

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

Document Code

SEMESTER LEARNING PLAN

			1																	
Courses			CODE				Cou	rse Fa	mily		Cr	edit	Wei	ght	s	EMES	TER	Cor Dat	npilati e	ion
Introduction of	of accounting		602020303	8							T=	3 F	P=0	ECTS=4.	77	1			ember 2022	r
AUTHORIZAT	ION		SP Develop	per						Cours	se Clu	ste	r Coo	ordinator	s	tudy F	Progra	m Coo	ordina	tor
			Ach Yasin,	S.Pd.	, M. S	EI				Dr. Ni	i Nyorr	nan .	Alit			Dr. Ahmad Ajib Ridlwan, S.Pd., M.SEI.			۱,	
Learning model	Project Based L	.earnin	l Ig																	
Program	PLO study pro	gram	that is char	ged	to the	e cou	irse													
Learning Outcomes (PLO)	PLO-5	Maste and s	ering theoretic pecifically to	cal co solve	ncept probl	s in tl ems	he fiel proce	lds of durally	Islarr / in a	nic Eco ccorda	nomic ance w	s, Is ith t	slamio the so	c Business cope of wo	s and rk.	Islami	c Finan	ce in	genera	al
	Program Obje	ctives	(PO)																	
	PO - 1	Able to	e to provide guidance in choosing various alternative solutions related to economic theory																	
	PO - 2	Able to	o master Intr	oduct	ion to	Acco	ounting	g thore	bugh	у										
	PO - 3			mplement Introduction to Accounting as a whole in life both in the business world, industrial wo							orld,									
	PO - 4	Able to	to work well independently (CPL2)																	
	PLO-PO Matrix	(
		P.O PLO-5																		
			PO-1																	
			PO-2																	
			PO-3																	
			PO-4			/														
	PO Matrix at th	ne end	of each lea	of each learning stage (Sub-PO)																
					J ,	5- (-		-/												
			P.0	P.O Week								1								
			1.0	1	2	3	4	5	6	7	8	9	-	.0 11	12	13	14	15	16	
		PC) 1		2	3	4	5	0		0	9	1	.0 11	12	13	14 ✓	15	10	
		PC		1	~	~				-							•	•		-
				<u> </u>	•	•														
		PC					~	~	*	~		•	•		•	~				-
		PC)-4								1								1	
Short Course	This course pro accounting equa aggregating acco	ation, e	explaining a	ind a	ggreg	ating	acco	ounting	g cy	cles re	elated	to	serv	ice-oriente	ed or	ganiza	tions,	expla	ng of ining	the and
Description	aygregating acco	Junung	cycles useu	byuc	uniy	comp	ancs	anue	shhia	nnng a		npie	ung	manufactu	ning a	accourt	ung cy	CIES		
References	Main :																			
	1. Deegan	Akunta	 (2022). An li ansi Keuanga ; James M. R	an, Ika	itan A	kunta	ın Ind	onesia	a		-	-		-	-	-].			
	Supporters:																			
		14		<u> </u>						-										
			Hera. (2023) tine Herawat										iar P	engantar A	Akunt	ansi. F	ena Pe	ersada	a	

lecturer	Nurwinsyah Roh	maningtyas, S.H.I., M Badrul Munir, S.Pd, N) Learning,		
Week-	Final abilities of each learning stage	Eval	uation	Learni Student	ng methods, Assignments, mated time]	Learning materials	Assessmen Weight (%)
	(Sub-PO)	Indicator	Criteria & Form	Offline(offline)	Online (<i>online</i>)	[]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Understand accounting and its environment	 Explain the activities of companies and organizations. Explain the difference between accounting and bookkeeping Explain the use of accounting information Mention the users of accounting information Explain the field of accounting Describe and explain the field of accounting profession Explain the field of accounting stression Explain the field of accounting formation 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50		Material: Accounting and its environment: i) Activities of companies and organizations; ii) Accounting and bookkeeping; iii) Usefulness of accounting information; iv) Users of accounting information; v) Specialization in the field of accounting profession; vii) Accounting profession; viii) Accounting profession; viii) IFRS vs PSAK References : Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.	4%
2	Understand the concept of basic accounting equations	 Explain the principles of accounting. Explain the basic concept of acquisition price. Explain the basic concept of fair value. Explain the basic concept of fair value. Explain the basic concept of market prices. Explain the market interest rate. Explain the cost of capital. Explain the accounting cycle. Explain the concept of accounting balance. Explain about assets. Explaining equity 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Problem-based Learning and Lecture Course 3 X 50		Material: Basic framework concepts and accounting equations: i) Accounting principles; ii) Basic concept of acquisition price; iii) Basic concept of fair value; iv) Basic concept of fair value; iv) Basic concept of fair value; iv) Basic concept of market prices; v) Market interest rate; vi) Cost of capital; vii) Accounting cycle; viii) Concept of accounting balance; ix) Assets; x) Liabilities; xi) Equity Library: Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.	4%

•	ما بالحالية بالمعالم الم		a			
3	Understand the concept of basic accounting equations	 Explain the principles of accounting. Explain the basic concept of acquisition price. Explain the basic concept of fair value. Explain the basic concept of market prices. Explain the market interest rate. Explain the accounting cycle. Explain the concept of acquisit. Explain the accounting balance. Explain about assets. Explaining equity 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	Material: Basic framework concepts and accounting equations: i) Accounting principles; ii) Basic concept of acquisition price; iii) Basic concept of fair value; iv) Basic concepts of market prices; v) Market interest rate; vi) Cost of capital; vii) Accounting cycle; viii) Concept of accounting balance; ix) Assets; x) Liabilities; xi) Equity Library: Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.	5%
4	Able to complete the service company accounting cycle	 Can describe and mention and analyze financial transactions Explain the various types of accounts Explain account grouping Explain the rules of journaling Record transactions in a general journal. Posting transactions from the journal to the ledger correctly. Prepare the trial balance correctly and find out the causes of imbalances in the trial balance Make balance sheet adjustments. Can prepare financial reports correctly. Can make closing journals 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Portfolio Assessment	Case Study and Lecture Course 3 X 50	Material: Journals and accounts and their benefits: (1) Financial transactions (2) Forms of accounts; (3) Account grouping; (4) General journal; (5) Journaling rules; (6) Journal form; (7) Use of journals; (8) Journaling procedures; (9) Transaction posting stage from journal to ledger; (10) Summary stage; (11) Balance sheet adjustment stage. Reporting Stage: (1) Understanding financial reports; (2) Prepare financial reports; (3) Closing journal Bibliography: Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.	3%

5	Describe and compile the accounting cycle of service companies	 1.Can describe and mention and analyze financial transactions 2.Explain the various types of accounts 3.Explain account grouping 4.Explain the rules of journaling 5.Record transactions in a general journal. 6.Posting transactions from the journal to the ledger correctly. 7.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance 8.Make balance sheet adjustments. 9.Can prepare financial reports correctly. 10.Can make closing journals 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	, , , , , , , , , , , , , , , , , , ,	Material: Journals and accounts and their benefits: (1) Financial transactions (2) Forms of accounts; (3) Account grouping; (4) General journal; (5) Journal form; (7) Use of journal form; (7) Use of journal form; (7) Use of journal form; (7) Use of journal s; (8) Journaling procedures; (9) Transaction poosting stage from journal to ledger; (10) Summary stage; (11) Balance sheet adjustment stage. Reporting Stage: (1) Understanding financial reports; (2) Prepare financial reports; (2) Prepare financial reports; (3) Closing journal Bibliography: <i>Warren, Carl</i> <i>S; James M.</i> <i>Reeve, and</i> <i>Jonathan E.</i> <i>Duchac.</i> (2016). <i>Accounting.</i> <i>Cengage</i>	5%
6	Describe and compile the accounting cycle of a trading company	 Explain the characteristics of trading companies. Explain the recognition of merchandise inventory. Explain the differences between periodic and perpetual recording systems. Can record transactions in a special journal, use a journal and can explain journaling procedures. 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Portfolio Assessment	Case Study and Lecture Course 3 X 50	 	Learning. Material: 1. Characteristics of trading companies. 2. Recognition of merchandise inventory. 3. Difference between periodic and perpetual recording systems. 4. Form a special ournal. 5. Use of journals. 6. Journaling procedures. References: Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.	7%

7	Describe and compile the accounting cycle of a trading company	 Explain the characteristics of trading companies. Explain the recognition of merchandise inventory. Explain the differences between periodic and perpetual recording systems. Can record transactions in a special journal, use a journal and can explain journaling procedures 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	Material: 1 Characteris of trading companies Recognition merchandis inventory. 3 Difference between periodic an perpetual recording systems. 4 Form a spe journal. 5. I of journals. Journaling procedures Reference Warren, Ca S; James M Reeve, and Jonathan E Duchac. (2016).Accounting Cengage Learning.	stics 2. n of se 3. d d cial Jse 6. s: w/ 1. /
8	UTS	Meeting Materials 1 - 7	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Test	MIDDLE SEMESTER EXAMINATION 1 X 60	Material: Lecture material fro meeting 1 meeting 7 Reference Warren, Ca S; James M Reeve, and Jonathan E Duchac. (2016). Accounting Cengage Learning.	o s: rrl 1.
9	Describe and complete the service company accounting cycle.	 Posting transactions from the journal to the ledger correctly. Prepare the trial balance correctly and find out the causes of imbalances in the trial balance. Can prepare a balance sheet and identify adjustments that must be made. Record the transaction in an adjusting journal. Can prepare financial reports Make a closing journal. 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Portfolio Assessment	Case Study and Lecture Course 3 X 50	Material: 1Stage ofpostingtransactionfrom thespecial jourto the geneledgercorrectly. 2Stages ofpreparing atrial balancebalancebalancebalancesWork balarand adjustijournals 1.Trial balance2. Adjustingjournal entri3. Correcticjournal. 4.balance at radingcompany'saccountingcycle: 1.Understandfinancialreports. 2.Preparefinancialreports. 3.Closing jourBibliograpWarren, CaS; James MReeve, andJonathan EDuchac.(2016).AccountingCengageLearning.	s nal ral e 3. e 3.

10 Describe and complete the service company accounting cycle. Criteria: naccordance with the accourdance with the maccourdance of the maccourdance o
Reeve, and Jonathan E. Duchac. (2016). Accounting.

11	Describe and	1.Posting	Criteria:	Case Study	1	Material: 1.	6%
	complete the	transactions	In accordance	and Lecture	1	Stage of	
	service company accounting cycle.	from the	with the	Course		posting	
	accounting cycle.	journal to the	assessment guidelines / rubric	3 X 50		transactions	
		ledger	guidennes / Tubric			from the	
		correctly.	Form of			special journal	
		2.Prepare the	Assessment :			to the general	
						ledger	
		trial balance	Participatory			correctly. 2.	
		correctly and	Activities			Stages of	
		find out the				preparing a	
		causes of				trial balance 3.	
		imbalances in				Causes of	
		the trial				balance	
		balance.				balance	
		3.Can prepare				imbalances.	
		a balance			1	Work balance	
		sheet and			1	and adjusting	
						journals 1.	
		identify				Trial balance.	
		adjustments				2. Adjusting	
		that must be				journal entries.	
		made.				3. Correction	
		Record the				journal. 4. Trial	
		transaction in					
		an adjusting				balance after	
		journal.				adjustments.	
		5.Can prepare				Reporting	
		financial				stages of a	
						trading	
		reports.				company's	
		6.Make a				accounting	
		closing				cycle: 1.	
		journal.				Understanding	
						financial	
						reports. 2.	
						Prepare	
						financial	
					1	reports. 3.	
					1	Closing	
					1	journal.	
					1	References:	
					1	Warren, Carl	
					1	S; James M.	
					1	Reeve, and	
					1	Jonathan E.	
					1	Duchac.	
					1	(2016).	
					1	Accounting.	
					1	Cengage	
					1	Learning.	
					1		

	Describe and complete the manufacturing company accounting cycle	 Explain the characteristics of manufacturing companies. Explain production costs. Prepare reports on cost of goods manufactured. Make accounting journals for manufacturing companies. Posting transactions from the journal to the ledger correctly. Prepare the trial balance correctly and find out the causes of imbalances in the trial balance. Can prepare a balance sheet and identify adjustments that must be made. Record the transaction in an adjusting journal. Can prepare financial reports. Make a closing journal. 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	Cha of mar com Proof cost Rep of pi 4. Jo Stag posi tran from spec to th ledg corr Stag mak bala cau bala imb Wor and journ Tria 2. A journ 3. C cau bala imb Wor and journ Tria 2. A journ 3. C cau bala imb Wor and adju Rep stag mar Stag Wor and Stag Cau bala imb Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor and Stag Wor Stag Wor Stag Wor Stag Wor Stag Wor Stag Stag Stag Stag Stag Stag Stag Stag	sactions in the cial journal he general ger ectly. 6. ge of cing a trial ance. 7. isses of trial ance. alances. rksheet adjusting nals 1. I balance. djusting nals 1. I balance. djusting nal entries. correction nal. 4. Trial ance after ustments. borting ge of a nufacturing ppany's ounting le. 1. lerstanding ncial orts. 2. pare ncial orts. 3. sing nal. erences: <i>tren, Carl</i> <i>tames M.</i> <i>eve, and athan E.</i> <i>chac.</i>	5%
13	Describe and complete the manufacturing company accounting cycle	 Explain the characteristics of manufacturing companies. Explain production costs. Prepare reports on cost of goods manufactured. Make accounting journals for manufacturing companies. Posting transactions from the journal to the ledger correctly. Prepare the trial balance correctly and find out the causes of imbalances in the trial balance. Can prepare 	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	Cha of mar com Proc cost Rep of p 4. Jo Stag poss tran from spec to th ledg corr Stag mak bala Cau bala imba Wor and journ Tria 2. A journ Tria 2. A journ Stag	sactions n the cial journal ne general	5%

	a balance	stage of a
	sheet and	manufacturing
	identify	company's
	adjustments	accounting
	that must be	cycle. 1.
	made.	Understanding
	8.Record the	financial
	transaction in	reports. 2.
	an adjusting	Prepare
	journal.	financial
	9.Can prepare	reports. 3.
	financial	Closing journal Bibliography:
	reports.	Warren, Carl
	10.Make a	S; James M.
	closing	Reeve, and
	journal.	Jonathan E.
	journai.	Duchac.
		(2016).
		Accounting.
		Cengage
		Learning.
		P
		Material: 1.
		Characteristics
		of
		manufacturing
		companies. 2.
		Production
		costs. 3.
		Report on cost
		of production.
		4. Journal 5.
		Stage of
		posting transactions
		from the
		special journal
		to the general
		ledger
		correctly. 6.
		Stage of
		making a trial
		balance. 7.
		Causes of trial
		balance
		imbalances.
		Worksheet
		and adjusting
		journals 1.
		Trial balance.
		2. Adjusting
		journal entries. 3. Correction
		journal. 4. Trial
		balance after
		adjustments.
		Reporting
		stage of a
		manufacturing
		company's
		accounting
		cycle. 1.
		Understanding
		financial
		reports. 2.
		Prepare
		financial
		reports. 3.
		Closing journal
		Bibliography:
		Warren, Carl
		S; James M.
		Reeve, and Jonathan E.
		Jonathan E. Duchac.
		(2016).
		Accounting.
		Cengage
		Learning.
1 1		

				1			
14	Describe and	1.Explain the	Criteria:	Case Study		laterial: 1.	7%
	complete the	characteristics	In accordance	and Lecture	C	haracteristics	
	manufacturing	of	with the	Course	of	F	
	company accounting cycle	manufacturing	assessment	3 X 50	m	anufacturing	
	accounting cycle	companies.	guidelines / rubric		CC	ompanies. 2.	
			F		P	roduction	
		2.Explain	Form of		co	osts. 3.	
		production	Assessment :		R	eport on cost	
		costs.	Portfolio			production.	
		Prepare	Assessment			Journal 5.	
		reports on				tage of	
		cost of goods				osting	
		manufactured.				ansactions	
		4.Make				om the	
		accounting				pecial journal	
		journals for				the general	
						dger	
1		manufacturing				orrectly. 6.	
		companies.					
1		5.Posting				tage of	
		transactions				aking a trial	
		from the				alance. 7.	
1		journal to the				auses of trial	
		ledger				alance	
		correctly.				nbalances.	
		6.Prepare the				/orksheet	
						nd adjusting	
		trial balance				urnals 1.	
		correctly and				rial balance.	
		find out the				Adjusting	
		causes of			jo	urnal entries.	
		imbalances in				Correction	
		the trial			jo	urnal. 4. Trial	
		balance.			ba	alance after	
		7.Can prepare			a	djustments.	
		a balance			R	eporting	
		sheet and			st	age of a	
		identify			m	anufacturing	
		adjustments			CC	ompany's	
					ad	ccounting	
		that must be			C)	/cle. 1.	
		made.				nderstanding	
		8.Record the				nancial	
		transaction in			re	eports. 2.	
		an adjusting				repare	
		journal.				nancial	
		9.Can prepare				eports. 3.	
		financial				losing journal	
		reports.				ibliography:	
		10.Make a				/arren, Carl	
		closing				; James M.	
		0				eeve, and	
		journal.				onathan E.	
						uchac.	
						2016).	
						ccounting.	
						engage	
					Le	earning.	

15	Describe and complete the manufacturing company accounting cycle	 Explain the characteristics of manufacturing companies. Explain production costs. Prepare reports on cost of goods manufactured. Make accounting journals for manufacturing companies. Posting transactions from the journal to the ledger correctly. Prepare the trial balance correctly and find out the causes of imbalances in the trial balance. Can prepare a balance sheet and identify adjustments that must be made. Record the transaction in an adjusting journal. Can prepare financial reports. Make a closing journal. 	with the assessment guidelines / rubric Form of Assessment : Participatory Activities	Case Study and Lecture Course 3 X 50	Material: 1. Characteristics of manufacturing companies. 2. Production costs. 3. Report on cost of production. 4. Journal 5. Stage of posting transactions from the special journal to the general ledger correctly. 6. Stage of making a trial balance. 7. Causes of trial balance, 7. Causes of trial balance. Worksheet and adjusting journal entries. 3. Correction journal. 4. Trial balance. 2. Adjusting journal entries. 3. Correction journal. 4. Trial balance after adjustments. Reporting stage of a manufacturing 	5%
16	UAS	Meeting Materials 9 - 15	Criteria: In accordance with the assessment guidelines / rubric Form of Assessment : Test	UAS 1 x 60	Material: Lecture meeting material 9 to 14 References: Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.	15%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	20%
3.	Test	30%
		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.
- 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.