



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

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>			<b>SEMESTER</b>	<b>Compilation Date</b>																																										
Advanced Accounting 1	6220103013		T=3	P=0	ECTS=4.77	4	July 17, 2024																																										
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>																																											
	.....		.....			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																											
<b>Learning model</b>	Case Studies																																																
<b>Program Learning Outcomes (PLO)</b>	PLO study program that is charged to the course																																																
	Program Objectives (PO)																																																
	PLO-PO Matrix																																																
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="width: 30px;">P.O</td></tr> </table>						P.O																																									
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PO Matrix at the end of each learning stage (Sub-PO)																																																	
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2" style="width: 30px;">P.O</td> <td colspan="16">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	16
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																	
<b>Short Course Description</b>	This course covers advanced accounting techniques including consignment, partnerships, head office and branch office relations, business entity mergers. The learning method used is student center learning.																																																
<b>References</b>	<b>Main :</b>																																																
	1. Baker, RE. , Lembke, VC. , and King,TE. 2014. Advanced Financial Accounting, McGraw-Hill. , Salemba 4, Edisi 8. 2. 8. 3. Beam, FA. , Anthony, JH. ,Bettinghaus, B. , and Smith, KA. , 2012. Advanced Accountig, Pearson Education,Inc. Upper Saddle River New, New Jeasey. Eleventh Edition 4. Fischer, PM. , Taylor, WJ, and Cheng, RH. 2009. , Advanced Acounting. , South Western, Tenth Edition. 4. Ikatan Akuntan Indonesia. 2013. Standar Akuntansi Keuangan (SAK) 2013																																																
	<b>Supporters:</b>																																																
<b>Supporting lecturer</b>	Prof. Dr. Pujiono, SE., Ak., M.Si. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA. Aisyaturrahmi, S.E., M.A.,Ak. Ambar Kusumaningsih, S.E., Ak., CA., M.A. Rediyanto Putra, S.E., M.S.A.																																																
<b>Week-</b>	<b>Final abilities of each learning stage (Sub-PO)</b>	<b>Evaluation</b>		<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>		<b>Learning materials [ References ]</b>	<b>Assessment Weight (%)</b>																																										
		<b>Indicator</b>	<b>Criteria &amp; Form</b>	<b>Offline ( offline )</b>	<b>Online ( online )</b>																																												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																										

1	Able to understand the concept of combined business accounting	1.1 Understand the reasons for business combinations 1.2 Legal forms of business combinations 1.3 Understand the accounting concept of business combinations 1.4 Understand accounting for business combinations		Lectures and discussions 3 X 50			0%
2	Able to understand stock investment-investor Accounting and Reporting	1.1 Understand accounting for stock investments 1.2 Understand the equity-a One-Line Consolidation Method 1.3 Understand investment in a Step-by-Step Acquisition 1.4 Understand Sale of an Equity Interest 1.5 Understand Stock Purchase Directly from the Investee 1.6 Understand Investee Corporation with Preferred Stock 1.7 Understanding Extraordinary Items and other Consideration 1.8 Understanding Disclosure for equity Investment 1.9 Understanding Testing Goodwill for Impairment		Lectures and discussions 6 X 50			0%
3	Able to understand stock investment-investor Accounting and Reporting	1.1 Understand accounting for stock investments 1.2 Understand the equity-a One-Line Consolidation Method 1.3 Understand investment in a Step-by-Step Acquisition 1.4 Understand Sale of an Equity Interest 1.5 Understand Stock Purchase Directly from the Investee 1.6 Understand Investee Corporation with Preferred Stock 1.7 Understanding Extraordinary Items and other Consideration 1.8 Understanding Disclosure for equity Investment 1.9 Understanding Testing Goodwill for Impairment		Lectures and discussions 6 X 50			0%
4	Able to master the concept of Consolidated Financial Statements	1.1 Understanding Business Combination Consummated through Stock Acquisitions 1.2 Understanding Consolidated Balance Sheet at Date of Acquisition 1.3 Understanding Consolidated Balance Sheet after acquisition 1.4 Understanding Assigning Excess to Identifiable Net Assets and Goodwill 1.5 Understanding Consolidated Income Statement 1.6 Understanding Push-Down Accounting 1.7 Understanding Preparing a Consolidated Balance Sheet Worksheet		Lectures and discussions 6 X 50			0%

