SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Accounting theory	6220103095	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	3	May 8, 2023

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
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Learning model	Case Studies

Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**	
	PLO-2	Demonstrate the character of being tough, collaborative, adaptive, innovative, inclusive, lifelong learning and entrepreneurial spirit
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned
	PLO-4	Develop yourself continuously and collaborate.
	PLO-5	Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law
	Program Objectives (PO)	
	PO - 1	Demonstrate the character of being tough, collaborative, adaptive, lifelong learning, and entrepreneurial
	PO - 2	Able to apply and analyze basic principles of various economic theories; Business; and Business Law, especially in the formulation of accounting theory (regulatory approach).
	PO - 3	Develop yourself continuously.
	PO - 4	Able to apply the Professional Code of Ethics and Standards applicable in the fields of Finance and Auditing with the support of information technology in terms of a positive approach, income smoothing and earnings management, fair value accounting and research perspectives in accounting.

PLO-PO Matrix

P.O	PLO-2	PLO-3	PLO-4	PLO-5
PO-1	✔			
PO-2		✔		
PO-3			✔	
PO-4				✔

PO Matrix at the end of each learning stage (Sub-PO)

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PO-1	✔	✔														
PO-2			✔									✔				
PO-3				✔	✔	✔	✔	✔			✔		✔	✔	✔	
PO-4									✔	✔						✔

Short Course Description	This course aims to equip students with the theoretical framework of financial accounting so that students are able to explain why accounting practices work as they do now. This course also discusses the reasoning process in forming a conceptual framework that forms the basis of accounting practices such as assets and their measurement, cash and cash flow, owner's equity, the concept of profit, income and expenses.

References	**Main :**

1. Belkaoui, Riahi Ahmed. 2000. Teori Akuntansi buku 1; Terjemahan Marwanta, Hanjanti Widyastuti, Heni Kurniawan dan Alia Ariesanti.Jakarta : Salemba Empat.
2. Belkaoui, Riahi Ahmed. 2012. Accounting Theory: Buku 2. Yang dialih bahasakan oleh Ali Akbar Yulianto. Jakarta: Salemba Empat.
3. Suwardjono (2014). Teori Akuntansi: Perekayasaan Pelaporan Keuangan (Edisi 8). Yogyakarta, Indonesia: BPFE UGM
4. Hendriksen dan Van Breda. 1991. Accounting Theory. 5th Edition.

	Supporters:	

1. Chen, Haojie, Robert Costanza, and Ida Kubiszewski. "Land use trade-offs in China's protected areas from the perspective of accounting values of ecosystem services." Journal of Environmental Management 315 (2022): 115178.
2. DeFond, Mark, et al. "The effect of fair value accounting on the performance evaluation role of earnings." Journal of Accounting and Economics 70.2-3 (2020): 101341.
3. Krivogorsky, Victoria, Natalia Mintchik, and Anna Alon. "Accounting research in former Soviet bloc countries: Past trends and current and future developments." Journal of International Accounting, Auditing and Taxation 50 (2023): 100529.

Supporting lecturer

Prof. Dr. Hariyati, Ak., M.Si., CA.
Prof. Dr. Pujiono, SE., Ak., M.Si.
Prof. Dr. Eni Wuryani, S.E., M.Si., CMA.
Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.
Rendra Arief Hidayat, S.Pd., M.Sc.
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	Able to describe the history and development of accounting	1. Accuracy in explaining the evolution of double entry bookkeeping 2. Accuracy in explaining the development of accounting principles 3. Accuracy in distinguishing accounting and capitalism 4. Accuracy in explaining the relevance of accounting history 5. Accuracy in explaining international accounting issues	**Criteria:** Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100 **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 history and development of accounting BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual Task	ViLearning: SIDIA	**Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 1 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%
2	Able to describe the elements and structure of accounting theory	1. Accuracy in explaining thoughts about theory 2. Accuracy in explaining thoughts about concepts 3. Accuracy in explaining and handling hypotheses 4. Accuracy in describing invention contests	**Criteria:** Can differentiate thoughts regarding theories and concepts of accounting theory **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 elements and structure of accounting theory BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual Task	ViLearning: SIDIA	**Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 3 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books* --------- **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 2 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%

| 3 | Able to describe the formulation of accounting theory (traditional approach) | 1. Accuracy in explaining various descriptions of the nature of accounting
2. Accuracy in explaining the preparation and verification of theories
3. Accuracy in explaining the nature of accounting theory
4. Accuracy in explaining methodology in the formulation of accounting theory
5. Accuracy in explaining various approaches to the formulation of accounting theory
6. Accuracy in explaining a selective approach to the formulation of accounting theory | **Criteria:** actively answer 100 marks,

Form of Assessment : Participatory Activities | ● Lecture 3 credits (1x(3x170')):
● TM discussion (1x(3x50')): Explanation of material and discussion
● Assignment: Case study: classifying and analyzing cases regarding accounting theory (traditional approach) BM (1x(3x60')): Comprehension of PT material (1x(3x60')): Individual assignment | ViLearning: SIDIA | **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 4
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*

Material: Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 3
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books* | 5% |
| 4 | Able to describe the formulation of accounting theory (regulatory approach) | 1. Accuracy in explaining the nature of accounting standards
2. Accuracy in stating the purpose of setting standards | **Criteria:** Active answers get 80 marks, inactive answers get no marks, written test: correct all marks 100

Form of Assessment : Participatory Activities | ● Lecture 3 credits (1x(3x170')):
● TM discussion (1x(3x50')): Explanation of material and discussion
● Assignment: Case study: classifying and analyzing cases regarding accounting theory (regulatory approach) BM (1x(3x60')): Comprehension of PT material (1x(3x60')): Individual assignment | ViLearning: SIDIA | **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 5
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*

Material: Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 4
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books* | 5% |

5	Able to describe the formulation of accounting theory (regulatory approach)	1.Accuracy in mentioning entities with an interest in accounting standards 2.Accuracy in mentioning the parties who have the authority to set standards 3.Accuracy in explaining the legitimacy of the standard setting process 4.Excessive precision in explaining accounting standards 5.Accuracy in explaining choices in accounting 6.Accuracy in explaining standard setting strategies for developing countries	**Criteria:** Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100 **Form of Assessment** : Participatory Activities	● Lecture 3 credits (1x(3x170')): ● TM discussion (1x(3x50')): Explanation of material and discussion ● Assignment: Case study: classifying and analyzing cases regarding accounting theory (regulatory approach) BM (1x(3x60')): Comprehension of PT material (1x(3x60')): Individual assignment	ViLearning: SIDIA	**Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 5 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%
6	Able to describe the conceptual framework of accounting and financial reporting	1.Accuracy in mentioning classifications and conflicts of interest 2.Accuracy in explaining the formulation of the objectives of financial reports 3.Accuracy in explaining the conceptual framework 4.Accuracy in citing other reports 5.Accuracy in explaining the taxonomy of normative characteristics that must be reflected by accounting statements	**Criteria:** Criteria: Criteria: 1. actively answering with a score of 80 2. not actively answering without getting a score, 3. written test answers correct, all with a score of 100. Assessment Form: Complete and answer the cases provided by the reference **Form of Assessment** : Portfolio Assessment, Practice / Performance	● Lecture 3 credits (1x(3x170')): ● TM discussion (1x(3x50')): Explanation of material and discussion ● Assignment: Make a resume and complete questions regarding accounting theory (regulatory approach) BM (1x(3x60')) : Understanding PT material (1x(3x60')): Individual Assignment	ViLearning: SIDIA	**Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 6 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%
7	Able to describe assets and their measurements	1.Accuracy in stating and explaining the researcher's perspective in accounting 2.Accuracy in measuring and determining accounting methodological perspectives: ideology vs nomotheism 3.Accuracy in mentioning and explaining the perspective of accounting science 4.Accuracy in explaining perspectives on research in accounting 5.Accuracy in explaining the intellectual foundations in accounting	**Criteria:** Criteria: Criteria: 1. actively answering with a score of 80 2. not actively answering without getting a score, 3. written test answers correct, all with a score of 100. Assessment Form: Complete and answer the cases provided by the reference **Form of Assessment** : Portfolio Assessment, Practice / Performance	● Lecture 3 credits (1x(3x170')): ● TM discussion (1x(3x50')): Explanation of material and discussion ● Assignment: Make a resume and complete questions regarding research perspectives in accounting BM (1x(3x60')): Comprehension PT material (1x(3x60')): Individual Assignment	ViLearning: SIDIA	**Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 7 **Bibliography:** *Belkaoui, Riahi Ahmed. 2000. Accounting Theory book 1; Translated by Marwanta, Hanjanti Widyastuti, Heni Kurniawan and Alia Ariesanti. Jakarta: Salemba Empat.*	5%
8	Midterm exam	Midterm exam	**Criteria:** Midterm exam **Form of Assessment** : Test	Midterm exam	Midterm exam		10%

9	Be able to describe the owner's equity (wealth).	1. Accuracy in explaining the concept of anthropological and deductive paradigms 2. Accuracy in explaining the actual profit paradigm 3. Accuracy in explaining explains the usefulness of the decision/decision model 4. Accuracy in explaining the usefulness of decisions/decision makers/aggregate and individual market behavior 5. Accuracy in explaining the information/economic paradigm	**Criteria:** Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without a score, 3. written test answers are correct, all score 100. Form of assessment: Summarizing the lecture material **Form of Assessment** : Participatory Activities	● Lecture 3 credits (1x(3x170')): ● TM discussion (1x(3x50')): Explanation of material and discussion ● Assignment: Compile a summary and literature study regarding accounting: a science with various paradigms BM (1x(3x60')): Comprehension of PT material (1x(3x60')): Individual assignment	ViLearning: SIDIA 3 X 50	**Material:** Accounting Engineering, Suwarjono, BPFE UGM CHAPTER 11 **Bibliography:** *Accounting Engineering, Suwarjono, BPFE UGM edition* **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 8 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%
10	Able to understand and explain approaches to events and behavior	1. Accuracy in explaining the event approach 2. Accuracy in explaining behavioral approaches 3. Accuracy in describing human information processing approaches 4. Accuracy in explaining evaluation of behavioral approaches	**Criteria:** Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without a score, 3. written test answers are correct, all score 100. Form of assessment: Summarizing 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 complete questions regarding the approach to events and behavior BM (1x(3x60')): Comprehension PT material (1x(3x60')): Individual Assignment	ViLearning: SIDIA	**Material:** Accounting Engineering, Suwarjono, BPFE UGM CHAPTER 10 **Bibliography:** *Accounting Engineering, Suwarjono, BPFE UGM edition* **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 9 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%
11	Able to understand and explain the predictive approach, positive approach, income smoothing and earnings management	1. Accuracy in explaining predictions of an economic event 2. Accuracy in explaining predicted market reactions: market-based research in accounting 3. Accuracy in explaining positive approaches 4. Accuracy in explaining the income smoothing hypothesis 5. Accuracy in explaining earnings management Accuracy in explaining paradigm accounting	**Criteria:** Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without a score, 3. written test answers are correct, all score 100. Form of assessment: Summarizing 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 complete questions regarding the predictive approach, positive approach, income smoothing and profit management BM (1x (3x60')): Comprehension of PT material (1x(3x60')): Individual assignment	ViLearning: SIDIA	**Material:** Accounting Engineering, Suwarjono, BPFE UGM CHAPTER 8 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting TheoryBook 1 and Books* **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 10 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%

| 12 | Able to understand and explain the predictive approach, positive approach, income smoothing and earnings management | 1. Accuracy in explaining predictions of an economic event
2. Accuracy in explaining predicted market reactions: market-based research in accounting
3. Accuracy in explaining positive approaches
4. Accuracy in explaining the income smoothing hypothesis
5. Accuracy in explaining earnings management
Accuracy in explaining paradigm accounting | **Criteria:**
Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without a score, 3. written test answers are correct, all score 100. Form of assessment: Summarizing 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 complete questions regarding the predictive approach, positive approach, income smoothing and profit management BM (1x (3x60')): Comprehension of PT material (1x(3x60')): Individual assignment | ViLearning: SIDIA | **Material:** Accounting Engineering, Suwarjono, BPFE UGM CHAPTER 8
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting TheoryBook 1 and Books*

Material: Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 10
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books* | 5% |
| 13 | Able to understand and explain current value accounting, and general price level accounting | 1. Accuracy in explaining the relevance of the profit concept
2. Accuracy in explaining the traditional accounting concept of profit
3. Accuracy in explaining the concepts of profit and capital maintenance
4. Accuracy in explaining the concept of current value
5. Accuracy in explaining the restatement of general price levels from historical cost financial statements
6. Accuracy in adjusting special items due to changes in general price levels
7. Accuracy in explaining the monetary – non-monetary distinction
8. Accuracy in explaining the price index
9. Accuracy in explaining general price level accounting | **Criteria:**
Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. answer the test 4. write correctly all the marks are 100

Form of Assessment : Participatory Activities | ● Lecture 3 credits (1x(3x170')):
● TM discussion (1x(3x50')): Explanation of material and discussion
● Assignment: Make a resume and complete questions regarding the predictive approach, positive approach, income smoothing and profit management BM (1x (3x60')): Comprehension of PT material (1x(3x60')): Individual assignment | ViLearning: SIDIA 3 X 50 | **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 14
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*

Material: Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 13
Bibliography: *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books* | 5% |

	Able to...	Indicators	Criteria & Form of Assessment	Learning Method	ViLearning	Material & Bibliography	Weight
14	Able to understand and explain current value accounting, and general price level accounting	1. Accuracy in explaining the relevance of the profit concept 2. Accuracy in explaining the traditional accounting concept of profit 3. Accuracy in explaining the concepts of profit and capital maintenance 4. Accuracy in explaining the concept of current value 5. Accuracy in explaining the restatement of general price levels from historical cost financial statements 6. Accuracy in adjusting special items due to changes in general price levels 7. Accuracy in explaining the monetary – non-monetary distinction 8. Accuracy in explaining the price index 9. Accuracy in explaining general price level accounting	**Criteria:** Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. answer the test 4. write correctly all the marks are 100 **Form of Assessment** : Participatory Activities	● Lecture 3 credits (1x(3x170')): ● TM discussion (1x(3x50')): Explanation of material and discussion ● Assignment: Make a resume and complete questions regarding the predictive approach, positive approach, income smoothing and profit management BM (1x (3x60')): Comprehension of PT material (1x(3x60')): Individual assignment	ViLearning: SIDIA 3 X 50	**Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 14 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books* **Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 13 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%
15	Able to understand and explain alternative asset valuation and profit determination models	1. Accuracy in explaining the nature of differences 2. Accuracy in explaining the basis for comparison and evaluation 3. Accuracy in explaining illustrations of different accounting models 4. Accuracy in explaining towards solutions to reporting and financial problems of price changes	**Criteria:** Criteria: Criteria: 1. actively answer with a score of 80 2. not actively answer without getting a score, 3. written test answers are correct, all score 100. Assessment Form: Complete and answer the case provided by the reference **Form of Assessment** : Portfolio Assessment, Practice / Performance	● 3 Credit Lectures (1x(3x170')): ● TM Discussion (1x(3x50')): Explanation of material and discussion ● Assignment: Case study; regarding asset valuation models and alternative profit determination BM (1x(3x60')): Understanding PT material (1x(3x60')): Individual Assignment	ViLearning: SIDIA 3 X 50	**Material:** Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1, CHAPTER 14 **Bibliography:** *Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books*	5%
16	Final exams	Final exams	**Criteria:** Final exams **Form of Assessment** : Test	Final exams	Final exams		20%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	55%
2.	Portfolio Assessment	7.5%
3.	Practice / Performance	7.5%
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.