



**Universitas Negeri Surabaya**  
**Faculty of Economics and Business,**  
**Bachelor of Science in Office Administration Education Study**  
**Program**

Document  
Code

### SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Introduction of accounting	8721003055	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	1	May 11, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Irwan Adimas Ganda Saputra, S.Pd., M.A.		Dr. Susanti, S.Pd., M.Si			Brillian Rosy, S.Pd., M.Pd.	

Learning model	Case Studies																																																																																				
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																																																				
	Program Objectives (PO)																																																																																				
	PO - 1	Able to internalize academic values, norms and ethics in carrying out duties																																																																																			
	PO - 2	Master the concepts, principles, techniques and accounting procedures of service, trade and manufacturing companies in depth and formulate them in solving accounting problems																																																																																			
	PO - 3	Able to make decisions based on data and information related to the accounting cycle of service, trade and manufacturing companies to provide guidance in choosing alternative solutions																																																																																			
	PLO-PO Matrix																																																																																				
		<table border="1" style="margin-left: 20px;"> <tr><td>P.O</td></tr> <tr><td>PO-1</td></tr> <tr><td>PO-2</td></tr> <tr><td>PO-3</td></tr> </table>	P.O	PO-1	PO-2	PO-3																																																																															
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																					
	<table border="1" style="margin-left: 20px;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <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> <tr><td>PO-2</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> <tr><td>PO-3</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> </tbody> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																
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Short Course Description	Able to identify accounting concepts, principles, techniques and procedures in the business environment, basic accounting equations, as well as compiling accounting cycles in the recording, summarizing and reporting phases covering service and trading companies by internalizing academic values, norms and ethics in carrying out their duties
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References	Main :	
		<ol style="list-style-type: none"> <li>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Edisi 25. Jakarta: Salemba Empat.</li> <li>Kieso, Donald E, dkk. 2007. Accounting principle. Jakarta: Salemba Empat.</li> </ol>
	Supporters:	

<ol style="list-style-type: none"> <li>Sugiri, S dan Agus B. 2008. Akuntansi Pengantar 1 Edisi Ketujuh. Yogyakarta: UPP STIM YKPN</li> <li>Belkoui dan Ahmed Riahi. 2000. Teori Akuntansi. Jakarta: Salemba Empat.</li> <li>Ikatan Akuntan Indonesia. 2013. Standar Akuntansi Keuangan. Jakarta: Salemba Empat</li> </ol>
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Supporting lecturer		Prof. Dr. Susanti, S.Pd., M.Si. Dr. Luqman Hakim, S.Pd., S.E., M.SA. Dr. Agung Listiadi, S.Pd., M.Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Irwan Adimas Ganda Saputra, S.Pd., M.A. Amirul Arif, S.Pd., M.Ak. Vivi Pratiwi, S.Pd., M.Pd.					
