



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

**Document
Code**

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																																																																									
Introduction of accounting	6120103102	Finance	T=3	P=0	ECTS=4.77	1	December 24, 2020																																																																																																									
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																																																																										
	Trias Madanika Kusumaningrum, S.E., S.Pd., M.M.		Trias Madanika Kusumaningrum, S.E., S.Pd., M.M.			Yuyun Isbanah, S.E., M.SM.																																																																																																										
Learning model	Case Studies																																																																																																															
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																																																																															
	PLO-14	(PLO 1) Graduates are able to master management theory as a whole																																																																																																														
	Program Objectives (PO)																																																																																																															
	PO - 1	Students are able to prepare financial reports for service and trade entities																																																																																																														
	PO - 2	Students are able to implement accounting cycles, working papers, adjusting journals for preparing financial reports, and closing journals for service and trading entities																																																																																																														
	PO - 3	Students are able to explain the concept of accounts																																																																																																														
	PO - 4	Students are able to show tough and adaptive character																																																																																																														
	PLO-PO Matrix																																																																																																															
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Short Course Description	This course discusses the accounting cycle in the business world (Service Entities and Trading Entities) which produces applicable SAK-based financial reports and analyzes accounts. The learning methods used are case based study and problem based learning.																																																																																																															
References	Main :																																																																																																															
	<ol style="list-style-type: none"> 1. IAI. 2015. Standar Akuntansi Keuangan. Penerbit Salemba Empat Jakarta. 2. Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Pengantar Akuntansi Adaptasi Indonesia. Penerbit Salemba. 																																																																																																															
	Supporters:																																																																																																															

Supporting lecturer	Drs. Joni Susilowibowo, M.Pd. Dr. Purwohandoko, M.M. Prof. Dr. Hariyati, Ak., M.Si., CA. Drs. Eko Wahjudi, M.Si. Prof. Dr. Susanti, S.Pd., M.Si. Dr. Harlina Meidiaswati, S.E., M.Si. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Dr. Suci Rohayati, S.Pd., M.Pd. Irin Widayati, S.Pd., M.Pd. Yuyun Isbanah, S.E., M.SM. Trias Madanika Kusumaningrum, S.E., S.Pd., M.M. Ina Uswatun Nihaya, S.E., M.Sc. Rasyidi Faiz Akbar, S.E., M.M. Nunik Dwi Kusumawati, S.M., M.S.M.						
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 analyze introductory concepts of accounting and companies	1. Students are able to analyze the basic nature of companies and accounting 2. Students are able to explain integrity, objectivity and ethics in business 3. Students are able to explain Indonesian financial accounting standards 4. Students are able to explain the International Financing Reporting Standard (IFRS) 5. Able to analyze accounting equations 6. Students are able to analyze business transactions and accounting equations 7. Students are able to identify company financial reports	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Discussion, Case Study 3 X 50		Material: Business and Accounting Concepts References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i>	5%

2	Students are able to analyze the accounting cycle of service entities	<ol style="list-style-type: none"> 1. Students are able to analyze accounts to record service entity transactions 2. Students are able to arrange journal entries in pairs 3. Students are able to transfer journal entries (postings) into their accounts 4. Students are able to prepare a balance sheet for a service entity 5. Students are able to analyze the characteristics of the service entity adjustment process 6. Students are able to prepare journal entries that require adjustments 7. Students are able to prepare a trial balance adjusted for a service entity 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Service Entities Library: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%
3	Students are able to analyze the accounting cycle of service entities	<ol style="list-style-type: none"> 1. Students are able to prepare a profit and loss report for a service entity 2. Students are able to prepare a report on changes in equity of service entities 3. Students are able to prepare a report on the financial position of a service entity 4. Students are able to prepare closing journals for service entities 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Service Entities Library: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%

4	Students are able to analyze the accounting cycle of service entities	Students are able to complete a case study of the accounting cycle of a service entity	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Discussion, Case Study 3 X 50		Material: Accounting for Service Entities Library: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i>	5%
5	Students are able to analyze the accounting cycle of trading entities	<ol style="list-style-type: none"> 1. Students are able to analyze the characteristics of trading entities 2. Students are able to analyze accounts to record trading entity transactions 3. Students are able to arrange journal entries in pairs 4. Students are able to transfer journal entries (postings) into their accounts 5. Students are able to prepare a balance sheet for a trading entity 6. Students are able to analyze the characteristics of the trading entity adjustment process 7. Students are able to prepare journal entries that require adjustments to trading entities 8. Students are able to prepare a trial balance adjusted for a trading entity 	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Discussions, Case Studies and Face to Face Meetings 3 X 50		Material: Journal of Adjustment Bibliography: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i>	5%

6	Students are able to analyze the accounting cycle of trading entities	<ol style="list-style-type: none"> 1. Students are able to prepare a profit and loss report for a trading entity 2. Students are able to prepare reports on changes in equity of trading entities 3. Students are able to prepare a report on the financial position of a trading entity 4. Students are able to prepare closing journals for trading entities 	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Discussion, Case Study 3 X 50		Material: Journal of Adjustment Bibliography: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i>	5%
7	Review material and quizzes	Students are able to complete a case study of a trading entity's accounting cycle	Criteria: Holistic Rubric Form of Assessment : Participatory Activities, Practice/Performance	Discussion, Case Study 3 X 50		Material: Closing Journal Bibliography: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i>	5%
8	MIDTERM EXAM		Form of Assessment : Test	Written Exam 2X50		Material: Preparing financial reports References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i>	10%

9	Students are able to analyze internal control and cash	<ol style="list-style-type: none"> 1. Students are able to explain the objectives and elements of internal control 2. Students are able to implement internal control over cash 3. Students are able to explain the characteristics and functions of bank accounts and their use in controlling cash 4. Students are able to analyze bank reconciliations in cash control 5. Students are able to analyze cash funds for special needs 6. Students are able to analyze reporting of cash and cash equivalents in financial reports 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Trading Entities</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%
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10	Students are able to analyze accounts receivable	<ol style="list-style-type: none"> 1. Students are able to explain the classification of trade receivables in general 2. Students are able to differentiate the characteristics and accounting for bad debts 3. Students are able to analyze the direct write-off accounting method for bad debts 4. Students are able to analyze the nature, characteristics and accounting for notes receivable 5. Students are able to analyze receivables reporting in the financial position report 6. Students are able to analyze the use of accounts receivable turnover in evaluating the efficiency of a company's receivables collection 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Trading Entities</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%
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11	Students are able to analyze inventory accounts	<ol style="list-style-type: none"> 1. Students are able to explain the importance of inventory control 2. Students are able to analyze three inventory cost flow assumptions 3. Students are able to analyze inventory costs in a perpetual inventory system 4. Students are able to analyze inventory costs in a periodic inventory system 5. Students are able to compare and contrast two methods of calculating inventory costs 6. Students are able to analyze inventory accounts in financial reports 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Trading Entities</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%
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12	Students are able to analyze fixed asset and intangible asset accounts	<ol style="list-style-type: none"> 1. Students are able to explain, classify and calculate the costs of fixed assets 2. Students are able to calculate depreciation, using the straight line method, unit of production method, and double declining balance method 3. Students are able to prepare journal entries for the disposal of fixed assets 4. Students are able to calculate depreciation and make journal entries 5. Students are able to implement accounting for intangible assets such as patents, copyrights and goodwill 6. Students are able to analyze depreciation expenses reported in the profit and loss statement and prepare a financial position report that includes fixed assets and intangible assets 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Manufacturing Entities</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%
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13	Students are able to analyze investments and company fair value accounting	<ol style="list-style-type: none"> 1. Students are able to explain the importance of companies investing in debt and ownership securities 2. Students are able to analyze accounting for debt investments 3. Students are able to analyze accounting for equity investments 4. Students are able to analyze investment assessments and reporting in financial reports 5. Students are able to analyze fair value accounting and its implications for the future 6. Students are able to analyze dividend yield calculations 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Manufacturing Entities</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%
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14	Students are able to analyze current liability accounts and payroll	<ol style="list-style-type: none"> 1. Students are able to differentiate and give examples of current debt which is related to business debt, the current portion of long-term debt, and notes payable 2. Students are able to calculate employer obligations for salaries, including obligations arising from employee income and deductions from income 3. Students are able to calculate the accounting system for payroll using salary registers, employee income records, and general journals 4. Students are able to prepare journal entries for employee benefits, including company paid leave and pension money 5. Students are able to analyze the accounting treatment for estimated liabilities and contingent liabilities and make journal entries for product warranties 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Manufacturing Entities</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%
15	Review material and quizzes	Students are able to complete case studies related to receivables accounts, inventory accounts, fixed asset and intangible asset accounts, investment and company fair value accounting, and current liability accounts and payroll	<p>Criteria: Given a score @ 25 for each assessment indicator, a total of 100</p> <p>Form of Assessment : Participatory Activities</p>	Discussion, Case Study 3 X 50		<p>Material: Accounting for Manufacturing Entities</p> <p>References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i></p>	5%

16	FINAL EXAMS		Form of Assessment : Test	Written Exam		Material: Ability to prepare Financial Reports References: <i>Warren, Carl S; Reeve, James M; and Jonathan E Duchac. 2014. Introduction to Indonesian Adaptation Accounting. Salemba Publishers.</i>	20%
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Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	52.5%
2.	Practice / Performance	17.5%
3.	Test	30%
		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.