

Course: Advanced Financial Accounting						
module/course code IAB69007		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) Cost accounting					
2	Learning outcomes 1. Be able to define standard costs and explain how standard costs are used. 2. Understand well the classification of costs into fixed costs and variable costs as the basis for calculating BEP 3. Able to explain the Complexity of International Capital Budgeting Analysis					
3	Description: This course is a compulsory course for the department that aims to provide knowledge, in-depth understanding and apply skills regarding cost accounting in industrial companies. It includes an understanding of the basic concepts of cost in accounting, cost classification, cost behavior, various application of the method of determining the Cost of Products including the determination of the cost of joint products and by-products, variable costing, as well as an understanding of standard costs, transfer prices, and analysis of marketing costs. and profitability in business entities engaged in industry. This course emphasizes the theoretical understanding and problem solving aspects of a problem by using various case studies in a business entity engaged in manufacturing.					
4	Subject aims/Content 1. Standard Cost (Standard Costing) 2. Variable Cost 3. Cost, Volume, Profit Analysis (Cost Volume-Profit Analysis) 4. Gross Profit Analysis 5. Marketing Cost Analysis 6. Different Fee 7. Delivery Price					
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> <ol style="list-style-type: none"> 1. William K Carter dan Milton F Usry, AKUNTANSI BIAYA BUKU 2, Edisi 13, Jakarta: Salmba Empat, 2005