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

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Intermediate Financial Accounting II	8720903004		T=3	P=0	ECTS=4.77	4	July 17, 2024

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
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Learning model	Case Studies

Program Learning Outcomes (PLO)	**PLO study program which is charged to the course**	
	Program Objectives (PO)	
	PO - 1	Able to act as a citizen who is proud and loves the country, has high nationalism
	PO - 2	Able to demonstrate a responsible attitude for the achievement of individual and group work results, supervision and evaluation of work completion
	PO - 3	Able to master financial accounting concepts and accounting standards, the conceptual framework underlying financial accounting, and master the concepts of current liabilities, long-term liabilities, equity, dilutive securities, earnings per share, investment; as well as income
	PO - 4	Able to make decisions based on data and information about financial accounting concepts and accounting standards, the conceptual framework underlying financial accounting and able to analyze, measure, assess and present data information and provide guidance in choosing alternative solutions
	PO - 5	Able to increase knowledge to be able to continue studies to a higher level
	PLO-PO Matrix	

P.O
PO-1
PO-2
PO-3
PO-4
PO-5

PO Matrix at the end of each learning stage (Sub-PO)

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PO-1																
PO-2																
PO-3																
PO-4																
PO-5																

Short Course Description	This course provides students with knowledge about the concepts of recognition, measurement, assessment, reporting, disclosure and analysis of intangible asset accounts, current liabilities, long-term liabilities, equity, dilutive securities, earnings per share, investments; as well as income.

References	**Main :**

1. 1. Kieso, E.Donal, Dkk. 2009. Akuntansi Intermediate .Jilid 2. Jakarta: Erlangga.
2. 2. Baridwan, Zaki. 2008. Intermediate Accounting . Yogyakarta: BPFE.
3. 3. Ikatan Akuntan Indonesia. 2012. Standar Akuntansi Keuangan Per 1 Oktober 2012 . Jakarta: Salemba Empat
4. 4. Syakur, Ahmad Syafii. 2009. Intermediate Accounting. Dalam Perspektif Lebih Luas . Jakarta: AV Publisher.
5. 5. Sulistiawan, Dedi dan Yie Ke Feliana. 2006. Akuntansi Keuangan menengah 1 . Malang: Bayumedia Publishing.
6. 6. Yusuf, Al-Haryono. 2003. Dasar-dasar Akuntansi jilid II. Jakarta: YKPN.
7. 7. Ikatan Akuntan Indonesia. 2017. Standar Akuntansi Keuangan. Ikatan Akuntan Indonesia: Jakarta (SAK)
8. 8. International Accounting Standard Board. 2015. International Financial Reporting Standards. Diunduh dari www.ifrs.org (IFRS)

Supporters:		

Supporting lecturer	Dr. Agung Listiadi, S.Pd., M.Ak. Irin Widayati, S.Pd., M.Pd. Irwan Adimas Ganda Saputra, S.Pd., M.A.

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	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of intangible assets in financial reports	1.Accuracy of identifying the characteristics and types of intangible assets 2.Sharpness explains the decline in value of intangible assets 3.calculate the impairment of intangible assets 4.Accuracy of identifying research and development costs 5.Accuracy of explaining the presentation and disclosure of intangible assets	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	base case and assignment 3 X 50		**Material:** 1. Intangible assets can be specifically identified 2. Intangible assets cannot be specifically identified **References:** *1. Kieso, E.Donal, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	5%
2	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of current liabilities in financial reports	1.Accuracy of identifying the characteristics and types of current liabilities 2.Sharpness describes the recognition and measurement of current liabilities 3.Accuracy in calculating current liability assessments 4.Accuracy in explaining the presentation and disclosure of current liabilities	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based and assignment 3 X 50		**Material:** 1. Current liabilities 2. Notes payable 3. Long-term liabilities due **References:** *1. Kieso, E.Donal, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	5%

3	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as analysis of current liabilities in financial reports	1.Accuracy of identifying the characteristics and types of current liabilities 2.Sharpness describes the recognition and measurement of current liabilities 3.Accuracy in calculating current liability assessments 4.Accuracy in explaining the presentation and disclosure of current liabilities	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based and assignment 3 X 50		**Material:** 1. Current liabilities 2. Notes payable 3. Long-term liabilities due **References:** *1. Kieso, E.Donal, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	4%
4	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as long-term liability analysis in financial reports	1.Accuracy in identifying the characteristics and types of long-term liabilities 2.Sharpness describes the recognition and measurement of long-term liabilities 3.Accuracy of calculating long-term liability assessments 4.Accuracy in explaining the presentation and disclosure of long-term liabilities	**Criteria:** rubric **Form of Assessment** : Participatory Activities	base case and assignment 3 X 50		**Material:** 1. Long-term liabilities 2. Bonds 3. Mortgages **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%
5	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as long-term liability analysis in financial reports	1.Accuracy in identifying the characteristics and types of long-term liabilities 2.Sharpness describes the recognition and measurement of long-term liabilities 3.Accuracy of calculating long-term liability assessments 4.Accuracy in explaining the presentation and disclosure of long-term liabilities	**Criteria:** rubric **Form of Assessment** : Participatory Activities	base case and assignment 3 X 50		**Material:** 1. Long-term liabilities 2. Bonds 3. Mortgages **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%

