

Course unit title	Intermediate Accounting III
Course unit code	AKK207
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Second Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	4 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 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. Income tax, accounting for net operating losses, financial statements, and the method of liability assets. 2. Employee benefit, contribution plan, and pensions. 3. Leasing. 4. Changes in accounting policies and accounting estimates, corrections on errors. 5. Preparation of cash flow statement: direct and indirect method. 6. Principle of full disclosure.

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. Quiz 3. Independent Assignment
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Quiz, Examination