

Name: Intermediate Financial Accounting					
module/course code: PJK60029	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 IAB4004_Financial Accounting 1 (WL)				
2	Learning outcomes 1. Understand, apply by analyzing the measurement, recognition and presentation of current assets in the statement of financial position 2. Understand, apply by analyzing the measurement, recognition and presentation of tangible and intangible fixed assets in the statement of financial position				
3	Description 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.				
4	Teaching methods: Lectures, Discussions and Problems				
5	Assessment methods: Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%				
6	Other information e.g. bibliographical references: 1. Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). <i>Intermediate Accounting</i> (17th Edition). Hoboken: Wiley. 2. Spiceland, J. D., Nelson, M. W., & Thomas, D. W. (2019). <i>Intermediate Accounting</i> (10th Edition). New York: McGraw-Hill Education. 3. Harrison, W. T., Horngren, C. T., & Thomas, C. (2018). <i>Financial Accounting</i> (11th Edition). Upper Saddle River: Pearson. 4. FASB. (2014). <i>Accounting Standards Codification</i> . Norwalk: Financial Accounting Standards Board (FASB). 5. Trotman, K. T., & Gibbins, M. (2015). <i>Intermediate Financial Accounting: A Practical Guide</i> . London: Routledge. C.1 Mandatory 1. Intermediate Accounting, Kieso Weygandt Warfield, 2014 FASB edition, fifteenth edition, 2. Wiley. (K) Akuntansi Intermediate, Jilid 2: Donald E Kieso - Erlangga. (K Ind) 3. Intermediate Accounting, Stice and Stice, 17 th edition, Cengage Learning: South Western. (S) 4. Intermediate Accounting, Zaki Baridwan, edisi 8, BPFE: Yogyakarta (Z) X X 2 C.2 Complementary 1. Pengantar Akuntansi, Adaptasi Indonesia, edisi 25 (terbaru), Carl S Warren; James M. Reeve; 2. Jonathan E. Duchac; Novrys Suhardianto, Devi Sulistio Kalanjati; Amir Abadi Jusuf; Chaerul D. 3. Djakman. Salemba empat: Cengage learning. (C)				

