



**Universitas Negeri Surabaya**  
**Faculty of Economics and Business**  
**Bachelor of Economics Study Program**

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>																																		
Introduction of accounting	8722003006	Financial institutions	T=3 P=0 ECTS=4.77	1	July 18, 2024																																		
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>																																		
	Ach. Yasin		Ach. Yasin		Dr. Tony Seno Aji, S.E., M.E.																																		
<b>Learning model</b>	Case Studies																																						
<b>Program Learning Outcomes (PLO)</b>	PLO study program that is charged to the course																																						
	Program Objectives (PO)																																						
	PLO-PO Matrix																																						
		<table border="1" style="margin: auto;"> <tr><td style="width: 30px;">P.O</td></tr> </table>					P.O																																
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	PO Matrix at the end of each learning stage (Sub-PO)																																						
	<table border="1" style="margin: auto;"> <tr> <td style="width: 30px;">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td></td> <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> </table>					P.O	Week																	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																							
<b>Short Course Description</b>	This course discusses the accounting cycle in the business world (Service Companies, Trading Companies, and Manufacturing Companies) which produces applicable SAK-based financial reports.																																						
<b>References</b>	<b>Main :</b>																																						
	1. IAI,2015, Stndar Akuntansi Keuangan, Penerbit Salemba EmpatJakarta. 2. Carl S. Warrent, James M. Reeve, Jonathan E. Duchac,Novrys Suhardianto, Devis Sulistyو Kalanjati, Amir Abadi Jusuf, Chaerul D.Djakman, Pengantar Akuntansi, Adaptasi Indonesia, Penerbit Salemba.																																						
	<b>Supporters:</b>																																						
<b>Supporting lecturer</b>	Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Ach. Yasin, S.Pd., M.SEI. Ambar Kusumaningsih, S.E., Ak., CA., M.A. Merlyana Dwindi Yanthi, S.E., S.T., M.SA.Ak. Eko Prasetyo, S.E., M.Acc., Ak., CA																																						
<b>Week-</b>	<b>Final abilities of each learning stage (Sub-PO)</b>	<b>Evaluation</b>		<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>		<b>Learning materials [ References ]</b>	<b>Assessment Weight (%)</b>																																
		<b>Indicator</b>	<b>Criteria &amp; Form</b>	<b>Offline ( offline )</b>	<b>Online ( online )</b>																																		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																

1	Able to explain accounting and its environment and prepare basic accounting equations	1.1. Explain the activities of companies and organizations 1.2. Explain the difference between accounting and bookkeeping 1.3. Explain the use of accounting information 1.4. Mention the users of accounting information 1.5. Explain the specialization in the field of accounting 1.6. Describe and explain the accounting profession 1.7. Explaining professional ethics for accountants 1.8. Explain the differences between IFRS and PSAK 1.9. Explain the Concept of Accounting Balance 1.10. Explaining Assets 1.11. Explaining Liabilities 1.12. Explaining Equity	<b>Criteria:</b> .....	Reading, Lecture and Discussion Assignments 3 X 50		0%
2	Able to explain accounting and its environment and prepare basic accounting equations	1.1. Explain the activities of companies and organizations 1.2. Explain the difference between accounting and bookkeeping 1.3. Explain the use of accounting information 1.4. Mention the users of accounting information 1.5. Explain the specialization in the field of accounting 1.6. Describe and explain the accounting profession 1.7. Explaining professional ethics for accountants 1.8. Explain the differences between IFRS and PSAK 1.9. Explain the Concept of Accounting Balance 1.10. Explaining Assets 1.11. Explaining Liabilities 1.12. Explaining Equity	<b>Criteria:</b> .....	Reading, Lecture and Discussion Assignments 3 X 50		0%

3	Able to complete the service company accounting cycle	3.1. Describe and mention and analyze Financial Transactions 3.2. Record transactions in the General Journal 3.3. Explaining journaling rules 3.4. Explain the various types of accounts 3.5. Explaining Account Grouping 3.6. Explain posting rules 3.7 Record transactions in a journal and explain journaling procedures	Criteria: .....	Reading, Lecture and Discussion Assignments 3 X 50		0%
4	Able to complete the service company accounting cycle	4.1. Posting transactions from the journal to the ledger correctly 4.2. Prepare a trial balance correctly and find out the causes of imbalances in the trial balance 4.3. Prepare a Work Balance Sheet and identify adjustments that must be made	Criteria: .....	Reading, Lecture and Discussion Assignments 3 X 50		0%
5	Able to complete the service company accounting cycle	5.1 Prepare Financial Reports correctly 5.2. Make a closing journal	Criteria: .....	Reading, Lecture and Discussion Assignments 3 X 50		0%
6	Able to complete the trading company accounting cycle	6.1. Explain the characteristics of trading companies 6.2. Explain the recognition of merchandise inventory 6.3. Explain the differences between periodic and perpetual recording systems	Criteria: .....	Reading, Lecture and Discussion Assignments 3 X 50		0%
7	Able to complete the trading company accounting cycle	7.1 Record transactions in a Special Journal	Criteria: .....	Reading and Discussion Assignment 3 X 50		0%
8	.....	8.1. Posting transactions from the journal to the ledger correctly 8.2. Prepare a trial balance correctly and find out the causes of imbalances in the trial balance	Criteria: .....	Reading and Discussion Assignment 3 X 50		0%

9	.....	9.1. Prepare a Work Balance Sheet and identify adjustments that must be made 9.2. Record the transaction in an adjusting journal	Criteria: .....	Reading and Discussion Assignment 3 X 50			0%
10	.....	10.1. Prepare financial statements of trading companies correctly 10.2. Make a closing journal	Criteria: .....	Reading and Discussion Assignment 3 X 50			0%
11	Able to complete the manufacturing company accounting cycle	11.1. Explain the characteristics of manufacturing companies 11.2. Explain production costs 11.3. Prepare reports on cost of goods manufactured	Criteria: .....	Reading, Lecture and Discussion Assignments 3 X 50			0%
12	Able to complete the manufacturing company accounting cycle	12. Record transactions in the Journal	Criteria: .....	Reading and Discussion Assignment 3 X 50			0%
13	Able to complete the manufacturing company accounting cycle	13.1. Posting transactions from the journal to the ledger correctly 13.2. Prepare a trial balance correctly and find out the causes of imbalances in the trial balance	Criteria: .....	Reading and Discussion Assignment 3 X 50			0%
14	Able to complete the manufacturing company accounting cycle	14.1. Prepare a Work Balance Sheet and identify adjustments that must be made 14.2. Record the transaction in an adjusting journal	Criteria: .....	Reading and Discussion Assignment 3 X 50			0%
15	Able to complete the manufacturing company accounting cycle	15.1. Prepare financial statements of trading companies correctly 15.2. Make a closing journal	Criteria: .....	Reading and Discussion Assignment 3 X 50			0%
16							0%

**Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
		0%

**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.