

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

Document Code

SEMESTER LEARNING PLAN

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Week-	Final abilities of each learning stage	Evalu	 	Learn Studen [Est	p Learning, ing methods, t Assignments, timated time]	Learning materials	Assessment Weight (%)		
	(Sub-PO)	Indicator	Criteria & Form	Offline(offline)	Online (<i>online</i>)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1	Able to classify the Conceptual Framework for Financial Reporting	 Accuracy in explaining the conceptual Framework for Financial Reporting Accuracy in explaining fundamental quality-relevance Accuracy in explaining the fundamentals of quality-faithful representation Accuracy in explaining Comparability, Verifiability, Timeliness, and Understandability 	Criteria: Criteria: Descriptive rubric Accuracy of description and explanation Non- test form: Answering practice questions Form of Assessment : Participatory Activities	Lecture 3 Credits (1x(3x170')): TM Discussion (1x(3x50')): Explanation of material and discussion Assignment: Prepare a summary of the Conceptual Framework for Financial Reporting BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignments	ViLearning: SIDIA	Material: Qualitative characteristics of financial reports consisting of relevant fundamental quality and faithful representation. Reference: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>Fourth Editon.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i> <i>Son</i>	5%		

2	Able to prepare and classify Comprehensive Income Statements	 Accuracy in calculating and explaining inventory issues, inventory classification and differences in inventory systems Accuracy in explaining and calculating inventory cash flow Accuracy in explaining and calculating inventories using perpetual and periodic systems Able to explain inventory control Able to explain and calculate the determining cost of goods sold Accuracy in calculating and 	Criteria: Criteria: Able to prepare a comprehensive income statement. Non-test form: Complete and answer practice questions Form of Assessment : Participatory Activities	Lecture 3 Credits (1x(3x170')): TM Discussion (1x(3x50')): Explanation of material and discussion Assignment: Prepare a summary of the Conceptual Framework for Financial Reporting BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignments	ViLearning: SIDIA	Material: Preparing a comprehensive income statement based on PSAK 1 of 2018 by emphasizing OCI which can be classified into profit and loss and which cannot. References: Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley & Son	5%
3	Able to prepare and classify	explaining Goods and costs included in inventory (period cost, average cost, First in first out, last-in first- out) 1.Accuracy in	Criteria: Criteria: Able to	Lecture 3 credits	ViLearning: SIDIA	Material: Preparing a comprehensive income statement based on PSAK 1 of 2018 by emphasizing OCI which can be classified into profit and loss and which cannot. Reference: PSAK Material: Preparing a	5%
	Comprehensive Income Statements	calculating and explaining inventory issues, inventory classification and differences in inventory systems 2.Accuracy in explaining and calculating inventory cash flow 3.Accuracy in explaining and calculating inventories using perpetual and periodic systems 4.Able to explain inventory control 5.Able to explain and calculate the determining cost of goods sold	Criteria: Able to prepare a comprehensive income statement. Non-test form: Complete and answer practice questions Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM discussion (1x(3x50')): Explanation of material and discussion Assignment: Case study: classifying and analyzing cases regarding BM inventory (1x(3x60')): Understanding PT material (1x (3x60')): Individual Assignments		Preparing a comprehensive income statement based on PSAK 1 of 2018 by emphasizing OCI which can be classified into profit and loss and which cannot. References: <i>Keiso, Donald E., Weygandt,</i> <i>Jerty J.,</i> <i>Warfield, Terry D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>Fourth Editon.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i> <i>Son</i> Material: Preparing a comprehensive income statement based on PSAK 1 of 2018 by	
						emphasizing OCI which can be classified into profit and loss and which cannot. Reference: <i>PSAK</i>	

4	Able to prepare financial position and cash flow reports	 Accuracy in calculating and explaining Lower-of-Cost- or-Net Realizable Value Accuracy in explaining recovery from inventory losses Accuracy in explaining valuation Bases Accuracy in explaining and calculating the gross profit method in estimating inventory Accuracy in calculating the gross profit method in estimating inventory 	Criteria: Criteria: Descriptive rubric Accuracy of describing and explaining Non-test form: Completing a linear description and case analysis of the substance of the lecture material Form of Assessment : Participatory Activities	Lecture 3 credits (1x(3x170')): TM discussion (1x(3x50')): Explanation of material and discussion Assignment: Make a resume and solve questions regarding BM inventory (1x(3x60')): Understanding PT material (1x(3x60')): Individual task	ViLearning: SIDIA	Material: Preparing a cash flow report References: Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley & Son	5%
5	Able to prepare financial position and cash flow reports	 Accuracy in calculating and explaining Lower-of-Cost- or-Net Realizable Value Accuracy in explaining recovery from inventory losses Accuracy in explaining valuation Bases Accuracy in explaining and calculating the gross profit method in estimating inventory Accuracy in calculating the gross profit method in estimating inventory 	Criteria: Criteria: Descriptive rubric Accuracy of describing and explaining Non-test form: Completing a linear description and case analysis of the substance of the lecture material Form of Assessment : Participatory Activities	Lecture 3 credits (1x(3x170')): TM discussion (1x(3x50')): Explanation of material and discussion Assignment: Make a resume and solve questions regarding BM inventory (1x(3x60')): Understanding PT material (1x(3x60')): Individual task	ViLearning: SIDIA	Material: Preparing a cash flow report References: Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley & Son	5%
6	Able to organize and classify the acquisition and disposition of property, plans and equipment	 Accuracy in explaining property, plant and equipment Accuracy in calculating and explaining accounting problems related to capitalization of borrowing costs Accuracy in explaining and calculating property, plant and equipment assessments Able to explain and calculate share issuance Accuracy in explaining exchanges of non-monetary assets Accuracy in explaining exchanges of non-monetary assets Accuracy in calculations explains costs after purchase 	Criteria: Criteria: Descriptive rubric Accuracy of describing and explaining Non-test form: Completing a linear description and case analysis of the substance of the lecture material Form of Assessment : Portfolio Assessment, Practice / Performance	Lecture 3 Credits (1x(3x170')): TM Discussion (1x(3x50')): Explanation of material and discussion Assignment: Prepare a summary and literature study regarding the acquisition and disposition of BM property, plans and equipment (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignment	ViLearning: SIDIA 3 X 50	Material: Calculating trade receivables and notes receivable, along with petty cash and bank reconciliation References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>Jitres Edition.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i> <i>Son</i>	5%

7	Able to organize and classify the acquisition and disposition of property, plans and equipment	 Accuracy in explaining property, plant and equipment Accuracy in calculating and explaining accounting problems related to capitalization of borrowing costs Accuracy in explaining and calculating property, plant and equipment assessments Able to explain and calculate share issuance Accuracy in explaining exchanges of non-monetary assets Accuracy in explainins explainins explainins exchanges of non-monetary assets Accuracy in calculations explains costs after purchase 	Criteria: Criteria: Descriptive rubric Accuracy of describing and explaining Non-test form: Completing a linear description and case analysis of the substance of the lecture material Form of Assessment : Portfolio Assessment, Practice / Performance	Lecture 3 Credits (1x(3x170')): TM Discussion (1x(3x50')): Explanation of material and discussion Assignment: Prepare a summary and literature study regarding the acquisition and disposition of BM property, plans and equipment (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignment	ViLearning: SIDIA 3 X 50	Material: Calculating trade receivables and notes receivable, along with petty cash and bank reconciliation References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>Fourth Editon.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i> <i>Son</i>	5%
8	Midterm exam	Midterm exam	Criteria: Midterm exam Form of Assessment : Test	Midterm exam	Midterm exam		10%

9	Able to classify and calculate depreciation, impairment and depletion	 Accuracy in calculating and explaining depreciation of a cost allocation method Accuracy of explaining the factors included in the depreciation process Accuracy in calculating depreciation 	Criteria: Criteria: Able to understand the items included in inventory costs. Non-test form: Complete and answer practice questions Form of Assessment : Participatory Activities	Lecture 3 credits (1x(3x170')): Discussion TM (1x(3x50')): Explanation of material and discussion Assignment: Case study; analyze and classify depreciation, impairment and depletion BM (1x(3x60')):	ViLearning: SIDIA	Material: Calculating inventory using physical and perpetual methods and using FIFO, LIFO, and Avarage methods. References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D.</i> (2020).	5%
		methods 4.Accuracy in calculating and explaining other depreciation issues 5.Accuracy in calculating and explaining depreciation and		Understanding PT material (1x(3x60')): Individual assignment		Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley & Son	
		partial periods 6.Accuracy in calculating, Explaining depreciation and replacement of property, plant and equipment 7.Accuracy in explaining					
		impairments 8.Accuracy in explaining reversal of impairment loss 9.Accuracy in calculating and explaining the depletion method 10.Accuracy in					
		calculating and explaining the write-off of resource costs 11.Accuracy in calculating and explaining revaluations 12.Accuracy in					
		calculating and explaining presentation and analysis (how to report and analyze property, plant, equipment, and mineral resources					
		13.Accuracy in analyzing evaluating assets related to activity (turnover) and profitability)					

10 Able to classify and upper classify and	 				r		
	calculate depreciation, impairment and	calculating and explaining depreciation of a cost allocation method 2.Accuracy of explaining the factors included in the depreciation process 3.Accuracy in calculating depreciation methods 4.Accuracy in calculating and explaining other depreciation issues 5.Accuracy in calculating and explaining depreciation and partial periods 6.Accuracy in calculating depreciation and replacement of property, plant and equipment 7.Accuracy in explaining depreciation and replacement of property, plant and equipment 8.Accuracy in explaining impairments 8.Accuracy in explaining reversal of impairment loss 9.Accuracy in calculating and explaining the depletion method 10.Accuracy in calculating and explaining the depletion method 11.Accuracy in calculating and explaining revaluations 12.Accuracy in calculating and explaining revesulations 12.Accuracy in calculating and explaining revesulation and analysis (how to report and analyze property, plant, equipment, and mineral resources 13.Accuracy in calculating and	Criteria: Able to understand the items included in inventory costs. Non-test form: Complete and answer practice questions Form of Assessment : Participatory	3 credits (1x(3x170')): Discussion TM (1x(3x50')): Explanation of material and discussion Assignment: Case study; analyze and classify depreciation, impairment and depletion BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual	ViLearning: SIDIA	Calculating inventory using physical and perpetual methods and using FIFO, LIFO, and Avarage methods. References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>Fourth Editon.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i>	5%
		analyzing					

11	Able to classify and calculate intangible assets	 Accuracy in calculating and explaining the characteristics, valuation and amortization of intangible assets Accuracy in calculating and explaining the valuation of purchased intangibles Accuracy in calculating and explaining amortization of intangibles Accuracy in calculating the types of intangible assets Accuracy in explaining the types of intangible assets Accuracy in calculating and explaining the recording of goodwill and writing off goodwill Accuracy in calculating and explaining the recording of goodwill and writing off goodwill and writing off goodwill and explaining impairment and presentation of intangible assets 	Criteria: Criteria: Able to understand the cost calculations included in the assessment of property, plates and equipment. Non- test form: Complete and answer practice questions Form of Assessment : Participatory Activities	Lecture 3 credits (1x(3x170')): Discussion TM (1x(3x50')): Explanation of material and discussion Assignment: Case study; analyze and classify cases regarding intangible assets BM (1x(3x60')): Understanding PT material (1x(3x170')): TM Discussion (1x(3x170')): TM Discussion (1x(3x50')): Explanation of material and discussion Assignments: Case study; analyze and classify cases Comprehensive Income Statement BM (1x(3x60')): Understanding PT material (1x(3x60')): Understanding PT material (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignment:	ViLearning: SIDIA	Material: Classifying the acquisition and disposition of property, plans and equipment References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i> <i>Son</i>	5%
12	Able to prepare and classify Comprehensive Income Statements	 Accuracy in explaining and preparing the Profit and Loss Report Accuracy in explaining the contents and format of the income statement Accuracy in explaining reporting of various income items Accuracy in explaining Accounting Changes and errors Accuracy in explaining the relationship between equity reports 	Criteria: Criteria: Able to understand the cost calculations included in the assessment of property, plates and equipment. Non- test form: Complete and answer practice questions Form of Assessment : Participatory Activities	Lecture 3 credits (1x(3x170')): Discussion TM (1x(3x50')): Explanation of material and discussion Assignment: Case study; analyze and classify cases regarding intangible assets BM (1x(3x60')): Understanding PT material (1x(3x10')): TM Discussion (1x(3x50')): Explanation of material and discussion (1x(3x50')): Explanation of material and discussion Assignments: Case study; analyze and classify cases Comprehensive Income Statement BM (1x(3x60')): Understanding PT material (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignment	ViLearning: SIDIA	Material: Classifying the acquisition and disposition of property, plans and equipment References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D.</i> (2020). Intermediate Accounting IFRS Edition. United second edition. States of America: John Wiley & Son	5%

13	Able to prepare and classify Comprehensive Income Statements	 Accuracy in explaining and preparing the Profit and Loss Report Accuracy in explaining the contents and format of the income statement Accuracy in explaining reporting of various income items Accuracy in explaining Accounting Changes and errors Accuracy in explaining the relationship between equity reports 	Criteria: Criteria: Able to understand the cost calculations included in the assessment of property, plates and equipment. Non- test form: Complete and answer practice questions Form of Assessment : Participatory Activities	Lecture 3 credits (1x(3x170')): Discussion TM (1x(3x50')): Explanation of material and discussion Assignment: Case study; analyze and classify cases regarding intangible assets BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual Lecture Assignment 3 Credits (1x(3x170')): TM Discussion (1x(3x50')): Explanation of material and discussion Assignments: Case study; analyze and classify cases Comprehensive Income Statement BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignments:	ViLearning: SIDIA	Material: Classifying the acquisition of property, plans and equipment References: Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley & Son	5%
14	Able to prepare financial position and cash flow reports	 Accuracy in explaining and classifying the statement of financial position Accuracy in explaining the elements of the statement of financial position Accuracy in explaining the equity section Accuracy in preparing financial position reports and explaining equity Accuracy in preparing reports of financial position Accuracy in preparing reports of financial position Accuracy in preparing and calculating cash flow reports Accuracy in explaining the purpose and components of the cash flow statement Accuracy in explaining the preparation of cash flow reports 	Criteria: Criteria: Descriptive rubric Accuracy of describing and explaining Non-test form: Completing a linear description and case analysis of the substance of the lecture material Form of Assessment : Portfolio Assessment, Practice / Performance	Lecture 3 credits (1x(3x170')): Discussion TM (1x(3x50')): Explanation of material and discussion Assignment: Case study; analyzing and classifying cases regarding financial position and cash flow statements BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual assignment	ViLearning: SIDIA	Material: Classifying and calculating depreciation, impairment and depletion References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>Fourth Editon.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i> <i>Son</i>	5%

15	Able to prepare financial position and cash flow reports	 Accuracy in explaining and classifying the statement of financial position Accuracy in explaining the elements of the statement of financial position Accuracy in explaining the equity section Accuracy in preparing financial position reports and explaining equity Accuracy in preparing current liabilities Accuracy in preparing reports of financial position Accuracy in preparing and calculating cash flow reports Accuracy in explaining the purpose and components of the cash flow statement Accuracy in explaining the purpose and components of the cash flow statement Accuracy in explaining the preparation of cash flow reports 	Criteria: Descriptive rubric Accuracy of describing and explaining Non-test form: Completing a linear description and case analysis of the substance of the lecture material Form of Assessment : Portfolio Assessment, Practice / Performance	Lecture 3 credits (1x(3x170')): Discussion TM (1x(3x50')): Explanation of material and discussion Assignment: Case study; analyzing and classifying cases regarding financial position and cash flow statements BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual assignment	ViLearning: SIDIA	Material: Classifying and calculating depreciation, impairment and depletion References: <i>Keiso, Donald</i> <i>E., Weygandt,</i> <i>Jerry J.,</i> <i>Warfield, Terry</i> <i>D. (2020).</i> <i>Intermediate</i> <i>Accounting</i> <i>IFRS Edition.</i> <i>Fourth Editon.</i> <i>United second</i> <i>edition. States</i> <i>of America:</i> <i>John Wiley &</i> <i>Son</i>	5%
16	Final exams	Final exams	Criteria: Final exams Form of Assessment : Test	Final exams	Final exams		20%

Evaluation Percentage Recap: Case Study

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No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Portfolio Assessment	10%
3.	Practice / Performance	10%
4.	Test	30%
		100%

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.
- 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 abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.