



Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Accounting Education Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																
Intermediate Financial Accounting 1	8720903005		T=3	P=0	ECTS=4.77	2	July 18, 2024																																
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																	
			Rochmawati, S.Pd., M.Ak.																																	
Learning model	Case Studies																																						
Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																						
	Program Objectives (PO)																																						
	PLO-PO Matrix																																						
		P.O																																					
Short Course Description	This course discusses basic accounting concepts, financial reports, cash, short-term investments, receivables, inventories, long-term investments in the form of shares and bonds. The strategies used to achieve learning objectives are group learning and discussion, lecture, question and answer and assignment learning methods																																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 10%;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> </table>							P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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References	Main :																																						
	<ol style="list-style-type: none"> 1. Baridwan, Zaki. 2008. Intermediate Accounting . Yogyakarta: BPFE. 2. Ikatan Akuntan Indonesia. 2012. Standar Akuntansi Keuangan Per 1 Oktober 2012 . Jakarta: Salemba Empat 3. Syakur, Ahmad Syafii. 2009. Intermediate Accounting . Dalam Perspektif Lebih Luas. Jakarta: AV Publisher. 4. Sulistiawan, Dedi dan Yie Ke Feliana. 2006. Akuntansi Keuangan menengah 1 . Malang: Bayumedia Publishing. 5. Stice dan Skousen. 2007. Intermediate Accounting . Edisi-16 Thomson: South-Western 6. Martani, Dwi.2012. Akuntansi Keuangan Menengah Berbasis PSAK . Jakarta. Salemba Empat. 7. Kieso, E.Donal, dkk. 2009. Akuntansi Intermediate .Jilid 1. Jakarta: Erlangga. 8. Kieso, E.Donal, Dkk. 2009. Akuntansi Intermediate .Jilid 2. Jakarta: Erlangga. 																																						
	Supporters:																																						
Supporting lecturer	Prof. Dr. Susanti, S.Pd., M.Si. Rochmawati, S.Pd., M.Ak. Irin Widayati, S.Pd., M.Pd.																																						
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)																																
		Indicator	Criteria & Form	Offline (offline)	Online (online)																																		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																

1	Understand financial accounting and accounting standards	Identify key financial reports and other methods of financial reporting Identify the purpose of financial reports Explain the need for accounting standards Identify important policy-making bodies and their role in the standard-setting process Explain the meaning and principles of generally accepted accounting Explain the impact of user groups on the process standard setting Understand issues related to ethics and financial accounting	Criteria: Full marks are obtained if you do all the questions correctly	Centered on students (Student centered approach) with a question and answer lecture method and 3 X 50 assignments			0%
2	Understand the conceptual framework underlying financial accounting	Explain the benefits of a conceptual framework Understand the objectives of financial reporting Identify the qualitative characteristics of accounting information Define the basic elements of financial statements Explain the basic assumptions of accounting Explain the application of basic accounting principles Explain the impact of constraints on the reporting of accounting information	Criteria: Full marks are obtained if you do all the questions correctly	Centered on students (Student centered approach) with a question and answer lecture method and 3 X 50 assignments			0%
3	Prepare a comprehensive income statement and related information in accordance with SAK provisions	· Understand the uses and limitations of an income statement · Create a direct form income statement · Create an incremental income statement · Explain other comprehensive income · Explain intraperiod tax allocation · Identify where earnings per share information is reported · Create a retained earnings report. Explain how comprehensive profit is	Criteria: Full marks are obtained if you do all the questions correctly	Centered on students (Student centered approach) with lecture methods, questions and answers, and 3 X 50 assignments			0%

4	Prepare balance sheets and cash flow reports in accordance with SAK provisions	<ol style="list-style-type: none"> 1.Explain the meaning of balance sheet 2.Explain the uses and limitations of balance sheets 3.Identify the main classifications of balance sheets 4.Create a classified balance sheet using report and account formats 5.Determine balance sheet information that requires additional disclosure 6.Describe techniques for disclosing the balance sheet 7.Explain the meaning of a cash flow statement 8.Indicates the purpose of the cash flow statement 9.Identify the contents of the cash flow statement 10.Create cash flow reports 11.Understand the use of cash flow statements 	<p>Criteria: Full marks are obtained if you do all the questions correctly</p>	Centered on students (Student centered approach) with lecture methods, questions and answers, and 3 X 50 assignments			0%
5	Can explain accounting concepts and accounting treatment of cash	<ul style="list-style-type: none"> · Explain accounting concepts · Explain the accounting treatment of cash · Analyze cash · Create cash reports 	<p>Criteria: Full marks are obtained if you do all the questions correctly</p>	Centered on students (Student centered approach) with lecture methods, questions and answers, and 3 X 50 assignments			0%
6	Can explain accounting concepts and accounting treatment of cash	<ul style="list-style-type: none"> · Explain accounting concepts · Explain the accounting treatment of cash · Analyze cash · Create cash reports 	<p>Criteria: Full marks are obtained if you do all the questions correctly</p>	Centered on students (Student centered approach) with lecture methods, questions and answers, and 3 X 50 assignments			0%

