of logic for building arguments through writing 2.Build arguments on the application of philosophy in everyday life	Criteria: creativity (max 30 points) content (max 30 points) discipline following instructions (max 30 points) punctuality (max 10 points)	Learning Method: online Learning Model: Problem Based Learning Student assignment: make a presentation about how to use philosophy in life and provide explanations with examples. Material can be sent in 2 separate files @ 5 minutes 2 X 50			0%
11	Students can reason clearly and carefully, using logical principles to build convincing arguments in both argumentation and writing.	1.Explain the principles of logic for building arguments through writing 2.Build arguments for the application of philosophy in ethics and accounting	Criteria: 1.1. Paper value: 40 - 100 2.2. Activity score as a speaker: 40 - 100 3.3. Activity Score as a participant: 40 - 100	Learning Method: discussion Learning Model: Problem Based Learning 2 X 50			0%
12	Students can carefully and deeply analyze the arguments and rhetoric expressed in various media and journals	Analyze arguments and rhetoric in selected journals	Criteria: 1.1. Paper value: 40 - 100 2.2. Activity score as a speaker: 40 - 100 3.3. Activity Score as a participant: 40 - 100	Learning Method: discussion Learning Model: Problem Based Learning 2 X 50			0%

13	Students can carefully and deeply analyze the arguments and rhetoric expressed in various media and journals	Analyze arguments and rhetoric in selected journals	Criteria: 1. Papers according to guidelines: 30 2. Papers completed on time: 30 3. Papers have strong arguments: 40	Learning Method: discussion and question and answer method Learning Model: Problem based learning 2 X 50		0%
14	Students can speak and write clearly and convincingly	Make speeches and papers using straightforward language and have a strong argument based on the results of critical thinking	Criteria: 1.1. Question 1 : 30 2.2. Question 2 : 30 3.3. Question 3 : 40	Learning Method: lecture method, discussion and question and answer Learning Model: PBL 2 X 50		0%
15	Students can think creatively and independently, exploring possibilities beyond those embedded in prevailing opinions and practices	Analyzing the existence of ethical and norm deviation practices in accounting	Criteria: 1.1. Question 1 : 50 2.2. Question 2 : 50	Learning Method: PBL 2 X 50		0%
16	Final Semester Examination (UAS)		Criteria: 1.1. Weight 30 2.2. Weight 10 3.3. Weight 15 4.4. Weight 20 5.5. Weight 25	2 X 50		0%

Evaluation Percentage Recap: Case Study

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.**