

Course unit title	Intermediate Accounting I
Course unit code	AKK201
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	First Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	2 nd 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"> 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 demonstrate information technology skills in the application of knowledge 5. Graduates are able to apply information technology skills in the application of knowledge 6. Graduates are able to implement relevant knowledge and understanding about managing organisation 7. 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)	Basic Accounting

Course content	<ol style="list-style-type: none"> 1. Various Financial Reports and other financial reporting, financial accounting standards and principles, and Conceptual framework of financial accounting. 2. Preparing financial statements through the stages of the accounting cycle. 3. Income Statement. 4. Financial Position Report and Cash Flow Statement. 5. Time value concept of money on accounting. 6. Concepts of recognition, measurement, assessment, reporting & disclosure: Cash 7. Concepts of recognition, measurement, assessment, reporting & disclosure: Account Receivables 8. Concepts of recognition, measurement, assessment, reporting & disclosure: Inventory cost approach 9. Concepts of recognition, measurement, assessment, reporting & disclosure: Inventory additional valuation issues 10. Concepts of recognition, measurement, assessment, reporting & disclosure: fixed assets 11. Concepts of recognition, measurement, assessment, reporting & disclosure: depreciation, depletion, and impairment
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Kieso, Donald E, Jerry J. Weigandt, and Terry D. Warfield. 2017. Intermediate Accounting. IFRS 3rd Edition. John Wiley & Sons, Inc.: USA. (mandatory) 2. Ikatan Akuntan Indonesia. 2017. Standar Akuntansi Keuangan. Salemba Empat: Jakarta (additional) 3. International Accounting Standard Board. 2010. International Financial Reporting Standards. Diunduh dari www.ifrs.org (IFRS – additional)
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Discussion 3. Independent Assignment
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination