



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																												
Advanced Financial Accounting 1	6220103010		T=3	P=0	ECTS=4.77	4	July 17, 2024																																												
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																													
			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																													
Learning model	Case Studies																																																		
Program Learning Outcomes (PLO)	PLO study program that 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;"> <tr> <td style="width: 10%;"></td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 10%;"></td> <td style="width: 5%;">1</td> <td style="width: 5%;">2</td> <td style="width: 5%;">3</td> <td style="width: 5%;">4</td> <td style="width: 5%;">5</td> <td style="width: 5%;">6</td> <td style="width: 5%;">7</td> <td style="width: 5%;">8</td> <td style="width: 5%;">9</td> <td style="width: 5%;">10</td> <td style="width: 5%;">11</td> <td style="width: 5%;">12</td> <td style="width: 5%;">13</td> <td style="width: 5%;">14</td> <td style="width: 5%;">15</td> <td style="width: 5%;">16</td> </tr> </table>																	Week																	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Week																																																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																			
Short Course Description	This course is designed to provide an understanding of the concepts of business combinations, stock investment, consolidation, consolidation theory, consolidated financial reports, consolidation techniques and procedures, profits from intercompany transactions, indirect ownership and mutual holding, preferred shares of subsidiary companies.																																																		
References	Main :																																																		
	<ol style="list-style-type: none"> 1. Baker, RE., Lembke, VC., and King, TE. 2013. Advanced Financial Accounting, McGraw-Hill., Salemba 4, Edisi 8. 2. Beam, Floyd A., Anthony, Joseph H., Bettinghaus, Buce., and Smith, Kenneth A., 2018. Advanced Accounting, 13th edition. Global Edition. Pearson Education, Inc. Upper Saddle River New, New Jersey. 3. Fischer, PM., Taylor, WJ, and Cheng, RH. 2009., Advanced Accounting, South Western, Tenth Edition. 4. Ikatan Akuntan Indonesia. 2015. Standar Akuntansi Keuangan, Jakarta : Penerbit Salemba Empat 																																																		
	Supporters:																																																		
Supporting lecturer	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. Cantika Sari Siregar, S.E., M.Acc., Ak.																																																		
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	Able to explain Business Merger material	<p>1.1 Understand the economic motivations underlying business combinations</p> <p>1.2 Study other forms of business combinations, both from a legal and accounting perspective</p> <p>1.3 Introduce the concept of accounting for business combinations, which emphasizes the acquisition method</p> <p>1.4 Study how companies allocate costs using a combination of purchasing methods</p>	<p>Criteria:</p> <p>...</p>	<p>Lectures, Discussions and Questions and Answers</p> <p>3 X 50</p>			0%
2	Able to explain Stock Investment - Accounting and Investor Reporting	<p>2.1 Recognize varying degrees of investor influence or control, based on level of share ownership</p> <p>2.2 Anticipate how accounting adjusts to reflect the economics underlying varying degrees of investor influence</p> <p>2.3 Apply fair value/cost and equity accounting methods to equity investments</p> <p>2.4 Identify factors other than share ownership that affects the investor's ability to have influence or control</p> <p>2.5 Apply the equity method to purchase price allocation</p> <p>2.6 Learn how to test goodwill for impairment</p>	<p>Criteria:</p> <p>...</p>	<p>Lectures, Discussions and Questions and Answers</p> <p>3 X 50</p>			0%

3	Able to explain Consolidated Financial Statements (introduction)	<p>3.1 Recognize the advantages and limitations of consolidated financial statements</p> <p>3.2 Understand the requirements for inclusion of subsidiary company reports in consolidated financial statements</p> <p>3.3 Apply the concept of consolidation to the parent company to record investment in the subsidiary at the acquisition date</p> <p>3.4 Allocate the excess investment costs over the book value of the subsidiary at acquisition date</p> <p>3.5 Study the concept of non-controlling (minority) ownership if the parent company acquires less than 100% of the subsidiary company's outstanding common shares</p> <p>3.6 Prepare a consolidated balance sheet after the acquisition date, including making elimination journal entries</p> <p>3.7 Amortize the excess of investment costs over book value in the period after acquisition</p>	<p>Criteria:</p> <p>...</p>	<p>Lectures, Discussions and Questions and Answers</p> <p>3 X 50</p>			0%
4	Able to explain Consolidation Techniques and Procedures	<p>4.1 Create consolidated working papers for the year of acquisition if the parent company uses the full equity method to account for its investment in the subsidiary</p> <p>4.2 Create consolidated working papers for the year following the acquisition</p> <p>4.3 Find errors in creating consolidated working papers</p> <p>4.4 Allocate excess purchase price over value book to include</p>	<p>Criteria:</p> <p>...</p>	<p>Lectures, Discussions and Questions and Answers</p> <p>3 X 50</p>			0%

