



**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
Financial Accounting II	6220103009		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					
Short Course Description	Providing understanding and understanding of current liabilities, non-current liabilities, equity, delutive securities and earnings per share, investment, revenue recognition, accounting for income tax, and accounting for leases						
References	Main :						
	1. Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China:Wiley						
	Supporters:						
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA.						
	Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.						
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"> - Calculating business debt - Calculating current maturities of long-term debt - Calculating dividends payable - Analyzing unearning revenues - Calculating sales and value-Added taxes payable - Disclosing and measuring provisions - Calculating contingent liabilities and assets 	Criteria:	Reading assignment and practice questions 3 X 50			0%
2	Calculating Current Liabilities, provisions, and contingencies	<ul style="list-style-type: none"> - Calculating business debt - Calculating current maturities of long-term debt - Calculating dividends payable - Analyzing unearning revenues - Calculating sales and value-Added taxes payable - Disclosing and measuring provisions - Calculating contingent liabilities and assets 	Criteria:	Reading assignment and practice questions 3 X 50			0%
3	Calculating non-current liabilities	<ul style="list-style-type: none"> - Calculating bonds payable - Calculating long-term notes payable - Calculating analysis specials issues related to non-current liabilities 	Criteria:	Reading assignments and practice questions 1 X 1			0%
4	Calculating non-current liabilities	<ul style="list-style-type: none"> - Calculating bonds payable - Calculating long-term notes payable - Calculating analysis specials issues related to non-current liabilities 	Criteria:	Reading assignment and practice questions 3 X 50			0%
5	Perform equity calculations	<ul style="list-style-type: none"> - Explain the corporate form of organization - Explain equity - Explain preference shares - Explain dividend policy - Explain Presentation and Analysis of equity 	Criteria:	Reading assignment and practice questions 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:	Reading assignment and practice questions 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:	Reading assignment and practice questions 3 X 50			0%
8	UTS	UTS	Criteria:	UTS 3 X 30			0%
9	Investment	- Explain accounting for financial assets - Explain debt investment - Explain equity investment - Explain other reporting issues	Criteria:	Reading assignment and practice questions 3 X 50			0%
10	Investment	- Explain accounting for financial assets - Explain debt investment - Explain equity investment - Explain other reporting issues	Criteria:	Reading assignment and practice questions 3 X 50			0%
11	Revenue recognition	- Explain the five-step process - Explain other revenue recognition issues - Explain presentation and disclosure	Criteria:	Reading assignment and practice questions 3 X 50			0%
12	Revenue recognition	- Explain the five-step process - Explain other revenue recognition issues - Explain presentation and disclosure	Criteria:	Reading assignment and practice questions 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:	Reading assignment and practice questions 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	Criteria:	Reading assignment and practice questions 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	Criteria:	Reading assignment and practice questions 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.