5	Able to master consolidation techniques and procedures	1.1 Understanding Consolidation under the Equity Method 1.2 Understanding Location Errors 1.3 Understanding Excess Assigned to Identifiable Net Assets 1.4 Understanding Consolidated Statement of Cash Flows 1.5 Understanding Preparing a Consolidation Worksheet		Lectures and discussions 6 X 50			0%
6	Able to understand Intercompany Profit Transactions-Inventories	1.1 Understanding Intercompany Inventory Transactions 1.2 Understanding Downstream and Upstream Sales 1.3 Understanding Unrealized Profit from Downstream Sales 1.4 Understanding Unrealized Profit from Upstream Sales 1.5 Understanding Consolidation Example – Intercompany Profit from Downstream Sales 1.6 Understanding Consolidation Example – Intercompany Profit from Downstream Sales		Lectures and discussions 6 X 50			0%
7	Able to understand Intercompany Profit Transactions-Inventories	1.1 Understanding Intercompany Inventory Transactions 1.2 Understanding Downstream and Upstream Sales 1.3 Understanding Unrealized Profit from Downstream Sales 1.4 Understanding Unrealized Profit from Upstream Sales 1.5 Understanding Consolidation Example – Intercompany Profit from Downstream Sales 1.6 Understanding Consolidation Example – Intercompany Profit from Downstream Sales		Lectures and discussions 6 X 50			0%
8	uts	uts		uts 3 X 50			0%
9	Able to understand Intercompany Profit Transactions-Plant Assets	1.1 Understand Intercompany Profit on Nondepreciable Transactions-Plant Assets 1.2 Understand Intercompany Profits on Depreciable Plant Assets 1.3 Be able to explain Plants Assets Sold at Other than Fair Value 1.4 Be able to explain Consolidation Example- Upstream and Downstream Sales of Plant Assets 1.5 Be able to explain Inventory Purchased for Used as Operating Assets		Lectures and discussions 3 X 50			0%

10	Able to understand Intercompany Profit Transactions-Bonds	1.1 Understanding Intercompany Profit Transactions-Bonds 1.2 Identifying Constructive Gains and Losses on Intercompany Bonds 1.3 Identifying Parent Bonds Purchased by Subsidiary 1.4 Explaining Subsidiary Bonds Purchased by Parent		Lectures and discussions 3 X 50			0%
11	Be able to describe Consolidation-Changes in Ownerships Interests	1.1 Describe Consolidation-Changes in Ownerships Interests 1.2 Describe Acquisition During an Accounting Period 1.3 Identify Peacemeal Acquisition 1.4 Understand Sales of Ownerships Interest from Subsidiary Stock Transaction 1.5 Understand Stock Dividends and Stock Splits by a Subsidiary		Lectures and discussions 3 X 50			0%
12	Able to describe Indirect and Mutual Holding	1.1 Explaining Affiliation Structure 1.2 Understanding the concept of Independent Holdings-Father-Son-Grandson Structure 1.3 Understanding the concept of Indirect Holdings-Connecting Affiliates Structure 1.4 Understanding the concept of Mutual Holding-Parent Stock Held by Subsidiary 1.5 Understanding Subsidiary Stock Mutually-Held		Lectures and discussions 3 X 50			0%
13	Able to describe Subsidiary Preferred Stock, Consolidated Earning per Share, and Consolidated Income Taxation	1.1 Understanding Subsidiaries with Preferred Stock Outstanding 1.2 Understanding Parent and Consolidated Earnings per share 1.3 Understanding Subsidiaries with Convertible Preferred Stock 1.4 Understanding Subsidiaries with options and convertible Bonds 1.5 Understanding Income Taxes of Consolidated Entities 1.6 Understanding Income Tax Allocations 1.7 Understanding Separate- Company Tax return with intercompany Gain 1.8 Understanding the Effect of Consolidated and Separate-Company Tax Returns on Consolidation procedure 1.9 Understanding BUSINESS COMBINATIONS 1.10 Understanding Financial Statement Disclosures for Income Tax		Lectures and discussions 6 X 50			0%

14	Able to describe Subsidiary Preferred Stock, Consolidated Earning per Share, and Consolidated Income Taxation	1.1 Understanding Subsidiaries with Preferred Stock Outstanding 1.2 Understanding Parent and Consolidated Earnings per share 1.3 Understanding Subsidiaries with Convertible Preferred Stock 1.4 Understanding Subsidiaries with options and convertible Bonds 1.5 Understanding Income Taxes of Consolidated Entities 1.6 Understanding Income Tax Allocations 1.7 Understanding Separate- Company Tax return with intercompany Gain 1.8 Understanding the Effect of Consolidated and Separate- Company Tax Returns on Consolidation procedure 1.9 Understanding BUSINESS COMBINATIONS 1.10 Understanding Financial Statement Disclosures for Income Tax		Lectures and discussions 6 X 50			0%
15	Describes Consolidation Theories, Push-Down Accounting, and Corporate Joint Venture	1.1 Understanding Comparison of consolidation Theories 1.2 Understanding Illustration- Consolidation Under Parent-Company and Entity Theories 1.3 Understanding Push-Down Accounting and Other Basis Consediration 1.4 Understanding Joint Ventures 1.5 Understanding Accounting for Variable Interest Entities		Lectures and discussions 3 X 50			0%
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#### 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.

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.