7	Can describe the accounting for temporary investments	<ul style="list-style-type: none"> - Explain the concept of temporary investment - Explain temporary investment in the form of shares - Explain temporary investment in the form of shares - Present temporary investment in the form of bonds - Present temporary investment in the balance sheet 	Criteria: Full marks are obtained if you do all the questions correctly	Centered on students (Student centered approach) with lecture methods, questions and answers, and 3 X 50 assignments		0%
8	UTS		Criteria: Full marks are obtained if you do all the questions correctly	3 X 50		0%
9	Can describe accounting for trade receivables	<p>5.1 Explain the concept of trade receivables</p> <p>5.2 Explain recognition of trade receivables</p> <p>5.3 Explain valuation of receivables</p> <p>6.1 Explain valuation and allowance for uncollectible receivables</p> <p>6.2 Present trade receivables on the balance sheet</p>	Criteria: Full marks are obtained if you do all the questions correctly	Centered on students (Student centered approach) with lecture methods, questions and answers, and 3 X 50 assignments		0%
10	Can describe the accounting concept and accounting treatment of notes receivable	<p>1. Explain the concept of notes receivable and promissory notes</p> <p>2. Explain interest-bearing and non-interest-bearing Notes</p> <p>3. Explain Interest Calculation</p> <p>4. Presenting notes receivable on the balance sheet</p>	Criteria: Full marks are obtained if you do all the questions correctly	Centered on students (Student centered approach) with lecture methods, questions and answers, and 3 X 50 assignments		0%
11	Can describe inventory accounting	<p>1. Explain the concept of Inventory</p> <p>2. Explain Inventory Classification</p> <p>3. Apply Physical Inventory Counting</p> <p>4. Implementing an Inventory Recording System</p> <p>5. Implementing a Perpetual Inventory Recording System</p> <p>6. Applying the Inventory Valuation Method based on Acquisition Price</p> <p>7. Applying the Inventory Valuation Method based on Estimated Prices</p>	Criteria: Full marks are obtained if you do all the questions correctly	Centered on students (Student centered approach) with lecture, question and answer, and assignment methods 3 X 50		0%

12	Can describe inventory accounting	1. Explain the concept of Inventory 2. Explain Inventory Classification 3. Apply Physical Inventory Counting 4. Implementing an Inventory Recording System 5. Implementing a Perpetual Inventory Recording System 6. Applying the Inventory Valuation Method based on Acquisition Price 7. Applying the Inventory Valuation Method based on Estimated Prices	Criteria: Full marks are obtained if you do all the questions correctly	1. Concept of Inventory 2. Classification of Inventory 3. Physical Calculation of Inventory 4. Inventory Recording System 5. Perpetual Inventory Recording System 6. Inventory Valuation Method based on Cost 7. Inventory Valuation Method based on Estimated Prices 3 X 50		0%
13	Can describe accounting for long-term investments	1. Explain the concept of Long Term Investment in Stocks 2. Explain the concept of long-term investment in bonds 3. Applying long-term investment presentation on the balance sheet	Criteria: Full marks are obtained if you do all the questions correctly	Student centered approach (Student centered approach) with question and answer methods, discussions and 3 X 50 assignments		0%
14	Can describe accounting for long-term investments	1. Explain the concept of Long Term Investment in Stocks 2. Explain the concept of long-term investment in bonds 3. Applying long-term investment presentation on the balance sheet	Criteria: Full marks are obtained if you do all the questions correctly	Student centered approach (Student centered approach) with question and answer methods, discussions and 3 X 50 assignments		0%
15	Can describe accounting for long-term investments	1. Explain the concept of Long Term Investment in Stocks 2. Explain the concept of long-term investment in bonds 3. Applying long-term investment presentation on the balance sheet	Criteria: Full marks are obtained if you do all the questions correctly	Student centered approach (Student centered approach) with question and answer methods, discussions and 3 X 50 assignments		0%
16	UAS		Criteria: 1. Full marks if you do all the questions correctly. 2. Maximum value 100	3 X 50		0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.