



**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 II   | 8720903006  |   | T=3 P=0 ECTS=4.77                 | 3   | July 18, 2024                    |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>AUTHORIZATION</b>                   | <b>SP Developer</b>   |   | <b>Course Cluster Coordinator</b> |   | <b>Study Program Coordinator</b> |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | .....   |   | .....                             |   | Rochmawati, S.Pd., M.Ak.         |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Learning model</b>                  | Case Studies  |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Program Learning Outcomes (PLO)</b> | PLO study program which is charged to the course  |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Program Objectives (PO)   |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | PLO-PO Matrix   |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   | P.O   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | PO Matrix at the end of each learning stage (Sub-PO)  |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </tbody> </table> |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    | P.O | Week |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| P.O                                    | Week  |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1   | 2   | 3                                 | 4   | 5                                | 6                                 | 7                     | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16  |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |   |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Short Course Description</b>        | This course discusses long-term debt, share capital and finally undivided profits in accordance with the PSAK that applies in Indonesia. Students are expected to have the ability and skills regarding measuring, assessing and presenting components of tangible fixed assets, intangible fixed assets, current debt, long-term debt, share capital, undistributed profits in accordance with PSAK. Lectures are carried out using various problem-based (PBL), project-based and cooperative learning models The approach taken is student-centered. The learning methods used are lecture, question and answer, discussion, assignment and project methods. |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>References</b>                      | <b>Main :</b>   |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 1. Kieso, E. Donal, Dkk. 2009.Akuntansi Intermediate. Jilid<br>2. Jakarta:Erlangga.<br>3. Baridwan, Zaki. 2008.Intermediate Accounting. Yogyakarta:BPFE.<br>4. Ikatan Akuntan Indonesia. 2012.Standar Akuntansi Keuangan Per 1 Oktober2012. Jakarta: Salemba Empat<br>5. Syakur, Ahmad Syafii. 2009.Intermediate Accounting. Dalam PerspektifLebih Luas. Jakarta: AV Publisher.<br>6. Sulistiawan, Dedi dan Yie KeFeliana. 2006.Akuntansi Keuanganmenengah 1. Malang: Bayumedia Publishing. 6.<br>Yusuf, Al-Haryono. 2003. Dasar-dasarAkuntansi jilid II. Jakarta: YKPN.  |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | <b>Supporters:</b>  |   |                                   |   |                                  |                                   |                       |   |   |    |    |    |    |    |    |     |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Supporting lecturer</b>             | Dr. Agung Listiadi, S.Pd., M.Ak.<br>Rochmawati, S.Pd., M.Ak.<br>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 | Calculate Current Liabilities, provisions, and contingencies   | <ul style="list-style-type: none"> <li>- Calculating business debt</li> <li>- Calculating current maturities of long-term debt</li> <li>- Calculating dividends payable</li> <li>- Analyzing unearning revenues</li> <li>- Calculating sales and value-Added taxes payable</li> <li>- Disclosing and measuring provisions</li> <li>- Calculating contingent liabilities and assets</li> </ul> | <b>Criteria:</b><br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 2 | Calculating Current Liabilities, provisions, and contingencies | <ul style="list-style-type: none"> <li>- Calculating business debt</li> <li>- Calculating current maturities of long-term debt</li> <li>- Calculating dividends payable</li> <li>- Analyzing unearning revenues</li> <li>- Calculating sales and value-Added taxes payable</li> <li>- Disclosing and measuring provisions</li> <li>- Calculating contingent liabilities and assets</li> </ul> | <b>Criteria:</b><br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 3 | Calculating non-current liabilities                            | <ul style="list-style-type: none"> <li>- Calculating bonds payable</li> <li>- Calculating long-term notes payable</li> <li>- Calculating analysis specials issues related to non-current liabilities</li> </ul>   | <b>Criteria:</b><br>..... | Reading assignments and practice questions<br>1 X 1 |  |  | 0% |
| 4 | Calculating non-current liabilities                            | <ul style="list-style-type: none"> <li>- Calculating bonds payable</li> <li>- Calculating long-term notes payable</li> <li>- Calculating analysis specials issues related to non-current liabilities</li> </ul>   | <b>Criteria:</b><br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 5 | Perform equity calculations                                    | <ul style="list-style-type: none"> <li>- Explain the corporate form of organization</li> <li>- Explain equity</li> <li>- Explain preference shares</li> <li>- Explain dividend policy</li> <li>- Explain Presentation and Analysis of equity</li> </ul>   | <b>Criteria:</b><br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |

|    |  |   |                    |   |  |  |    |
|----|--|---|--------------------|---|--|--|----|
| 6  | Perform equity calculations                | - Explain the corporate form of organization - Explain equity - Explain preference shares - Explain dividend policy - Explain Presentation and Analysis of equity | Criteria:<br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 7  | Delutive securities and earnings per share | - Explain dilutive securities and compensation plans - Explain Computing earnings over share - Explain Global Accounting insight                                  | Criteria:<br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 8  | UTS  | UTS   | Criteria:<br>..... | UTS<br>3 X 30                                       |  |  | 0% |
| 9  | Investment                                 | - Explain accounting for financial assets - Explain debt investment - Explain equity investment - Explain other reporting issues                                  | Criteria:<br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 10 | Investment                                 | - Explain accounting for financial assets - Explain debt investment - Explain equity investment - Explain other reporting issues                                  | Criteria:<br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 11 | Revenue recognition                        | - Explain the five-step process - Explain other revenue recognition issues - Explain presentation and disclosure  | Criteria:<br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 12 | Revenue recognition                        | - Explain the five-step process - Explain other revenue recognition issues - Explain presentation and disclosure  | Criteria:<br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 13 | Accounting for Income taxes                | - Explain the fundamentals of accounting for income taxes - Explain Accounting for net Operating Losses - Explain financial statement presentation                | Criteria:<br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |

|    |                             |  |                           |   |  |  |    |
|----|-----------------------------|--|---------------------------|---|--|--|----|
| 14 | Accounting for Income taxes | - Explain the fundamentals of accounting for income taxes - Explain Accounting for net Operating Losses - Explain financial statement presentation | <b>Criteria:</b><br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |
| 15 |                             |  |                           |   |  |  | 0% |
| 16 | Accounting for Lease        | - Explain the leasing environment - Explain accounting by the lessee - Explain accounting by the lessor - Explain special accounting problems      | <b>Criteria:</b><br>..... | Reading assignment and practice questions<br>3 X 50 |  |  | 0% |

#### Evaluation Percentage Recap: Case Study

| No | Evaluation | Percentage |
|----|------------|------------|
|    |            | 0%         |

#### Notes

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.