5	Able to explain Profit on Intercompany Transactions - Inventory material	5.1 Understand the impact of intercompany profits on the creation of consolidated working papers 5.2 Apply the concept of upstream and downstream inventory transfers 5.3 Defer unrealized inventory profits remaining in the ending inventory of the parent company or subsidiary 5.4 Recognize previously deferred inventory profits realized in opening inventory parent company and subsidiary companies 5.5 Adjust the calculation of the amount of minority interest to the existing intercompany inventory profit	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%
6	Able to explain Profit on Intercompany Transactions - Inventory material	6.1 Understand the impact of intercompany profits on the creation of consolidated working papers 6.2 Apply the concept of upstream and downstream inventory transfers 6.3 Defer unrealized inventory profits remaining in the ending inventory of the parent company or subsidiary 6.4 Recognize previously deferred inventory profits realized in beginning inventory parent company and subsidiary companies 6.5 Adjust the calculation of the amount of minority interest to the existing intercompany inventory profit	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%

7	Able to explain the material Profit on Intercompany Transactions - Fixed Assets	7.1 Assessing the impact of profits on inter-company fixed asset transfers in creating consolidated working papers 7.2 Deferring profits on transfers of fixed assets that have not been realized by the parent company or subsidiary companies 7.3 Recognizing realized profits on transfers of assets that were previously deferred by either the parent company or subsidiary companies 7.4 Adjusting the calculation of the amount of minority interest in profits on intercompany asset transfers	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%
8	MIDTERM EXAM	MIDTERM EXAM	Criteria: ...	MID SEMESTER EXAMINATION 3 X 50			0%
9	Able to explain the material Profit on Intercompany Transactions - Fixed Assets	9.1 Assessing the impact of profits on inter-company fixed asset transfers in preparing consolidated working papers 9.2 Deferring profits on transfers of fixed assets that have not been realized by the parent company or subsidiary companies 9.3 Recognizing realized profits on transfers of assets that were previously deferred by either the parent company or subsidiary companies 9.4 Adjusting the calculation of the amount of minority interest in profits on intercompany asset transfers	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%

10	Able to explain Profit on Intercompany Transactions - Bonds material	10.1 Distinguish between intercompany receivables and payables and assets or liabilities of a consolidated reporting entity. 10.2 Defer unrealized profits and recognize realized profits on transfers of bonds between a parent company and a subsidiary. 10.3 Show how a consolidated reporting entity repays debts constructively. 10.4 Adjust calculation of the amount of minority interest in intercompany profits on money transfers	Criteria: ...	Lectures, Discussions, Questions and Answers 3 X 50			0%
11	Able to explain Profit on Intercompany Transactions - Bonds material	11.1 Distinguish between intercompany receivables and payables and assets or liabilities of a consolidated reporting entity. 11.2 Defer unrealized profits and recognize realized profits on transfers of bonds between a parent company and a subsidiary. 11.3 Show how a consolidated reporting entity repays debts constructively. 11.4 Adjust calculation of the amount of minority interest in intercompany profits on money transfers	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%

12	Able to explain Consolidation – Change of Ownership	12.1 Prepare a consolidated report if the percentage of ownership of the parent company increases or decreases during the reporting period 12.2 Apply consolidation procedures for interim (mid-year) acquisitions 12.3 Record the issuance of subsidiary / investee company shares and treasury share transactions	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%
13	Able to explain about Indirect Ownership and Mutual Holding	13.1 Prepare a consolidation report if the parent company controls through indirect ownership. 13.2 Apply consolidation procedures for indirect ownership in the special case of mutual holding	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%
14	Able to explain Subsidiary Company Preferred Shares, Consolidated Earnings Per Share, and Consolidated Income Tax	14.1 Modify consolidation procedures for subsidiaries that have preferred shares in their capital structure 14.2 Calculate basic diluted earnings per share for consolidated reporting entities 14.3 Understand the complexity of accounting for consolidated entity income taxes	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%

15	Able to explain Consolidation Theory, Push-down Accounting, and Joint Ventures	15.1 Compare and contrast elements of the consolidation approach according to contemporary theory, parent company theory, and entity theory 15.2 Adjust subsidiary assets and liabilities to their fair value using push-down accounting 15.3 Account for corporate and non-corporate joint ventures 15.4 Identify entities with variable ownership 15.5 Consolidate entities with variable ownership	Criteria: ...	Lectures, Discussions and Questions and Answers 3 X 50			0%
16	FINAL EXAMS	FINAL EXAMS	Criteria: ...	FINAL EXAMINATION OF SEMESTER 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.

