



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																																																																																																					
PUBLIC ACCOUNTING STUDY	8710302096	Compulsory Study Program Subjects	T=1 P=1 ECTS=4.48	3	May 15, 2023																																																																																																					
AUTHORIZATION	SP Developer		Course Cluster Coordinator		Study Program Coordinator																																																																																																					
	Dr. Agung Listiadi, S.Pd., M.Ak.		Dr. Luqman Hakim, S.Pd., S.E., M.SA.		Dwi Yuli Rakhmawati, S.Si., M.Si., Ph.D.																																																																																																					
Learning model	Case Studies																																																																																																									
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																																																																																																								
	PLO-16	Able to apply logical, critical, systematic and innovative thinking in the context of the development or implementation of science and technology that pays attention to and applies humanities values in accordance with the field of economic education in an independent, quality and measurable manner based on scientific rules, procedures and ethics in order to produce solutions, ideas, designs or art criticism																																																																																																								
	Program Objectives (PO)																																																																																																									
	PO - 1	Able to study and examine the results of research in the field of public accounting 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 public accounting in the form of scientific articles that have been published in international journals																																																																																																								
	PO - 3	Able to prepare research proposals in the field of public accounting based on research and analysis of the results of public accounting research																																																																																																								
	PO - 4	Able to carry out research in the field of public accounting																																																																																																								
	PLO-PO Matrix																																																																																																									
		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-12</th> <th>PLO-16</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td><td></td></tr> <tr><td>PO-2</td><td></td><td></td></tr> <tr><td>PO-3</td><td></td><td></td></tr> <tr><td>PO-4</td><td></td><td></td></tr> </tbody> </table>					P.O	PLO-12	PLO-16	PO-1			PO-2			PO-3			PO-4																																																																																							
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Short Course Description	Study and review of research results in the field of public accounting. Research in the field of public accounting 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 the development of research in the field of public accounting.																																																																																																									
References	Main :																																																																																																									
	<ol style="list-style-type: none"> 1. Thomas Müller-Marqués Berger. 2018. IPSAS Explained: A Summary of International Public Sector Accounting Standards. John Wiley & Sons: Amerika. 2. Tjerk Budding, Giuseppe Grossi, Torbjörn Tagesson. 2014. Public Sector Accounting. Routledge: London. 3. I. Brusca, E. Caperchione, S. Cohen, F Manes Rossi. 2016. Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization. Springer: New York. 																																																																																																									
	Supporters:																																																																																																									

	1. Jurnal-jurnal bidang akuntansi publik 2. Hariyati. 2019. Revitalisasi Fasilitas Pasar Tradisional dan Pengaruhnya Terhadap Kualitas Layanan Publik (Penelitian Dana UKT FE 2019)						
Supporting lecturer	Dr. Luqman Hakim, S.Pd., S.E., M.SA. Dr. Agung Listiadi, S.Pd., M.Ak.						
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 public accounting	Able to study and review scientific articles that have been published in national journals/proceedings	Criteria: non-test: review and examine scientific articles that have been published in national journals/proceedings Form of Assessment : Participatory Activities, Practice/Performance	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	Material: reviewing and examining the results of research in the field of public accounting. Reference: Thomas Müller-Marqués Berger. 2018. <i>IPSAS Explained: A Summary of International Public Sector Accounting Standards.</i> John Wiley & Sons: America.	3%
2	Able to study and examine the results of research in the field of public accounting	Able to study and review scientific articles that have been published in national journals/proceedings	Criteria: non-test: review and examine scientific articles that have been published in national journals/proceedings Form of Assessment : Participatory Activities, Practice/Performance	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	Material: reviewing and examining the results of research in the field of public accounting. References: Tjerk Budding, Giuseppe Grossi, Torbjörn Tagesson. 2014. <i>Public Sector Accounting.</i> Routledge: London.	3%
3	Able to study and examine the results of research in the field of public accounting	Able to study and review scientific articles that have been published in national journals/proceedings	Criteria: non-test: review and examine scientific articles that have been published in national journals/proceedings Form of Assessment : Participatory Activities, Practice/Performance	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	Material: reviewing and examining the results of research in the field of public accounting. References: I. Brusca, E. Caperchione, S. Cohen, F Manes Rossi. 2016. <i>Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization.</i> Springer: New York.	3%
4	Able to study and examine the results of research in the field of public accounting	Able to study and review scientific articles that have been published in national journals/proceedings	Criteria: non-test: review and examine scientific articles that have been published in national journals/proceedings Form of Assessment : Participatory Activities, Practice/Performance	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	Material: reviewing and examining the results of research in the field of public accounting. Reader: Hariyati. 2019. <i>Revitalization of Traditional Market Facilities and Its Influence on the Quality of Public Services (UKT FE Fund Research 2019)</i>	3%

