



**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 2	6220103014		T=3	P=0	ECTS=4.77	5	July 17, 2024																																
<b>AUTHORIZATION</b>		<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>																																	
		.....		.....		Dr. Rohmawati Kusumaningias, S.E., Ak., MSA.																																	
<b>Learning model</b>	Project Based Learning																																						
<b>Program Learning Outcomes (PLO)</b>	PLO study program that is charged to the course																																						
	Program Objectives (PO)																																						
	PLO-PO Matrix																																						
		P.O																																					
<b>PO Matrix at the end of each learning stage (Sub-PO)</b>	P.O																																						
		<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td rowspan="2" style="width: 5%;">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
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 includes a discussion of the basic concepts of understanding Advanced Financial Accounting-1 in the form of theories, concepts, practices, standards and accounting techniques including business entity mergers, inter-company ownership, inter-company transactions and consolidated reports																																						
<b>References</b>	<b>Main :</b>																																						
	1. Beam, FA., Anthony, JH., Bettinghaus, B., and Smith, KA., 2018. Advanced Accountig, Pearson Education, Inc. Upper Saddle River New, New Jeasey. Thirteenth Edition Ikatan Akuntan Indonesia. 2013. Standar Akuntansi Keuangan (SAK) 2013.																																						
	<b>Supporters:</b>																																						
<b>Supporting lecturer</b>	Prof. Dr. Pujiono, SE., Ak., M.Si. Prof. Dr. Eni Wuryani, S.E., M.Si., CMA.																																						
<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 Derivatives and Foreign Currency concepts and transactions	<ol style="list-style-type: none"> <li>1.Understanding Derivatives</li> <li>2.Understanding Foreign Exchange Concepts and Definitions</li> <li>3.Understanding Foreign currency Transactions other than Forward Contracts</li> </ol>	Criteria: ...	Presentation and discussion 3 X 50			0%
2	Able to master the concept of Accounting for Derivatives and Hedging Activities	<ol style="list-style-type: none"> <li>1.Understanding Accounting for Derivatives Instruments and Hedging Activities</li> <li>2.Understand the definition of cash flow hedge and the circumstances in which a derivative is accounted for as a cash-flow hedge</li> <li>3.Understanding Foreign Currency Derivatives and Hedging Activities</li> </ol>	Criteria: ...	Presentation and discussion 3 X 50			0%
3	Foreign Currency financial Statements	<ol style="list-style-type: none"> <li>1.Explain the purpose of Translation and the Functional Currency Concept</li> <li>2.Understanding the Application of the Functional Currency Concept</li> <li>3.Understanding Illustration:Translation</li> <li>4.Understanding Illustration: RemeasurementT</li> <li>5.Understanding Hedging a Net Investment in a Foreign Entity</li> </ol>	Criteria: ...	Presentation and discussion 3 X 50			0%
4	Able to describe Segment and Interim Financial Reporting	<ol style="list-style-type: none"> <li>1.Describe Segment Reporting</li> <li>2.Understanding Interim Financial Reporting</li> <li>3.Understand the Guidelines for Preparing Interim Statements</li> </ol>	Criteria: ...	Presentation and discussion 3 X 50			0%

5	Able to understand Partnerships-Formation, Operations, and Changes in Ownerships Interest	<ol style="list-style-type: none"> <li>1.Describe the Nature of Partnerships</li> <li>2.Understanding Initial Investments in a Partnership</li> <li>3.Understanding Additional Investments and Withdrawals</li> <li>4.Understanding Partnership Operations</li> <li>5.Understanding Profit- and Loss-Sharing Agreements</li> <li>6.Understanding Changes in Partnership Interest</li> <li>7.Understanding Purchase of an Interest from Existing Partnerships</li> <li>8.Understanding Investing in an Existing Partnership</li> <li>9.Understanding the Dissociation of a Continuing Partnership Through Death or Retirement</li> <li>10.Understanding Limited Partnerships</li> </ol>	<b>Criteria:</b> ...	Presentation and discussion 3 X 50		0%
6	Able to understand Partnerships-Formation, Operations, and Changes in Ownerships Interest	<ol style="list-style-type: none"> <li>1.Describe the Nature of Partnerships</li> <li>2.Understanding Initial Investments in a Partnership</li> <li>3.Understanding Additional Investments and Withdrawals</li> <li>4.Understanding Partnership Operations</li> <li>5.Understanding Profit- and Loss-Sharing Agreements</li> <li>6.Understanding Changes in Partnership Interest</li> <li>7.Understanding Purchase of an Interest from Existing Partnerships</li> <li>8.Understanding Investing in an Existing Partnership</li> <li>9.Understanding the Dissociation of a Continuing Partnership Through Death or Retirement</li> <li>10.Understanding Limited Partnerships</li> </ol>	<b>Criteria:</b> ...	Presentation and discussion 3 X 50		0%
7	Able to understand Partnership Liquidation	<ol style="list-style-type: none"> <li>1.Understand the liquidation process</li> <li>2.Understanding Safe Payments to Partners</li> <li>3.Understanding Installment Liquidation</li> <li>4.Understanding Cash Distribution Plans</li> <li>5.Understanding Insolvent Partners and Partnerships</li> </ol>	<b>Criteria:</b> .....	Presentation and discussion 3 X 50		0%
8	MIDTERM EXAM			3 X 5		0%

