



**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>																																																																																																								
Intermediate Accounting 2	6220103004	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	2	May 8, 2023																																																																																																								
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>																																																																																																									
	Rediyanto Putra, SE., MSA		Rendra Arief Hidayat, S.Pd., M.Sc.			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																																																																									
<b>Learning model</b>	Project Based Learning																																																																																																														
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																																																																														
	<b>PLO-5</b>	Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law																																																																																																													
	<b>PLO-6</b>	Able to analyze financial reports and conduct audits in accordance with the professional code of ethics and audit standards with the support of information technology																																																																																																													
	<b>PLO-10</b>	Able to prepare, present and evaluate public accounting and tax reports, in accordance with the professional code of ethics, public accounting standards and tax regulations with the support of information technology																																																																																																													
	<b>Program Objectives (PO)</b>																																																																																																														
	<b>PO - 1</b>	Able to apply ethical principles in the accounting and finance profession																																																																																																													
	<b>PO - 2</b>	Able to apply and analyze theoretical and practical concepts about various theories in accounting and financial reporting; Management Accounting and Internal Control; Auditing and Assurance; Financial and Investment Management; Personal and Corporate Taxation; Accounting and Management Information Systems; Governance, Strategic Management, Internal Control and Risk Management																																																																																																													
	<b>PO - 3</b>	Able to combine technical competence, professional expertise to complete work assignments																																																																																																													
	<b>PO - 4</b>	Able to apply the applicable Professional Code of Ethics and Financial Accounting Standards with the support of information technology																																																																																																													
	<b>PLO-PO Matrix</b>																																																																																																														
		<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>P.O</th> <th>PLO-5</th> <th>PLO-6</th> <th colspan="4">PLO-10</th> </tr> </thead> <tbody> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						P.O	PLO-5	PLO-6	PLO-10				PO-1							PO-2							PO-3							PO-4																																																																											
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<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																																																																															
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<b>Short Course Description</b>	This course provides the ability to prepare profit and loss reports, cash flow reports, cash accounts receivable, inventory reports, PPE and calculate depreciation and depletion, as well as intangible fixed assets																																																																																																														
<b>References</b>	<b>Main :</b>																																																																																																														

1. Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China:Wiley							
<b>Supporters:</b>							
1. Ikatan Akuntan Indonesia. 2019. Pernyataan standak akuntansi keuangan. Jakarta: IAI							
<b>Supporting lecturer</b>	Prof. Dr. Hariyati, Ak., M.Si., CA. Prof. Dr. Susanti, S.Pd., M.Si. Prof. Dr. Eni Wuryani, S.E., M.Si., CMA. Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Lintang Venusita, S.E., M.Si., Ak. Mariana, S.Pd., M.A. Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Ni Nyoman Alit Triani, S.E., M.Ak. Rediyanto Putra, S.E., M.S.A.						
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	Compile and classify the characteristics of current liabilities, Provisions, and Contingencies	1.Accuracy in explaining and evaluating business debt and current maturities of long term debt 2.Accuracy in explaining and evaluating unearning revenue 3.Accuracy in explaining and evaluating sales and value-added taxes payable 4.Accuracy in explaining and measuring provisions 5.Accuracy in explaining and evaluating contingent liabilities and assets	<b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining  <b>Form of Assessment :</b> Participatory Activities	3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment	SIDIA	<b>Material:</b> Calculating interest-bearing note issue; zero-interest-bearing note issued ; refinancing criteria; unearned revenue <b>Bibliography:</b> Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley	4%

2	Compile and classify the characteristics of current liabilities, Provisions, and Contingencies	<ol style="list-style-type: none"> <li>1.Accuracy in explaining and evaluating business debt and current maturities of long term debt</li> <li>2.Accuracy in explaining and evaluating unearning revenue</li> <li>3.Accuracy in explaining and evaluating sales and value-added taxes payable</li> <li>4.Accuracy in explaining and measuring provisions</li> <li>5.Accuracy in explaining and evaluating contingent liabilities and assets</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment	SIDIA	<p><b>Material:</b> Calculating interest-bearing note issue; zero-interest-bearing note issued ; refinancing criteria; unearned revenue</p> <p><b>Bibliography:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley</i></p>	4%
3	Compile and classify the characteristics of non-current liabilities	<ol style="list-style-type: none"> <li>1.Accuracy in explaining and evaluating bonds payable</li> <li>2.Accuracy in explaining and evaluating long-term notes payable</li> <li>3.Accuracy in explaining and analyzing special issues related to non-current liabilities</li> </ol>	<p><b>Criteria:</b> Able to compile and classify the characteristics of non-current liabilities</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment	SIDIA	<p><b>Material:</b> Calculating whether bonds issued are in the discount or premium category, mortgage notes payable</p> <p><b>References:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley</i></p>	4%
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5	Compile and classify equity	<ol style="list-style-type: none"> <li>1.Accuracy in explaining and evaluating the corporate form of organization.</li> <li>2.Accuracy in explaining and evaluating equity</li> <li>3.Accuracy in explaining and evaluating preferred shares</li> <li>4.Accuracy in explaining and evaluating dividend policy</li> <li>5.Accuracy in explaining and evaluating Presentation and analysis of equity.</li> </ol>	<p><b>Criteria:</b> Able to classify equity</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p>	SIDIA	<p><b>Material:</b> Calculating par value shares, shares issued with other securities and shares issued in non-cash transactions <b>References:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China:Wiley</i></p>	4%
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7	Able to compile and classify delutive securities and earnings per share	<ol style="list-style-type: none"> <li>1.Accuracy in explaining and evaluating Dilutive securities and compensation plans</li> <li>2.Accuracy in explaining and evaluating computing earnings per share</li> <li>3.Accuracy in explaining and evaluating global accounting insight</li> </ol>	<p><b>Criteria:</b> Able to prepare cash reports and business receivables</p> <p><b>Form of Assessment :</b> Portfolio Assessment, Practice / Performance</p>	<p>TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Understanding of material PT (1x(3x60')): Individual assignment</p>	SIDIA	<p><b>Material:</b> Calculating dilutive securities and compensation plans, and earnings per share <b>References:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China:Wiley</i></p>	10%

8	Midterm exam	UTS	<p><b>Criteria:</b> Midterm exam</p> <p><b>Form of Assessment :</b> Test</p>	Midterm Exam 3 X 30	Midterm Exam 3 X 30		15%
9	Compile, classify and assess revenue recognition	<p>1.Accuracy in explaining and evaluating accounting financial assets</p> <p>2.Accuracy in explaining and evaluating debt investments</p> <p>3.Accuracy in explaining and evaluating equity investments</p> <p>4.Accuracy in explaining and evaluating other reporting issues</p>	<p><b>Criteria:</b> Able to compile, classify and assess revenue recognition</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p>	SIDIA	<p><b>Material:</b> Calculating trading debt investments; equity investments; and impairment of value</p> <p><b>Bibliography:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley</i></p>	4%
10	Compile, classify and assess revenue recognition	<p>1.Accuracy in explaining and evaluating accounting financial assets</p> <p>2.Accuracy in explaining and evaluating debt investments</p> <p>3.Accuracy in explaining and evaluating equity investments</p> <p>4.Accuracy in explaining and evaluating other reporting issues</p>	<p><b>Criteria:</b> Able to compile, classify and assess revenue recognition</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p>	SIDIA 3 X 50	<p><b>Material:</b> Calculating trading debt investments; equity investments; and impairment of value</p> <p><b>Bibliography:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley</i></p>	4%
11	Compile, classify and assess revenue recognition	<p>1.Accuracy in explaining and evaluating the fundamentals of revenue recognition</p> <p>2.Accuracy in explaining and evaluating other revenue recognition issues</p> <p>3.Accuracy in explaining and evaluating presentation and disclosure</p>	<p><b>Criteria:</b> Able to understand the fundamentals of revenue recognition; accounting for revenue recognition issues; and presentation and disclosure</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p>	SIDIA 3 X 50	<p><b>Material:</b> Understanding the five step process revisited</p> <p><b>References:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley</i></p>	4%

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13	Accounting for Income taxes	<p>1.Accuracy in explaining and evaluating the leasing environment</p> <p>2.Accuracy in explaining and evaluating accounting by the lessee</p> <p>3.Accuracy in explaining and evaluating accounting by the lessor</p> <p>4.Accuracy in explaining and evaluating special accounting problems</p>	<p><b>Criteria:</b> Able to understand the cost calculations included in property, plat and equipment assessments</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>3 credits ((3x170')): TM ((3x50')): Explanation of material and discussion BM ((3x60')): Comprehension of material PT ((3x60')): Individual assignment</p>	SIDIA	<p><b>Material:</b> Classifying fundamentals for income tax</p> <p><b>References:</b> <i>Keiso, Donald</i> <i>E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley</i></p>	4%
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15	Calculate and resolve cases related to accounting changes and error analysis	<ol style="list-style-type: none"> <li>1.Accuracy in explaining and evaluating accounting changes</li> <li>2.Accuracy in explaining and evaluating Changes in Accounting Estimates</li> <li>3.Accuracy in explaining and evaluating Accounting Errors</li> <li>4.Accuracy in explaining and evaluating error analysis</li> </ol>	<b>Criteria:</b> Able to understand accounting changes and error analysis  <b>Form of Assessment :</b> Portfolio Assessment, Practice / Performance	TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Understanding of material PT (1x(3x60')): Individual assignment	SIDIA 3 x 15	<b>Material:</b> Classifying and calculating leases and lessors  <b>References:</b> <i>Keiso, Donald E. Jerry J. Weygandt, Terry D. Warfield. 2014. Intermediate Accounting. Second edition. IFRS Edition. China: Wiley</i>	10%
16	UAS	UAS	<b>Criteria:</b> Final exams  <b>Form of Assessment :</b> Test	Final exams	Final exams		15%

#### Evaluation Percentage Recap: Project Based Learning

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.
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.