



**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
Introduction of accounting	6020203038		T=3	P=0	ECTS=4.77	1	November 22, 2022
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Ach Yasin, S.Pd., M. SEI		Dr. Ni Nyoman Alit			Dr. Ahmad Ajib Ridlwan, S.Pd., M.SEI.	

<b>Learning model</b>	<b>Project Based Learning</b>
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<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																																																																					
	<b>PLO-5</b>	Mastering theoretical concepts in the fields of Islamic Economics, Islamic Business and Islamic Finance in general and specifically to solve problems procedurally in accordance with the scope of work.																																																																																																				
	<b>Program Objectives (PO)</b>																																																																																																					
	<b>PO - 1</b>	Able to provide guidance in choosing various alternative solutions related to economic theory																																																																																																				
	<b>PO - 2</b>	Able to master Introduction to Accounting thoroughly																																																																																																				
	<b>PO - 3</b>	Able to implement Introduction to Accounting as a whole in life both in the business world, industrial world, government and society																																																																																																				
	<b>PO - 4</b>	Able to work well independently (CPL2)																																																																																																				
	<b>PLO-PO Matrix</b>																																																																																																					
		<table border="1" style="margin-left: 20px;"> <tr> <td>P.O</td> <td>PLO-5</td> </tr> <tr> <td>PO-1</td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> </tr> <tr> <td>PO-4</td> <td style="text-align: center;">✓</td> </tr> </table>	P.O	PLO-5	PO-1		PO-2		PO-3		PO-4	✓																																																																																										
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<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																																																																						
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<b>Short Course Description</b>	This course provides students with an understanding of the environment and accounting itself, a basic understanding of the accounting equation, explaining and aggregating accounting cycles related to service-oriented organizations, explaining and aggregating accounting cycles used by trading companies and explaining and completing manufacturing accounting cycles
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<b>References</b>	<b>Main :</b>	
		<ol style="list-style-type: none"> <li>Deegan, Craig. (2022). An Introduction to Accounting: Accountability in Organization. Cengage Learning.</li> <li>Standar Akuntansi Keuangan, Ikatan Akuntan Indonesia</li> <li>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</li> </ol>
	<b>Supporters:</b>	
		<ol style="list-style-type: none"> <li>Susanti, Keuis Hera. (2023). Buku Ajar Pengantar Akuntansi. Penerbit Adab</li> <li>Limbong, Christine Herawati, Yudi Prayoga, dan Mulya Rifka. (2021). Buku Ajar Pengantar Akuntansi. Pena Persada</li> </ol>

Supporting lecturer		Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Ach. Yasin, S.Pd., M.SEI. Nurwinsyah Rohmaningtyas, S.H.I., M.S.E.I. 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	Understand accounting and its environment	<ol style="list-style-type: none"> <li>1.Explain the activities of companies and organizations.</li> <li>2.Explain the difference between accounting and bookkeeping</li> <li>3.Explain the use of accounting information</li> <li>4.Mention the users of accounting information</li> <li>5.Explain the specialization in the field of accounting</li> <li>6.Describe and explain the accounting profession</li> <li>7.Explain the professional ethics of accountants</li> <li>8.Explain the difference between IFRS and PSA</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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; vi) Accounting profession; vii) Accountant professional ethics; viii) IFRS vs PSAK <b>References:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	4%
2	Understand the concept of basic accounting equations	<ol style="list-style-type: none"> <li>1.Explain the principles of accounting.</li> <li>2.Explain the basic concept of acquisition price.</li> <li>3.Explain the basic concept of fair value.</li> <li>4.Explain the basic concept of market prices.</li> <li>5.Explain the market interest rate.</li> <li>6.Explain the cost of capital.</li> <li>7.Explain the accounting cycle.</li> <li>8.Explain the concept of accounting balance.</li> <li>9.Explain about assets.</li> <li>10.Explain liabilities</li> <li>11.Explaining equity</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Problem-based Learning and Lecture Course 3 X 50		<p><b>Material:</b> 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 <b>Library:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	4%

3	Understand the concept of basic accounting equations	<ol style="list-style-type: none"> <li>1.Explain the principles of accounting.</li> <li>2.Explain the basic concept of acquisition price.</li> <li>3.Explain the basic concept of fair value.</li> <li>4.Explain the basic concept of market prices.</li> <li>5.Explain the market interest rate.</li> <li>6.Explain the cost of capital.</li> <li>7.Explain the accounting cycle.</li> <li>8.Explain the concept of accounting balance.</li> <li>9.Explain about assets.</li> <li>10.Explain liabilities</li> <li>11.Explaining equity</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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 <b>Library:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	5%
4	Able to complete the service company accounting cycle	<ol style="list-style-type: none"> <li>1.Can describe and mention and analyze financial transactions</li> <li>2.Explain the various types of accounts</li> <li>3.Explain account grouping</li> <li>4.Explain the rules of journaling</li> <li>5.Record transactions in a general journal.</li> <li>6.Posting transactions from the journal to the ledger correctly.</li> <li>7.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance</li> <li>8.Make balance sheet adjustments.</li> <li>9.Can prepare financial reports correctly.</li> <li>10.Can make closing journals</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Portfolio Assessment</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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 correctly; (3) Closing journal <b>Bibliography:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	3%

5	Describe and compile the accounting cycle of service companies	<ol style="list-style-type: none"> <li>1.Can describe and mention and analyze financial transactions</li> <li>2.Explain the various types of accounts</li> <li>3.Explain account grouping</li> <li>4.Explain the rules of journaling</li> <li>5.Record transactions in a general journal.</li> <li>6.Posting transactions from the journal to the ledger correctly.</li> <li>7.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance</li> <li>8.Make balance sheet adjustments.</li> <li>9.Can prepare financial reports correctly.</li> <li>10.Can make closing journals</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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 correctly; (3) Closing journal</p> <p><b>Bibliography:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	5%
6	Describe and compile the accounting cycle of a trading company	<ol style="list-style-type: none"> <li>1.Explain the characteristics of trading companies.</li> <li>2.Explain the recognition of merchandise inventory.</li> <li>3.Explain the differences between periodic and perpetual recording systems.</li> <li>4.Can record transactions in a special journal, use a journal and can explain journaling procedures.</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Portfolio Assessment</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 1. Characteristics of trading companies. 2. Recognition of merchandise inventory. 3. Difference between periodic and perpetual recording systems. 4. Form a special journal. 5. Use of journals. 6. Journaling procedures.</p> <p><b>References:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	7%

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8	UTS	Meeting Materials 1 - 7	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Test</p>	MIDDLE SEMESTER EXAMINATION 1 X 60		<p><b>Material:</b> Lecture material from meeting 1 to meeting 7 <b>References:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	15%
9	Describe and complete the service company accounting cycle.	<ol style="list-style-type: none"> <li>1.Posting transactions from the journal to the ledger correctly.</li> <li>2.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance.</li> <li>3.Can prepare a balance sheet and identify adjustments that must be made.</li> <li>4.Record the transaction in an adjusting journal.</li> <li>5.Can prepare financial reports</li> <li>6.Make a closing journal.</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Portfolio Assessment</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 1. Stage of posting transactions from the special journal to the general ledger correctly. 2. Stages of preparing a trial balance 3. Causes of balance balance imbalances. Work balance and adjusting journals 1. Trial balance. 2. Adjusting journal entries. 3. Correction journal. 4. Trial balance after adjustments. Reporting stages of a trading company's accounting cycle: 1. Understanding financial reports. 2. Prepare financial reports. 3. Closing journal <b>Bibliography:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	3%

10	Describe and complete the service company accounting cycle.	<ol style="list-style-type: none"> <li>1.Posting transactions from the journal to the ledger correctly.</li> <li>2.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance.</li> <li>3.Can prepare a balance sheet and identify adjustments that must be made.</li> <li>4.Record the transaction in an adjusting journal.</li> <li>5.Can prepare financial reports.</li> <li>6.Make a closing journal.</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Problem-based Learning and Lecture Course 3 X 50		<p><b>Material:</b> 1. Stage of posting transactions from the special journal to the general ledger correctly. 2. Stages of preparing a trial balance 3. Causes of balance imbalance. Work balance and adjusting journals 1. Trial balance. 2. Adjusting journal entries. 3. Correction journal. 4. Trial balance after adjustments. Reporting stages of a trading company's accounting cycle: 1. Understanding financial reports. 2. Prepare financial reports. 3. Closing journal</p> <p><b>Bibliography:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	6%
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11	Describe and complete the service company accounting cycle.	<ol style="list-style-type: none"> <li>1.Posting transactions from the journal to the ledger correctly.</li> <li>2.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance.</li> <li>3.Can prepare a balance sheet and identify adjustments that must be made.</li> <li>4.Record the transaction in an adjusting journal.</li> <li>5.Can prepare financial reports.</li> <li>6.Make a closing journal.</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 1. Stage of posting transactions from the special journal to the general ledger correctly. 2. Stages of preparing a trial balance 3. Causes of balance imbalance. Work balance and adjusting journals 1. Trial balance. 2. Adjusting journal entries. 3. Correction journal. 4. Trial balance after adjustments. Reporting stages of a trading company's accounting cycle: 1. Understanding financial reports. 2. Prepare financial reports. 3. Closing journal.</p> <p><b>References:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	6%
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12	Describe and complete the manufacturing company accounting cycle	<ol style="list-style-type: none"> <li>1.Explain the characteristics of manufacturing companies.</li> <li>2.Explain production costs.</li> <li>3.Prepare reports on cost of goods manufactured.</li> <li>4.Make accounting journals for manufacturing companies.</li> <li>5.Posting transactions from the journal to the ledger correctly.</li> <li>6.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance.</li> <li>7.Can prepare a balance sheet and identify adjustments that must be made.</li> <li>8.Record the transaction in an adjusting journal.</li> <li>9.Can prepare financial reports.</li> <li>10.Make a closing journal.</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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.</p> <p><b>References:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	5%
13	Describe and complete the manufacturing company accounting cycle	<ol style="list-style-type: none"> <li>1.Explain the characteristics of manufacturing companies.</li> <li>2.Explain production costs.</li> <li>3.Prepare reports on cost of goods manufactured.</li> <li>4.Make accounting journals for manufacturing companies.</li> <li>5.Posting transactions from the journal to the ledger correctly.</li> <li>6.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance.</li> <li>7.Can prepare</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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</p>	5%



		<p>a balance sheet and identify adjustments that must be made.</p> <p>8. Record the transaction in an adjusting journal.</p> <p>9. Can prepare financial reports.</p> <p>10. Make a closing journal.</p>				<p>stage of a manufacturing company's accounting cycle. 1. Understanding financial reports. 2. Prepare financial reports. 3. Closing journal</p> <p><b>Bibliography:</b>  <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p> <hr/> <p><b>Material: 1.</b> 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</p> <p><b>Bibliography:</b>  <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>
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14	Describe and complete the manufacturing company accounting cycle	<ol style="list-style-type: none"> <li>1.Explain the characteristics of manufacturing companies.</li> <li>2.Explain production costs.</li> <li>3.Prepare reports on cost of goods manufactured.</li> <li>4.Make accounting journals for manufacturing companies.</li> <li>5.Posting transactions from the journal to the ledger correctly.</li> <li>6.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance.</li> <li>7.Can prepare a balance sheet and identify adjustments that must be made.</li> <li>8.Record the transaction in an adjusting journal.</li> <li>9.Can prepare financial reports.</li> <li>10.Make a closing journal.</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Portfolio Assessment</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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</p> <p><b>Bibliography:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	7%
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15	Describe and complete the manufacturing company accounting cycle	<ol style="list-style-type: none"> <li>1.Explain the characteristics of manufacturing companies.</li> <li>2.Explain production costs.</li> <li>3.Prepare reports on cost of goods manufactured.</li> <li>4.Make accounting journals for manufacturing companies.</li> <li>5.Posting transactions from the journal to the ledger correctly.</li> <li>6.Prepare the trial balance correctly and find out the causes of imbalances in the trial balance.</li> <li>7.Can prepare a balance sheet and identify adjustments that must be made.</li> <li>8.Record the transaction in an adjusting journal.</li> <li>9.Can prepare financial reports.</li> <li>10.Make a closing journal.</li> </ol>	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Case Study and Lecture Course 3 X 50		<p><b>Material:</b> 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.</p> <p><b>References:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	5%
16	UAS	Meeting Materials 9 - 15	<p><b>Criteria:</b> In accordance with the assessment guidelines / rubric</p> <p><b>Form of Assessment :</b> Test</p>	UAS 1 x 60		<p><b>Material:</b> Lecture meeting material 9 to 14</p> <p><b>References:</b> <i>Warren, Carl S; James M. Reeve, and Jonathan E. Duchac. (2016). Accounting. Cengage Learning.</i></p>	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.
  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.