

Course unit title	Asset Valuation
Course unit code	AKK253
Type of course unit (compulsory, optional)	Optional
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 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	1. KhusnulPrasetyo, SE, MM, CMA, Ak, CA 2. Iman Harymawan, SE., MBA., Ph.D
Learning outcomes of the course unit	<ol style="list-style-type: none"> 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. 2. Graduates are able to understand and apply basic concepts of supporting subjects, including business, management, law, and economics. 3. Graduates are able to implement quantitative tools for accounting and business analysis. 4. Graduates are able to prepare specific works related to accounting, management, and business decision making. 5. Graduates are able to demonstrate information technology skills in the application of knowledge 6. Graduates are able to apply information technology skills in the application of knowledge 7. Graduates are able to implement relevant knowledge and understanding about managing organization 8. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Financial Management I and Basic Accounting

Course content	<ol style="list-style-type: none"> 1. general concept of Cost, Value, and Price. 2. Accounting for Value, Not Cost: Financial Reporting at the Crossroads. 3. Investing for Value: Buying and Selling Assets. 4. Adversarial Nature of Valuations: “Why Can’t I Get a Higher (Lower) Answer?”. 5. Cost Approach to Value. 6. Income Approach to Value and Market Comparable Approach to Value. 7. Can Value Information Be Objective and Independent?. 8. What Will Happen in the Future? Why Assumptions Are Critical in the Valuation Process? 9. Hiring an Appraiser: Reading an Appraisal Report. 10. Providing Value Information to Shareholders and Analysts. 11. Allocation of Purchase Price: Tangible Asset dan Allocation of Purchase Price: Intangible Assets. 12. Good Property Records Increase Value and Save Money.
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. King, A. M. (2002). Valuation: what assets are really worth. J. Wiley.
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Assignment 3. Discussion
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination