

Course: Intermediate Accounting II						
module/course code IAB69001		Student workload X hours 510 Minutes / Week	Credits (ECTS) 4.53 ECTS	Semester 4	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) Intermediate Accounting I					
2	Learning outcomes 1. Understand, apply by analyzing the measurement, recognition, and presentation of intangible assets in the statement of financial position. 2. Understand, apply by analyzing measurement, recognition, and presentation of Long-Term Debt, Share Capital, Retained Earnings, in the statement of financial position. 3. Understand, apply by analyzing the measurement, recognition, and presentation of the impact of Correction of Errors in financial statements.					
3	Description: This course aims to provide deeper knowledge and understanding of intangible asset accounts and specific liability accounts, as a result of one accounting cycle period for business entities in relation to the measurement, recognition and presentation of intangible asset and liability accounts. in the statement of financial position (in which there is an understanding and application of Financial Accounting Standards / SAK) as well as to provide knowledge and understanding of accounting for the form of Partnership and Joint Venture Companies, as well as Sales Accounting in Installments from Sales by Consignment Method.					
4	Subject aims/Content 1. Fixed assets are intangible 2. Long-Term Debt Bonds 3. Capital stock 4. Retained earning 5. Error Correction 6. Guild 7. Joint Venture 8. Installment Sales 9. Consignment (Sales of Custody)					
5	Teaching methods 1. Lectures 2. Discussions 3. Group Works					

6	<p>Assessment methods</p> <ol style="list-style-type: none"> 1. Task 2. Mid-Term Exam 3. Final-Term Exam 4. Quiz
7	<p>Other information e.g. bibliographical references</p> <p>Utama:</p> <ol style="list-style-type: none"> 1. (K.IND) Akuntansi Intermediate, Jilid 2 : Donald E. Kieso-Erlangga 2. (K) Advance Accounting, Simons and Karrenbrok <p>Pendukung:</p> <ol style="list-style-type: none"> 1. (K.ING) Intermediate Accounting, Volume 1, E. Kieso, Weygard, Warfield 2. (Z) Intermediate Accounting, Zaki Baridwan 3. (H) Akuntansi Keuangan Lanjutan, Hadori Junus, Harnanto