



Universitas Negeri Surabaya
Faculty of Economics and Business,
Master of Economics Education Study Program

Document
Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																																																																														
Accounting Education Study	8710302069	Compulsory Study Program Subjects	T=2	P=0	ECTS=4.48	2	May 16, 2023																																																																																																														
AUTHORIZATION		SP Developer	Course Cluster Coordinator			Study Program Coordinator																																																																																																															
		Dr. Susanti, S.Pd., M.Si	Dr. Luqman Hakim, S.Pd., S.E., M.SA.			Dwi Yuli Rakhmawati, S.Si., M.Si., Ph.D.																																																																																																															
Learning model	Project Based Learning																																																																																																																				
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																																																				
	PLO-12	Faithful to God Almighty and able to uphold human values in carrying out duties based on religion, morals and ethics																																																																																																																			
	Program Objectives (PO)																																																																																																																				
	PO - 1	Able to study and examine the results of research in the field of accounting education in the form of scientific articles that have been published in national journals																																																																																																																			
	PO - 2	Able to understand and examine research results in the field of accounting education in the form of scientific articles that have been published in international journals																																																																																																																			
	PO - 3	Able to prepare research proposals in the field of accounting education based on examination and analysis of the results of accounting education research																																																																																																																			
	PO - 4	Able to carry out research in the field of accounting education																																																																																																																			
	PLO-PO Matrix																																																																																																																				
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Short Course Description	Study and review of research results in the field of accounting education. Research in the field of Accounting Education refers to the fields of basic secondary education and higher education. Study sources can come from scientific articles that have been published in national and international journals or in national or international proceedings. Based on this study and analysis, it is hoped that it can provide references and references for developing research in the field of accounting education																																																																																																																				
References	Main :																																																																																																																				
	<ol style="list-style-type: none"> 1. Artikel ilmiah yang telah dipublikasikan pada jurnal nasional 2. Artikel ilmiah yang telah dipublikasikan pada jurnal internasional 3. Anthony, Robert N, and Vijay Govindarajan; Management Control System, 10th Edition, New York : Mc Graw Hill, 1995. 4. Brewer, Garrison, and Eric W Noreen; Introduction to Managerial Accounting, 2nd Edition, New York : MC Graw – Hill, 2002 5. Christina Ellen, M . Fuad, Sugiarto, Edi Sukarno; Anggaran Perusahaan Suatu Pendekatan Praktis, Jakarta : PT. Gramedia Pustaka Utama, 2001. 6. Garrison, Ray. H, Akuntansi Manajemen : Konsep untuk perencanaan, pengendalian, dan pengambilan keputusan, dialihbahasakan oleh Badjuri dan Kusnedi, jilid satu, Bandung: ITB, 1997. 7. Hansen and Mowen, Akuntansi Manajemen, dialihbasakan oleh Ancella A, Hermawan, Jakarta : Erlangga, 1999. 8. Hammer, Carter, dan Usry, Akuntansi Biaya, Edisi 11, Jakarta : Erlangga, 1994., Don, Marvane Mowen, Akuntansi Manajemen, buku dua, alih Bahasa : Dewi Fitriasaki dan Denny Armos Kwary, Jakarta : Salemba Empat, 2005. 9. Horngren, Charles T, Gary L Sondem and William O Sraton; Introduction to Management Accounting, Twelfth Edition, New Jersey : Prentice Hall, Inc, 2002. 10. Belkaoui, A.R. 2007. Accounting Theory, 5th Edition 11. Godfrey, Jayne M., Allan Hodgson, Ann Tarca, Jane Hamilton, dan Scott Holmes, 2010. Accounting Theory, 7th Edition, John Wiley & Sons Australia, Ltd, Milton Old 4064 																																																																																																																				
	Supporters:																																																																																																																				

