

Name: Intermediate Accounting II					
Module/Course Code: IAB69001	Student workload: 510 Minutes / Week	Credits (ECTS): 4.53 ECTS	Semester 4	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 (if applicable): - Intermediate Accounting I				
2	Learning outcomes: 1. Understand, apply by analyzing the measurement, recognition, and presentation of intangible assets in the statement of financial position. 2. Understand, apply by analyzing measurement, recognition, and presentation of Long-Term Debt, Share Capital, Retained Earnings, in the statement of financial position. 3. Understand, apply by analyzing the measurement, recognition, and presentation of the impact of Correction of Errors in financial statements.				
3	Description: This course aims to provide deeper knowledge and understanding of intangible asset accounts and specific liability accounts, as a result of one accounting cycle period for business entities in relation to the measurement, recognition and presentation of intangible asset and liability accounts. in the statement of financial position (in which there is an understanding and application of Financial Accounting Standards / SAK) as well as to provide knowledge and understanding of accounting for the form of Partnership and Joint Venture Companies, as well as Sales Accounting in Installments from Sales by Consignment Method.				
4	Teaching methods: 1. Lectures 2. Discussions 3. Group Works				
5	Assessment methods: 1. Task 2. Mid-Term Exam 3. Final-Term Exam 4. Quiz				
6	Other information e.g. bibliographical references: Main reference: 1. (K.IND) Akuntansi Intermediate, Jilid 2: Donald E. Kieso-Erlangga 2. (K) Advance Accounting, Simons and Karrenbrok Supporting reference Supporting reference: 1. (K.ING) Intermediate Accounting, Volume 1, E. Kieso, Weygard, Warfield 2. (Z) Intermediate Accounting, Zaki Baridwan 3. (H) Akuntansi Keuangan Lanjutan, Hadori Junus, Harnanto				