



Universitas Negeri Surabaya
Faculty of Economics and Business Master
of Accounting Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																	
Digitalization of Accounting	6210103011	FINANCIAL ACCOUNTING	T=2	P=0	ECTS=4.48	2	April 28, 2023																																																	
AUTHORIZATION		SP Developer	Course Cluster Coordinator			Study Program Coordinator																																																		
		Dr. Pujiono, SE., MSi., Ak., CA	Dr. Pujiono, SE., MSi., Ak., CA			Dr. Ni Nyoman Alit Triani, S.E., M.Ak.																																																		
Learning model	Case Studies																																																							
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																							
	PLO-6	Demonstrate a responsible attitude towards work in their field of expertise independently																																																						
	PLO-7	Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them																																																						
	PLO-15	Able to manage research in the business sector and communicate the results																																																						
	Program Objectives (PO)																																																							
	PO - 1	This course provides skills regarding digital concepts, development and evolution of digital in accounting, skills needed in the digital era, present and future digital era, challenges of the digital era, web and accounting language bases, data interchange, revenue cycle, expenditure cycle, cycle conversion, general ledger cycle, digital management and accounting strategies, and control and security in accounting digitalization.																																																						
	PLO-PO Matrix																																																							
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>P.O</td> <td>PLO-6</td> <td>PLO-7</td> <td colspan="4">PLO-15</td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>						P.O	PLO-6	PLO-7	PLO-15				PO-1																																									
	P.O	PLO-6	PLO-7	PLO-15																																																				
	PO-1																																																							
PO Matrix at the end of each learning stage (Sub-PO)																																																								
	<table border="1" style="width: 100%; text-align: center;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> <tr> <td>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> </tr> </table>						P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																
P.O	Week																																																							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																								
PO-1																																																								
Short Course Description	This course provides skills regarding digital concepts, development and evolution of digital in accounting, skills needed in the digital era, present and future digital era, challenges of the digital era, web and accounting language bases, data interchange, revenue cycle, expenditure cycle, cycle conversion, general ledger cycle, digital management and accounting strategies, and control and security in accounting digitalization.																																																							
References	Main :																																																							
	<ol style="list-style-type: none"> 1. 1. Deshmukh, Ashutosh (2006). Digital Accounting: The Effect of Internet and ERP in Accounting 2. 2. Association of Chartered Certified Accountants (2020). The digital accountant: Digital skills in a transformed world 																																																							
	Supporters:																																																							
	<ol style="list-style-type: none"> 1. Artikel-artikel riset 																																																							
Supporting lecturer	Prof. Dr. Pujiono, SE., Ak., M.Si. Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																							
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 & understand digital concepts	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: 1. Book 1 Chapter 1 and Book 2 Chapter 1 References:	3%
2	Able to explain the evolution and development of digital in accounting	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapters 2 and 3 References:	3%
3	Able to understand the skills needed in the digital era	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 2 chapter 2 References:	4%

4	Able to understand the skills needed in the digital era	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 2 Chapter 3 Bibliography:	4%
5	Able to understand the era needed in the digital era	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based.	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based.	Material: Book 2 chapter 4 Bibliography:	4%
6	Able to understand basic web and accounting languages	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based.	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based.	Material: Book 1 chapter 3 and Article a.7 References:	3%

7	Able to understand data interchange	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter 4, and Article a.1 References:	3%
8	MIDTERM EXAM	UTS	Criteria: UTS Form of Assessment : Test	On-campus exam 120 minutes	Test at home 2 days	Material: UTS Library:	20%
9	Able to understand the revenue cycle	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter 5, and Article a.10 References:	4%
10	Able to understand the Expenditure Cycle	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities, Practice/Performance	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter 6, and Article a.4 References:	2%

11	Able to understand the Expenditure Cycle	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter 7 and Article a.8 References:	3%
12	Able to understand the General Ledger Cycle	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter, and Article a.10 References:	4%
13	Able to understand Management Strategy and Digital Accounting	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter 9, and Article a.9 References:	3%

14	Control and security in digitizing accounting	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter 10, and Articles a.2 and a.3 References:	5%
15	Control and security in digitizing accounting	Activeness in class, quality of assignments in the form of cases and projects, quality of presentations, ability to answer questions	Criteria: Very Good=90; Good=80; Good=70; and Fairly Good=60 Form of Assessment : Participatory Activities	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: Book 1 chapter 10, and Articles a.2 and a.3. References:	5%
16	FINAL EXAMS	UAS	Criteria: UAS Form of Assessment : Test	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule. Apart from that, it discusses assignments whether given through case based or project based. 120 minutes	Discussion of lecture material originating from textbooks and reference books and supplemented with research articles appropriate to the meeting topic according to the lecture schedule with ZOOM or the UNSYNCRONOUS learning model which is based on the concept of any where and anytime. Apart from that, it discusses assignments whether given through case based or project based. 2 days	Material: UAS Literature:	30%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	47.5%
2.	Project Results Assessment / Product Assessment	1.5%
3.	Practice / Performance	1%
4.	Test	50%
		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.