



**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
Advanced Accounting	6220103128	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	4	May 8, 2023
AUTHORIZATION	SP Developer	Course Cluster Coordinator			Study Program Coordinator		
	Rediyanto Putra, SE., MSA.	Rendra Arief Hidayat, S.Pd., M.Acc.			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.		

Learning model	Case Studies
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Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																					
	PLO-5	Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law																																																																																				
	PLO-8	Able to prepare, present, analyze and interpret financial and non-financial reports by considering sustainability for the purpose of decision making at a strategic level in accordance with the professional code of ethics with the support of information technology																																																																																				
	Program Objectives (PO)																																																																																					
	PO - 1	Demonstrate a responsible attitude towards work in the field of financial accounting independently and in groups and implement good communication both verbally and in writing in the world of work.																																																																																				
	PO - 2	Able to apply the Professional Code of Ethics and Standards that apply in the field of Finance with the support of information technology																																																																																				
	PO - 3	Able to apply and analyze theoretical and practical concepts about various theories in Accounting and Financial Reporting																																																																																				
	PLO-PO Matrix																																																																																					
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </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> <tr> <td>PO-2</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> <tr> <td>PO-3</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																	PO-2																	PO-3																	
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Short Course Description	In this course students are expected to be able to apply codes of ethics and financial accounting standards as well as analyze and interpret financial reports regarding business combinations, stock investments-investor accounting and reporting, an introduction to consolidated financial statements, Consolidation Techniques and Procedures, Intercompany Profit Transactions—Inventories and Plant Assets, Indirect and Mutual Holdings, Foreign Currency Financial Statements, Segment and Interim Financial Reporting, Partnership and Liquidation
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References	Main :
	1. Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education
	Supporters:
	1. Christensen, T.E., Cottrell, D.M., and Baker, R.E. 2014. Advanced Financial Accounting. 10th edition. McGraw-Hill Irwin.

Supporting lecturer		Prof. Dr. Pujiono, SE., Ak., M.Si. Prof. Dr. Eni Wuryani, S.E., M.Si., CMA. Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Dr. Dewi Prastiwi, S.E., Ak., M.Si. Aisyaturrahmi, S.E., M.A., 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	Students are expected to be able to implement business combinations.	<ol style="list-style-type: none"> 1.Accuracy in explaining and analyzing reasons for business combinations. 2.Accuracy in identifying and explaining the legal form of business combinations. 3.Accuracy in understanding and analyzing the concept of business combinations. 4.Accuracy in implementing and analyzing accounting for combinations as acquisition. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 1 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%
2	Students are expected to be able to implement an understanding of stock investments-investor accounting reporting.	<ol style="list-style-type: none"> 1.Accuracy in explaining and analyzing accounting for stock investments. 2.Accuracy in implementing equity method-a one-line consolidation. 3.Accuracy in implementing investment in a step-by-step acquisition. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 2 Reference: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%
3	Students are expected to be able to implement an understanding of stock investments-investor accounting reporting.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing the sale of an equity interest. 2.Accuracy in understanding and analyzing stock purchases directly from the investee. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 2 Reference: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%

4	Students are expected to be able to analyze and implement consolidated financial reports.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing Business Combinations Consummated Through Stock Acquisitions. 2.Accuracy in analyzing and compiling a Consolidated Balance Sheet at Date of Acquisition. 3.Accuracy in analyzing and compiling Consolidated Balance Sheets After Acquisition. 4.Accuracy in analyzing and preparing Consolidated Income Statements. 5.Accuracy in understanding and analyzing Push-Down Accounting. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 3 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%
5	Students are expected to be able to analyze and implement Consolidation Techniques and Procedures.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing Consolidation Techniques and Procedures. 2.Accuracy in analyzing and compiling the Consolidation Under the Equity Method. 3.Accuracy in understanding and analyzing Locating Errors. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 4 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%
6	Students are expected to be able to analyze and implement Consolidation Techniques and Procedures.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing Excess Assigned to Identifiable Net Assets. 2.Accuracy in analyzing and compiling Consolidated Statements of Cash Flows. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 4 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	5%
7	Students are expected to be able to understand, analyze and implement Intercompany Profit Transactions for Inventories.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing intercompany inventory transactions. 2.Accuracy in understanding and analyzing downstream and upstream sales. 3.Accuracy in analyzing unrealized profit from downstream sales. 4.Accuracy in implementing and analyzing unrealized profit from upstream sales. 	Criteria: Descriptive rubric Form of Assessment : Portfolio Assessment, Practice / Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 5 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	10%

8	MIDTERM EXAM	MIDTERM EXAM	Criteria: Form of Assessment : Test				15%
9	Students are expected to be able to analyze and implement Intercompany Profit Transactions for Plant Assets.	1.Accuracy in understanding and analyzing Intercompany Profits on Non-depreciable Plant Assets. 2.Accuracy in understanding and analyzing Intercompany Profits on Depreciable Plant Assets. 3.Accuracy in understanding and analyzing Plant Assets Sold at other than Fair Value. 4.Accuracy in analyzing and compiling Consolidation—Upstream and Downstream Sales of Plant Assets. 5.Accuracy in understanding and analyzing Inventory Purchased for Use as an Operating Asset.	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 6 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%
10	Students are expected to be able to analyze Indirect and Mutual Holdings.	1.Accuracy in understanding and analyzing Affiliation Structures. 2.Accuracy in understanding and analyzing Indirect Holdings—Father-Son-Grandson Structure. 3.Accuracy in understanding and analyzing Indirect Holdings—Connecting Affiliates Structure. 4.Accuracy in analyzing Mutual Holdings —Parent Stock Held by Subsidiary.	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 9 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%

11	Students are expected to be able to understand and prepare Foreign Currency Financial Statements.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing objectives of translation and the functional currency concept. 2.Accuracy in understanding and analyzing functional currency concepts. 3.Accuracy in preparing translation reports. 4.Accuracy in compiling Remeasurement reports. 5.Accuracy in analyzing hedging a net investment in a foreign entity. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 14 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%
12	Students are expected to be able to understand and prepare Segment and Interim Financial Reporting.	<ol style="list-style-type: none"> 1.Accuracy in understanding and compiling segment reporting. 2.Accuracy in understanding guidelines for preparing interim statements and preparing interim statements. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 15 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%
13	Students are expected to be able to understand and implement Partnerships— Formation, Operations, and Changes in Ownership Interests.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing the nature of partnerships. 2.Accuracy in understanding, calculating and analyzing initial investments in a partnership. 3.Accuracy in understanding, calculating and analyzing additional Investments and Withdrawals. 4.Accuracy in understanding and analyzing partnership operations. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 16 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	4%

14	Students are expected to be able to understand, analyze, and organize Partnerships— Formation, Operations, and Changes in Ownership Interests.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing profit-and loss-sharing agreements. 2.Accuracy in understanding and analyzing changes in partnerships interest. 3.Accuracy in understanding and analyzing Purchase of an Interest from Existing Partners. 4.Accuracy in understanding and analyzing Investing in an Existing Partnership. 	Criteria: Descriptive rubric Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 16 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	5%
15	Students are expected to be able to understand, analyze and implement partnerships liquidation.	<ol style="list-style-type: none"> 1.Accuracy in understanding and analyzing the liquidation process. 2.Accuracy in understanding and analyzing safe payments to partnerships. 3.Accuracy in understanding, analyzing and implementing installment liquidation. 4.Accuracy in understanding and analyzing cash distribution plans. 5.Accuracy in understanding and analyzing Insolvent Partners and Partnerships. 	Criteria: Descriptive rubric Form of Assessment : Portfolio Assessment, Practice / Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	Vi-Learning: SIDIA 3 X 50	Material: Chapter 17 References: <i>Beams, Floyd A. 2018. Advanced Accounting. Thirteenth edition. United Kingdom. Pearson education</i>	10%
16	FINAL EXAMS	FINAL EXAMS	Criteria: Form of Assessment : Test				15%

Evaluation Percentage Recap: Case Study

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.