5	Able to study and examine the results of research in the field of public accounting	Able to study and review scientific articles that have been published in national journals/proceedings	Criteria: non-test: review and examine scientific articles that have been published in national journals/proceedings Form of Assessment : Participatory Activities, Practice/Performance	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	Material: reviewing and examining the results of research in the field of public accounting. Library: <i>Journals in the field of public accounting</i>	3%
6	Able to study and examine the results of research in the field of public accounting	Able to study and review scientific articles that have been published in national journals/proceedings	Criteria: non-test: review and examine scientific articles that have been published in national journals/proceedings Form of Assessment : Participatory Activities, Practice/Performance	Lectures, presentations, discussions 2x50	Lectures, presentations, discussions 2x50	Material: reviewing and examining the results of research in the field of public accounting. References: <i>Tjerk Budding, Giuseppe Grossi, Torbjörn Tagesson. 2014. Public Sector Accounting. Routledge: London.</i>	3%
7	Preparing a Research Proposal in the field of public accounting	Able to prepare research proposals in the field of public accounting	Criteria: non test: Preparing a Research Proposal in the field of public accounting Form of Assessment : Practice / Performance	Lectures, presentations, discussions, assignments 2x50	Lectures, presentations, discussions, assignments 2x50	Material: Preparing a Research Proposal in the field of public accounting. References: / <i>Brusca, E. Caperchione, S. Cohen, F Manes Rossi. 2016. Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization. Springer: New York.</i>	3%
8	UTS	UTS	Criteria: UTS Form of Assessment : Test	UTS 2x50	UTS 2x50	Material: - Library:	20%
9	Conduct research in the field of public accounting	Able to conduct research in the field of public accounting	Criteria: non test: Conduct research in the field of public accounting Form of Assessment : Practice / Performance	Assignments/Projects 2x50	Assignments/Projects 2x50	Material: Conducting research in the field of public accounting. Reference: <i>Thomas Müller-Marqués Berger. 2018. IPSAS Explained: A Summary of International Public Sector Accounting Standards. John Wiley & Sons: America.</i>	3%
10	Conduct research in the field of public accounting	Able to conduct research in the field of public accounting	Criteria: non test: Conduct research in the field of public accounting Form of Assessment : Assessment of Project Results / Product Assessment, Practices / Performance	Assignments/Projects 2x50	Assignments/Projects 2x50	Material: Conducting research in the field of public accounting. Reader: <i>Hariyati. 2019. Revitalization of Traditional Market Facilities and Its Influence on the Quality of Public Services (UKT FE Fund Research 2019)</i>	7%

11	Conduct research in the field of public accounting	Able to conduct research in the field of public accounting	Criteria: non test: Conduct research in the field of public accounting Forms of Assessment : Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance	Assignments/Projects 2x50	Assignments/Projects 2x50	Material: Conducting research in the field of public accounting. Library: <i>Journals in the field of public accounting</i>	3%
12	Conduct research in the field of public accounting	Able to conduct research in the field of public accounting	Criteria: non test: Conduct research in the field of public accounting Form of Assessment : Participatory Activities, Project Results Assessment / Product Assessment	Assignments/Projects 2x50	Assignments/Projects 2x50	Material: Conducting research in the field of public accounting. References: <i>I. Brusca, E. Caperchione, S. Cohen, F Manes Rossi. 2016. Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization. Springer: New York.</i>	7%
13	Presenting a report on the results of public accounting research	Able to present public accounting research results reports	Criteria: non test: Present a report on the results of public accounting research Form of Assessment : Practice / Performance	Lectures, presentations, discussions and assignments/projects 2x50	Lectures, presentations, discussions and assignments/projects 2x50	Material: Presenting a report on the results of public accounting research. Reader: <i>Thomas Müller-Marqués Berger. 2018. IPSAS Explained: A Summary of International Public Sector Accounting Standards. John Wiley & Sons: America.</i>	3%
14	Presenting a report on the results of public accounting research	Able to present public accounting research results reports	Criteria: non test: Present a report on the results of public accounting research Form of Assessment : Practice / Performance	Lectures, presentations, discussions and assignments/projects 2x50	Lectures, presentations, discussions and assignments/projects 2x50	Material: Presenting a report on the results of public accounting research. Reader: <i>Hariyati. 2019. Revitalization of Traditional Market Facilities and Its Influence on the Quality of Public Services (UKT FE Fund Research 2019)</i>	3%
15	Presenting a report on the results of public accounting research	Able to present public accounting research results reports	Criteria: non test: Present a report on the results of public accounting research Form of Assessment : Practice / Performance	Lectures, presentations, discussions and assignments/projects 2x50	Lectures, presentations, discussions and assignments/projects 2x50	Material: Presenting a report on the results of public accounting research. Library: <i>Journals in the field of public accounting</i>	3%
16	UAS	UAS	Criteria: UAS Form of Assessment : Test	UAS	UAS	Material: - Library:	30%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	13.5%

2.	Project Results Assessment / Product Assessment	8%
3.	Practice / Performance	28.5%
4.	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.