

Course unit title	Advanced Accounting I
Course unit code	AKK301
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 th 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 implement quantitative tools for accounting and business analysis. 3. Graduates are able to prepare specific works related to accounting, management, and business decision making. 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 organization. 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)	Intermediate Accounting II

Course content	<ol style="list-style-type: none"> 1. Business combination. 2. Accounting for stocks and equity interest equity method and investment in a step by step acquisitions. 3. Business combination through stock acquisitions and consolidated balance sheets. 4. Consolidation using the equity method. 5. consolidated statements of cash flows and consolidated worksheet. 6. Intercompany inventory transactions: upstream and downstream. 7. Upstream sales: unrealized profit and consolidated earnings. 8. Inter-company profits on plan assets. 9. Bond transactions between companies. 10. Acquisitions during the accounting period. 11. Changes in ownership interest from subsidiary stock transaction: stock devidens and stock split. 12. Indirect Holdings-Father-Son-Grandson Structure. 13. Subsidiaries with Prefered Stock outstanding, consolidate earnings per share, Subsidiary with Convertible Preferred Stock, and financial statements for income tax. 14. Comparison of consolidation theory and consolidation illustrations.
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Floyd A, Beams, John A. Broszovsky, and Craig D. Shoulders, Advanced Accounting, Twelfth edition, New Jersey: Prentice Hall International Inc., 2015
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Independent Assignment
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination