



**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 1	6220103003	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>																																																																																															
	Rendra Arief Hidayat, S.Pd., M.Sc.		Rendra Arief Hidayat, S.Pd., M.Sc.	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																																																															
<b>Learning model</b>	Case Studies																																																																																																		
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																																																																		
	<b>PLO-3</b>	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																																																																																																	
	<b>PLO-8</b>	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																																																																																																	
	<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>	Develop logical, critical and systematic thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned																																																																																																	
	<b>PO - 2</b>	Able to prepare and present financial and non-financial reports for decision making purposes at a strategic level in accordance with the Professional Code of Ethics with the support of information technology																																																																																																	
	<b>PO - 3</b>	Able to prepare and present accounting reports in accordance with the Professional Code of Ethics, Public Accounting Standards and tax regulations with the support of information technology																																																																																																	
	<b>PLO-PO Matrix</b>																																																																																																		
		<table border="1" style="width: 100%; text-align: center;"> <tr> <td>P.O</td> <td>PLO-3</td> <td>PLO-8</td> <td>PLO-10</td> </tr> <tr> <td>PO-1</td> <td>✓</td> <td></td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td>✓</td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td>✓</td> </tr> </table>				P.O	PLO-3	PLO-8	PLO-10	PO-1	✓			PO-2		✓		PO-3			✓																																																																														
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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 is a continuation of the introductory accounting course which discusses matters relating to the preparation, classification and valuation of inventories using the cash basis approach, preparation and valuation of inventories, preparation and classification of acquisitions and dispositions of property, plant and equipment, classification and calculation of depreciation, impairment and depletion, classification and calculation of intangible assets, preparation and classification of comprehensive income statements, as well as preparation and classification of cash flow statements.																																																																																																		
<b>References</b>	<b>Main :</b>																																																																																																		
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	<b>Supporters:</b>																																																																																																		

	<ol style="list-style-type: none"> <li>Li, Wenda, et al. "Motivations, barriers and risks of smart home adoption: From systematic literature review to conceptual framework." <i>Energy Research &amp; Social Science</i> 80 (2021): 102211.</li> <li>Ball, Ray, and Valeri V. Nikolaev. "On earnings and cash flows as predictors of future cash flows." <i>Journal of Accounting and Economics</i> 73.1 (2022): 101430.</li> <li>Amankwah-Amoah, Joseph, Nathaniel Boso, and James Kofi Kutsoati. "Institutionalization of protection for intangible assets: Insights from the counterfeit and pirated goods trade in sub-Saharan Africa." <i>Journal of World Business</i> 57.2 (2022): 101307.</li> <li>Adwan, Sami, Alaa Alhaj-Ismail, and Claudia Girardone. "Fair value accounting and value relevance of equity book value and net income for European financial firms during the crisis." <i>Journal of International Accounting, Auditing and Taxation</i> 39 (2020): 100320.</li> </ol>						
<b>Supporting lecturer</b>	Prof. Dr. Hariyati, Ak., M.Si., CA. Susi Handayani, S.E., Ak., M.Ak., CA. Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA. Intan Kurnia Permatasari, S.E., Ak., M.A. Rendra Arief Hidayat, S.Pd., M.Sc.						
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 classify the Conceptual Framework for Financial Reporting	<ol style="list-style-type: none"> <li>Accuracy in explaining the conceptual Framework for Financial Reporting</li> <li>Accuracy in explaining fundamental quality-relevance</li> <li>Accuracy in explaining the fundamentals of quality-faithful representation</li> <li>Accuracy in explaining Comparability, Verifiability, Timeliness, and Understandability</li> </ol>	<b>Criteria:</b> Criteria: Descriptive rubric Accuracy of description and explanation Non-test form: Answering practice questions  <b>Form of Assessment :</b> 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	<b>Material:</b> Qualitative characteristics of financial reports consisting of relevant fundamental quality and faithful representation. <b>Reference:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley &amp; Son</i>	5%

2	Able to prepare and classify Comprehensive Income Statements	<ol style="list-style-type: none"> <li>1.Accuracy in calculating and explaining inventory issues, inventory classification and differences in inventory systems</li> <li>2.Accuracy in explaining and calculating inventory cash flow</li> <li>3.Accuracy in explaining and calculating inventories using perpetual and periodic systems</li> <li>4.Able to explain inventory control</li> <li>5.Able to explain and calculate the determining cost of goods sold</li> <li>6.Accuracy in calculating and explaining Goods and costs included in inventory (period cost, average cost, First in first out, last-in first-out)</li> </ol>	<p><b>Criteria:</b> Criteria: Able to prepare a comprehensive income statement. Non-test form: Complete and answer practice questions</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>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</p>	ViLearning: SIDIA	<p><b>Material:</b> 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.</p> <p><b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Edition. United second edition. States of America: John Wiley &amp; Son</i></p> <hr/> <p><b>Material:</b> 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.</p> <p><b>Reference:</b> PSAK</p>	5%
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4	Able to prepare financial position and cash flow reports	<ol style="list-style-type: none"> <li>1.Accuracy in calculating and explaining Lower-of-Cost-or-Net Realizable Value</li> <li>2.Accuracy in explaining recovery from inventory losses</li> <li>3.Accuracy in explaining valuation Bases</li> <li>4.Accuracy in explaining and calculating the gross profit method in estimating inventory</li> <li>5.Accuracy in calculating and explaining retail inventory methods</li> </ol>	<p><b>Criteria:</b> 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</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>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</p>	ViLearning: SIDIA	<p><b>Material:</b> Preparing a cash flow report <b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley &amp; Son</i></p>	5%
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6	Able to organize and classify the acquisition and disposition of property, plans and equipment	<ol style="list-style-type: none"> <li>1.Accuracy in explaining property, plant and equipment</li> <li>2.Accuracy in calculating and explaining accounting problems related to capitalization of borrowing costs</li> <li>3.Accuracy in explaining and calculating property, plant and equipment assessments</li> <li>4.Able to explain and calculate share issuance</li> <li>5.Accuracy in explaining exchanges of non-monetary assets</li> <li>6.Accuracy in calculations explains costs after purchase</li> </ol>	<p><b>Criteria:</b> 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</p> <p><b>Form of Assessment :</b> Portfolio Assessment, Practice / Performance</p>	<p>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</p>	ViLearning: SIDIA 3 X 50	<p><b>Material:</b> Calculating trade receivables and notes receivable, along with petty cash and bank reconciliation <b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley &amp; Son</i></p>	5%

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8	Midterm exam	Midterm exam	<p><b>Criteria:</b> Midterm exam</p> <p><b>Form of Assessment :</b> Test</p>	Midterm exam	Midterm exam		10%

9	Able to classify and calculate depreciation, impairment and depletion	<ol style="list-style-type: none"> <li>1. Accuracy in calculating and explaining depreciation of a cost allocation method</li> <li>2. Accuracy of explaining the factors included in the depreciation process</li> <li>3. Accuracy in calculating depreciation methods</li> <li>4. Accuracy in calculating and explaining other depreciation issues</li> <li>5. Accuracy in calculating and explaining depreciation and partial periods</li> <li>6. Accuracy in calculating, Explaining depreciation and replacement of property, plant and equipment</li> <li>7. Accuracy in explaining impairments</li> <li>8. Accuracy in explaining reversal of impairment loss</li> <li>9. Accuracy in calculating and explaining the depletion method</li> <li>10. Accuracy in calculating and explaining the write-off of resource costs</li> <li>11. Accuracy in calculating and explaining revaluations</li> <li>12. Accuracy in calculating and explaining presentation and analysis (how to report and analyze property, plant, equipment, and mineral resources</li> <li>13. Accuracy in analyzing evaluating assets related to activity (turnover) and profitability)</li> </ol>	<p><b>Criteria:</b> Criteria: Able to understand the items included in inventory costs. Non-test form: Complete and answer practice questions</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>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')): Understanding PT material (1x(3x60')): Individual assignment</p>	ViLearning: SIDIA	<p><b>Material:</b> Calculating inventory using physical and perpetual methods and using FIFO, LIFO, and Average methods. <b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Edition. United second edition. States of America: John Wiley &amp; Son</i></p>	5%
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11	Able to classify and calculate intangible assets	<ol style="list-style-type: none"> <li>1.Accuracy in calculating and explaining the characteristics, valuation and amortization of intangible assets</li> <li>2.Accuracy in calculating and explaining the valuation of purchased intangibles</li> <li>3.Accuracy in calculating and explaining amortization of intangibles</li> <li>4.Accuracy in explaining the types of intangible assets</li> <li>5.Accuracy in calculating and explaining the recording of goodwill and writing off goodwill</li> <li>6.Accuracy in calculating and explaining impairment and presentation of intangible assets</li> </ol>	<p><b>Criteria:</b> Criteria: Able to understand the cost calculations included in the assessment of property, plates and equipment. Non-test form: Complete and answer practice questions</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>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 Assignment</p>	ViLearning: SIDIA	<p><b>Material:</b> Classifying the acquisition and disposition of property, plans and equipment <b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley &amp; Son</i></p>	5%
12	Able to prepare and classify Comprehensive Income Statements	<ol style="list-style-type: none"> <li>1.Accuracy in explaining and preparing the Profit and Loss Report</li> <li>2.Accuracy in explaining the contents and format of the income statement</li> <li>3.Accuracy in explaining reporting of various income items</li> <li>4.Accuracy in explaining Accounting Changes and errors</li> <li>5.Accuracy in explaining the relationship between equity reports</li> </ol>	<p><b>Criteria:</b> Criteria: Able to understand the cost calculations included in the assessment of property, plates and equipment. Non-test form: Complete and answer practice questions</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>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 Assignment</p>	ViLearning: SIDIA	<p><b>Material:</b> Classifying the acquisition and disposition of property, plans and equipment <b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Editon. United second edition. States of America: John Wiley &amp; Son</i></p>	5%



13	Able to prepare and classify Comprehensive Income Statements	<ol style="list-style-type: none"> <li>1. Accuracy in explaining and preparing the Profit and Loss Report</li> <li>2. Accuracy in explaining the contents and format of the income statement</li> <li>3. Accuracy in explaining reporting of various income items</li> <li>4. Accuracy in explaining Accounting Changes and errors</li> <li>5. Accuracy in explaining the relationship between equity reports</li> </ol>	<p><b>Criteria:</b> Criteria: Able to understand the cost calculations included in the assessment of property, plates and equipment. Non-test form: Complete and answer practice questions</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>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 Assignment</p>	ViLearning: SIDIA	<p><b>Material:</b> Classifying the acquisition and disposition of property, plans and equipment <b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Edition. United second edition. States of America: John Wiley &amp; Son</i></p>	5%
14	Able to prepare financial position and cash flow reports	<ol style="list-style-type: none"> <li>1. Accuracy in explaining and classifying the statement of financial position</li> <li>2. Accuracy in explaining the elements of the statement of financial position</li> <li>3. Accuracy in explaining the equity section</li> <li>4. Accuracy in preparing financial position reports and explaining equity</li> <li>5. Accuracy in explaining current liabilities</li> <li>6. Accuracy in preparing reports of financial position</li> <li>7. Accuracy in preparing and calculating cash flow reports</li> <li>8. Accuracy in explaining the purpose and components of the cash flow statement</li> <li>9. Accuracy in explaining cash inflow and outflow</li> <li>10. Accuracy in explaining the preparation of cash flow reports</li> <li>11. Accuracy in explaining the usefulness of the cash flow statement</li> </ol>	<p><b>Criteria:</b> 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</p> <p><b>Form of Assessment :</b> Portfolio Assessment, Practice / Performance</p>	<p>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</p>	ViLearning: SIDIA	<p><b>Material:</b> Classifying and calculating depreciation, impairment and depletion <b>References:</b> <i>Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). Intermediate Accounting IFRS Edition. Fourth Edition. United second edition. States of America: John Wiley &amp; Son</i></p>	5%

15	Able to prepare financial position and cash flow reports	<ol style="list-style-type: none"> <li>1. Accuracy in explaining and classifying the statement of financial position</li> <li>2. Accuracy in explaining the elements of the statement of financial position</li> <li>3. Accuracy in explaining the equity section</li> <li>4. Accuracy in preparing financial position reports and explaining equity</li> <li>5. Accuracy in explaining current liabilities</li> <li>6. Accuracy in preparing reports of financial position</li> <li>7. Accuracy in preparing and calculating cash flow reports</li> <li>8. Accuracy in explaining the purpose and components of the cash flow statement</li> <li>9. Accuracy in explaining cash inflow and outflow</li> <li>10. Accuracy in explaining the preparation of cash flow reports</li> <li>11. Accuracy in explaining the usefulness of the cash flow statement</li> </ol>	<p><b>Criteria:</b> Descriptive rubric Accuracy of describing and explaining Non-test form: Completing a linear description and case analysis of the substance of the lecture material</p> <p><b>Form of Assessment :</b> Portfolio Assessment, Practice / Performance</p>	<p>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</p>	ViLearning: SIDIA	<p><b>Material:</b> Classifying and calculating depreciation, impairment and depletion <b>References:</b> Keiso, Donald E., Weygandt, Jerry J., Warfield, Terry D. (2020). <i>Intermediate Accounting IFRS Edition. Fourth Edition. United second edition. States of America: John Wiley &amp; Son</i></p>	5%
16	Final exams	Final exams	<p><b>Criteria:</b> Final exams</p> <p><b>Form of Assessment :</b> Test</p>	Final exams	Final exams		20%

#### 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** 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.