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 describe the meaning, principles and basic concepts of accounting in a business environment	<ol style="list-style-type: none"> <li>1.Able to identify the characteristics and activities of companies and organizations</li> <li>2.Able to differentiate between accounting and bookkeeping</li> <li>3.Able to identify users and uses of accounting information</li> <li>4.Able to identify specialization in the field of accounting</li> <li>5.Be able to name the various accounting professions</li> <li>6.Able to summarize the development of accounting principles and relate them to practice</li> <li>7.Able to identify the accounting cycle</li> </ol>	<b>Criteria:</b> maximum value 100  <b>Form of Assessment :</b> Participatory Activities	Learning method: lecture, question and answer, and 3 X 50 assignments	-	<b>Material:</b> 1. Activities of companies and organizations 2. Accounting and bookkeeping 3. Users and uses of accounting information 4. Specialization in the field of accounting 5. Accounting profession 6. Accounting principles 7. Accounting Cycle <b>Bibliography:</b> <i>Warren, Carl S, James M. Reeve , Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i>	3%
2	Able to prepare basic accounting equations	<ol style="list-style-type: none"> <li>1.Able to identify the meaning of company assets, liabilities and equity</li> <li>2.Able to analyze the effect of business transactions on the accounting equation</li> <li>3.Able to solve accounting equations</li> <li>4.Able to prepare financial reports</li> </ol>	<b>Criteria:</b> maximum value 100  <b>Form of Assessment :</b> Participatory Activities	Learning methods: lectures, questions and answers, and assignments Learning models: Collaborative Direct Learning and Cooperative 3 X 50	-	<b>Material:</b> 1. The meaning of company assets, liabilities and equity 2. Analyzing Transactions 3. Debit Credit Mechanism 4. Basic Accounting Equations 5. Financial Reports <b>Bibliography:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i>	4%

3	Able to carry out the accounting cycle of a service company in the recording phase	<ol style="list-style-type: none"> <li>1. Able to identify the meaning and benefits of journals in the recording process</li> <li>2. Able to identify the meaning and benefits of ledgers in the recording process</li> <li>3. able to identify the purpose of preparing the trial balance before it is adjusted</li> <li>4. Able to create and record general journals, ledgers, trial balances</li> </ol>	<p><b>Criteria:</b> Maximum value 100</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Learning methods: lectures, questions and answers, and assignments Learning models: Collaborative Direct Learning and Cooperative 6 X 50	-	<p><b>Material:</b> 1. General Journal 2. Ledger Postings 3. Trial Balance Before Adjustment 4. Make and record general journals, Ledger Postings, Trial Balance Before Adjustment</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> 1. General Journal 2. Ledger Postings 3. Trial Balance Before Adjustment 4. Make and record general journals, Ledger Postings, Trial Balance Before Adjustment</p> <p><b>References:</b> <i>Sugiri, S and Agus B. 2008. Introductory Accounting 1 Seventh Edition. Yogyakarta: UPP STIM YKPN.</i> 4. <i>Belkoui, Ahmed Riahi. 2000. Accounting Theory. Jakarta: Salemba Empat.</i> . 5. <i>Indonesian Accountants Association. 2013. Financial Accounting Standards. Jakarta: Salemba Empat</i></p>	4%
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4	Able to carry out the accounting cycle of a service company in the recording phase	<ol style="list-style-type: none"> <li>1. Able to identify the meaning and benefits of journals in the recording process</li> <li>2. Able to identify the meaning and benefits of ledgers in the recording process</li> <li>3. Able to identify the purpose of preparing a trial balance before adjusting it</li> <li>4. Able to create and record general journals, ledgers, trial balances</li> </ol>	<p><b>Criteria:</b> Maximum value 100</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Learning methods: lectures, questions and answers, and assignments Learning models: Collaborative Direct Learning and Cooperative 6 X 50	-	<p><b>Material:</b> 1. General Journal 2. Ledger Postings 3. Trial Balance Before Adjustment 4. Make and record general journals, Ledger Postings, Trial Balance Before Adjustment</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> 1. General Journal 2. Ledger Postings 3. Trial Balance Before Adjustment 4. Make and record general journals, Ledger Postings, Trial Balance Before Adjustment</p> <p><b>References:</b> <i>Sugiri, S and Agus B. 2008. Introductory Accounting 1 Seventh Edition. Yogyakarta: UPP STIM YKPN.</i> 4. <i>Belkoui, Ahmed Riahi. 2000. Accounting Theory. Jakarta: Salemba Empat.</i> . 5. <i>Indonesian Accountants Association. 2013. Financial Accounting Standards. Jakarta: Salemba Empat</i></p>	4%
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5	Able to carry out the accounting cycle of a service company in the Summarization and Reporting phase	<ol style="list-style-type: none"> <li>1. Able to identify accounts that need to be adjusted in the service company's accounting adjustment journal</li> <li>2. Able to record adjusting journals</li> <li>3. Able to prepare a 10 column balance sheet</li> <li>4. Able to prepare financial reports</li> <li>5. Able to make closing journals, reversing journals, and post-closing trial balances</li> </ol>	<p><b>Criteria:</b> Maximum value 100</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Learning methods: lectures, questions and answers, and assignments Learning models: Collaborative Direct Learning and Cooperative 9 X 50	-	<p><b>Material:</b> 1. Adjusting Journal 2. Preparing a 10 column balance sheet 3. Profit and Loss Statement, Change in Equity Report, Financial Position Report, Cash Flow Report 4. Closing journal, reversing journal, and post-closing trial balance</p> <p><b>Reference:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> 1. Adjusting Journal 2. Preparing a 10 column balance sheet 3. Profit and Loss Statement, Change in Equity Report, Financial Position Report, Cash Flow Report 4. Closing journal, reversing journal, and post-closing trial balance</p> <p><b>Reference:</b> <i>Sugiri, S and Agus B. 2008. Introductory Accounting 1 Seventh Edition. Yogyakarta: UPP STIM YKPN. 4. Belkoui, Ahmed Riahi. 2000. Accounting Theory. Jakarta: Salemba Empat. . 5. Indonesian Accountants Association. 2013. Financial Accounting Standards. Jakarta: Salemba Empat</i></p>	3%
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8	UTS	UTS	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Preparation of service company accounting cycles very well, precisely and completely (91 - 100)</li> <li>2. The preparation of service company accounting cycles is quite good, less precise and incomplete (81 - 90)</li> <li>3. Preparation of service company accounting cycles with Poor, incorrect and incomplete (70 - 80)</li> </ol> <p><b>Form of Assessment :</b> Test</p>	TEST 3 X 50		<p><b>Material:</b> SUB TEST <b>Library:</b></p>	20%
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9	Able to carry out the trading company accounting cycle, recording phase	<ol style="list-style-type: none"> <li>1. Able to identify differences in the accounting cycles of service companies and trading companies</li> <li>2. Distinguish between recording purchases and sales using periodic and perpetual systems</li> <li>3. Preparing Special Journals in Trading Companies</li> <li>4. Able to post to the general ledger</li> </ol>	<p><b>Criteria:</b> Maximum value 100</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Learning methods: lectures, questions and answers, and assignments</p> <p>Learning models: Collaborative Direct Learning and Cooperative 9 X 50</p>	-	<p><b>Material:</b> 1. Differences in accounting cycles for service and trading companies 2. Recording purchases and sales using periodic and perpetual systems 3. Special Journal for Trading Companies 4. Ledger Library : Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. <i>Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> 1. Differences in accounting cycles for service and trading companies 2. Recording purchases and sales using periodic and perpetual systems 3. Special Journal for Trading Companies 4. Ledger</p> <p><b>Reference:</b> <i>Sugiri, S and Agus B. 2008. Introductory Accounting 1 Seventh Edition. Yogyakarta: UPP STIM YKPN. 4. Belkoui, Ahmed Riahi. 2000. Accounting Theory. Jakarta: Salemba Empat. . 5. Indonesian Accountants Association. 2013. Financial Accounting Standards. Jakarta: Salemba Empat</i></p>	3%
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12	Organizing the trading company accounting cycle in the summary phase	<p>1. Able to make a balance sheet before adjustments</p> <p>2. Able to identify accounts that need to be adjusted in the trading company accounting adjustment journal</p> <p>3. Able to record trading company accounting adjustment journals</p> <p>4. Able to prepare a 10 column balance sheet (cost of goods sold method and profit and loss summary method)</p>	<p><b>Criteria:</b> maximum value 100</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Learning methods: lectures, questions and answers, and assignments</p> <p>Learning models: Direct Learning and Cooperative Collaboration</p> <p>Think Pair Type Share 6 X 50</p>	-	<p><b>Material:</b> 1. Trial balance before adjustment 2. Adjustment journal 3. 10 column balance sheet</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> 1. Trial balance before adjustments 2. Adjustment journal 3. 10 column balance sheet</p> <p><b>References:</b> <i>Sugiri, S and Agus B. 2008. Introductory Accounting 1 Seventh Edition. Yogyakarta: UPP STIM YKPN. 4. Belkoui, Ahmed Riahi. 2000. Accounting Theory. Jakarta: Salemba Empat. 5. Indonesian Accountants Association. 2013. Financial Accounting Standards. Jakarta: Salemba Empat</i></p>	3%
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14	Organizing the reporting phase of the trading company's accounting cycle	<p>1. Able to prepare financial reports for trading companies</p> <p>2. Able to make closing journals, reversing journals, and trial balances after closing a trading company</p>	<p><b>Criteria:</b> Maximum value 100</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Learning methods: lectures, questions and answers, and assignments</p> <p>Learning models: Collaborative Direct Learning and Cooperative Type Think Pair Share 6 X 50</p>	-	<p><b>Material:</b> 1. Profit and Loss Statement, Statement of Changes in Equity, Statement of Financial Position, Cash Flow Statement</p> <p>2. Closing journal, reversing journal, and trial balance after closing.</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> 1. Profit and Loss Statement, Change in Equity Report, Financial Position Report, Cash Flow Report</p> <p>2. Closing journal, reversing journal, and post-closing trial balance</p> <p><b>Reference:</b> <i>Sugiri, S and Agus B. 2008. Introductory Accounting 1 Seventh Edition. Yogyakarta: UPP STIM YKPN. 4. Belkoui, Ahmed Riahi. 2000. Accounting Theory. Jakarta: Salemba Empat. . 5. Indonesian Accountants Association. 2013. Financial Accounting Standards. Jakarta: Salemba Empat</i></p>	4%
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15	Organizing the reporting phase of the trading company's accounting cycle	<p>1. Able to prepare financial reports for trading companies</p> <p>2. Able to make closing journals, reversing journals, and trial balances after closing a trading company</p>	<p><b>Criteria:</b> Maximum value 100</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>Learning methods: lectures, questions and answers, and assignments</p> <p>Learning models: Collaborative Direct Learning and Cooperative Type Think Pair Share 6 X 50</p>	-	<p><b>Material:</b> 1. Profit and Loss Statement, Statement of Changes in Equity, Statement of Financial Position, Cash Flow Statement</p> <p>2. Closing journal, reversing journal, and trial balance after closing.</p> <p><b>References:</b> <i>Warren, Carl S, James M. Reeve, Jonathan E. Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Edition 25. Jakarta: Salemba Empat.</i></p> <hr/> <p><b>Material:</b> 1. Profit and Loss Statement, Change in Equity Report, Financial Position Report, Cash Flow Report</p> <p>2. Closing journal, reversing journal, and post-closing trial balance</p> <p><b>Reference:</b> <i>Sugiri, S and Agus B. 2008. Introductory Accounting 1 Seventh Edition. Yogyakarta: UPP STIM YKPN. 4. Belkoui, Ahmed Riahi. 2000. Accounting Theory. Jakarta: Salemba Empat. . 5. Indonesian Accountants Association. 2013. Financial Accounting Standards. Jakarta: Salemba Empat</i></p>	7%
16	UAS	UAS	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Preparation of trading company accounting cycles very well, precisely and completely (91 - 100)</li> <li>2. The preparation of trading company accounting cycles is quite good, less precise and incomplete (81 - 90)</li> <li>3. Preparation of service company accounting cycles with Poor, incorrect and incomplete (70 - 80)</li> </ol> <p><b>Form of Assessment :</b> Test</p>	TEST 3 X 50		<p><b>Material:</b> UAS</p> <p><b>Literature:</b></p>	30%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	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** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.