



**Kampus
Merdeka**
INDONESIA JAYA

SEMESTER LEARNING PLAN

SEMESTER II


COURSE :

FUNDAMENTAL ACCOUNTING II

CODE :

BW6023206

**ISLAMIC ECONOMIC STUDY PROGRAM
FACULTY OF ECONOMIC AND BUSINESS
MUHAMMADIYAH UNIVERSITY OF MAKASSAR**

|  | MAKASSAR MUHAMMADIYAH UNIVERSITY | | | Code : LP-UNISMUH-02.2 |
|---|---|--|------------------|-------------------------------|
| | | | | Date : |
| | RPS form | | | Revision : 0 |
| | | | | Page |
| Used For complete | | : LP-UNISMUH-02.2 Learning Process standard | | |
| Process | Person responsible | | | Date |
| | Name | Position | Signature | |
| 1. Formulation | | | | |
| 2. Inspection | | | | |
| 3. Consent | | | | |
| 4. Determination | | | | |
| 5. Control | | | | |

SEMESTER LEARNING PLAN
(BLENDED LEARNING MODEL – FLIPPED LEARNING TYPE)

COURSE : INTRODUCTION TO ACCOUNTING II

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| COURSE NAME | MK CODE | MK RUMPU | WEIGHT (CREDITS) | SEMESTER | DATE OF COMPILATION |
|--|---|---|-------------------------------|----------|---------------------------------------|
| INTRODUCTION TO ACCOUNTING II | KK70202 | ECONOMIC DEVELOPMENT | II | II | July 2, 2021 |
| GKM FEB UNISMUH | NAME OF RPS PREPAITOR | | RMK COORDINATOR | | KA PRODI |
| Asri Jaya, SE, MM | Agusdiwana Suarni , SE, M.Acc | | Agusdiwana Suarni , SE, M.Acc | | Dr. H. Muhammad Najib Kasim, SE, M.Si |
| LEARNING OUTCOMES (CPL – CPMK – Sub CPMK) | GRADUATE LEARNING OUTCOMES CHARGED AT MK (CPL) | | | | |
| | CPL1(S) | Work together and have social sensitivity and care Demonstrate a responsible attitude towards work in their field of expertise independently Internalize the principles of business ethics and the accounting profession | | | |
| | CPL2 (P1) | Master in-depth theoretical concepts regarding financial planning, procedures and reporting Mastering in-depth theoretical concepts regarding accounting policies and principles, the basic framework for preparing and presenting financial reports, the accounting cycle. Recognition, measurement, presentation and disclosure of elements Mastering the concepts in compiling reports in solving problems in their field of expertise Mastering the concepts of combining technical competence and professional expertise to complete work assignments | | | |
| | CPL3 (KU5) | Able to apply logical, critical, systematic and innovative thinking in the context of developing or implementing science and technology that pays attention to humanities values in accordance with their field of expertise Able to make appropriate decisions in the context of solving problems in their field of expertise, based on the results of analysis, information and data | | | |



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| | | |
|---|------------|--|
| | | Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under his/her responsibility |
| | CPL4 (KK1) | <p>Able to prepare, analyze and interpret financial reports by applying accounting principles to transactions in accordance with general financial accounting standards and applicable financial accounting standards</p> <p>Able to prepare reports in the context of solving problems in their field of expertise, based on the results of information and data analysis</p> <p>Able to implement and develop networks with supervisors, colleagues, colleagues both inside and outside the institution</p> <p>Able to develop and implement science and technology independently and sustainably, creatively and innovatively based on scientific rules, procedures and ethics in accordance with their field of expertise</p> <p>Able to implement and combine technical competencies and skills professionally to complete work assignments</p> |
| COURSE LEARNING CAPAIN (CPMK) | | |
| | CPMK1 | Students are able to explain and prepare financial reports in service companies |
| | CPMK2 | Students are able to explain and understand how to make financial reports in trading companies By Using a Periodic and Perfectual Approach |
| | CPMK3 | Students are able to explain and understand how to make financial reports in trading companies - special journals |
| FINAL CAPABILITY OF EACH LEARNING STAGE (Sub-CPMK) | | |
| | Sub-CPMK1 | Student _____ capable _____ explain _____ as well as m e n g a n a l i s a transaction _____ or ___ case _ _____ on company _____ Service __ |
| | Sub-CPMK2 | Students are able to explain and analyze transactions or cases in service companies |
| | Sub-CPMK3 | Students are able to explain, adjust transactions at service companies |
| | Sub-CPMK4 | Mahasiswa dapat memahami dan menyusun laporan keuangan pada perusahaan jasa |
| | Sub-CPMK5 | Students are able to explain and analyze transactions or cases in trading companies using Periodic and Perfectual Approaches |



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| | | | | | | | |
|---------------------------|--|---|--------------------|--------------------|--------------------|---------------------|----------------------|
| | Sub-CPMK6 | Students are able to explain and demonstrate the transaction analysis process in cases that occur in trading companies using Periodic and Perfectual Approaches | | | | | |
| | Sub-CPMK7 | Mahasiswa mampu menjelaskan, menyesuaikan transaksi pada perusahaan Dagang menggunakan Pendekan Periodik dan Perfectual | | | | | |
| | Sub-CPMK8 | Students can understand and prepare financial reports for trading companies using Periodic and Perfectual Abbreviations | | | | | |
| | Sub-CPMK9 | Students are able to explain and analyze transactions or cases at Trading-Journal companies Special | | | | | |
| | Sub-CPMK10 | Mahasiswa mampu menjelaskan, mendemonstrasikan proses analisa transaksi pada kasus yang terjadi pada perusahaan Dagang menggunakan Jurnal Khusus | | | | | |
| | Sub-CPMK11 | Students are able to explain, adjust transactions at Special Journal Trading companies | | | | | |
| | Sub-CPMK12 | Students can understand and prepare financial reports for Special Journal Trading companies | | | | | |
| | CORRELATION | Sub-CPMK1-2 | Sub-CPMK3-4 | Sub-CPMK5-6 | Sub-CPMK7-8 | Sub-CPMK9-10 | Sub-CPMK11-12 |
| | CPMK1 | √ | √ | √ | √ | √ | √ |
| | CPMK2 | | | √ | √ | √ | √ |
| COURSE DESCRIPTION | The Introduction to Accounting course is a basic skills course. This course is an application of material and practice regarding the basics of accounting and preparing financial reports for service and trading companies. The discussion of this course material includes a basic understanding of accounting for service and trading companies as well as technical recording and preparation of financial reports. understanding of the recording process including transaction analysis, general journal, general ledger, balance list before adjustments, adjustment journal, balance list after adjustment, working papers, financial reports, closing journal, closing balance list, and reverse journal. | | | | | | |



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**STUDY
MATERIALS
(TOPICS)**

1. - College contract
 - Understanding accounting
 - Users of accounting information
 - Type and form of company
 - Accounting field
 - Accounting profession
2. - Quiz
 - Financial statements
 - Basic accounting equation
 - Work on example questions
3. - quiz
 - Transactions and business and accounting equations in accounts
 - Accounting cycle
 - Work on example questions
4. - Quiz
 - Proof of transaction
 - Journaling
 - Posting to ledger



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- Prepare a trial balance
- Work on example questions
- 5. - - Quiz
- The importance of adjustments
- Adjustment journal and posting to general ledger
- Work on example questions
- 6. - Quiz
- Advanced adjusting journals and posting to general ledger
- Prepare a trial balance after adjustments
- Work on example questions
- 7. - Quiz
- Definition and form of a work sheet balance
- The process of preparing the balance sheet
- Prepare financial reports and balance sheets
- Work on example questions
- 8. Mid Test
- 9. – Quiz
- Characteristics of trading companies
- Financial reports of trading companies



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- Register a trading company account
- Trading company business transactions
- Work on example questions
- 10. - Quiz
- Merchandise recording system
- Recording transactions using a periodic system
- Recording transactions using a perpetual system
- Work on example questions
- 11. - Quiz
- Determining merchandise inventory using a periodic system
- Prepare work balance sheets and compile financial reports using a periodic system
- Closing process with a periodic system
- Work on example questions
- 12. – Quiz
- Determining merchandise inventory using a perpetual system
- Prepare work balance sheets and prepare financial reports using a perpetual system
- Closing process with a perpetual system
- Work on example questions
- 13. – Quiz



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- Transaction cycles and special journals
- Sales journal
- Purchase journal
- Cash receipts journal
- Cash disbursement journal
- 14. Cash and Cash Equivalents
- 15. Bank reconciliation
- 16. FINAL

REFERENCE

Main Reference

- Hindmarch, A., Atchison, M., & Marke, R. (1977). Accounting: An Introduction. In *Accounting: An Introduction* . <https://doi.org/10.1007/978-1-349-15639-9>
- Putra, INNA (2020). *Eye textbook _ lecture : Introduction accounting II* . 1–72.
- Yuniarwati , Santioso , L., Ekadjaja , A., & Bangun , N. (2018). *INTRODUCTION TO ACCOUNTING 2 Easy Learning Accountancy* .
- To, I. (nd). *Accounting* .
- Dewi, ES (nd). *INTRODUCTION TO ACCOUNTING 2 Authors* .
- Petroff, J. (2015). *Accounting II .pdf* . <http://www.peoi.org/Courses/Coursesen/acc/fram1.htm>

Reference addition

- **Internet**



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- Journal journal Education :

- Adziem , F., Akhmad, A., Nuhung , M., & Jannah, M. (2021). The Role of Prepopulated Data in Increasing the Ease of Reporting Value Added Tax at the North Makassar Pratama Tax Service Office (Kpp) . *Amnesty: Journal of Taxation Research* , 4 (2), 413–420.
- HR, AS, Adziem , F., & Wahyudi, R. (2021). Implementation of E-Filing Based Tax Reporting in Efforts to Increase Taxpayer Compliance . *Amnesty: Journal of Tax Research* , 3(1), 31–38.
- Jusriadi , E., & Ario, A. (2020). Evaluation of the Management Accounting System on the Smoothness of the Production Process at Pt. Bosowa Cement . *Invoice: Journal of Accounting Science* , 2(1), 21– 37. <https://doi.org/10.26618/inv.v2i1.3182>
- Haeruddin , Ibrahim, Jamali, H., Salim, A., & Asriati . (2021). Preparation of Financial Statements for Village-Owned Enterprises (BUMDes) Based on Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(4), 10012–10025.
- Arsal, M., Ulfah, K., & Muchran , M. (2022). Trust as a value in zakat management accounting. 7(2), 13–20.
- Jusriadi , E., & Ario, A. (2020). Evaluation of the Management Accounting System on the Smoothness of the Production Process at Pt. Bosowa Cement . *Invoice: Journal of Accounting Science* , 2(1), 21– 37. <https://doi.org/10.26618/inv.v2i1.3182>

**LECTURER
NAME**

**REQUIRED
COURSES**

1. 1ST MEETING

| LESSON PLAN: 1 ST MEETING | | | | | | | | |
|--------------------------------------|--|--------|---|---------|---|----------------------------|---|---|
| ASPECT | ONLINE | | | | OFFLINE | | | |
| SUB-CPMK | 1. Implementing a Tuition Contract () 2. Students can understand and explain the role of accounting in companies | | | | | | | |
| INDICATOR | Accuracy in understanding and explaining the role of accounting in the company | | | | | | | |
| STUDY MATERIALS | TUITION CONTRACT UNDERSTANDING ACCOUNTING USERS OF ACCOUNTING INFORMATION TYPE AND FORM OF COMPANY ACCOUNTING FIELDS PROFESSION IN ACCOUNTING | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | | Scenario | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric | | |

| LESSON PLAN: 1st MEETING | | |
|--|---------------------|----------------|
| ASPECT | ONLINE | OFFLINE |
| | Weight : 6 % | |

2. 2ND MEETING

| LESSON PLAN: 2 nd MEETING | | | | | | | | |
|--------------------------------------|--|--------|---|--|---|-----------------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Students are able to understand financial reports and basic accounting equations | | | | | | | |
| INDICATOR | 1. Accuracy in understanding and preparing financial reports 2. Accuracy of analyzing transactions or cases of basic accounting equations | | | | | | | |
| STUDY MATERIALS | FINANCIAL STATEMENTS BASIC ACCOUNTING EQUATIONS | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 70 minutes ▪ Task Structured : 3 x 70 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 70 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | <i>Presentation (Group Work)</i> <i>Group discussion</i> | <i>Holistic Assessment Rubric</i> | | |
| | Weight : 6 % | | | | | | | |

3. 3RD MEETING

| LESSON PLAN: 3 RD MEETING | | | | | | | | | | | |
|--------------------------------------|--|--------|---|---------|---|--|---|----------------------------|--|--|---|
| ASPECT | ASPECT | | | | | ASPECT | | | | | |
| SUB-CPMK | 1. Students are able to explain and analyze business transactions 2. Students are able to explain the accounting cycle | | | | | | | | | | |
| INDICATOR | 1. Accuracy in explaining and analyzing transactions 2. Accuracy in explaining the accounting cycle | | | | | | | | | | |
| STUDY MATERIALS | BUSINESS TRANSACTIONS AND ACCOUNTING EQUATIONS IN ACCOUNTS ACCOUNTING CYCLE | | | | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | | | | |
| | LMS Features | Page | √ | Lessons | | Slides | | | | | √ |
| | | URLs | √ | Forum | √ | Quiz | | | | | √ |
| | | Dock | √ | Task | √ | Meetings | | | | | |
| | | Videos | | Survey | | Other | | | | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | | | | |
| LEARNING MODEL | LEARNING MODEL | | | | | LEARNING MODEL | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | | | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | | | |
| LEARNING EXPERIENCE | LEARNING EXPERIENCE | | | | | LEARNING EXPERIENCE | | | | | |
| LEARNING ASSESSMENT | LEARNING ASSESSMENT | | LEARNING ASSESSMENT | | | LEARNING ASSESSMENT | | LEARNING ASSESSMENT | | | |
| | <i>Assignment</i> | | <i>Literature Review</i> Forum = <i>Feedback</i> | | | Presentation (<i>Group Work</i>) Group discussion | | Holistic Assessment Rubric | | | |
| | Weight : 6 % | | | | | | | | | | |

4. 4TH MEETING

| LESSON PLAN: 4 TH MEETING | | | | | | | | |
|--------------------------------------|---|--------|---|---|---|----------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Students can understand and prepare financial reports for service companies | | | | | | | |
| INDICATOR | <ul style="list-style-type: none"> - Accuracy in explaining and analyzing transactions - Accuracy in explaining, analyzing and journaling - Accuracy in explaining and preparing a trial balance | | | | | | | |
| STUDY MATERIALS | PROOF OF TRANSACTION JOURNALING PREPARING A TRIAL BALANCE | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | <i>Presentation (Group Work)</i> <i>Group discussion</i> | | | |
| | Weight : 6 % | | | | | | | |

5. 5TH MEETING

| LESSON PLAN: 5 TH MEETING | | | | | | | | |
|--------------------------------------|---|--------|---|---|--|----------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | 1. Students are able to explain and analyze transactions 2. Students are able to explain and make adjustment journals 3. Students are able to post to the ledger | | | | | | | |
| INDICATOR | 1. Accuracy in explaining and analyzing transactions 2. Accuracy in analyzing transactions and making adjusting journals 3. Accuracy in posting to the general ledger | | | | | | | |
| STUDY MATERIALS | MEANING OF ADJUSTMENT JOURNAL OF ADJUSTMENTS AND POST TO LEDGER | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric | | |
| | Weight : 6 % | | | | | | | |

6. 6TH MEETING

| LESSON PLAN: 6 TH MEETING | | | | | | | | |
|--------------------------------------|---|--------|---|---|---|-----------------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | 1. Students are able to explain and analyze transactions 2. Students are able to explain and make adjustment journals 3. Students are able to post to the ledger | | | | | | | |
| INDICATOR | 1. Accuracy in explaining and analyzing transactions 2. Accuracy in analyzing transactions and making adjusting journals 3. Accuracy in posting to the general ledger | | | | | | | |
| STUDY MATERIALS | MEANING OF ADJUSTMENT JOURNAL OF ADJUSTMENTS AND POST TO LEDGER | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | <i>Presentation (Group Work)</i> <i>Group discussion</i> | <i>Holistic Assessment Rubric</i> | | |
| | Weight : 7 % | | | | | | | |

7. 7TH MEETING

| LESSON PLAN: 7 TH MEETING | | | | | | | | |
|--------------------------------------|--|--------|---|---|--|----------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | 1. Students are able to make a balance sheet 2. Students are able to prepare financial reports | | | | | | | |
| INDICATOR | 1. Accuracy in preparing the balance sheet 2. Accuracy in making financial reports | | | | | | | |
| STUDY MATERIALS | UNDERSTANDING AND FORM OF A STUDY BALANCE SHEET THE PROCESS OF PREPARING A STUDY BALANCE SHEET PREPARING FINANCIAL STATEMENTS | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric | | |
| | Weight : 6 % | | | | | | | |

8. 8TH MEETING

| LESSON PLAN: 8 TH MEETING | | | | | | | |
|--------------------------------------|--|--------|---|---------|---|--|----------------------------|
| ASPECT | ONLINE | | | | OFFLINE | | |
| SUB-CPMK | Mid semester | | | | | | |
| INDICATOR | - Able to complete the question given related topic meetings 1-7 | | | | | | |
| STUDY MATERIALS | - Text - PPT Slides Related videos introduction accounting II | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | |
| | LMS Features | Page | √ | Lessons | | Slides | √ |
| | | URLs | √ | Forum | √ | Quiz | √ |
| | | Dock | √ | Task | √ | Meetings | |
| | | Videos | | Survey | | Other | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | | Scenario | | |
| | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | |
| LEARNING EXPERIENCE | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | | Type | Instruments |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric |
| | Weight : 8 % | | | | | | |

9. 9TH MEETING

| LESSON PLAN:9 TH MEETING | | | | | | | | |
|-------------------------------------|--|--------|---|---|--|----------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Students are able to explain and analyze transactions or cases in trading companies Students are able to explain and demonstrate the transaction analysis process in cases that occurred in trading Company | | | | | | | |
| INDICATOR | 1. Accuracy in explaining and analyzing transactions or cases in trading companies 2. Accuracy in explaining and demonstrating the transaction analysis process in cases that occur in PER | | | | | | | |
| STUDY MATERIALS | - Text - PPT Slides Related videos introduction accounting II | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric | | |
| | Weight : 6 % | | | | | | | |

10.10TH MEETING

| LESSON PLAN: 10 TH MEETING | | | | | | | | |
|---------------------------------------|--|--------|---|---|--|----------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Students are able to explain and adjust transactions in trading companies using a periodic approach | | | | | | | |
| INDICATOR | 1. Accuracy in explaining and adjusting transactions in trading companies using the Periodic Shorthand | | | | | | | |
| STUDY MATERIALS | MERCHANDISE RECORDING SYSTEM RECORDING TRANSACTIONS WITH THE PERIODIC SYSTEM | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric | | |
| | Weight : 6 % | | | | | | | |

11.11TH MEETING

| LESSON PLAN: 11 TH MEETING | | | | | | | | |
|---------------------------------------|--|------|--------------------------|---|------------------------------------|----------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Students are able to explain, adjust transactions in trading companies using the Periodic Approach Students can understand and prepare balance sheets for trading companies using the Periodic Approach Students can understand and organize the closing process for trading companies using the Approach Periodic | | | | | | | |
| INDICATOR | Accuracy in explaining, adjusting transactions in trading companies using Periodic Shorthand Accuracy in understanding and preparing balance sheets for trading companies using the Periodic Approach Accuracy in understanding and preparing closing journals for trading companies using the Periodic Approach | | | | | | | |
| STUDY MATERIALS | - Text - PPT Slides Related videos introduction accounting II | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| Videos | | | Survey | | Other | | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 70 minute | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> | | Presentation (<i>Group Work</i>) | Holistic Assessment Rubric | | |

| LESSON PLAN: 11 TH MEETING | | | |
|---------------------------------------|---------------------|-------------------------|------------------|
| ASPECT | ONLINE | | OFFLINE |
| | | Forum = <i>Feedback</i> | Group discussion |
| | Weight : 6 % | | |