1. Hariyati. 2021. Penyusunan Buku Ajar Akuntansi Pengantar (Penelitian Buku Ajar FEB Unesa Dana PNPB 2021)
2. Susanti. 2019. Pelatihan Pengembangan Bahan Ajar Kartu Kerja pada Pembelajaran Akuntansi Dasar bagi Guru Akuntansi SMK di Kabupaten Magetan (PKM Dana UKT FE 2019)
3. Susanti. 2021. Pengembangan Buku Ajar Perpajakan Berbasis Masalah (Problem Based Learning) (Penelitian Buku Ajar FEB Unesa Dana PNPB 2021)

Supporting lecturer Prof. Dr. Susanti, S.Pd., M.Si.
Dr. Luqman Hakim, S.Pd., S.E., M.SA.

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 study and examine the results of research in the field of accounting education	Able to study and review scientific articles that have been published in national journals/proceedings	<p>Criteria: Non-test: Review and review scientific articles that have been published in national journals/proceedings</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	Lectures, presentations, discussions 2 X 50	Lectures, presentations, discussions 2 X 50	<p>Material: Examining and analyzing scientific articles that have been published in national journals/proceedings Literature: <i>Scientific articles that have been published in national journals</i></p>	3%
2	Able to study and examine the results of research in the field of accounting education	Able to study and review scientific articles that have been published in national journals/proceedings	<p>Criteria: Non-test: Review and review scientific articles that have been published in national journals/proceedings</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	Lectures, presentations, discussions 2 X 50	Lectures, presentations, discussions 2 X 50	<p>Material: Examining and analyzing scientific articles that have been published in national journals/proceedings Literature: <i>Scientific articles that have been published in national journals</i></p>	3%
3	Able to study and examine the results of research in the field of accounting education	Able to study and review scientific articles that have been published in national journals/proceedings	<p>Criteria: Non-test: Review and review scientific articles that have been published in national journals/proceedings</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	Lectures, presentations, discussions 2 X 50	Lectures, presentations, discussions 2 X 50	<p>Material: Examining and analyzing scientific articles that have been published in national journals/proceedings Literature: <i>Scientific articles that have been published in national journals</i></p>	3%
4	Able to study and examine the results of research in the field of accounting education	Able to study and review scientific articles that have been published in national journals/proceedings	<p>Criteria: Non-test: Review and review scientific articles that have been published in national journals/proceedings</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	Lectures, presentations, discussions 2 X 50	Lectures, presentations, discussions 2 X 50	<p>Material: Examining and analyzing scientific articles that have been published in national journals/proceedings Literature: <i>Scientific articles that have been published in national journals</i></p>	3%
5	Able to study and examine the results of research in the field of accounting education	Able to study and review scientific articles that have been published in national journals/proceedings	<p>Criteria: Non-test: Review and review scientific articles that have been published in national journals/proceedings</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	Lectures, presentations, discussions 2 X 50	Lectures, presentations, discussions 2 X 50	<p>Material: Examining and analyzing scientific articles that have been published in national journals/proceedings Literature: <i>Scientific articles that have been published in national journals</i></p>	3%
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7	Preparing a Research Proposal in the field of accounting education	Able to prepare research proposals in the field of accounting education	<p>Criteria: Non-test: Able to prepare research proposals in the field of accounting education</p> <p>Form of Assessment : Participatory Activities, Portfolio Assessment</p>	Lectures, presentations, discussions 2 X 50	Lectures, presentations, discussions 2 X 50	<p>Material: Preparing a research proposal in the field of accounting education Reader: <i>Hariyati. 2021. Preparation of an Introductory Accounting Textbook (2021 FEB Unesa Fund PNPB Textbook Research)</i></p>	3%
8	Midterm Exam (UTS)	Midterm Exam (UTS)	<p>Criteria: Midterm Exam (UTS)</p> <p>Form of Assessment : Test</p>	Midterm Exam (UTS) 2 X 50	Midterm Exam (UTS) 2 X 50	<p>Material: - Library:</p>	20%

9	Conduct research in the field of accounting education	Able to conduct research in the field of accounting education	<p>Criteria: Non test: Able to conduct research in the field of accounting education</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment</p>	2 X 50 Assignments/Projects	2 X 50 Assignments/Projects	<p>Material: Research in the field of accounting education References: <i>Belkaoui, AR 2007. Accounting Theory. 5th Edition</i></p>	3%
10	Conduct research in the field of accounting education	Able to conduct research in the field of accounting education	<p>Criteria: Non test: Able to conduct research in the field of accounting education</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment</p>	2 X 50 Assignments/Projects	2 X 50 Assignments/Projects	<p>Material: Research in the field of accounting education References: <i>Belkaoui, AR 2007. Accounting Theory. 5th Edition</i></p>	3%
11	Conduct research in the field of accounting education	Able to conduct research in the field of accounting education	<p>Criteria: Non test: Able to conduct research in the field of accounting education</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment</p>	2 X 50 Assignments/Projects	2 X 50 Assignments/Projects	<p>Material: Research in the field of accounting education References: <i>Belkaoui, AR 2007. Accounting Theory. 5th Edition</i></p>	3%
12	Conduct research in the field of accounting education	Able to conduct research in the field of accounting education	<p>Criteria: Non test: Able to conduct research in the field of accounting education</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment</p>	2 X 50 Assignments/Projects	2 X 50 Assignments/Projects	<p>Material: Research in the field of accounting education References: <i>Belkaoui, AR 2007. Accounting Theory. 5th Edition</i></p>	3%
13	Presenting reports on accounting education research results	Able to present reports on accounting education research results	<p>Criteria: Non test: Able to present reports on accounting education research results</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions and assignments/projects 2 X 50	Lectures, presentations, discussions and assignments/projects 2 X 50	<p>Material: Able to present reports on accounting education research. References: <i>Godfrey, Jayne M., Allan Hodgson, Ann Tarca, Jane Hamilton, and Scott Holmes, 2010. Accounting Theory, 7th Edition, John Wiley & Sons Australia, Ltd, Milton Old 4064</i></p>	3%
14	Presenting reports on accounting education research results	Able to present reports on accounting education research results	<p>Criteria: Non test: Able to present reports on accounting education research results</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions and assignments/projects 2 X 50	Lectures, presentations, discussions and assignments/projects 2 X 50	<p>Material: Able to present reports on accounting education research. References: <i>Godfrey, Jayne M., Allan Hodgson, Ann Tarca, Jane Hamilton, and Scott Holmes, 2010. Accounting Theory, 7th Edition, John Wiley & Sons Australia, Ltd, Milton Old 4064</i></p>	7%
15	Presenting reports on accounting education research results	Able to present reports on accounting education research results	<p>Criteria: Non test: Able to present reports on accounting education research results</p> <p>Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment, Practice / Performance</p>	Lectures, presentations, discussions and assignments/projects 2 X 50	Lectures, presentations, discussions and assignments/projects 2 X 50	<p>Material: Able to present reports on accounting education research. References: <i>Godfrey, Jayne M., Allan Hodgson, Ann Tarca, Jane Hamilton, and Scott Holmes, 2010. Accounting Theory, 7th Edition, John Wiley & Sons Australia, Ltd, Milton Old 4064</i></p>	7%

16	FINAL SEMESTER EXAMINATION (UAS)	FINAL SEMESTER EXAMINATION (UAS)	Criteria: FINAL SEMESTER EXAMINATION (UAS) Form of Assessment : Test	FINAL SEMESTER EXAMINATION (UAS) 2 X 50	FINAL SEMESTER EXAMINATION (UAS) 2 X 50	Material: - Library:	30%
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Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	18.75%
2.	Project Results Assessment / Product Assessment	8.25%
3.	Portfolio Assessment	18.75%
4.	Practice / Performance	4.25%
5.	Test	50%
		100%

Notes

- 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.
- 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.
- 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.
- 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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.