

Name: Intermediate Accounting I					
Module/course code: IAB62003	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 2	Frequency Even Semester	Duration 1x / Semester
Types of courses: Tutorial/Lecture/ Response		Contact hours: 150 minutes/week	Independent study: 360 minutes/week	Class size X students: 30 Students	
1	Prerequisites for participation -				
2	<p>Learning outcomes</p> <ol style="list-style-type: none"> <li>1. Understand, apply by analyzing the measurement, recognition and presentation of current assets in the statement of financial position</li> <li>2. Understand, apply by analyzing the measurement, recognition and presentation of Long-term Investments in the statement of financial position</li> <li>3. Understand, apply by analyzing the measurement, recognition and presentation of tangible fixed assets in the statement of financial position</li> </ol>				
3	<p>Description:</p> <p>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.</p>				
4	Teaching methods: Lectures, Discussions, and Group Works				
5	Assessment methods: Task, Mid-Term Exam, Final-Term Exam, and Quiz				
6	<p>Other information e.g. bibliographical references:</p> <ol style="list-style-type: none"> <li>1. Intermediate Accounting, Zaki Baridwan, 8th edition, BPFE: Jogyak Bahagia</li> <li>2. Intermediate Accounting, Kieso Weygandt Warfield, 2014 FASB edition, fifteenth edition, Wiley.</li> <li>3. Intermediate Accounting, Stice and Stice, 17 th edition, Cengage Learning: South Western.</li> <li>4. Financial Accounting Standards (SAK)</li> </ol>				