



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																	
Accounting Theory	6210103005		T=1	P=0	ECTS=2.24	1	July 17, 2024																																																	
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																		
	Dr. Eni Wuryani, SE., M.Si., CMA				Dr. Ni Nyoman Alit Triani, S.E., M.Ak.																																																		
Learning model	Case Studies																																																							
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																							
	PLO-6	Demonstrate a responsible attitude towards work in their field of expertise independently																																																						
	PLO-7	Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them																																																						
	PLO-13	Able to solve economic and business problems through quantitative research																																																						
	PLO-15	Able to manage research in the business sector and communicate the results																																																						
	Program Objectives (PO)																																																							
	PO - 1	Demonstrate a responsible attitude towards work in their field of expertise independently																																																						
	PLO-PO Matrix																																																							
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>P.O</td> <td>PLO-6</td> <td>PLO-7</td> <td>PLO-13</td> <td>PLO-15</td> <td></td> <td></td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>						P.O	PLO-6	PLO-7	PLO-13	PLO-15			PO-1																																									
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PO-1																																																								
PO Matrix at the end of each learning stage (Sub-PO)																																																								
	<table border="1" style="width: 100%; text-align: center;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </tr> <tr> <td>PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>						P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																
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PO-1																																																								
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 concepts of profit, income and expenses.																																																							
References	Main :																																																							
	<ol style="list-style-type: none"> 1. Accounting Theory, Ahmed Riahi Belkaouli, Teori Akuntansi Buku 1 dan Buku 2. Perekayasaan Akuntansi, Suwarjono, BPFE UGM edisi 3. Accounting Theory Eldon S. Hendriksen, Buku 1 dan Buku 4. Accounting Teory Vernon Kam 																																																							
	Supporters:																																																							
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA. Prof. Dr. Eni Wuryani, S.E., M.Si., CMA.																																																							

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 conceptual framework of Financial Reporting	Able to describe the conceptual framework of Financial Reporting	Criteria: Able to describe the conceptual framework of Financial Reporting Form of Assessment : Participatory Activities, Tests		Able to describe the conceptual framework of Financial Reporting	Material: Able to describe the conceptual framework of Financial Reporting Literature: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	3%
2	Able to describe the elements and structure of accounting theory	Able to describe the elements and structure of accounting theory	Criteria: Able to describe the elements and structure of accounting theory Form of Assessment : Participatory Activities, Tests		Able to describe the elements and structure of accounting theory	Material: Able to describe the elements and structure of accounting theory. References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	3%
3	Able to describe the formulation of Positive accounting theory	Able to describe the formulation of Positive accounting theory	Criteria: Able to describe the formulation of Positive accounting theory Form of Assessment : Participatory Activities		Able to describe the formulation of Positive accounting theory	Material: Able to describe the formulation of Positive accounting theory Library: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i> Material: Able to describe the formulation of Positive accounting theory Library: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	5%

4	Able to describe the formulation of accounting theory (regulatory approach)	Able to describe the formulation of accounting theory (regulatory approach)	Criteria: Able to describe the formulation of accounting theory (regulatory approach) Form of Assessment : Participatory Activities		Able to describe the formulation of accounting theory (regulatory approach)	Material: Able to describe the formulation of accounting theory (regulatory approach) References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	3%
5	Able to describe the formulation of accounting theory (regulatory approach)	Able to describe the formulation of accounting theory (regulatory approach)	Criteria: Able to describe the formulation of accounting theory (regulatory approach) Form of Assessment : Participatory Activities, Tests		Able to describe the formulation of accounting theory (regulatory approach)	Material: Able to describe the formulation of accounting theory (regulatory approach) References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	3%
6	Able to describe Profit Management	Able to describe Profit Management	Criteria: Able to describe Profit Management Form of Assessment : Participatory Activities		Able to describe Profit Management	Material: Able to describe Profit Management Library: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	3%
7	Able to describe Profit Management	Able to describe Profit Management	Criteria: Able to describe Profit Management Form of Assessment : Participatory Activities, Tests		Able to describe Profit Management	Material: Able to describe Profit Management Library: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	3%
8	UAS	UTS	Criteria: UTS Form of Assessment : Participatory Activities, Tests		uts	Material: UTS Library:	20%
9	Be able to describe the owner's equity (wealth).	Be able to describe the owner's equity (wealth).	Criteria: Be able to describe the owner's equity (wealth). Form of Assessment : Participatory Activities		Be able to describe the owner's equity (wealth).	Material: Able to describe the owner's equity (wealth) Library: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	4%

10	Able to describe the concept of profit	Able to describe the concept of profit	<p>Criteria: Able to describe the concept of profit</p> <p>Form of Assessment : Participatory Activities</p>		Able to describe the concept of profit	<p>Material: Able to describe the concept of profit</p> <p>References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i></p>	3%
11	Able to describe the concept of income	Able to describe the concept of income	<p>Criteria: Able to describe the concept of income</p> <p>Form of Assessment : Participatory Activities</p>		Able to describe the concept of income	<p>Material: Able to describe the concept of income</p> <p>References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i></p>	3%
12	Able to describe the concept of cost	Able to describe the concept of cost	<p>Criteria: Able to describe the concept of cost</p> <p>Form of Assessment : Participatory Activities</p>		Able to describe the concept of cost	<p>Material: Able to describe the concept of costs</p> <p>References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i></p>	3%
13	Able to describe positive approaches, income smoothing, and earnings management	Able to describe positive approaches, income smoothing, and earnings management	<p>Criteria: Able to describe positive approaches, income smoothing, and earnings management</p> <p>Form of Assessment : Participatory Activities</p>		Able to describe positive approaches, income smoothing, and earnings management	<p>Material: Able to describe positive approaches, income smoothing, and earnings management</p> <p>References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i></p>	5%
14	Able to describe current value accounting (fair value)	Able to describe current value accounting (fair value)	<p>Criteria: Able to describe current value accounting (fair value)</p> <p>Form of Assessment : Participatory Activities</p>		Able to describe current value accounting (fair value)	<p>Material: Able to describe current value accounting (fair value)</p> <p>References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i></p>	5%

15	Able to describe research perspectives in accounting	Able to describe research perspectives in accounting	Criteria: Able to describe research perspectives in accounting Form of Assessment : Participatory Activities		Able to describe research perspectives in accounting	Material: Able to describe research perspectives in accounting. References: <i>Accounting Theory, Ahmed Riahi Belkaouli, Accounting Theory Book 1 and Books</i>	4%
16	UAS	UAS	Criteria: UAS Form of Assessment : Test		UAS	Material: UAS Literature:	30%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	54%
2.	Test	46%
		100%

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.