

Course unit title	Advanced Accounting II
Course unit code	AKK302
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	5 <sup>th</sup> semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	1. Dr. Zaenal Fanani, SE., MSA., Ak., CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> <li>1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation.</li> <li>2. Graduates are able to implement quantitative tools for accounting and business analysis.</li> <li>3. Graduates are able to prepare specific works related to accounting, management, and business decision making.</li> <li>4. Graduates are able to demonstrate information technology skills in the application of knowledge.</li> <li>5. Graduates are able to apply information technology skills in the application of knowledge.</li> <li>6. Graduates are able to implement relevant knowledge and understanding about managing organization.</li> <li>7. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments.</li> </ol>
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Intermediate Accounting II

Course content	<ol style="list-style-type: none"> <li>1. The nature of the joint venture.</li> <li>2. The accounting and sales characteristics between branch offices and head office.</li> <li>3. Freight costs on delivery, allocation of head office and branch office.</li> <li>4. Core concepts of accounting for derivatives and hedging instruments, and foreign currency.</li> <li>5. Hedged items, hedging instruments, and hedging activities.</li> <li>6. Hedging accounting: interest rate swap and foreign currency.</li> <li>7. The purpose of translation and concept of functional currency; investment in foreign entity.</li> <li>8. Segment reporting and interim financial reporting.</li> <li>9. Partnership.</li> <li>10. Bankruptcy in corporations.</li> <li>11. Reorganization.</li> <li>12. Sales installment and consignment sales.</li> <li>13. Non-profit organizations.</li> </ol>
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> <li>1. Floyd A, Beams, John A. Broszovsky, and Craig D. Shoulders, Advanced Accounting, Twelfth edition, New Jersey: Prentice Hall International Inc., 2015</li> <li>2. Floyd A, Beams, John A. Broszovsky, and Craig D. Shoulders, Advanced Account Seven edition, New Jersey: Prentice Hall International Inc., 2000. (Notes: Chapter 12)</li> <li>3. Allan R drebin, Advanced Accounting, Fiveth Edition, Cincinnati, ohio; South-western publishing Co., 1982.</li> </ol>
Planned learning activities and teaching methods	<ol style="list-style-type: none"> <li>1. Lectures</li> <li>2. Independent Assignment</li> </ol>
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination