

### 1. Course Identity

<b>Course Name/Block</b>	Advanced Accounting		
<b>Faculty</b>	Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31203821	<b>Credit Points</b>	3
<b>Group</b>	Compulsory Subjects	<b>Intake</b>	Compulsory
<b>Semester</b>	4	<b>Availability</b>	Even Semesters
<b>Methods</b>	In Class/Tutorial	<b>Media</b>	Blended
<b>Subject Group/Block</b>	Financial Accounting	<b>Prerequisite</b>	Intermediate Accounting 2
<b>Instructor/Instructor Coordinator</b>			

### 2. COURSE LEARNING OUTCOMES (CLO)

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/Evaluation	Weight
GLO-1.2.D	Mastering theoretical concepts in depth about recognition, measurement, presentation and disclosure of elements of financial statements	CLO-1.2.D -1	Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures	Students are able to apply financial accounting standards properly and appropriately, to take notes and present financial reports on: a. Formation of fellowship b. Change of ownership in the partnership c. Liquidation process	a. Individual Assignment b. Mid-Test c. Final Test d. Participation	25%
		CLO-1.2.D-2	Students are able to apply financial accounting standards for recording and presenting financial reports on installment sales	Students are able to apply financial accounting standards properly and appropriately, to take notes and present financial reports on: a. Installment Sales Transaction b. Installment sales transactions with flat interest c. Installment sales transaction with annuity interest	a. Individual Assignment b. Mid-Test c. Final Test d. Participation	20%

		CLO-1. 2.D-3	Students are able to apply financial accounting standards to record and present financial statements for changes in foreign exchange rates	Students are able to apply financial accounting standards properly and appropriately, to take notes and present financial reports on: a. Reporting foreign exchange transactions into functional currencies b. Use of a reporting currency other than functional currency	a. Individual Assignment b. Mid-Test c. Final Test d. Participation	20%
		CLO-1. 2.D-4	Students are able to apply financial accounting standards for recording and presenting financial statements for consignment transactions	Students are able to apply financial accounting standards properly and appropriately, to take notes and present financial reports on: a. Consignment sales transaction from the side of the requester b. Consignment sales transaction from the side that received the deposit	a. Individual Assignment b. Mid-Test c. Final Test d. Participation	20%
		CLO-1. 2.D-5	Students are able to apply financial accounting standards for recording and presenting financial reports on transactions between head office and branches	Students are able to apply financial accounting standards properly and appropriately, to take notes and present financial reports on: a. Transactions between head office and branches from the head office side b. Transactions between head office and branch office	a. Individual Assignment b. Mid-Test c. Final Test d. Participation	15%

### 3. Map of Learning Achievement Analysis



### 4. Learning Experience and References

<b>Learning Experience</b>	Students gain learning experiences through assignments as follows: <ol style="list-style-type: none"> <li>Work on individual assignments regarding advanced financial accounting materials</li> <li>Do both individual and group assignments in deepening the material in the tutorial class</li> </ol>
<b>References</b>	<ul style="list-style-type: none"> <li>Floyd A. Beams, Advance Accounting, 11ed, Prentice Hall, 2012 (F)</li> <li>Allan Drebin, Advance Accounting, 5Ed, South-Western Publishing Co. 1988 (A)</li> <li>Financial Accounting Standards/Standar Akuntansi Keuangan (SAK)</li> </ul>

### 5. Details of Learning Activities

Meeting	CLO/ Sub-CLO	Main/ Sub- Topics	Learning Method/Model	Implementa tion	Reference s
1	Understand lecture process	<ul style="list-style-type: none"> <li>Learning objectives and targets to be achieved</li> <li>Explanation of reading material and provisions of lectures</li> </ul>	<p><b>Face to Face (FF):</b></p> <ul style="list-style-type: none"> <li>The instructor explains about lecture materials, learning objectives and targets to be achieved, reading material and lecture provisions</li> <li>Forming groups to do scheduled group assignments</li> <li>The instructor explains and discusses the material:</li> </ul> <p><b>Structured Assignments (SA):</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>Independent Activities (IA):</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>Online Learning (OL):</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	Semester Learning Plan (SLP), Syllabus
2	CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial	Accounting for the formation of partnerships	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p>	Duration 3 x 50 minutes	F, SAK

	statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures		<p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
3	CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures	Accounting for sharing profit / loss in partnership	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>• Instructor explains about scheduled lecture materials</li> <li>• Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK
4	CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship	Accounting for changes in partnership ownership	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>• Instructor explains about scheduled lecture materials</li> <li>• Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK

	liquidation procedures				
5	CLO 1.2.D-1 Students are able to apply financial accounting standards for recording and presenting financial statements on the formation of partnerships and changes in ownership of associations, fellowship liquidation procedures	Accounting for Common Partnership Liquidation	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK
6	CLO 1.2.D-2 Students are able to apply financial accounting standards for recording and presenting financial reports on installment sales	Accounting for installment sales without interest	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK
7	CLO 1.2.D-2 Students are able to apply financial accounting standards for recording and presenting financial reports on installment sales	Accounting for installment sales with fixed interest	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK


8	CLO 1.2.D-4 Students are able to apply financial accounting standards for recording and presenting financial statements for consignment transactions	Consignment Sales: Accounting for Consignor	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	F, SAK
9	CLO 1.2.D-4 Students are able to apply financial accounting standards for recording and presenting financial statements for consignment transactions	Consignment Sales: Accounting for Consignee	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	A, SAK
10	CLO 1.2.D-5 Students are able to apply financial accounting standards for recording and presenting financial reports on transactions between headquarter and branches	Accounting for Branch Office	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	UJIAN TENGAH SEMESTER
11	CLO 1.2.D-5 Students are able to apply financial accounting	Accounting for Headquarter Office	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> </ul>	Duration 3 x 50 minutes	A, SAK

	standards for recording and presenting financial reports on transactions between headquarter and branches		<ul style="list-style-type: none"> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>		
12	CLO 1.2.D-3 Students are able to apply financial accounting standards to record and present financial statements for changes in foreign exchange rates	Accounting for Foreign Exchange Transactions	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	A, SAK
13	CLO 1.2.D-3 Students are able to apply financial accounting standards to record and present financial statements for changes in foreign exchange rates	Reporting foreign exchange transactions into functional currencies	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b> Students (in groups) are given case exercises regarding the scheduled lecture materials</p> <p><b>IA:</b> Students are given individual homework regarding the scheduled lecture materials</p> <p><b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom</p>	Duration 3 x 50 minutes	A, F, SAK
14	CLO 1.2.D-3 Students are able to apply financial accounting standards to record and present	The use of a reporting currency other than functional currency	<p><b>FF:</b></p> <ul style="list-style-type: none"> <li>Instructor explains about scheduled lecture materials</li> <li>Instructor discusses the scheduled lecture materials</li> </ul> <p><b>SA:</b></p>	Duration 3 x 50 minutes	A, F, SAK

	financial statements for changes in foreign exchange rates		Students (in groups) are given case exercises regarding the scheduled lecture materials <b>IA:</b> Students are given individual homework regarding the scheduled lecture materials  <b>OL:</b> Upload the review of scheduled lecture materials to Google Classroom		
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### 6. Assessment System and Evaluation

Assessment System	The components of final mark are as follows:  <table data-bbox="386 735 747 903"> <tr> <td><b>Midterm Test</b></td> <td><b>30%</b></td> </tr> <tr> <td><b>Final Test</b></td> <td><b>30%</b></td> </tr> <tr> <td><b>Group Presentation</b></td> <td><b>20%</b></td> </tr> <tr> <td><b>Group Study Case Report</b></td> <td><b>10%</b></td> </tr> <tr> <td><b>Individual Participation</b></td> <td><b>10%</b></td> </tr> </table> <p>The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:</p> <table border="1" data-bbox="386 1029 1497 1302"> <thead> <tr> <th>Total</th> <th>Mark</th> <th>Total</th> <th>Mark</th> </tr> </thead> <tbody> <tr> <td>&gt;80,00</td> <td>A</td> <td>62,50-64,99</td> <td>C+</td> </tr> <tr> <td>77,50-79,99</td> <td>A-</td> <td>60,00-62,49</td> <td>C</td> </tr> <tr> <td>75,00-77,49</td> <td>A/B</td> <td>55,00-59,99</td> <td>C-</td> </tr> <tr> <td>72,50-74,99</td> <td>B+</td> <td>50,00-54,99</td> <td>C/D</td> </tr> <tr> <td>70,00-72,49</td> <td>B</td> <td>45,00-49,99</td> <td>D+</td> </tr> <tr> <td>67,50-69,99</td> <td>B-</td> <td>40,00-44,99</td> <td>D</td> </tr> <tr> <td>65,00-67,49</td> <td>B/C</td> <td>&lt;40</td> <td>E</td> </tr> </tbody> </table>	<b>Midterm Test</b>	<b>30%</b>	<b>Final Test</b>	<b>30%</b>	<b>Group Presentation</b>	<b>20%</b>	<b>Group Study Case Report</b>	<b>10%</b>	<b>Individual Participation</b>	<b>10%</b>	Total	Mark	Total	Mark	>80,00	A	62,50-64,99	C+	77,50-79,99	A-	60,00-62,49	C	75,00-77,49	A/B	55,00-59,99	C-	72,50-74,99	B+	50,00-54,99	C/D	70,00-72,49	B	45,00-49,99	D+	67,50-69,99	B-	40,00-44,99	D	65,00-67,49	B/C	<40	E
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Date: Validated by the Head of Study Program	Date : Checked by Subject Group Coordinator	Date: Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		