



Universitas Negeri Surabaya
Faculty of Economics and Business
Islamic Economics Undergraduate Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																																																																							
Cost accounting	6020203067		T=3 P=0 ECTS=4.77	5	July 27, 2021																																																																																							
AUTHORIZATION		SP Developer	Course Cluster Coordinator	Study Program Coordinator																																																																																								
		Ach. Yasin	Ach. Yasin	Dr. Ahmad Ajib Ridlwan, S.Pd., M.SEI.																																																																																								
Learning model	Case Studies																																																																																											
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																											
	Program Objectives (PO)																																																																																											
	PO - 1	• Have the ability to prepare, present and evaluate entity group financial reports and company reports in accordance with applicable global standards.																																																																																										
	PO - 2	• Able to evaluate management accounting practices to increase organizational value																																																																																										
	PO - 3	• Master the concepts and general knowledge of financial accounting, accounting information systems, taxation and managerial accounting																																																																																										
	PLO-PO Matrix																																																																																											
		<table border="1" style="margin: auto;"> <tr><td>P.O</td></tr> <tr><td>PO-1</td></tr> <tr><td>PO-2</td></tr> <tr><td>PO-3</td></tr> </table>	P.O	PO-1	PO-2	PO-3																																																																																						
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PO-2																																																																																												
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																												
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2" style="text-align: center;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="text-align: center;">1</td><td style="text-align: center;">2</td><td style="text-align: center;">3</td><td style="text-align: center;">4</td><td style="text-align: center;">5</td><td style="text-align: center;">6</td><td style="text-align: center;">7</td><td style="text-align: center;">8</td><td style="text-align: center;">9</td><td style="text-align: center;">10</td><td style="text-align: center;">11</td><td style="text-align: center;">12</td><td style="text-align: center;">13</td><td style="text-align: center;">14</td><td style="text-align: center;">15</td><td style="text-align: center;">16</td> </tr> <tr> <td style="text-align: center;">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><td></td> </tr> <tr> <td style="text-align: center;">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><td></td> </tr> <tr> <td style="text-align: center;">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><td></td> </tr> </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																					
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Short Course Description	This course aims to discuss the concept of costs and cost accounting with the aim of product costs (Production Costs) based on traditional and contemporary approaches.																																																																																											
References	Main :																																																																																											
	1. Carter. 2009. Akuntansi Biaya. Edisi 14. Buku 1. Jakarta : Salemba Empat. 2. Horgren, et. al. 2009. Cost Accounting A Managerial Emphasis. New Jersey: Prentice Hall Inc. 3. Dunia dan Abdullah. 2012. Akuntansi Biaya. Edisi Jakarta: Salemba Empat.																																																																																											
	Supporters:																																																																																											
Supporting lecturer	Dr. Dewi Prastiwi, S.E., Ak., M.Si. Ach. Yasin, S.Pd., M.SEI. Dr. Maryam Bte Badrul Munir, S.Pd, M.Si.																																																																																											
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)																																																																																					
		Indicator	Criteria & Form	Offline (offline)	Online (online)																																																																																							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																																																																					

1	Able to explain cost accounting, its relation to financial accounting and management accounting as well as the concept of costs	Discuss the agreement on the Cost Accounting learning process	Criteria: Every Contribution is Appreciated Form of Assessment : Participatory Activities, Portfolio Assessment	Discussion and lecture 3 X 50		Material: Conduct a discussion about the rules for learning cost accounting. Reader: Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i>	4%
2	Able to carry out cost behavior analysis	1.Explain the concept of cost accounting 2.Explain the relationship between cost accounting and financial accounting	Criteria: Every Contribution is Appreciated Form of Assessment : Participatory Activities, Portfolio Assessment	Reading and Discussion Assignment 3 X 50		Material: (1). Conduct discussions about cost accounting learning rules; (2) 2. Conduct a discussion about the relationship between cost accounting and financial accounting. Reader: Dunia and Abdullah. 2012. <i>Cost Accounting. Jakarta Edition: Salemba Empat.</i> Material: (1). Conduct discussions about cost accounting learning rules; (2) Conduct a discussion about the relationship between cost accounting and financial accounting. Library: Dunia and Abdullah. 2012. <i>Cost Accounting. Jakarta Edition: Salemba Empat.</i>	4%
3	Able to explain the Cost Concept	1.Explain cost classification 2.Differentiate the use of various cost classifications	Criteria: Scoring Guidelines Form of Assessment : Participatory Activities, Portfolio Assessment	Discussion and Working on 3 X 50 LKM		Material: Conduct a discussion about the use of various cost classifications. Reference: Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i>	3%
4	Able to prepare profit and loss reports for manufacturing companies	1.Prepare reports on cost of goods manufactured 2.Prepare cost of goods sold reports 3.Prepare an income statement	Criteria: Every Contribution is Appreciated Form of Assessment : Participatory Activities	Reading and Discussion Assignment 3 X 50		Materials: (1) Reading cost accounting books about profit and loss reports; (2) Conduct discussions regarding the preparation of cost of goods manufactured reports, cost of goods sold reports and profit and loss reports. Reference: Horgren, et. al. 2009. <i>Cost Accounting A Managerial Emphasis. New Jersey: Prentice Hall Inc.</i>	4%

5	Able to calculate factory overhead cost rates.	<ol style="list-style-type: none"> 1.Explain the characteristics of Factory Overhead 2.Explain the Factors Considered in Selection of Overhead Cost Rates 3.Calculating Overhead Cost Rates 4.Explain Actual Factory Overhead Cost accounting 5.Explain the accounting for Factory Overhead Costs charged 	<p>Criteria: Every Contribution is Appreciated</p> <p>Form of Assessment : Participatory Activities</p>	Reading and Discussion Assignment 3 X 50		<p>Materials: (1) Reading cost accounting books about factory overhead costs (BOP); (2) Conduct discussions about the characteristics and selection of BOP rates; (3) Calculate manufacturing BOP rates; (4) Conduct discussions about Actual BOP accounting; (5) Conduct discussions about BOP accounting charged.</p> <p>Reference: Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</p> <p>Material: 10 Library:</p>	4%
6	Explain the departmentalization of Factory Overhead Costs	<ol style="list-style-type: none"> 1.Explain the concept of departmentalization 2.Grouping departments within the factory 3.Explain direct and indirect departmental costs 4.Calculate factory overhead rates per department 	<p>Criteria: Scoring Guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Reading and Discussion Assignment 3 X 50		<p>Materials: (1) Reading cost accounting books about BOP departmentalization; (2) Conduct discussions on the concept of BOP departmentalization; (3) Calculating departmental BOP rates</p> <p>Reference: Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</p>	5%
7	Explain the departmentalization of Factory Overhead Costs	Calculates BOP rates based on three methods	<p>Criteria: Every Contribution is Appreciated</p> <p>Form of Assessment : Participatory Activities</p>	Lectures, Discussions, Working on 3 X 50 LKM		<p>Material: Calculating departmental BOP rates using the application of three methods</p> <p>Reader: Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</p>	5%
8	MIDTERM EXAM	MIDTERM EXAM	<p>Criteria: Every Contribution is Appreciated</p> <p>Form of Assessment : Participatory Activities, Tests</p>	MID SEMESTER EXAMINATION 3 X 50		<p>Material: main and supporting bibliography: Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</p> <p>Material: main and supporting literature: Horgren, et. al. 2009. Cost Accounting A Managerial Emphasis. New Jersey: Prentice Hall Inc.</p> <p>Material: main and supporting literature: Dunia and Abdullah. 2012. Cost Accounting. Jakarta Edition: Salemba Empat.</p>	20%
9	Able to explain the basic price calculation system based on orders	<ol style="list-style-type: none"> 1.Explain the characteristics of the order cost method 2.Explain the order cost method of accounting 	<p>Criteria: Scoring Guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Reading and Discussion Assignment 3 X 50		<p>Material: (1) Reading a cost accounting book about the Cost of Goods Order Method; (2) Conduct a discussion about the cost price method for orders.</p> <p>Library: Dunia and Abdullah. 2012. Cost Accounting. Jakarta Edition: Salemba Empat.</p>	5%

10	Able to explain the basic price calculation system based on Process	<ol style="list-style-type: none"> 1.Explain the process of preparing Production Cost Reports per department 2.Explain the Accumulation of process costs 3.Explain the process of preparing Production Cost Reports per department 	<p>Criteria: Scoring Guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Lectures and Discussions 3 X 50		<p>Material: MAIN AND SUPPORTING Bibliography: <i>Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i></p> <p>Material: main and supporting literature: <i>Horgren, et. al. 2009. Cost Accounting A Managerial Emphasis. New Jersey: Prentice Hall Inc.</i></p> <p>Material: main and supporting literature: <i>Dunia and Abdullah. 2012. Cost Accounting. Jakarta Edition: Salemba Empat.</i></p>	0%
11	Able to explain the basic price calculation system based on Process	Prepare Production Cost Reports per department	<p>Criteria: Scoring Guidelines</p> <p>Form of Assessment : Participatory Activities, Tests</p>	Discussion and Assignment 3 X 50		<p>Material: Preparing production cost reports per department Reference: <i>Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i></p>	5%
12	Able to explain the basic price calculation system based on Process	Prepare Production Cost Reports per department in case of missing products	<p>Criteria: Scoring Guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Lectures and Discussions 3 X 50		<p>Material: Compile a production cost report per department for missing product cases. Reader: <i>Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i></p>	3%
13	Able to explain the concept of quality costs (The Cost of Quality) and accounting for losses in the production process (Accounting for Production Losses).	<ol style="list-style-type: none"> 1.Explain the concept and differentiate three types of quality costs 2.Explain Production Process Loss Accounting in an order-based cost calculation system 3.Calculating Scrap, Spoilage and Rework Costs in an order-based cost calculation system 4.Calculating Production Process Losses in an order-based costing system 5.Recording Scrap, Spoilage, Rework costs, as well as production process losses in the order-based cost calculation system 	<p>Criteria: Scoring Guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Reading and Discussion Assignment 3 X 50		<p>Material: (1) Conduct a discussion about accounting for production process losses in an order-based cost calculation system; (2) Calculating Scrap, Spoilage and Rework Costs in an order-based cost calculation system; (3) Calculating losses in the production process in an order-based cost calculation system; (4) Recording Scrap, Spoilage, Rework Costs, as well as production process losses in the cost calculation system based on orders. Library: <i>Carter. 2009. Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i></p>	3%

14	Able to explain the concept of quality costs (The Cost of Quality) and accounting for losses in the production process (Accounting for Production Losses).	<ol style="list-style-type: none"> 1.Explain the Accounting for Production Process Losses in a process-based cost calculation system 2.Calculating Scrap, Spoilage and Rework Costs in a process-based costing system 3.Calculating Production Process Losses in a process-based costing system 4.Recording Scrap, Spoilage, Rework costs, as well as production process losses in a process-based cost calculation system. 	<p>Criteria: Scoring Guidelines</p> <p>Form of Assessment : Participatory Activities</p>	Reading and Discussion Assignment 3 X 50		<p>Material: (1) Conduct a discussion about accounting for production process losses in a process-based cost calculation system; (2) Calculating Scrap, Spoilage and Rework Costs in a process-based cost calculation system; (3) Calculating losses in the production process in a process-based cost calculation system; (4) Recording Scrap, Spoilage, Rework Costs, as well as production process losses in a process-based cost calculation system. Reader: Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i></p>	3%
15	Able to explain cost accounting for by-products and joint products	<ol style="list-style-type: none"> 1.Explain the concept of by-products and joint products 2.Calculating By-Product Costs 3.Allocating combined Production Costs to Products 4.Assign costs to by-products by several methods 5.Allocate joint production costs to products by several methods 	<p>Criteria: Every Contribution is Appreciated</p> <p>Form of Assessment : Participatory Activities</p>	Discussion 3 X 50		<p>Materials: (1) Reading cost accounting books about by-products and joint products; (2) Conduct discussions about by-products and joint products; (3) Calculating the cost of by-products; (4) Conduct a discussion about methods for calculating by-product costs; (5) Conduct discussions on joint production cost allocation; (6) Conduct discussions on the application of several methods of assigning costs to by-products; (7) Conduct a discussion about the application of several combined production cost allocation methods. Reference: <i>Horgren, et. al. 2009. Cost Accounting A Managerial Emphasis. New Jersey: Prentice Hall Inc.</i></p>	2%
16	FINAL EXAMS	FINAL EXAMS	<p>Criteria: Every Contribution is Appreciated</p> <p>Form of Assessment : Test</p>	FINAL EXAMINATION OF SEMESTER 3 X 50		<p>Material: main and supporting bibliography: Carter. 2009. <i>Cost Accounting. Edition 14. Book 1. Jakarta: Salemba Empat.</i></p> <p>Material: main and supporting literature: <i>Horgren, et. al. 2009. Cost Accounting A Managerial Emphasis. New Jersey: Prentice Hall Inc.</i></p> <p>Material: main and supporting literature: <i>Dunia and Abdullah. 2012. Cost Accounting. Jakarta Edition: Salemba Empat.</i></p>	30%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	52%
2.	Portfolio Assessment	5.5%
3.	Test	42.5%
		100%

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.