6	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, and equity analysis to financial reports	1. Accuracy in explaining the characteristics of corporate companies 2. Accuracy of identifying accounts related to equity 3. Accuracy in explaining dividend policy 4. Accuracy in explaining the presentation and disclosure of equity	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	base case and assignment 3 X 50		**Material:** 1. Share capital 2. Ordinary shares 3. Preferred shares 4. Donated capital **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%
7	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, and equity analysis to financial reports	1. Accuracy in explaining the characteristics of corporate companies 2. Accuracy of identifying accounts related to equity 3. Accuracy in explaining dividend policy 4. Accuracy in explaining the presentation and disclosure of equity	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	base case and assignment 3 X 50		**Material:** 1. Share capital 2. Ordinary shares 3. Preferred shares 4. Donated capital **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	4%
8	UTS	UTS	**Criteria:** .... **Form of Assessment** : Test	UTS 3 X 50		**Material:** UTS **Library:**	20%
9	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as delusional securities analysis to financial reports	1. The accuracy of identifying the characteristics of delusional securities 2. Accuracy of identifying accounts related to delusional securities 3. The accuracy of calculating the valuation of delusional securities 4. Accuracy of explaining the presentation and disclosure of delusional securities	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based learning and 3 X 50 assignments		**Material:** 1. Delusive securities **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%

10	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as earnings per share analysis in financial reports	1. Accuracy of identifying earnings per share characteristics 2. Accuracy of calculating earnings per share valuation 3. Accuracy in explaining the presentation and disclosure of earnings per share	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based learning and 3 X 50 assignments		**Material:** 1. Earnings per share 2. Structure of earnings per share 3. Presentation and analysis of earnings per share **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%
11	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, and investment analysis to financial reports	1. Accuracy in identifying characteristics and types of investments 2. Sharpness describes the recognition and measurement of investments 3. Accuracy of calculating investment valuation 4. Accuracy in explaining investment presentation and disclosure	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based learning and 3 X 50 assignments		**Material:** 1. Stock investment 2. Bond investment **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%
12	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, and investment analysis to financial reports	1. Accuracy in identifying characteristics and types of investments 2. Sharpness describes the recognition and measurement of investments 3. Accuracy of calculating investment valuation 4. Accuracy in explaining investment presentation and disclosure	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based learning and 3 X 50 assignments		**Material:** 1. Stock investment 2. Bond investment **References:** *1. Kieso, E. Donald, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%
13	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as income analysis in financial reports	1. Accuracy of identifying characteristics and types of income 2. Sharpness explains revenue recognition and measurement 3. Accuracy of calculating income assessments 4. Accuracy in explaining the presentation and disclosure of income	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based learning and 3 X 50 assignments		**Material:** 1. Revenue 2. Recognition and measurement of revenue 3. Measurement of revenue 4. Presentation and analysis of revenue **References:** *1. Kieso, E.Donal, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	3%

14	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, as well as income analysis in financial reports	1.Accuracy of identifying characteristics and types of income 2.Sharpness explains revenue recognition and measurement 3.Accuracy of calculating income assessments 4.Accuracy in explaining the presentation and disclosure of income	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based learning and 3 X 50 assignments		**Material:** 1. Revenue 2. Recognition and measurement of revenue 3. Measurement of revenue 4. Presentation and analysis of revenue **References:** *1. Kieso, E.Donal, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	4%
15	Students are able to apply the concepts of recognition, measurement, assessment, reporting & disclosure, and leasing analysis	1.Accuracy of identifying leasing characteristics 2.Discernment explains the recognition and measurement of leases 3.Accuracy of calculating leasing valuation 4.Accuracy in explaining the presentation and disclosure of leasing	**Criteria:** Rubric **Form of Assessment** : Participatory Activities	case based learning and 3 X 50 assignments		**Material:** 1. Leasing 2. Accounting for leasees 3. Accounting for lessors 4. Presentation and analysis of leasing **References:** *1. Kieso, E.Donal, et al. 2009. Intermediate Accounting. Volume 2. Jakarta: Erlangga.*	4%
16	UAS	UAS	**Criteria:** 30 **Form of Assessment** : Test	UAS 3 X 50		**Material:** UAS **Literature:**	30%

<u>**Evaluation Percentage Recap: Case Study**</u>

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		100%

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

methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.