9	Able to understand Corporate Liquidations and Recognizations	<ol style="list-style-type: none"> <li>1.Describes the Bankruptcy Reform Act of 1978</li> <li>2.Understanding Liquidation</li> <li>3.Able to explain Illustration of a Liquidation case</li> <li>4.Able to explain Reorganization</li> <li>5.able to explain Financial Reporting During Recognition</li> <li>6.able to explain Financial Reporting for the Emerging Company</li> <li>7.Able to describe an illustration of a Reorganization case</li> </ol>	Criteria: .....	Presentation and discussion 3 X 50			0%
10	Able to understand and apply accounting standards for agricultural businesses	<ol style="list-style-type: none"> <li>1.Understand the important concepts of PSAK 69 regarding agricultural accounting</li> <li>2.Understand the scope of agricultural accounting standards</li> <li>3.Understand the recognition and measurement of biological assets</li> <li>4.Understand the determination of the fair value of biological assets</li> <li>5.Able to present and disclose biological assets</li> </ol>		Presentation and discussion 3 X 50			0%
11	Able to understand and apply accounting standards for agricultural businesses	<ol style="list-style-type: none"> <li>1.Understand the important concepts of PSAK 69 regarding agricultural accounting</li> <li>2.Understand the scope of agricultural accounting standards</li> <li>3.Understand the recognition and measurement of biological assets</li> <li>4.Understand the determination of the fair value of biological assets</li> <li>5.Able to present and disclose biological assets</li> </ol>		Presentation and discussion 3 X 50			0%
12	Able to apply accounting treatment for non-profit organizations	<ol style="list-style-type: none"> <li>1.Able to differentiate non-profit organizations from other organizations</li> <li>2.Able to prepare financial reports for non-profit organizations</li> </ol>		Presentation and discussion 3 X 50			0%
13	Able to apply accounting treatment for non-profit organizations	<ol style="list-style-type: none"> <li>1.Able to differentiate non-profit organizations from other organizations</li> <li>2.Able to prepare financial reports for non-profit organizations</li> </ol>		Presentation and discussion 3 X 50			0%

14	Able to apply Islamic boarding school accounting treatment	<ol style="list-style-type: none"> <li>1.Explains the reporting entity, namely Islamic boarding schools and their business units</li> <li>2.Able to present financial reports of Islamic boarding schools and their business units</li> <li>3.Understand Islamic boarding school asset accounting</li> <li>4.Understanding Islamic boarding school liability accounting</li> <li>5.Understand net asset accounting</li> <li>6.Understand income and expense accounting</li> <li>7.Understand cash flow accounting</li> </ol>		Presentation and discussion 3 X 50			0%
15	Able to apply Islamic boarding school accounting treatment	<ol style="list-style-type: none"> <li>1.Explains the reporting entity, namely Islamic boarding schools and their business units</li> <li>2.Able to present financial reports of Islamic boarding schools and their business units</li> <li>3.Understand Islamic boarding school asset accounting</li> <li>4.Understanding Islamic boarding school liability accounting</li> <li>5.Understand net asset accounting</li> <li>6.Understand income and expense accounting</li> <li>7.Understand cash flow accounting</li> </ol>		Presentation and discussion 3 X 50			0%
16	FINAL EXAMS			3 X 50			0%

**Evaluation Percentage Recap: Project Based Learning**

No	Evaluation	Percentage
		0%

**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** 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.

