



**Universitas Negeri Surabaya  
Faculty of Engineering,  
Bachelor of Information Systems Study Program**

Document Code

## SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date		
Introduction of accounting	5720102037		T=2 P=0 ECTS=3.18	1	July 18, 2024		
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>		
	.....		.....		I Kadek Dwi Nuryana, S.T., M.Kom.		
<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						
		P.O					
<b>Short Course Description</b>	This course examines the concepts of service companies, trade, business transactions and accounting equations, recording transactions using general/special journals, ledgers and subsidiary books and correction journals, preparing balance sheets, adjusting journals and using work balance sheets, preparing and presenting financial reports , closing journals and reversing journals, techniques for recording and presenting cash and bank items, trade receivables, notes receivable, merchandise inventory, fixed assets and intangible assets in the balance sheet in accordance with financial accounting standards						
	References						
<b>References</b>	<b>Main :</b>						
	1. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan Berbasis IFRS, Jakarta : IAI, 2015 (SAK). 2. Warren et al 2009, Principle of Accounting-Indonesia Adaptation, Salemba Empat, Jakarta, Buku 1. 3. Warren, Fess, and Reeve, Accounting, 21th edition, South-Western Publishing, Co., 2009. 4. AL. Haryono Jusup.2011. Dasar - Dasar Akuntansi JILID I EDISI KE-7. STIE YKPN Soewardjono, Akuntansi Pengantar 1, edisi ketiga, Jogjakarta						
<b>Supporting lecturer</b>	<b>Supporters:</b>						
	Ardhini Warih Utami, S.Kom., M.Kom.						
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	Students are able to understand the scope of accounting, business environment, accounting and company activities.	<ol style="list-style-type: none"> <li>1.Explain the scope of accounting courses.</li> <li>2.Describe the meaning of accounting definitions.</li> <li>3.Mention the accounting profession and accounting fields.</li> <li>4.Mention the pillars of accounting.</li> <li>5.Mention the types of business organizations.</li> <li>6.Explain the accounting process.</li> <li>7.Describe the meaning of company.</li> <li>8.Mention various types of company and accounting activities</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP)(3xT)(2xUTS)(3xUAS))/10	Presentations, group discussions and searching for library sources and other references. 2 X 50			0%
2	Students are able to understand accounting equations and make financial reports	<ol style="list-style-type: none"> <li>1.Explain the similarities between accounting and business transactions</li> <li>2.Skilled in making financial reports.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP)(3xT)(2xUTS)(3xUAS))/10	Presentation, Discussion, practice questions 2 X 50			0%
3	Students are able to understand accounting equations and make financial reports	<ol style="list-style-type: none"> <li>1.Skilled in making balance sheets</li> <li>2.Skilled in making profit and loss reports</li> <li>3.Skilled in making capital change reports</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP)(3xT)(2xUTS)(3xUAS))/10	Presentation, Discussion, Practice questions 2 X 50			0%
4	Students are able to understand and analyze accounts/estimates and make estimates, balance sheets, profit and loss calculation reports, capital change reports from an estimate.	<ol style="list-style-type: none"> <li>1.Explain the meaning of accounts/estimates and general ledger</li> <li>2.Explain the forms of estimates: 2 column estimates and 4 column estimates.</li> <li>3.Explain the debit and credit rules for each estimate.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP)(3xT)(2xUTS)(3xUAS))/10	Presentation, discussion and practice questions 2 X 50			0%
5	Students are able to understand and analyze accounts/estimates and make estimates, balance sheets, profit and loss calculation reports, capital change reports from an estimate.	<ol style="list-style-type: none"> <li>1.Explain the meaning of normal balance for each estimate.</li> <li>2.Explain recording with estimates,</li> <li>3.Skilled in making financial reports (Balance Sheet) from an estimate</li> <li>4.Skilled in making Profit and Loss Calculation Reports from an estimate</li> <li>5.Skilled in making Capital Change Reports from an estimate.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP)(3xT)(2xUTS)(3xUAS))/10	Presentation, discussion and practice questions 2 X 50			0%

6	Students are able to understand the accounting cycle at the recording stage and apply the recording process in accounting and present financial reports.	<ol style="list-style-type: none"> <li>1.Explain the meaning of the accounting cycle at the recording stage</li> <li>2.Explain the importance of transaction proof.</li> <li>3.Explain Proof of spending money</li> <li>4.Explain proof of receipt of money.</li> <li>5.Explain journal evidence</li> <li>6.Explains evidence of general journal transactions</li> <li>7.Explain transfers to the general ledger</li> <li>8.Explain the journal and ledger after the recording stage</li> <li>9.Explain how to prepare a trial balance after the recording stage</li> <li>10.Skilled in recording transactions and presenting trial balances in practice questions.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Accounting cycle. Recording transactions. Chart of estimates. Proof of transactions. Proof of expenditure of money. Proof of receipt of money. Proof of journal. General journal. Transfer of books to ledger. Preparation of 4 X 50 trial balance.			0%
7	Students are able to understand the accounting cycle at the recording stage and apply the recording process in accounting and present financial reports.	<ol style="list-style-type: none"> <li>1.Explain the meaning of the accounting cycle at the recording stage</li> <li>2.Explain the importance of transaction proof.</li> <li>3.Explain Proof of spending money</li> <li>4.Explain proof of receipt of money.</li> <li>5.Explain journal evidence</li> <li>6.Explains evidence of general journal transactions</li> <li>7.Explain transfers to the general ledger</li> <li>8.Explain the journal and ledger after the recording stage</li> <li>9.Explain how to prepare a trial balance after the recording stage</li> <li>10.Skilled in recording transactions and presenting trial balances in practice questions.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Accounting cycle. Recording transactions. Chart of estimates. Proof of transactions. Proof of expenditure of money. Proof of receipt of money. Proof of journal. General journal. Transfer of books to ledger. Preparation of 4 X 50 trial balance.			0%
8	Students are able to make financial reports in the form of a balance sheet, loss/profit and changes in capital from each accounting equation, estimate and accounting cycle in the questions given in UTS	<ol style="list-style-type: none"> <li>1.Skilled in analyzing transactions and estimates from accounting activities</li> <li>2.Skilled in presenting financial reports in the form of a balance sheet</li> <li>3.Skilled in presenting financial reports in the form of loss/profit reports</li> <li>4.Skilled in presenting financial reports in the form of capital change reports</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Practice questions 2 X 50			0%

9	Students are able to understand accounting for trading companies and calculate the net profit of trading companies	<ol style="list-style-type: none"> <li>Describe and record trading company transactions</li> <li>Skilled in calculating the net profit of trading companies.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Presentation, Discussion, practice questions 2 X 50			0%
10	Students are able to understand adjusting journals for trading companies and prepare a trial balance after adjustments.	<ol style="list-style-type: none"> <li>Skilled in making adjusting journals for trading companies</li> <li>Skilled in preparing trial balances after adjustments and completing accounting cycles for trading companies.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Presentation, Discussion, Practice questions 2 X 50			0%
11	Students are able to understand accounting for service companies and calculate the net profit of service companies	<ol style="list-style-type: none"> <li>Describe and record service company transactions</li> <li>Able to calculate the net profit of a service company.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Presentation, Discussion, case study practice 2 X 50			0%
12	Students are able to understand adjusting journals for service companies and prepare a trial balance after adjustments.	<ol style="list-style-type: none"> <li>Skilled in making adjusting journals for service companies</li> <li>Skilled in preparing trial balances after adjustments and completing the accounting cycle for service companies.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Presentation, Discussion, Practice questions 2 X 50			0%
13	Students are able to understand accounting for receivables and present them in financial reports	<ol style="list-style-type: none"> <li>Describe the meaning of receivables and differentiate between several types of receivables</li> <li>Skilled in recording, recognizing, assessing and writing off receivables</li> <li>Skilled in presenting the value of receivables correctly in financial reports.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Presentation, Discussion, Practice questions 4 X 50			0%
14	Students are able to understand accounting for receivables and present them in financial reports	<ol style="list-style-type: none"> <li>Describe the meaning of receivables and differentiate between several types of receivables</li> <li>Skilled in recording, recognizing, assessing and writing off receivables</li> <li>Skilled in presenting the value of receivables correctly in financial reports.</li> </ol>	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Presentation, Discussion, Practice questions 4 X 50			0%

15	Students are able to understand the concept of inventory	1.Explain the meaning of inventory, periodic system and perpetual system 2.Skilled in assessing inventory based on the cost method	<b>Criteria:</b> 1.Participation = 20% 2.Tasks = 30% 3.UTS = 20% 4.UAS = 30% 5.NA = ((2xP) (3xT)(2xUTS) (3xUAS))/10	Presentation, Discussion, practice questions 2 X 50			0%
16							0%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

#### 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.