



Rencana Pembelajaran Semester (RPS)

PROGRAM STUDI S1 AKUNTANSI

Fakultas Ekonomi dan Bisnis Universitas Sebelas Maret (FEB UNS)

Nama Mata Kuliah	Akuntansi Keuangan Lanjutan I
Kode Mata Kuliah	0315501
Semester	V
Bobot SKS	3 SKS
Dosen Pengampu	

A. Capaian Pembelajaran / *Learning Outcome* (LO):

Mata kuliah ini terutama membahas siklus akuntansi keuangan, mulai pengakuan dan pencatatan transaksi keuangan sampai dengan pelaporan keuangannya, khususnya berkenaan dengan: (1) persekutuan (partnership) dan Joint Venture, (2) hubungan kantor pusat dan cabang, (3) perusahaan anak di luar negeri, dan (4) laporan keuangan interim.

Mahasiswa peserta mata kuliah direncanakan menguasai capaian pembelajaran/*learning outcome* (LO), antara lain:

1. Menguasai konsep teoritis secara mendalam tentang :
 - a. Kebijakan dan prinsip-prinsip akuntansi
 - b. Siklus Akuntansi
2. Memahami etika bisnis dan kode etik profesi akuntansi
3. Menguasai prinsip-prinsip investasi pada aset keuangan
4. Menguasai teknik, prinsip, dan pengetahuan prosedural tentang penggunaan teknologi informasi.
5. Mampu secara mandiri menyusun, menganalisis, dan menginterpretasi laporan keuangan entitas tersendiri dengan mengaplikasikan prinsip akuntansi atas transaksi sesuai dengan PABU.
6. Mampu secara mandiri mengoperasikan dan memanfaatkan piranti lunak dalam rangka penyusunan laporan keuangan.
7. Mampu menyajikan dalam bentuk lisan dan tertulis setiap tugas dan diskusi dalam kelas.
8. Mampu menerapkan nilai dan etika dalam melaksanakan profesi.

B. Jadwal Kuliah:

Kelas	Hari	Sesi	Waktu	Ruang
Kelas A				
Kelas B				
Kelas C				

C. Metode Pembelajaran:

Proses pembelajaran bersifat interaktif, holistik, integratif, saintifik, kontekstual, tematik, efektif, kolaboratif, dan berpusat pada mahasiswa. Bentuk pembelajaran adalah kuliah dengan menggunakan beberapa metoda pembelajaran yaitu: (1) Ceramah/Tutorial, (2) Diskusi berupa tanya jawab dua arah, dan (3) Penugasan dan presentasi.

D. Penugasan:

1. Pada setiap awal perkuliahan, dilaksanakan pre-test (quiz) untuk topik pembahasan yang sama, guna memastikan bahwa mahasiswa peserta kuliah telah siap dengan materi topik pembelajaran.
2. Pada setiap akhir perkuliahan, Mahasiswa akan mendapat tugas Pekerjaan Rumah (PR) yang dikerjakan secara individual dan harus dikumpulkan pada awal perkuliahan (setelah pre-test/quiz) minggu berikutnya.
3. Mahasiswa akan mendapat tugas kelompok pada akhir semester, dimana masing-masing kelompok melakukan analisis terhadap laporan keuangan perusahaan yang merupakan persekutuan, kantor pusat-cabang, dan perusahaan yang memiliki anak perusahaan di luar negeri.

Comment [u1]: Materi berikutnya agar mahasiswa siap pada sesi berikutnya, atau materi yang selesai dibahas untuk memastikan mahasiswa telah memenuhi kompetensi

E. Penilaian Mahasiswa:

1. Kehadiran Mahasiswa

Kehadiran mahasiswa minimal 75% dari tatap muka yang terjadwal. Kehadiran mahasiswa tidak menjadi masukan/input dalam komponen penilaian. Akan tetapi, kehadiran mahasiswa akan menentukan mahasiswa didalam keikutsertaannya dalam ujian yang terdiri dari 2 (dua) kali, yaitu: Ujian Tengah Semester dan Ujian Akhir Semester.

2. Penilaian Prestasi

- a. Ujian Tengah Semester (50%)
 - 1). Partisipasi Kelas : 15%
 - 2). Tugas Individu : 15%
 - 3). Pre-test/Quiz : 20%
 - 4). Ujian Tengah Semester : 50% (ujian tulis/presentasi/ujian lisan, etc.)

- b. Ujian Akhir Semester (50%)
- 1). Partisipasi Kelas : 15%
 - 2). Tugas Individu : 15%
 - 3). Pre-test/Quiz : 20%
 - 4). Tugas Kelompok : 20%
 - 5). Ujian Akhir Semester : 30% (ujian tulis/**presentasi**/ujian lisan, etc.)

3. Nilai Akhir

Skala 100	Nilai (Angka)	Nilai (Huruf)
≥ 85	4,00	A
80 – 84	3,70	A-
75 – 79	3,30	B+
70 – 74	3,00	B
65 – 69	2,70	C+
60 – 64	2,00	C
55 – 59	1,00	D
< 55	0,00	E

F. Bahan Kajian

Sesi ke:	Topik Bahasan	Referensi	Pencapaian Kemampuan per Tahap Pembelajaran
1	Syllabus Overview		
2-3	Partnerships—Formation, Operations and Changes in Ownership Interests	Ch 16	<ul style="list-style-type: none"> • Comprehend the legal characteristics of partnerships. • Understand initial investment valuation and record keeping. • Grasp the diverse nature of profit and loss sharing agreements and their computation. • Value a new partner’s investment in an existing partnership. • Value a partner’s share upon retirement or death. • Understand limited liability partnership characteristics
4-5	Partnership Liquidation	Ch 17	<ul style="list-style-type: none"> • Understand the legal aspects of partnership liquidation. • Apply simple partnership liquidation computations and accounting. • Perform safe payment computations.

Comment [u2]: Refreshing akuntansi keuangan tentang akun dan penjumlahan

Comment [u3]: Ditambah standar akuntansi keuangan: PSAK ataupun IFRS terkait materi yang ada di buku Beams

			<ul style="list-style-type: none"> • Understand installment liquidations. • Learn about cash distribution plans for installment liquidations. • Comprehend liquidations when either the partnership or the partners are insolvent.
6	Corporate Liquidations and Reorganizations	Ch 18	<ul style="list-style-type: none"> • Understand differences among types of bankruptcy filing. • Comprehend trustee responsibilities and accounting during liquidation. • Understand financial reporting during reorganization. • Understand financial reporting after emerging from reorganization, including fresh-start accounting.
7	UJIAN TENGAH SEMESTER		
8	Home Office – Branch Relationship	Ch 10	<ul style="list-style-type: none"> • Understand key concepts related to branch and home office transaction • Consolidate branch and home office financial report
9-10	Consolidation Theories, Push-Down Accounting, and Corporate Joint Ventures	Ch 11	<ul style="list-style-type: none"> • Compare and contrast the elements of consolidation approaches under traditional, parent-company, and contemporary/entity theory. • Adjust subsidiary assets and liabilities to fair values using push-down accounting. • Account for corporate and unincorporated joint ventures. • Identify variable interest entities. • Consolidate a variable interest entity
11	Foreign Currency: Concepts and Common Transactions	Ch 12	<ul style="list-style-type: none"> • Understand key concepts related to foreign currency exchange rates, such as indirect and direct quotes; floating, fixed, and multiple exchange rates; and spot, current, and historical exchange rates. • Explain the difference between receivable or payable measurement and denomination. • Record foreign currency– denominated sales/ receivables and purchases/ payables at the initial transaction date, year end, and the receivable or payable settlement date.
12	Foreign Currency Financial Statements	Ch 14	<ul style="list-style-type: none"> • Identify the factors that should be considered when determining an entity’s functional currency. • Understand how functional currency assignment determines the way the foreign entity’s financial statements are converted into its parent’s reporting currency. • Understand how a foreign subsidiary’s economy is determined to be highly inflationary and how this affects the conversion of its financial statements to its parent’s reporting currency. • Understand how the investment in a foreign subsidiary is accounted for at acquisition. • Understand which rates are used to translate balance sheet and income statement accounts under the current rate method and the temporal method on a translation/remeasurement worksheet.

			<ul style="list-style-type: none"> • Know how the translation gain or loss, or remeasurement gain or loss, is reported under the current rate and temporal methods. • Know how a parent accounts for its investment in a subsidiary using the equity method depending on the subsidiary's functional currency determination. • Understand consolidation under the temporal and current rate methods. • Understand how a hedge of the net investment in a subsidiary is accounted for under the current rate and temporal methods.
13-14	Segment and Interim Financial Reporting	Ch 15	<ul style="list-style-type: none"> • Understand how the management approach is used to identify potentially reportable operating segments. • Apply the threshold tests to identify reportable operating segments: the revenue test, the asset test, and the operating-profit test. • Apply the 75 percent external-revenue test to determine whether additional segments must be reported. • Understand the types of information that may be disclosed for segments and the reasons that the levels of disclosure may vary across companies. • Understand what segment disclosures are reconciled to the consolidated amounts. • Know the types of enterprise-wide disclosures related to products and services, geographic areas of operation, and major customers that are required to be disclosed. • Understand the similarities and differences in the reporting of operations in an interim versus an annual reporting period. • Compute interim-period income tax expense.
15	Presentasi Tugas Kelompok		
16	UJIAN AKHIR SEMESTER		

Comment [u4]: Tentang Tugas Akhir, atau opsional dibahas akuntansi keuangan lain, eg: koperasi, UMKM

G. Daftar Referensi:

1. Beams, F. A., Anthony, J.H., Bettinghaus, B., and Smith, K.A. 2012. Advanced Accounting. Eleventh Edition. Pearson.
2. Ikatan Akuntan Indonesia. 2012. Standar Akuntansi Keuangan Per 1 Juni 2012.
3. Baker, L., Christensen, T. and Cottrell, D. 2011. Advanced Financial Accounting. Ninth Edition. McGraw-Hill.

Comment [u5]: Dipecah menjadi dua bagian
1. Wajib: Beams dan PSAK
2. Tambahan: Baker dan buku lain tentang akuntansi keuangan lanjutan, agar mahasiswa memperoleh wawasan yang lebih luas