12.12TH MEETING

| LESSON PLAN: 12 TH MEETING | | | | | | | | |
|---------------------------------------|--|------|--------|---|-------|----------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Accuracy in explaining, adjusting transactions in trading companies using Periodic Shorthand Accuracy in understanding and preparing balance sheets for trading companies using the Periodic Approach Accuracy in understanding and preparing closing journals for trading companies using the Periodic Approach | | | | | | | |
| INDICATOR | Accuracy in explaining and analyzing transactions or cases in trading companies using the Perfectual Approach Accuracy in explaining, demonstrating the transaction analysis process in cases that occur in the company Trade using Perfectual Shorthand | | | | | | | |
| STUDY MATERIALS | DETERMINING INVENTORY OF MERCHANDISE USING A PERPETUAL SYSTEM CLOSING PROCESS USING A PERPETUAL SYSTEM | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | Videos | | Survey | | Other | | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |

LESSON PLAN: 12TH MEETING

| ASPECT | ONLINE | | OFFLINE | |
|----------------------------|---------------------|---|--|----------------------------|
| | LMS Features | Instruments | Type | Instruments |
| LEARNING ASSESSMENT | <i>Assignment</i> | <i>Literature Review</i> Forum = <i>Feedback</i> | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric |
| | Weight : 6 % | | | |

13.13TH MEETING

| LESSON PLAN: 13 TH MEETING | | | | | | | | |
|---------------------------------------|--|--------|--|---------|---|----------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | <p>Students are able to explain and analyze transactions or cases in Trading companies - Special Journal</p> <p>Students are able to explain and demonstrate the transaction analysis process in cases that occur in trading companies using a special journal</p> <p>Students are able to explain, adjust transactions</p> <p>Students can understand and prepare financial reports for Special Journal Trading companies</p> | | | | | | | |
| INDICATOR | <p>1. Accuracy in explaining and analyzing transactions or cases in trading companies - Special Journal</p> <p>2. Accuracy in explaining and demonstrating the transaction analysis process in cases that occur in the company</p> <p>Trade using a Special Journal</p> <p>3. Accuracy in explaining and adjusting transactions at Special Journal Trading companies</p> <p>4. Accuracy in understanding and compiling financial reports for Special Journal Trading companies</p> | | | | | | | |
| STUDY MATERIALS | <p>- Text</p> <p>- PPT Slides</p> <p>Related videos introduction accounting II</p> | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |

LESSON PLAN: 13TH MEETING

| ASPECT | ONLINE | | OFFLINE | |
|-----------------------------|--|---|---|----------------------------|
| LEARNING MODEL | Scenarios & Features | | Scenario | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | |
| LEARNING ASSESSMENT | LMS Features | Instruments | Type | Instruments |
| | <i>Assignment</i> | <i>Literature Review</i> <i>Forum = Feedback</i> | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric |
| | Weight : 6 % | | | |

14.14TH MEETING

| LESSON PLAN: 14 TH MEETING | | | | | | | | |
|---------------------------------------|--|--------|---|---|--|----------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Students are able to explain and analyze transactions regarding cash and cash equivalents | | | | | | | |
| INDICATOR | - Accuracy in explaining and analyzing transactions regarding cash and cash equivalents | | | | | | | |
| STUDY MATERIALS | CASH AND CASH EQUIVALENTS | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric | | |
| | Weight : 6 % | | | | | | | |

15.15TH MEETING

| LESSON PLAN: 15 TH MEETING | | | | | | | | |
|---------------------------------------|--|--------|---|---|--|----------------------------|---|---|
| ASPECT | ONLINE | | | OFFLINE | | | | |
| SUB-CPMK | Students are able to explain and analyze transactions regarding bank reconciliation | | | | | | | |
| INDICATOR | - Accuracy in explaining and analyzing bank reconciliation transactions | | | | | | | |
| STUDY MATERIALS | BANK RECONCILIATION | | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | Learning in class : Laptops, LCD Projectors, and Stationery | |
| | LMS Features | Page | | Lessons | | Slides | | |
| | | URLs | | Forum | √ | Quiz | | √ |
| | | Dock | | Task | √ | Meetings | | √ |
| | | Videos | | Survey | | Other | | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | Scenario | | | | |
| | | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 7 0 minutes ▪ Task Structured : 3 x 7 0 minutes | | | <ul style="list-style-type: none"> ▪ Face to Face : 3 x 7 0 minutes | | | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | Type | Instruments | | |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | Presentation (<i>Group Work</i>) Group discussion | Holistic Assessment Rubric | | |
| | Weight : 6 % | | | | | | | |

16.16TH MEETING

| LESSON PLAN: 16 TH MEETING | | | | | | | |
|---------------------------------------|--|--------|---|---------|--|---|-----------------------------------|
| ASPECT | ONLINE | | | | OFFLINE | | |
| SUB-CPMK | Final Semester | | | | | | |
| INDICATOR | - Able to complete the question given related topic meeting 9-15 | | | | | | |
| STUDY MATERIALS | - Text - PPT Slides Related videos introduction accounting II | | | | | | |
| INSTRUCTIONAL MEDIA | SPADA URL | - | | | | | |
| | LMS Features | Page | √ | Lessons | | Slides | √ |
| | | URLs | √ | Forum | √ | Quiz | √ |
| | | Dock | √ | Task | √ | Meetings | |
| | | Videos | | Survey | | Other | |
| Other Media | Videos, Zoom, Google Meet, and YouTube | | | | | | |
| LEARNING MODEL | Scenarios & Features | | | | Scenario | | |
| | | | | | | | |
| LEARNING TIME BURDEN | <ul style="list-style-type: none"> ▪ Independent Study : 3 x 50 minutes ▪ Task Structured : 3 x 50 minutes | | | | <ul style="list-style-type: none"> ▪ Face to face : 3 x 50 minutes | | |
| LEARNING EXPERIENCE | <ul style="list-style-type: none"> - Activity Independent - Discussion | | | | | | |
| LEARNING ASSESSMENT | LMS Features | | Instruments | | | Type | Instruments |
| | <i>Assignment</i> | | <i>Literature Review</i> <i>Forum = Feedback</i> | | | <i>Presentation (Group Work)</i> <i>Group discussion</i> | <i>Holistic Assessment Rubric</i> |
| | Weight : 8 % | | | | | | |



MAKASSAR MUHAMMADIYAH UNIVERSITY
FACULTY OF ECONOMICS AND BUSINESS
ISLAMIC ECONOMIC STUDIES PROGRAM

STUDENT ASSIGNMENT PLAN

| | | | | |
|---------------------------|---|----------------|---|-------------------|
| COURSE IDENTITY | MK's name | Code | Semester | SKS |
| | INTRODUCTION TO ACCOUNTING II | KK70202 | II | 2 |
| TASK DESIGN | Form of Assignment | | Task Completion Time | |
| | Practice Papers and Questions | | Adjusted to the time spent discussing or working on assignments, or the amount of contribution an ability makes to achieving competency in this course. | |
| ASSIGNMENT TITLE | Explain concepts, estimates and projections based on study topics at meetings 1-7 and 9-15 | | | |
| | Task URL in LMS: | | | |
| Sub-CPMK | Students can understand the concept of Introduction to Accounting II and apply estimation and projection techniques. | | | |
| DESCRIPTION | Students are able to create and complete a trading company accounting cycle and analyze current assets as material for making investment decisions. | | | |
| ASSIGNMENT METHODS | Assignments are carried out in accordance with the instructions of the teaching lecturer | | | |
| TASK OBJECT | Papers and practice questions both written and oral | | | |
| TASK OUTPUT | Papers and calculation results | | | |
| EVALUATION | Criteria & Indicators | | Assessment Techniques | Weight (%) |
| | - Retention of material | | Holistic Rubric | - 40% |
| | - Quiz/Practice Questions | | | - 30% |
| - Independent task | | - 30% | | |
| TIMETABLE | Stages | | Time | |

