

Name: Financial Accounting 2					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
IAB4175	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	Types of courses: Tutorial/Lecture/Response	Contact hours: 150 minutes/week		Independent study 360 minutes/week	Class size X students 30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4004_Financial Accounting 1 (WL)				
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 tangible and intangible 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. Review of Financial Statements: 2. Cash and Petty Cash: 3. Bank Reconciliation 4. Short-term Investment/Securities 5. Accounts Receivable 6. Notes Receivable 7. Inventory 8. MIDDLE SEMESTER EXAM 9. Inventory (continued) 10.Inventory (continued): 11.Long-Term Investment in Stocks 12.Long-Term Investment Bonds 13.Intangible Fixed Assets 14.Intangible Fixed Assets (continued) 15.Intangible Fixed Assets. 16.FINAL SEMESTER EXAM				
5	Teaching methods : Lectures, Discussions, Problems				
6	Assessment methods: Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%				

7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> 1. Intermediate Accounting, Kieso Weygandt Warfield, 2014 FASB edition, fifteenth edition, Wiley. (K) 2. AkuntansiIntermediate, Jilid 2: Donald E Kieso - Erlangga. (K Ind) 3. Intermediate Accounting, Stice and Stice, 17 th edition, Cengage Learning: South Western. (S) 4. Intermediate Accounting, Zaki Baridwan, edisi 8, BPFE: Yogyakarta (Z) X X 2 <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. Pengantar Akuntansi, Adaptasi Indonesia, edisi 25 (terbaru), Carl S Warren; James M. Reeve; Jonathan E. Duchac; Novrys Suhardianto, Devi Sulistio Kalanjati; Amir Abadi Jusuf; Chaerul D. Djakman. Salemba empat: Cengage learning. (C)
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