

Name: Financial Accounting 3					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
IAB4109	510 (minutes/week)	4.53 ECTS	IV	Even 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 IAB4175_ Financial Accounting 2 (WL)				
2	Learning outcomes 1. Analyzing the elements of the Financial Statements on the Financial Position Next to the Liabilities 2. Analyzing the Special Issues of Accounting on the side of the Company Partnership 3. Analyzing Central and Branch Company Issues 4. Analyzing the Issues of the Parent and Subsidiaries				
3	Description This course aims to provide a deeper and comprehensive knowledge and understanding of advanced accounting processes, which consist of specific cases that often occur in the accounting cycle of a business entity. It includes an understanding of the types of companies based on their ownership, namely: individual companies and companies with legal entities and the application of Financial Accounting Standards (SAK) for business combination procedures and preparation of consolidated financial statements. This course emphasizes the aspects of theoretical understanding and problem solving techniques on a problem by using various case studies designed to be as close as possible to the most recent cases (up to date) that may occur in a business entity.				
4	Subject aims/Content: 1. Review of the conceptual framework of corporate financial reporting 2. Short-term debt (current liability) 3. Long-term debt (long term liability) 4. Equity of the company (Paid-in Capital and Common Stock Capital) 5. Equity of the company (Preferent Share Capital): 6. Equity of the company (treasury shares) 7. Equity of the company (profit for the year and retained earnings) 8. MIDDLE SEMESTER EXAM 9. Accounting for the Guild 10. Dissolution of the Guild and liquidation 11. Business Merger 12. Consolidated Financial Statements 13. Accounting for Joint Operation Transactions 14. Accounting for Transfer Pricing transactions 15. Accounting for Leasing Transactions				

	16.FINAL SEMESTER EXAM
5	Teaching methods: Lectures, discussions and questions and answers
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> <p>1. Intermediate Accounting, Kieso Weygandt Warfield, 2014 FASB edition, fifteenth edition, Wiley. (K) 2. Akuntansi Intermediate, Jilid 2: Donald E Kieso - Erlangga. (K Ind) 3. Intermediate Accounting, Stice and Stice, 17th edition, Cengage Learning: South Western. (S) 4. Intermediate Accounting Zaki Baridwan. (Z) 5. PSAK konvergensi IFRS no 66 tentang Pengaturan Bersama</p> <p>C.2 Complementary</p> <p>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) 2. Akuntansi Keuangan Lanjutan, Perspektif Indonesia, Buku 1 dan 2: Richard E Baker, Valdean C. Lembke – Salemba 4. (R) 3. Akuntansi Keuangan Lanjutan, di Indonesia, Buku 1 & 2: Floyd A Beams, Amir Abadi Jusuf – Salemba 4. (F)</p>