

Course: Intermediate Accounting I						
module/course code IAB62003		Student workload X hours  510 Minutes / Week	Credits (ECTS)  4.53 ECTS	Semester  2	Frequency  Even Semester	Duration X semester(s)  1x / Semester
		Types of  Tutorial/Lecture/Response	Contact hours :  150 Minutes / Week		Independent study  360 Minutes / Week	Class size X students  30 students
1	Prerequisites for participation (if applicable) -					
2	Learning outcomes 1. Understand, apply by analyzing the measurement, recognition and presentation of current assets in the statement of financial position 2. Understand, apply by analyzing the measurement, recognition and presentation of Long-term Investments in the statement of financial position 3. Understand, apply by analyzing the measurement, recognition and presentation of tangible fixed assets in the statement of financial position					
3	Description: This course aims to provide deeper knowledge and understanding of asset accounts specifically, as a result of one accounting cycle period in a business entity, in relation to the measurement, recognition and presentation of asset accounts in the statement of financial position. It includes an understanding and application of Financial Accounting Standards (SAK) for these accounts. This course emphasizes aspects of theoretical understanding and application in solving cases using various case studies					
4	Subject aims/Content 1. Elements of Financial Statements 2. Cash on Hand 3. Cash in bank 4. Securities (short term investments in stocks and bonds) 5. Receivables (method of recording accounts receivable, notes receivable, accounts receivable, write-off) 6. Continued accounts receivable 7. Inventories (recording method [periodic and perpetual], valuation method based on cost [LIFO, FIFO, average], estimation method [retail and gross profit], comwill method, long-term contract method) 8. Advanced inventory 9. Long term investment Stock 10. Long term investment Bonds 11. Cost and depreciation of fixed assets 12. Revaluation (Re-evaluation) of fixed assets					
5	Teaching methods 1. Lectures					

	2. Discussions 3. Group Works
6	Assessment methods 1. Task, 2. Mid-Term Exam, 3. Final-Term Exam, 4. Quiz
7	Other information e.g. bibliographical references 1. Intermediate Accounting, Zaki Baridwan, 8th edition, BPFE: Jogjak Bahagia 2. Intermediate Accounting, Kieso Weygandt Warfield, 2014 FASB edition, fifteenth edition, Wiley. 3. Intermediate Accounting, Stice and Stice, 17 th edition, Cengage Learning: South Western. 4. Financial Accounting Standards (SAK)