| | | |
|-------------------|--|---|
| | <ul style="list-style-type: none"> - Topics 1 – 7 - Midterm exam - Topic 9 – 1 5 - Final exams - Inputting Exam Result Values | <ul style="list-style-type: none"> - March 15, 2021 – April 26, 2021 - May 4, 2021 - May 10, 2021 – June 21, 2021 - July 26, 2021 - 27 July – 15 August 2021 |
| ETC | | |
| REFERENCES | | |

CPL ASSESSMENT AND ACHIEVEMENTS

| TOPIC | SUNDAY | CPL | CPMK | Sub-CPMK | ASSESSMENT | WEIGHT (%) | CATEGORY |
|-------|---------|---------|------|----------------|---|------------|----------|
| I | 1 | 1,2,3,4 | 1 | 1 | <i>Assignment , Group Presentation (Work Group)</i> | 3.5% | Online |
| II | 2 | 1,2,3,4 | 1 | 2 | <i>Assignments , Group Presentations (Work Group</i> | 3.5 % | Online |
| III | 3 | 1,2,3,4 | 1,2 | 3 | <i>Assignments , Group Presentations (Work Group</i> | 3.5 % _ | Online |
| IV | 4 | 1,2,3,4 | 1,2 | 4 | <i>Assignments , Group Presentations (Work Group</i> | 3.5% | Online |
| V | 5 – 7 | 1,2,3,4 | 1,2 | 5 -7 | <i>Assignments , Group Presentations (Work Group</i> | 6.5% | Online |
| VI | 8 | 1,2,3,4 | 1,2 | 1,2,3,4,5 ,6,7 | <i>Assignment</i> | 30% | Online |
| VII | 9 – 11 | 1,2,3,4 | 1 | 9,10,11 | <i>Assignments , Group Presentations (Work Group</i> | 6.5% | Online |
| IX | 12 – 13 | 1,2,3,4 | 1 | 12,13 | <i>Assignments , Group</i> | 6% | Online |

| TOPIC | SUNDAY | CPL | CPMK | Sub-CPMK | ASSESSMENT | WEIGHT (%) | CATEGORY |
|-------|--------|---------|------|---------------------|---|------------|----------|
| | | | | | Presentations (<i>Work Group</i> | | |
| X | 14 | 1,2,3,4 | 1 | 14 | <i>Assignments , Group Presentations (</i> <i>Work Group</i> | 3.5% | Online |
| XI | 15 | 1,2,3,4 | 1 | 15 | <i>Assignments , Group Presentations (</i> <i>Work Group</i> | 3.5% | Online |
| XI | 16 | 1,2,3,4 | 1 | 9,10,11,12,13,14,15 | <i>Assignment</i> | 30% | Online |

ASSESSMENT AND ASSESSMENT SCALE

| EVALUATION | | | SCORING SCALE | |
|----------------------|--------------|----------------|---------------|--------|
| ASPECT | TYPE | PROPORTION (%) | INTERVALS | LETTER |
| Absence | - | 5 | 80 – 100 | A |
| Activity completion | - | 10 | 65 – < 80 | B |
| Formative Assessment | Quiz | 5 | 50 – <65 | C |
| | Task 1 | 5 | 40 – <50 | D |
| | Task other | 5 | 0 – <40 | E |
| Summative Assessment | Task project | 40 | | |
| | UTS | 15 | | |
| | UAS | 15 | | |

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RPS Compiler Reviewer

Assurance of Study Program



Asri Jaya, SE, MM
NIDN. 0926088303

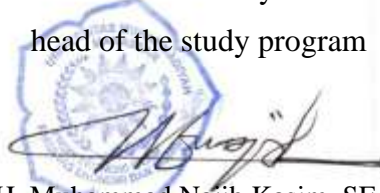
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