



**Kampus
Merdeka**
INDONESIA JAYA

SEMESTER LEARNING PLAN

SEMESTER I


COURSE :

FUNDAMENTAL ACCOUNTING

CODE :

BW6023109

**ISLAMIC ECONOMIC STUDY PROGRAM
FACULTY OF ECONOMIC AND BUSSINESS
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	Insurer Answer			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 I

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SEMESTER LEARNING PLAN

COURSE NAME	MK CODE	MK RUMPU	WEIGHT (CREDITS)		SEMESTER	DATE OF COMPILATION
Introduction to Accounting 1	BW6023109		T=3	P=..	I	2021-2022
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.Sc	
LEARNING OUTCOMES (CPL – CPMK – Sub CPMK)	GRADUATE LEARNING OUTCOMES CHARGED AT MK (CPL)					
	CPL1(S)	<ul style="list-style-type: none"> Working together and having social sensitivity and concern for society and the environment (S6) Demonstrate a responsible attitude towards work in their field of expertise independently (S9) Internalize the principles of business ethics and the accounting profession (S10)				
	CPL2 (P)	<ul style="list-style-type: none"> Mastering in-depth theoretical concepts regarding financial planning, procedures and reporting (PP1) Mastering in-depth theoretical concepts regarding accounting policies and principles, basic framework for preparing and presenting financial reports, accounting cycle, recognition, measurement, presentation and disclosure of financial report elements and financial report analysis (PP2) Mastering the concepts in compiling reports in solving problems in their field of expertise; (PP12) Mastering the concepts of combining technical competence and professional expertise to complete work assignments (PP15)				



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	CPL3 (KU)	<ul style="list-style-type: none"> • Able to apply logical, critical, systematic and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities values in accordance with their field of expertise (KU1) • Able to make appropriate decisions in the context of solving problems in his field of expertise, based on the results of analysis, information and data (KU5) <p>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 (KU7)</p>
	CPL4 (KK)	<ul style="list-style-type: none"> • 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 (KK3) • Able to prepare reports in the context of solving problems in their field of expertise, based on the results of information and data analysis (KK1) • Able to implement and develop networks with supervisors, colleagues, peers both inside and outside the institution (KK 2) • 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 (KK4) <p>Able to implement and combine technical competencies and skills professionally to complete work assignments (KK5)</p>
	COURSE LEARNING CAPAIN (CPMK)	
	CPMK1	Students are able to explain and prepare financial reports in Service Companies (S9, P, KU, KK3, KK12)
	CPMK2	Students are able to explain and understand how to make financial reports in trading companies using a periodic and perfect approach (S9, P, KU, KK3, KK12)
CPMK3	Students are able to explain and understand when making financial reports in Trading Companies - Special Journal (S9, P, KU, KK3, KK12)	



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	CPMK4						
	FINAL CAPABILITY OF EACH LEARNING STAGE (Sub-CPMK)						
	Sub-CPMK1	Students are able to explain and analyze transactions or cases in service companies (CPMK 1), (C2, A2..., P2)					
	Sub-CPMK2	Students are able to explain, demonstrate the transaction analysis process in cases that occur in service companies (CPMK 1), (C2, A2..., P2)					
	Sub-CPMK3	Students are able to explain, adjust transactions at service companies (CPMK 1), (C2, A2..., P2)					
	Sub-CPMK4	Students can understand and prepare financial reports for service companies (CPMK 1), (C2, A2..., P2)					
	Sub-CPMK5	Students are able to explain and analyze transactions or cases in trading companies using Periodic and Perfectual Shorthand (CPMK 2), (C2, A2..., P2)					
	Sub-CPMK6	Students are able to explain, demonstrate the transaction analysis process in cases that occur in trading companies using Periodic and Perfectual Shorthand (CPMK 2), (C2, A2..., P2)					
	Sub-CPMK7	Students are able to explain, adjust transactions in trading companies using Periodic and Perfectual Shorthand (CPMK 2), (C2, A2..., P2)					
	Sub-CPMK8	Students can understand and prepare financial reports for trading companies using Periodic and Perfectual Shorthand (CPMK 2), (C2, A2..., P2)					
	Sub-CPMK9	Students are able to explain and analyze transactions or cases in trading companies - Special Journal (CPMK 3), (C2, A2..., P2)					
	Sub-CPMK10	Students are able to explain, demonstrate the transaction analysis process in cases that occur in trading companies using a Special Journal (CPMK 3), (C2, A2..., P2)					
	Sub-CPMK11	Students are able to explain, adjust transactions at Special Journal Trading companies (CPMK 3), (C2, A2..., P2)					
	Sub-CPMK12	Students can understand and prepare financial reports for Special Journal Trading companies (CPMK 3), (C2, A2..., P2)					
	CORRELATION	Sub-CPMK1	Sub-CPMK2	Sub-CPMK3	Sub-CPMK4	Sub-CPMK5	Sub-CPMK6



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	CPMK1						
	CPMK2						
	CPMK3						
	CPMK4						
COURSE DESCRIPTION	<p>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.</p>						
STUDY MATERIALS (TOPICS)	<ol style="list-style-type: none"> 1. - Tuition Contract <ul style="list-style-type: none"> - Understanding Accounting - Users of Accounting Information - Types and Forms of Companies - Accounting fields - Professions in the accounting field 2. - Quiz <ul style="list-style-type: none"> - Financial statements - The basic accounting equation - Work on example questions 3. - Quiz <ul style="list-style-type: none"> - Business transactions and accounting equations in accounts - Accounting cycle 						



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- Work on example questions
- 4. - Quiz
 - Proof of transaction
 - Journaling
 - Post to ledger
 - Prepare a trial balance
 - Work on example questions
- 5. - Quiz
 - The importance of adjustment
 - Adjusting journal entries and posting to general ledger
 - Work on example questions
- 6. - Quiz
 - Continuation of 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 a balance sheet
 - Prepare financial reports and balance sheets
 - Work on example questions
- 8. Mid test
- 9. - Quiz
 - Characteristics of trading companies



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- Trading company financial reports
- 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
 - Transaction cycles and special journals
 - Sales journal
 - Purchase journal



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- Cash receipts journal
- Cash disbursement journal
- 14. - Cash and cash equivalents
- 15. - Bank reconciliation
- 16. - FINAL

1.

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1. Carls. Warren, James M Reeve, Jonathan E. Duchac, Ersu Tri Wahyuni, Amir Abadi Jusuf, Introduction to Accounting 1, Indonesian Adaptation Edition 4, Salemba Empat, Jakarta, 2018.
2. Donald E. Kieso, Jerry J. Weygandt, Introduction to IFRS-Based Accounting, Salemba Empat, Jakarta, 2018.
3. Agus Purwaji, Wibowo, H Murtanto, Introduction to Accounting Accounting 1 Edition 2, Salemba Empat, Jakarta, 2016.
4. Rahman Pura, Introduction to Accounting 1 Accounting Cycle Approach, Erlangga, Jakarta, 2014
5. Rudianto, Introduction to Accounting Concepts and Techniques for Preparing Financial Reports Adapted to IFRS, Erlangga, Jakarta, 2012.
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7. Notes, S. (2013). Fundamentals of Accounting Foundation Study Notes. www.icmai.in To, I. (nd). Accounting.

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2. HR, AS, Adziem , F., & Wahyudi, R. (2021). Implementation of Reporting Tax Based on Inner E-Filing Effort Increase Obedience Must Tax . *Amnesty: Journal Research Taxation* , 3(1), 31–38.

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3. 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
4. Rasulong , I., Jusriadi , E., & Adzim , F. (2018). Impact of Implementing the Business Incubator Model And Cross-Actor Participation in Entrepreneurial Development Youth in the Coastal Area of Takalar Regency . Proceedings of National Seminar Series 8: Making it happen Public Madani and Lestari, September, 76–88.
<https://dspace.uui.ac.id/handle/123456789/11439>
5. 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.
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6. Saeful , S., Muttalib, A., & Jaya, A. (2019). Must Tax At the Service Office Tax (Kpp) Pratama South Makassar. 1(2), 29–41.
7. Jaya, A., & Syahrani , AT (2021). Analysis of Cash Round and Receivables Towards Liquidity of PT. Telecommunication Indonesia Tbk on Research in Social Sciences and ..., 584(Icorsh 2020), 974–979.
<https://www.atlantis-press.com/article/125962387.pdf>



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9. Aرسال , M., Ulfah, K., & Muchran , M. (2022). Trust as a value in zakat management accounting. 7(2), 13–20.
10. 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 Agusdiwana Suarni , SE, M.Acc

REQUIRED COURSES

-

1. 1ST MEETING

LESSON PLAN: 1 ST MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK	1. Implementing a Tuition Contract () 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					Lectures, Discussions Exercises Task	
	LMS Features	Page	√	Lessons		Slides		
		URLs		Forum		Quiz		√
		Dock		Task		Meetings		
	Videos		Survey		Other			
Other Media	Zoom and Google Classroom							
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 3 x 70 minutes x 5 Meetings ▪ Forum 			<ul style="list-style-type: none"> ▪ Face to Face : 3 x 100 minutes x 5 Meetings 				
LEARNING EXPERIENCE	Google Meet							

LESSON PLAN: 1ST MEETING				
ASPECT	ONLINE		OFFLINE	
LEARNING ASSESSMENT	LMS Features	Instruments	Type	Instruments
	Assignment: Tasks, Quis	Create RMK, Feed Back	Present study material do the questions Group discussion	Holistic and Analytical Assessment Rubric
	Weight : 6%			

2. 2ND MEETING

LESSON PLAN: 2 ND MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (1,2,3,4)	1. Students are able to understand financial reports and basic accounting equations							
INDICATOR	1. Accuracy in understanding and preparing financial reports 1. Accuracy of analyzing transactions or cases of basic accounting equations							
STUDY MATERIALS	FINANCIAL STATEMENTS BASIC ACCOUNTING EQUATIONS							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
		Videos		Survey		Other		
Other Media	Zoom and Google Classroom							
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	▪ Independent Study : 3 x 70 minutes x 5 Meetings			▪ Face to Face : 3 x 100 minutes x 5 Meetings				
LEARNING EXPERIENCE	Google Meet							
LEARNING ASSESSMENT	LMS Features		Instruments		Type		Instruments	
	Assignment: Tasks, Quis		Create RMK, Feed Back		Present study material Work on questions Group discussion		Holistic and Analytical Assessment Rubric	

LESSON PLAN: 2ND MEETING		
ASPECT	ONLINE	OFFLINE
	Weight : 6%	

3. 3RD MEETING

LESSON PLAN: 3 RD MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (1,2,3,4)	2. Students are able to understand financial reports and basic accounting equations							
INDICATOR	2. 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					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
		Videos		Survey		Other		
Other Media	Zoom and Google Classroom							
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	▪ Independent Study : 3 x 70 minutes x 5 Meetings			▪ Face to Face : 3 x 100 minutes x 5 Meetings				
LEARNING EXPERIENCE	Google Meet							
LEARNING ASSESSMENT	LMS Features		Instruments		Type		Instruments	
	Assignment: Tasks, Quis		Create RMK, Feed Back		Present study material Work on questions Group discussion		Holistic and Analytical Assessment Rubric	

LESSON PLAN: 3RD MEETING		
ASPECT	ONLINE	OFFLINE
	Weight : 6%	

4. 4TH MEETING

LESSON PLAN:4 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (1,2,3,4)	1. Students are able to explain and analyze CPMK transactions 1,2,3,4), (C2, A2..., P2) 2. Students are able to analyze and journal 3. Students are able to make a balance sheet							
INDICATOR	1. Accuracy in explaining and analyzing transactions 2. Accuracy in explaining, analyzing and journaling 3. Accuracy in explaining and preparing a trial balance							
STUDY MATERIALS	PROOF OF TRANSACTION JOURNALING PREPARING A TRIAL BALANCE							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
	Videos		Survey		Other			
Other Media	Zoom and Google Classroom							
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Independent Study : 3 x 70 minutes x 5 Meetings 			<ul style="list-style-type: none"> ▪ Face to Face : 3 x 100 minutes x 5 Meetings 				
LEARNING EXPERIENCE	Google Meet							
	LMS Features		Instruments		Type			
					Instruments			

LESSON PLAN:4TH MEETING

ASPECT	ONLINE		OFFLINE	
LEARNING ASSESSMENT	Assignment: Tasks, Quis	Create RMK, Feed Back	Present study material Work on questions Group discussion	Holistic and Analytical Assessment Rubric
	Weight : 6%			

5. 5TH MEETING

LESSON PLAN:5 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (1,2,3,4)	<ol style="list-style-type: none"> Students are able to explain and analyze transactions Students are able to explain and make adjustment journals Students are able to post to the ledger 							
INDICATOR	<ol style="list-style-type: none"> Accuracy in explaining and analyzing transactions Accuracy in analyzing transactions and making adjusting journals Accuracy in posting to the general ledger 							
STUDY MATERIALS	<p>MEANING OF ADJUSTMENT</p> <p>JOURNAL OF ADJUSTMENTS AND POST TO LEDger</p>							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
	Videos		Survey		Other			
	Other Media	Zoom and Google Classroom						
LEARNING MODEL	LMS Scenarios & Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> Independent Study : 3 x 70 minutes x 5 Meetings 			<ul style="list-style-type: none"> Face to face : 3 x 100 minutes 				
LEARNING EXPERIENCE	Google Meet							
LEARNING ASSESSMENT	LMS Features		Instruments		Type		Instruments	
	Assignment: Tasks, Quis		Create RMK, Feed Back		Present study material Work on questions		Holistic and Analytical Assessment Rubric	

LESSON PLAN:5 TH MEETING			
ASPECT	ONLINE		OFFLINE
			Group discussion
	Weight : 6%		

6. 6TH MEETING

LESSON PLAN:6 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (5,6)	<ol style="list-style-type: none"> 1. Students are able to explain and analyze transactions 2. Students are able to explain and make adjustment journals 3. Students are able to make a trial balance after adjustments 							
INDICATOR	<ol style="list-style-type: none"> 1. Accuracy in explaining and analyzing transactions 2. Accuracy in analyzing transactions and making adjusting journals 3. Accuracy in preparing a trial balance after adjustments 							
STUDY MATERIALS	CONTINUED JOURNAL ADJUSTMENTS AND POSTING TO LEDger PREPARING SALSO'S BALANCE SHEET AFTER ADJUSTMENTS							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
		Videos		Survey		Other		
Other Media	Google Classroom and Google Meet							
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	▪ Learn to be independent :			▪ Face to face :				
LEARNING EXPERIENCE	Google Meet							
LEARNING ASSESSMENT	LMS Features		Instruments		Type		Instruments	
	Assignment: Tasks, Quis		Doing practice questions, Feed Back		Present study material Work on questions		Holistic and Analytical Assessment Rubric	

LESSON PLAN:6 TH MEETING			
ASPECT	ONLINE		OFFLINE
			Group discussion
	Weight : 6%		

7. 7TH MEETING

LESSON PLAN: 7 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (5,6)	1. Students are able to make a work balance sheet 2. Students are able to prepare financial reports							
INDICATOR	1. Accuracy in making work balance sheets 2. Accuracy in making financial reports							
STUDY MATERIALS	UNDERSTANDING AND FORM OF A TRACK BALANCE SHEET THE PROCESS OF PREPARING A TRACK BALANCE SHEET PREPARING FINANCIAL STATEMENTS							
INSTRUCTIONAL MEDIA	SPADA URL				Lectures, Discussions Exercises Task		
	LMS Features	Page		Lessons			Slides	
		URLs		Forum	√		Quiz	√
		Dock		Task	√		Meetings	√
		Videos		Survey			Other	
Other Media	Google Classroom and Google Meet							
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> Learn to be independent : 			<ul style="list-style-type: none"> Face to face : 				
LEARNING EXPERIENCE	Google Meet							
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments		
	Assignment: Tasks, Quis		Doing practice questions, Feed Back		Present study material Work on questions Group discussion	Holistic and Analytical Assessment Rubric		
	Weight : 12%							

8. 8TH MEETING

LESSON PLAN:8 TH MEETING						
ASPECT	ONLINE			OFFLINE		
SUB-CPMK	MIDTERM EXAM					
INDICATOR	MIDTERM EXAM					
STUDY MATERIALS	MIDTERM EXAM					
INSTRUCTIONAL MEDIA	SPADA URL				
	LMS Features	Page		Lessons		Slides
		URLs		Forum		Quiz
		Dock		Task		Meetings
		Videos		Survey		Other
Other Media	Google Classroom and Google Meet					
LEARNING MODEL	LMS Scenarios & Features			Scenario		
	UTS (Make videos related to explaining theory and working on questions related to Topic 1 to Topic 7)			UTS (Face to face presenting material related to topics 1 to topic 7)		
LEARNING TIME BURDEN	<ul style="list-style-type: none"> Independent Study : 3 x 70 minutes 			<ul style="list-style-type: none"> Face to face : 3 x 100 minutes 		
LEARNING EXPERIENCE	Google Meet			Present material and work on questions related to topics 1 to topic 7		
LEARNING ASSESSMENT	LMS Features		Instruments		Type	Instruments
	Assignment: UTS		Doing practice questions, Feed Back		Present study material Work on questions	Holistic and Analytical Assessment Rubric
	Weight : 8%					

9. 9TH MEETING

LESSON PLAN:9 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (7.8)	1. Students are able to explain and analyze transactions or cases in trading companies (CPMK 2), (C2, A2., P2) 2. Students are able to explain, demonstrate the transaction analysis process in cases that occur in trading companies (CPMK 2), (C2, A2., P2)							
INDICATOR	1. Accuracy in explaining and analyzing transactions or cases in trading companies 2. Accuracy in explaining, demonstrating the transaction analysis process in cases that occur in trading companies							
STUDY MATERIALS	1. TRADING COMPANY CHARACTERISTICS 2. TRADING COMPANY BUSINESS TRANSACTIONS							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
		Videos		Survey		Other		
Other Media	Google Classroom and Google Meet							
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	▪			▪				
LEARNING EXPERIENCE	Google Meet			Independent Activities Practice presenting study material, working on questions, and group discussions				
LEARNING ASSESSMENT	LMS Features		Instruments		LMS Features		Instruments	
	Assignment: Tasks, Quis		Doing practice questions, Feed Back		Assignment: Tasks, Quis		Holistic and Analytical Assessment Rubric	
	Weight : 6%							

10. 10TH MEETING

LESSON PLAN:10 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (7.8)	1. Students are able to explain, adjust transactions in trading companies using Periodic Shorthand (CPMK 2), (C2, A2..., P2)							
INDICATOR	1. Accuracy in explaining, adjusting transactions in trading companies using Periodic Shorthand							
STUDY MATERIALS	3. MERCHANDISE RECORDING SYSTEM 4. RECORDING TRANSACTIONS WITH THE PERIODIC SYSTEM							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
Other Media	Google Classroom and Google Meet							
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings			Providing exposure to students regarding the study material, then giving students the opportunity to present cases on trading companies using the Periodic Approach				
LEARNING TIME BURDEN	▪ Learn to be independent :			▪ Face to face :				
LEARNING EXPERIENCE	Google Meet			Independent Activities Practice presenting study material, working on questions, and group discussions				
LEARNING ASSESSMENT	LMS Features		Instruments		LMS Features		Instruments	
	Assignment: Tasks, Quis		Doing practice questions, Feed Back		Assignment: Tasks, Quis		Holistic and Analytical Assessment Rubric	
	Weight : 12%							

11. 11TH MEETING

LESSON PLAN:11 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (9,10,11,12)	1. Students are able to explain, adjust transactions in trading companies using Periodic Shorthand (CPMK 2), (C2, A2..., P2) 2. Students can understand and prepare balance sheets for trading companies using the Periodic Approach (CPMK 2), (C2, A2..., P2) 3. Students can understand and organize the closing process for trading companies using the Periodic Approach (CPMK 2), (C2, A2..., P2)							
INDICATOR	2. Accuracy in explaining, adjusting transactions in trading companies using Periodic Shorthand 3. Accuracy in understanding and preparing balance sheets for trading companies using the Periodic Approach (CPMK 2), (C2, A2..., P2) 4. Accuracy in understanding and preparing closing journals for trading companies using the Periodic Approach (CPMK 2), (C2, A2..., P2)							
STUDY MATERIALS	DETERMINING MERCHANDISE INVENTORY USING THE PERIODIC SYSTEM PREPARING A TRACK BALANCE SHEET AND PREPARING FINANCIAL REPORTS USING THE PERIODIC SYSTEM CLOSING PROCESS USING A PERIODIC SYSTEM							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
	Videos		Survey		Other			
	Other Media	Google Meet and Google Classroom						
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> Learn to be independent : 			<ul style="list-style-type: none"> Face to face : 				

LESSON PLAN:11TH MEETING				
ASPECT	ONLINE		OFFLINE	
LEARNING EXPERIENCE	Google Meet		Independent Activities Practice presenting study material, working on questions, and group discussions	
LEARNING ASSESSMENT	LMS Features	Instruments	LMS Features	Instruments
	Assignment: Tasks, Quis	Doing practice questions, Feed Back	Assignment: Tasks, Quis	Holistic and Analytical Assessment Rubric
	Weight : 6%			

12. 12TH MEETING

LESSON PLAN:12 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (9,10,11,12)	4. Students are able to explain and analyze transactions or cases in trading companies using the Perfectual Approach (CPMK 2), (C2, A2., P2) 5. Students are able to explain, demonstrate the transaction analysis process in cases that occur in trading companies using Perfectual Approach (CPMK 2), (C2, A2., P2)							
INDICATOR	4. Accuracy in explaining and analyzing transactions or cases in trading companies using the Perfectual Approach 5. Accuracy in explaining, demonstrating the transaction analysis process in cases that occur in trading companies using the Perfectual Approach							
STUDY MATERIALS	DETERMINING INVENTORY OF MERCHANDISE USING A PERPETUAL SYSTEM CLOSING PROCESS USING A PERPETUAL SYSTEM							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
Other Media	Google Meet and Google Classroom							
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	<ul style="list-style-type: none"> Learn to be independent : 			<ul style="list-style-type: none"> Face to face : 				
LEARNING EXPERIENCE	Google Meet			Independent Activities Practice presenting study material, working on questions, and group discussions				

LESSON PLAN:12TH MEETING

ASPECT	ONLINE		OFFLINE	
LEARNING ASSESSMENT	LMS Features	Instruments	LMS Features	Instruments
	Assignment: Tasks, Quiz	Doing practice questions, Feed Back	Assignment: Tasks, Quiz	Holistic and Analytical Assessment Rubric
	Weight : 30%			

13. 13TH MEETING

LESSON PLAN:13 TH MEETING									
ASPECT	ONLINE			OFFLINE					
SUB-CPMK (9,10,11,12)	1. Students are able to explain and analyze transactions or cases in trading companies - Special Journal (CPMK 3), (C2, A2..., P2) 2. Students are able to explain, demonstrate the transaction analysis process in cases that occur in trading companies using a Special Journal (CPMK 3), (C2, A2..., P2) 3. Students are able to explain, adjust transactions at Special Journal Trading companies (CPMK 3), (C2, A2..., P2) 4. Students can understand and prepare financial reports for Special Journal Trading companies (CPMK 3), (C2, A2..., P2)								
INDICATOR	1. Accuracy in explaining and analyzing transactions or cases in Trading companies - Special Journal 2. Accuracy in explaining, demonstrating the transaction analysis process in cases that occur in trading companies using a special journal 3. Accuracy in explaining, adjusting transactions at Special Journal Trading companies 4. Accuracy in understanding and compiling financial reports for Special Journal Trading companies								
STUDY MATERIALS	TRANSACTION CYCLE AND SPECIAL JOURNALS SALES JOURNAL PURCHASE JOURNAL CASH RECEIPTS JOURNAL CASH DISBURSEMENT JOURNAL								
INSTRUCTIONAL MEDIA	SPADA URL			Lectures, Discussions Exercises Task				
	LMS Features	Page		Lessons				Slides	
		URLs		Forum			√	Quiz	√
		Dock		Task			√	Meetings	√
	Videos		Survey		Other				
	Other Media	Google Meet and Google Classroom							
LEARNING MODEL	LMS Scenarios&Features			Scenario					

LESSON PLAN:13TH MEETING

ASPECT	ONLINE		OFFLINE	
	Forums, Assignments, Quizzes, Meetings			
LEARNING TIME BURDEN	<ul style="list-style-type: none"> ▪ Learn to be independent : 		<ul style="list-style-type: none"> ▪ Face to face : 	
LEARNING EXPERIENCE	Google Meet		Independent Activities Practice presenting study material, working on questions, and group discussions	
LEARNING ASSESSMENT	LMS Features	Instruments	LMS Features	Instruments
	Assignment: Tasks, Quiz	Doing practice questions, Feed Back	Assignment: Tasks, Quiz	Holistic and Analytical Assessment Rubric
	Weight : 6%			

14. 14TH MEETING

LESSON PLAN:14 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (9,10,11,12)	5. Students are able to explain and analyze transactions regarding cash and cash equivalents							
INDICATOR	5. Accuracy in explaining and analyzing transactions regarding cash and cash equivalents							
STUDY MATERIALS	CASH AND CASH EQUIVALENTS							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
Other Media	Google Meet and Google Classroom							
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	▪ Learn to be independent :			▪ Face to face :				
LEARNING EXPERIENCE	Google Meet			Independent Activities Practice presenting study material, working on questions, and group discussions				
LEARNING ASSESSMENT	LMS Features		Instruments		LMS Features		Instruments	
	Assignment: Tasks, Quis		Doing practice questions, Feed Back		Assignment: Tasks, Quis		Holistic and Analytical Assessment Rubric	
	Weight : 30%							

15. 15TH MEETING

LESSON PLAN:15 TH MEETING								
ASPECT	ONLINE			OFFLINE				
SUB-CPMK (9,10,11,12)	1. Students are able to explain and analyze transactions regarding bank reconciliation							
INDICATOR	1. Accuracy in explaining and analyzing bank reconciliation transactions							
STUDY MATERIALS	BANK RECONCILIATION							
INSTRUCTIONAL MEDIA	SPADA URL					Lectures, Discussions Exercises Task	
	LMS Features	Page		Lessons		Slides		
		URLs		Forum	√	Quiz		√
		Dock		Task	√	Meetings		√
Other Media	Google Meet and Google Classroom							
LEARNING MODEL	LMS Scenarios&Features			Scenario				
	Forums, Assignments, Quizzes, Meetings							
LEARNING TIME BURDEN	▪ Learn to be independent :			▪ Face to face :				
LEARNING EXPERIENCE	Google Meet			Independent Activities Practice presenting study material, working on questions, and group discussions				
LEARNING ASSESSMENT	LMS Features		Instruments		LMS Features		Instruments	
	Assignment: Tasks, Quis		Doing practice questions, Feed Back		Assignment: Tasks, Quis		Holistic and Analytical Assessment Rubric	
	Weight : 30%							

16. 16TH MEETING

LESSON PLAN:16 TH MEETING						
ASPECT	ONLINE			OFFLINE		
SUB-CPMK	FINAL EXAMS					
INDICATOR	FINAL EXAMS					
STUDY MATERIALS	FINAL EXAMS					
INSTRUCTIONAL MEDIA	SPADA URL				
	LMS Features	Page		Lessons		Slides
		URLs		Forum		Quiz
		Dock		Task		Meetings
		Videos		Survey		Other
Other Media	Google Meet and Google Classroom					
LEARNING MODEL	LMS Scenarios&Features			Scenario		
	UAS (Make a video related to explaining theory and working on questions related to Topic 8 to Topic 15)			UTS (Face to face presenting material related to topics 8 to topic 15)		
LEARNING TIME BURDEN	<ul style="list-style-type: none"> Independent Study : 3 x 70 minutes x 5 Meetings 			<ul style="list-style-type: none"> Face to Face : 3 x 100 minutes x 5 Meetings 		
LEARNING EXPERIENCE	Google Meet and Video			Present material and work on questions related to topics 8 to topic 15		
LEARNING ASSESSMENT	LMS Features		Instruments		LMS Features	
	Assignment: UAS		Doing practice questions, Feed Back		Assignment: UTS	
	Weight : 8%				Holistic and Analytical Assessment Rubric	

PROJECT TASKS PLAN

1. Summarizing essence learning thematic in a way individual
2. Analyze characteristics learning thematic based on the video presented (group)
3. Summarizing base learning thematic in a way group
4. Defining principle learning thematic And its implementation in a way group
5. Make *mind mapping* 10 learning models thematic in a way creative
6. Make nets _ theme with a *connected* model
7. Make nets _ theme with an *integrated* model
8. Make nets _ theme with a *webbed* model
9. Analyze difference And make example learning with approach conventional And learning with access potency brain student
10. UTS
11. Analyze elements learning thematic in a way group
12. Create a project (design technique learning thematic on 2013 curriculum) in general group
13. Analyzing videos about management learning thematic (group)
14. Analyze assessment in the teacher's book and student 2013 curriculum and make evaluation 2013 curriculum
15. Make learning project thematic



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STUDENT ASSIGNMENT PLAN

COURSE IDENTITY	MK's name	Code	Semester	SKS
	Introduction of accounting		1	3
TASK DESIGN	Form of Assignment		Task Completion Time	
	Solving Problems in Case 1 Service Companies		Every week it is shown, after the fifth week it is put together in one file and then put together in WinRAR form.	
ASSIGNMENT TITLE	Solve the questions in Topic 1 to Topic 5			
Sub-CPMK	Google Classroom			
Sub-CPMK	Sub-CPMK 1 to Sub-CPMK 5			
DESCRIPTION	Solve the questions in the case of the Service Company			
ASSIGNMENT METHODS	As for the Assignment Method: <ul style="list-style-type: none"> • Work on practice questions by holding quizzes and providing a process for answering practice questions according to topics 1-5, continue with topics 1-5 Work on questions by helping each other, so students will have group discussions and help each other to make their colleagues understand the questions according to the topics that have been taught, namely: Topics 1-5			
TASK OBJECT	Solve the questions in the case of the Service Company			
TASK OUTPUT	Students can understand and prepare transactions using an accounting equation approach, debit and credit provisions, prepare financial reports for service companies			
EVALUATION	Criteria & Indicators		Assessment Techniques	Weight (%)
	Accuracy in working on questions on topics 1-5		Students in working on cases on topics 1-5 have appropriate results	20%

	Accurate and complete work on questions in topics 1-5	In transferring transactions, the transactions in studies 1-5 are correct, complete and in accordance with the existing rules of the Service Company	30%
	Neatness in doing questions	When working on questions and answering the questions in cases in studies 1-5, pay attention to neatness in working on input, process, output in accounting transactions.	10%
	Understand and be able to explain the cases in Studies 1-5	When students work on case 1 in study 1=5, they will then see how students understand in explaining cases 1-5.	40%
	Note: This assignment as a whole has a weight of 50% of the assessment for this course		
TIMETABLE	Stages	Time	
	Week 2, Week 3, Week 4, Week 5	Meetings 1-5	
ETC	The assessment weight for this assignment is 15% of the 100% assessment for this course Tasks are completed and able to explain independently		
REFERENCES	<ol style="list-style-type: none"> 1. Carls. Warren, James M Reeve, Jonathan E. Duchac, Ersya Tri Wahyuni, Amir Abadi Jusuf, Introduction to Accounting 1, Indonesian Adaptation Edition 4, Salemba Empat, Jakarta, 2018. 2. Donald E. Kieso, Jerry J. Weygandt, Introduction to IFRS-Based Accounting, Salemba Empat, Jakarta, 2018. 3. Agus Purwaji, Wibowo, H Murtanto, Introduction to Accounting Accounting 1 Edition 2, Salemba Empat, Jakarta, 2016. 4. Rahman Pura, Introduction to Accounting 1 Accounting Cycle Approach, Erlangga, Jakarta, 2014 5. Rudianto, Introduction to Accounting Concepts and Techniques for Preparing Financial Reports Adapted to IFRS, Erlangga, Jakarta, 2012. 		



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STUDENT ASSIGNMENT PLAN

COURSE IDENTITY	MK's name	Code	Semester	SKS
		Introduction of accounting		1
TASK DESIGN	Form of Assignment		Task Completion Time	
	Solving Case 2 Questions for Trading Companies Approaching the Periodic Method and the Perfectual Method		Every week it is shown, after the tenth week it is put together in one file and then put together in WinRAR form.	
ASSIGNMENT TITLE	Solve the questions in Topics 6-7, 9-10 to Topics 6-7, 9-10 Google Classroom			
Sub-CPMK	Sub-CPMK 6-7 to Sub-CPMK 9-10			
DESCRIPTION	<ul style="list-style-type: none"> Solve the questions in case 2 of the Trading Company Approach with the Periodic Method and the Perfectual Method 			
ASSIGNMENT METHODS	As for the Assignment Method: <ul style="list-style-type: none"> Work on practice questions by holding quizzes and providing a process for answering practice questions according to the topic Topics 6-7, 9-10 Work on questions by helping each other, so students will have group discussions and help each other to make their colleagues understand the questions according to the topics that have been taught, namely: Topics 6-7, 9-10. 			
TASK OBJECT	Solve the questions in Case 2 Trading Company Approach Periodic Method and Perfectual Method			
TASK OUTPUT	<ul style="list-style-type: none"> Students can understand, explain and compile general journal transactions using the periodic method approach and the perfectual method in preparing financial reports 			
EVALUATION	Criteria & Indicators	Assessment Techniques		Weight (%)
	Accuracy in working on questions on Topic 6-7.9-10	Students in working on cases on topics 1-5 have appropriate results		20%

