

Name: Advanced Financial Accounting					
module/course code:	Student workload:	Credits (ECTS):	Semester	Frequency	Duration
IAB4109	510 Minutes/Week	4.53 ECTS	4	Even Semester	1x / Semester
Types of courses:		Contact hours:	Independent study	Class size X students:	
Tutorial/Lecture/Response		150 minutes/week	360 minutes/week	30 Students (S1) 15 students (S2) 10 students (S3)	
1	Prerequisites for participation 1. 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	Teaching methods: Lectures, Discussions, Discovery Learning				
5	Assessment methods: Presentation 10% Discussion 15% Task 25% Middle Semester Exam 25% Final Semester Exam 25%				
6	Other information e.g. bibliographical references: C.1 Mandatory 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 C.2 Complementary 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)				

	<ol style="list-style-type: none"><li data-bbox="344 197 1378 264">2. Akuntansi Keuangan Lanjutan, Perspektif Indonesia, Buku 1 dan 2: Richard E Baker, Valdean C. Lembke – Salemba 4. (R)<li data-bbox="344 264 1378 331">3. Akuntansi Keuangan Lanjutan, di Indonesia, Buku 1 & 2: Floyd A Beams, Amir Abadi Jusuf – Salemba 4. (F)
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