



UNIVERSITY OF BRAWIJAYA

FACULTY OF ADMINISTRATIVE SCIENCES

DEPARTMENT OF BUSINESS ADMINISTRATION / TOURISM STUDY PROGRAM

SEMESTER LEARNING PLAN

SUBJECT		CODE	COURSE CLUBS	WEIGHT (credits)	SEMESTER	Date of Compilation
BASIC ACCOUNTING		PAR60001	COMPULSORY COURSES (MKWPS)	3	1	February 26, 2023 Revised July 21, 2023 Revised February 7, 2024
AUTHORIZATION		RPS Developer Lecturer		RMK Coordinator		Head of Study Program
		1. Devi Farah Azizah, S.Sos., MAB 2. Drs. Ahmad Husaini MAB				Dr. Edy Yulianto, M.P.
Learning Outcomes	CPL PROGRAM					
	CPL1	Students are able to integrate nationalistic attitudes, behavioral values and ethics both in the community and work environment.				
	CPL2	Students are able to produce critical and innovative thinking to support business decision making in the tourism sector.				
	CPL6	Students are able to implement science and technology in solving tourism problems				
	CP – MK					
	After taking this course, students are able to					
	CPMK1	Understand the basic concepts of accounting applicable in Indonesia (CPL 1)				

	CPMK2	Understanding the accounting cycle for service companies, trading companies and manufacturing companies (CPL 1 and CPL 6)
	CPMK3	Understand and be able to prepare financial reports for service companies, trading companies and manufacturing companies (CPL 2 and CPL 6)
CPMK-CPL Weight Mapping		

	CPL1	CPL2	CPL3	CPL4	CPL5	CPL6
CPMK1	1	0	0	0	0	0
CPMK2	0.5	0	0	0	0	0.5
CPMK3	0	0.5	0	0	0	0.5

MK Brief Description	This course provides knowledge regarding the concepts and basics of financial accounting practices in various types of businesses. Through discussion and Cooperative Learning, students focus on the accounting function in a business entity, the accounting cycle, and the process of identifying financial transactions. The demonstration method allows students to prepare financial statements based on accounting standards.
Learning Materials / Topics	<ol style="list-style-type: none"> 1. Basic Accounting Concepts & Double-Entry Bookkeeping Basics 2. Basic Accounting Equation 3. Introduction and use of accounts to record transactions 4. Characteristics and Accounting Cycle of Service Companies 5. Accounting Cycle: Adjusting Journals and Worksheets 6. Accounting Cycle: Preparation of Financial Statements and Closing Process at the end of the period 7. Characteristics and Accounting Cycle of Trading Companies 8. Periodic Recording Method and Perpetual Recording Method 9. Adjustment Journal, Worksheet, Preparation of Financial Reports and Closing Journal for Trading Companies 10. Special Journal 11. Characteristics and accounting cycle for Manufacturing Companies 12. Production Cost Calculation Method 13. Worksheet Preparation and Financial Report Preparation for Manufacturing Companies

Library	Main	
	1. Financial Accounting, IFRS edition, Jerry J Weygandt; Paul D. Kimmel; onal D Kieso. Wiley. 2015. [1] 2. Financial Accounting Standards Statement (PSAK) convergence of International Financial Reporting Standards (IFRS) [2]	
	Supporters	
	1. Introduction to Accounting, Indonesian Adaptation, 4th edition, Carl S Warren; James M. Reeve; Jonathan E. Duchac/ Ersi Tri Wahyuni, Amir Abadi Jusuf. Salemba Empat: Cengage Learning. [3] 2. Basics of Accounting, Volumes 1 and 2, Al. Haryono Jusup, STIE Yayasan Keluarga Pahlawan Negara, 7th edition (latest). [4] 3. Accounting: An Introduction, book 1 5th Edition (latest), Soemarso, Salemba 4. [5]	
Instructional Media	Software:	Hardware:
	Google Meet, Zoom, Google Classroom, VLM UB	LCD and Projector
Team Teaching	Devi Farah Azizah, S.Sos., MAB Drs. Ahmad Husaini, MAB	
Course Requirements	-	

Week 2-	Sub-CP-MK (as the expected final capability)	Indicator	Assessment Criteria & Forms	Learning methods (Lectures / Assignments / other forms of learning)	Time (Duration)	Learning Materials / Study Materials [Library]	Assessment Weight (%)
1	CPMK 1	Accuracy in: 1.1 Explaining the basic concepts of Accounting, 1.2 Explaining double-entry bookkeeping	Criteria: Able to understand and explain the Basic Concepts of Accounting and the Basics of Double-Entry	Lecture Question and answer	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	Basic Accounting Concepts and Double-Entry Bookkeeping Principles: 1. Introduction to Lectures and	3.5%

			Recording correctly Non-test form: • Task • Activeness in class			Lecture Contracts 2. Basic Accounting Concepts & Double-Entry Bookkeeping Basics [1], [2], [3]	
2	CPMK 1	Accuracy in: 2.1 Explaining and applying the Basic Accounting Equation	Criteria: Able to understand, explain and apply the Basic Accounting Equation correctly Non-test form: • Task	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	Basic Accounting Equation [1], [2], [3]	4%
3	CPMK 1	Accuracy in: 3.1 understand and use accounts to record transactions	Criteria: Understand and use accounts to record transactions properly Non-test form: • Task • Activeness in class	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	Use of accounts to record transactions [1], [2], [3]	5%
4	CPMK 2	Accuracy in:	Criteria: understand the	Lecture Question and answer	[TM:x3x50']	Characteristics of Service Companies and	4%

		4.1 Explaining and understanding the Characteristics of Service Companies and implementing the Accounting Cycle for Service Companies	<p>Characteristics of Service Companies and apply the Service Company Accounting Cycle appropriately</p> <p>Non-test form:</p> <ul style="list-style-type: none"> • Task 	Structured tasks Independent assignment	[BM+TT : {1+1}x{3x60'}]	<p>Implementing the Service Company Accounting Cycle</p> <p>[1], [2], [3]</p>	
5	CPMK 2	Accuracy in: 1.1 Understanding and Applying the Accounting Cycle: Adjustment Journals and 12-Column Worksheets	<p>Criteria: able to understand and apply the Accounting Cycle: Adjustment Journal and 12-column Worksheet correctly</p> <p>Non-test form:</p> <ul style="list-style-type: none"> • Task • Activeness in class 	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	<p>Accounting Cycle: Adjusting Journals and 12-column Worksheet</p> <p>[1], [2], [3]</p>	10%
6	CPMK 2 and CPMK 3	Accuracy in: 1.1 understand and apply the Accounting Cycle: Preparation of Financial Reports	<p>Criteria: Students are able to understand and apply the Accounting</p>	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	<p>Accounting Cycle: Preparation of Financial Statements and Closing Process at the end of the period</p> <p>[1], [2], [3]</p>	20%

		and the Book Closing Process at the end of the period	Cycle: Preparation of Financial Reports and the Book Closing Process at the end of the period correctly. Non-test form: <ul style="list-style-type: none"> • Task • Activeness in class 				
7	CPMK 2	Accuracy in: 1.1 understand and apply the specific characteristics and accounting cycle of trading companies	Criteria: understand and apply the specific Characteristics and Accounting Cycle of Trading Companies appropriately Non-test form: <ul style="list-style-type: none"> • Task • Activeness in class 	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT: {1+1}x{3x60'}]	Specific Characteristics and Accounting Cycle of Trading Companies [1], [2], [3]	3.5%
8	UTS						
9	CPMK 1	Accuracy in: 1.1 understand and apply the Periodic Recording Method and the Perpetual Recording Method	Criteria: Students are able to understand and apply the Periodic Recording Method and the	Lecture Question and answer Structured tasks Independent assignment	[TM:3x50'] [BM+TT : {1+1}x{3x60'}]	Periodic Recording Method and Perpetual Recording Method [1], [2], [3]	9%

			Perpetual Recording Method correctly. Non-test form: <ul style="list-style-type: none"> ● Task ● Activeness in class 				
10	CPMK 2 and CPMK 3	Accuracy in: 10.1 understand and apply Adjustment Journals, Worksheets, Preparation of Financial Reports and Closing Journals for Trading Companies	Criteria: Students are able to understand and apply Adjustment Journals, Worksheets, Preparation of Financial Reports and Closing Journals for Trading Companies correctly. Non-test form: <ul style="list-style-type: none"> ● Task ● Activeness in class 	Lecture Question and answer Structured tasks Independent assignment	[TM:3x50'] [BM+TT : {1+1}x{3x60'}]	Adjustment Journal, Worksheet, Preparation of Financial Reports and Closing Journal for Trading Companies [1], [2], [3]	9%
11	CPMK 2	Accuracy in: 11.1 understand, explain and practice Sales Journal, Purchase Journal, Cash Receipt Journal, Cash	Criteria: Able to understand, explain, and practice Sales Journal and	Lecture Question and answer Structured tasks Independent assignment	[TM:3x50'] [BM+TT : {1+1}x{3x60'}]	Special Journal - Sales Journal - Purchase Journal - Cash Receipt Journal, - Cash Disbursement	4%

		Disbursement Journal and Memorial Journal	Purchase Journal, Cash Receipt Journal, Cash Disbursement Journal and Memorial Journal correctly Non-test form: ● Task			Journal - Memorial Journal [1], [2], [3]	
12	CPMK 2	Accuracy in: 13.1 Students are able to understand and apply the characteristics and accounting cycles for manufacturing companies.	Criteria: Understand the specific characteristics and apply the accounting cycle for Manufacturing Companies appropriately Non-test form: ● Task	Lecture Question and answer	[TM:3x50'] [BM+TT : {1+1}x{3x60'}]	Specific Characteristics and Accounting Cycle for Manufacturing Companies [1], [2], [3]	4%
13	CPMK 3	Accuracy in 13.1 understand and apply the Production Cost Calculation Method	Criteria: understand and apply the Production Cost Calculation Method	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	Production Cost Calculation Method	10%

			Non-test form: <ul style="list-style-type: none"> Task Activeness in class 				
14	CPMK 2	Accuracy in: 14.1 Understand and apply Worksheets for Manufacturing Companies	Criteria: understand and apply Worksheet Work for Manufacturing Companies correctly Non-test form: <ul style="list-style-type: none"> Task 	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	Worksheet Execution for Manufacturing Companies [1], [2], [3]	5%
15	CPMK 2 and CPMK 3	Accuracy in: 15.1 understand and apply the preparation of financial reports for manufacturing companies	Criteria: understand and apply the preparation of financial reports for manufacturing companies correctly Non-test form: <ul style="list-style-type: none"> Task Activeness in class 	Lecture Question and answer Structured tasks Independent assignment	[TM:x3x50'] [BM+TT : {1+1}x{3x60'}]	Preparation of Financial Reports for Manufacturing Companies [1], [2], [3]	9%
16	UAS						

The learning outcomes of graduates (CPL) of the UB Tourism Study Program are as follows.

CPL1. Students are able to integrate nationalistic attitudes, behavioral values and ethics both in the community and work environment.

CPL2. Students are able to produce critical and innovative thinking to support business decision making in the tourism sector.

CPL6. Students are able to implement science and technology in solving tourism problems.

TASK DESIGN

The assignments carried out in this lecture are in the form of Structured Assignments and Independent/Group Assignments.

Structured assignments are assignments that are done at home either independently or in groups and collected according to the discussion that has been presented in lectures that are done individually and presented or discussed in face-to-face meetings.

Independent assignments are assignments that are done at home independently and are not collected but must be done for enrichment according to the discussion that has been presented in lectures.

Group assignments are assignments that are done at home in groups and are not collected but must be done for enrichment according to the discussion that has been presented in lectures.

Percentage of Assessment

Types of Assessment	Weight
Activity/Tasks	10%
<i>Case Base</i>	50%
UTS	20%
UAS	20%

CPL assessment and evaluation table at MK

Week to:	CPL	CPMK	Questions (Weight%)	Assessment Weight (test/non-test)	Weight (%)
1	1	1	Task 1 Activity	2.5 1	3.5
2	1	1	Task 2	4	4
3	1	1	Task 3 Activity	4 1	5
4	1.6	2	Task 4	4	4
5	1.6	2	Task 5 Activity Mid-term exam questions (Question 1)	4 1 5	10
6	1.6	2.3	Task 6 Activity Mid-term exam questions (Question 2) Mid-term exam questions (Question 3) Mid-term exam questions (Question 4)	4 1 5 5 5	20
7	1.6	2	Task 7 Activity	2.5 1	3.5
8. Mid-Semester Exam (UTS): Question 1, Question 2, Question 3, and Question 4					
9	1	1	Task 8 Activity Final Exam Questions (Question 1)	3 1 5	9
10	1.6	2.3	Task 9 Activity Final Exam Questions (Question 2)	3 1 5	9

11	1.6	2	Task 10	4	4
12	1.6	2	Task 11	4	4
13	1.6	3	Task 12 Activity Final Exam Questions (Question 3)	4 1 5	10
14	1.6	2	Task 13 Activity	4 1	5
15	1.6	2.3	Task 14 Activity Final Exam Questions (Question 4)	3 1 5	9
Final Semester Exam (UAS): Question 1, Question 2, Question 3, and Question 4					
Total weight (%)				100	100

DETERMINATION OF FINAL VALUE

Final Value Range (NA)	Quality Letters	Quality Score
> 80	A	4
75 < NA ≤ 80	B+	3.5
69 < NA ≤ 75	B	3
60 < NA ≤ 69	C+	2.5
55 < NA ≤ 60	C	2
50 < NA ≤ 55	D+	1.5
44 < NA ≤ 50	D	1
0 < NA ≤ 44	E	0

Assessment Weight Mapping - CPMK

Assessment	CPMK1	CPMK2	CPMK3
Activity	0.2	0.4	0.4
Task	0.2	0.4	0.4
UTS1	0	0.5	0.5
UAS1	0	0.5	0.5