	Accurate and Complete Work on the Questions in Topic 6-7.9-10	In transferring transactions, the transactions in study 6-7.9-10 are correct, complete and in accordance with existing regulations in the Service Company	30%
	Neatness in doing questions	When working on questions and answering the questions in the case in study 6-7.9-10, pay attention to neatness in working on input, process, output in accounting transactions	10%
	Understand and be able to explain the cases in Study 6-7.9-10	When students work on case 1 in study 6-7.9-10, the next step will be to see how students understand in explaining case 6-7.9-10.	40%
TIMETABLE	Stages		Time
	Week 7, Week 10		Meetings 7-10
ETC	The assessment weight for this assignment is 15% of the 100% assessment for this course Tasks are completed and able to explain independently		
REFERENCES	<ol style="list-style-type: none"> 1. Carls. Warren, James M Reeve, Jonathan E. Duchac, Ersya Tri Wahyuni, Amir Abadi Jusuf, Introduction to Accounting 1, Indonesian Adaptation Edition 4, Salemba Empat, Jakarta, 2018. 2. Donald E. Kieso, Jerry J. Weygandt, Introduction to IFRS-Based Accounting, Salemba Empat, Jakarta, 2018. 3. Agus Purwaji, Wibowo, H Murtanto, Introduction to Accounting Accounting 1 Edition 2, Salemba Empat, Jakarta, 2016. 4. Rahman Pura, Introduction to Accounting 1 Accounting Cycle Approach, Erlangga, Jakarta, 2014 5. Rudianto, Introduction to Accounting Concepts and Techniques for Preparing Financial Reports Adapted to IFRS, Erlangga, Jakarta, 2012. 		



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STUDENT ASSIGNMENT PLAN

COURSE IDENTITY	MK's name	Code	Semester	SKS
	Accounting Practicum	KK73215	3	3
TASK DESIGN	Form of Assignment		Task Completion Time	
	Video, Questions Topic 1-Topic 7		Week 8	
ASSIGNMENT TITLE	Create Videos Related to Topics 1-7			
Sub-CPMK	Google Classroom			
Sub-CPMK	Sub-CPMK			
DESCRIPTION	<ul style="list-style-type: none"> • Make a video related to explaining topics 1-7 related to the during method, while the offline method uses face to face to explain topics 1 to topic 7 			
ASSIGNMENT METHODS	As for the Assignment Method: <ul style="list-style-type: none"> • Work on UTS and UAS questions by making videos providing explanations and working on practice questions. 			
TASK OBJECT	Make videos related to presenting material in the form of theoretical discussions and working on case questions			
TASK OUTPUT	<ul style="list-style-type: none"> • Students choose a topic to use as material for making a video • Then students make a summary to make a video • Once the summary material is ready, the student will explain and the summary material will then be worked on by the student by making a 30 minute video • In providing videos, it is hoped that students will not be monotonous or read, but each student must be creative in providing explanations and working on questions. The aim is so that students can understand what is learned during the course • So it is hoped that students can give presentations using language that is polite and understandable. • After completing the video, students and students are expected to send the video results in the form of a link, so the link is moved to Google Drive, then moved to Google Document, then sent to Google Classroom in the Accounting Practicum class. 			

	Criteria & Indicators	Assessment Techniques	Weight (%)
EVALUATION	Each student's video presentation is expected to have clear images and sound	Pay attention to the image and sound when making a video, it must be clear and can be heard by people and there are no typos or word errors when presenting the video	20%
	Accuracy in discussing material	The material discussed is in accordance with the topics provided in the topic material and the material explained is truly in accordance with theory	30%
	The presentation of topic material really masters the material and is not in the nature of reading a book	When discussing a topic, students are expected not to discuss it in a monotonous manner or with their eyes fixed on the laptop or downwards, but rather students are expected to be more creative in presenting their material.	30%
	Accuracy in paying attention to neatness and politeness in video presentation	When giving material presentations, students are expected to dress neatly and politely like we would in a face-to-face lecture.	20%
TIMETABLE	Stages	Time	
	UTS	8th meeting	
ETC	The assessment weight for this assignment is 25% of the 100% assessment for this course Tasks are completed and able to explain independently		

REFERENCES	<ol style="list-style-type: none">1. I Carls. Warren, James M Reeve, Jonathan E. Duchac, Ersu Tri Wahyuni, Amir Abadi Jusuf, Introduction to Accounting 1, Indonesian Adaptation Edition 4, Salemba Empat, Jakarta, 2018.2. Donald E. Kieso, Jerry J. Weygandt, Introduction to IFRS-Based Accounting, Salemba Empat, Jakarta, 2018.3. Agus Purwaji, Wibowo, H Murtanto, Introduction to Accounting Accounting 1 Edition 2, Salemba Empat, Jakarta, 2016.4. Rahman Pura, Introduction to Accounting 1 Accounting Cycle Approach, Erlangga, Jakarta, 20145. Rudianto, Introduction to Accounting Concepts and Techniques for Preparing Financial Reports Adapted to IFRS, Erlangga, Jakarta, 2012.
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STUDENT ASSIGNMENT PLAN

COURSE IDENTITY	MK's name	Code	Semester	SKS
	Accounting Practicum	KK73215	1	3
TASK DESIGN	Form of Assignment		Task Completion Time	
	Solving Case Questions for 3 Trading Companies-Special Journal		Every week it is shown, after the 15th week it is put together in one file and then put together in WinRAR form.	
ASSIGNMENT TITLE	Solve the questions in Topics 10 to Topic 15			
	Google Classroom			
Sub-CPMK	Sub-CPMK 11 to Sub-CPMK 15			
DESCRIPTION	<ul style="list-style-type: none"> Solve the questions in the case of the Special Trading Company-Journal 			
ASSIGNMENT METHODS	<p>As for the Assignment Method:</p> <ul style="list-style-type: none"> Work on practice questions by holding quizzes and providing a process for answering practice questions according to topics 11-15, continue with topics 11-15 Work on questions by helping each other, so students will have group discussions and help each other to make their colleagues understand the questions according to the topics that have been taught, namely: Topics 11-15 			
TASK OBJECT	Solve the questions in the case of the Special Trading Company-Journal			
TASK OUTPUT	<ul style="list-style-type: none"> Students can understand and prepare transactions using the accounting equation approach, debit and credit provisions, prepare financial reports for Trading Companies-Special Journals 			
EVALUATION	Criteria & Indicators		Assessment Techniques	Weight (%)
	Accuracy in working on questions on Topics 11-15		Students in working on cases on topics 11-15 have achieved appropriate results	20%

	Accurate and complete work on questions in topics 11-15	In transferring transactions, the transactions in study 11-15 are correct, complete and in accordance with existing regulations in the Service Company	30%
	Neatness in doing questions	When working on questions and answering the questions in cases in study 11-15, pay attention to neatness in working on input, process, output in accounting transactions	10%
	Understand and be able to explain the cases in Studies 1-5	When students work on case 3 in study 11-15, the next step will be to see how students understand in explaining cases 11-15.	40%
TIMETABLE	Stages		Time
	Week 10, Week 11, Week 12, Week 13,14,15		Meeting 11-15
ETC	The assessment weight for this assignment is 15% of the 100% assessment for this course Tasks are completed and able to explain independently		
REFERENCES	<ol style="list-style-type: none"> 1. Carls. Warren, James M Reeve, Jonathan E. Duchac, Ersu Tri Wahyuni, Amir Abadi Jusuf, Introduction to Accounting 1, Indonesian Adaptation Edition 4, Salemba Empat, Jakarta, 2018. 2. Donald E. Kieso, Jerry J. Weygandt, Introduction to IFRS-Based Accounting, Salemba Empat, Jakarta, 2018. 3. Agus Purwaji, Wibowo, H Murtanto, Introduction to Accounting Accounting 1 Edition 2, Salemba Empat, Jakarta, 2016. 4. Rahman Pura, Introduction to Accounting 1 Accounting Cycle Approach, Erlangga, Jakarta, 2014 5. Rudianto, Introduction to Accounting Concepts and Techniques for Preparing Financial Reports Adapted to IFRS, Erlangga, Jakarta, 2012. 		



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STUDENT ASSIGNMENT PLAN

COURSE IDENTITY	MK's name	Code	Semester	SKS
	Introduction of accounting		3	3
TASK DESIGN	Form of Assignment		Task Completion Time	
	Video, Questions Topic 11-Topic 15		Week 16	
ASSIGNMENT TITLE	Create Videos Related to Topics 11-15			
Sub-CPMK	Google Classroom			
Sub-CPMK	Sub-CPMK			
DESCRIPTION	<ul style="list-style-type: none"> • Make a video related to explaining topics 11-15 related to the during method, while the offline method uses face to face to explain topics 11 to topic 15 			
ASSIGNMENT METHODS	As for the Assignment Method: <ul style="list-style-type: none"> • Work on UAS questions by making videos providing explanations and working on practice questions. 			
TASK OBJECT	Make videos related to presenting material in the form of theoretical discussions and working on case questions			
TASK OUTPUT	<ul style="list-style-type: none"> • Students choose a topic to use as material for making a video • Then students make a summary to make a video • Once the summary material is ready, the student will explain and the summary material will then be worked on by the student by making a 30 minute video • In providing videos, it is hoped that students will not be monotonous or read, but each student must be creative in providing explanations and working on questions. The aim is so that students can understand what is learned during the course • So it is hoped that students can give presentations using language that is polite and understandable. • After completing the video, students and students are expected to send the video results in the form of a link, so the link is moved to Google Drive, then moved to Google Document, then sent to Google Classroom in the Accounting Practicum class. 			

	Criteria & Indicators	Assessment Techniques	Weight (%)
EVALUATION	Each student's video presentation is expected to have clear images and sound	Pay attention to the image and sound when making a video, it must be clear and can be heard by people and there are no typos or word errors when presenting the video	20%
	Accuracy in discussing material	The material discussed is in accordance with the topics provided in the topic material and the material explained is truly in accordance with theory	30%
	The presentation of topic material really masters the material and is not in the nature of reading a book	When discussing a topic, students are expected not to discuss it in a monotonous manner or with their eyes fixed on the laptop or downwards, but rather students are expected to be more creative in presenting their material.	30%
	Accuracy in paying attention to neatness and politeness in video presentation	When giving material presentations, students are expected to dress neatly and politely like we would in a face-to-face lecture.	20%
TIMETABLE	Stages	Time	
	UTS	8th meeting	
ETC	The assessment weight for this assignment is 25% of the 100% assessment for this course Tasks are completed and able to explain independently		

CPL ASSESSMENT AND ACHIEVEMENTS

TOPIC	SUNDAY	CPL	CPMK	Sub-CPMK	ASSESSMENT	WEIGHT (%)	KATEGORI
I-V	1-5	CPL-1 CPL-2 CPL-3 CPL-4	CPMK-1	Sub-CPMK-1-5	Tugas 1	30%	
VI-VII	6-7	CPL-1 CPL-2 CPL-3 CPL-4	CPMK-2	Sub-CPMK-6-7	Tugas 2	12%	
VIII	8	Ujian Tengah Semester CPL-4	CPMK-1 CPMK-2	Sub-CPMK-1-7	Video	8%	
IX-X	9 – 10	CPL-1 CPL-2 CPL-3 CPL-4	CPMK-2	Sub-CPMK-9 Sub-CPMK-10	Tugas 2	12%	
XI-XIV	11 – 15	CPL-1 CPL-2 CPL-3 CPL-4	CPMK-3	Sub-CPMK-11 Sub-CPMK-12	Tugas 3	30%	
XVI	14 – 16	CPL-1 CPL-2 CPL-3 Ujian Akhir Semester CPL-4	CPMK-1 CPMK-2 CPMK-3	Sub-CPMK-9 Sub-CPMK-10 Sub-CPMK-11 Sub-CPMK-12	Videos	8%	

TOPIC	SUNDAY	CPL	CPMK	Sub-CPMK	ASSESSMENT	WEIGHT (%)	KATEGORI
IV	1-5	CPL-1 CPL-2 CPL-3 CPL-4	CPMK-1	Sub-CPMK-1-5	Task 1	30%	

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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