

1. Course Identity

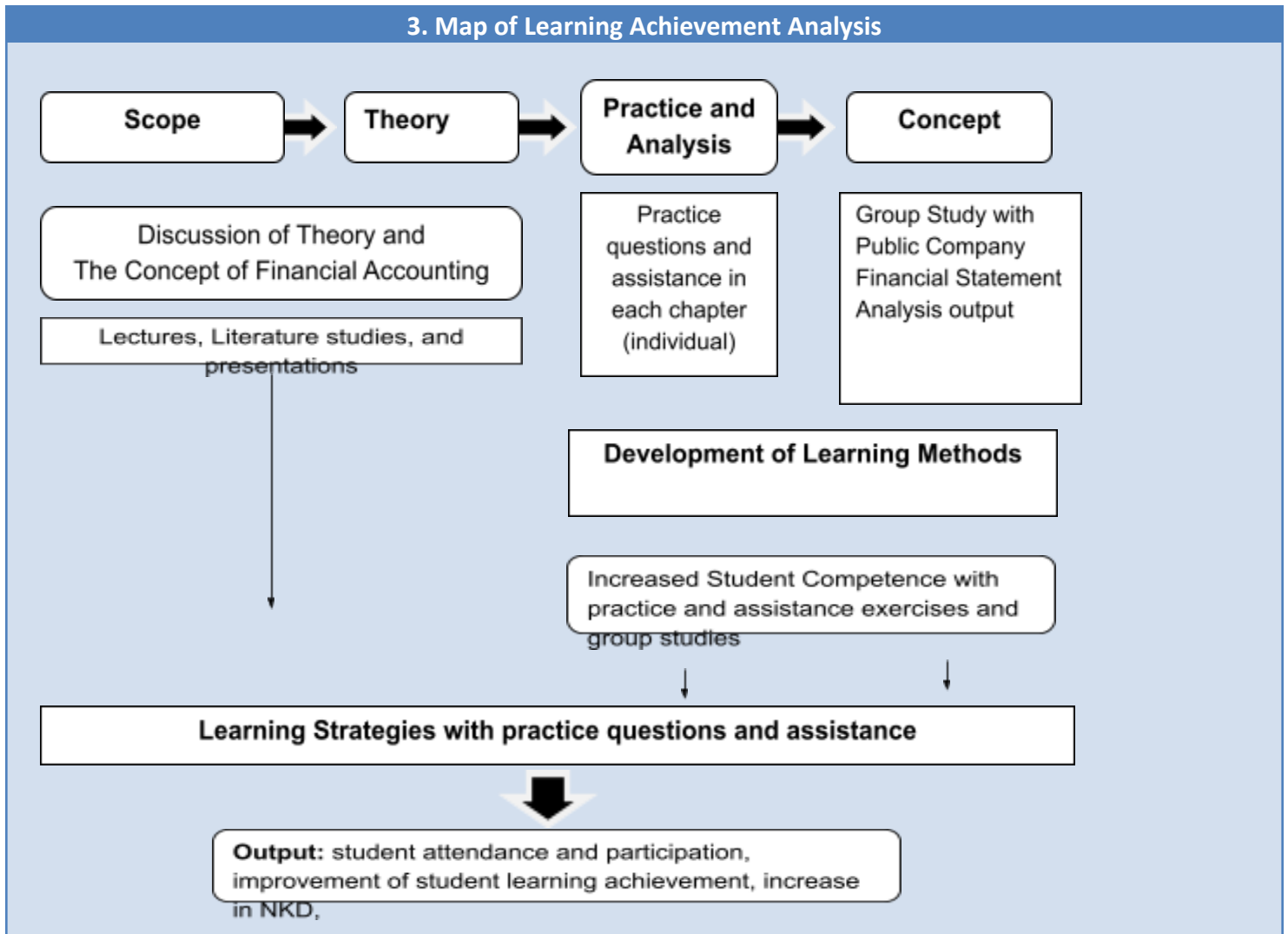
Course Name/Block	Intermediate Accounting 1		
Faculty	Business and Economics	Study Program	Accounting
Code	31205021	Credit Points	3
Group	Compulsory Subjects	Intake	Compulsory
Semester	2	Availability	Even Semesters
Method	In Class	Media	Blended
Subject Group/Block	Financial Accounting	Prerequisite	Introduction to Accounting
Instructor/Instructor Coordinator			

2. Course Learning Outcome (CLO)

GLO Code	GLO Formulation	GLO Code	CLO Formulation	Indicators	Assessment/ Evaluation	Weight
1.2	Mastering practical and theoretical concepts in depth about: a. Conceptual Framework for financial reporting b. Accounting cycle	1.2.1	Explain the context and purpose of financial reporting	Able to make recognition, measurement, presentation and disclosure regarding transactions and economic events	Assignment: make a summary of the course and complete the assignment	Assignment : 10%
		1.2.2	Define the qualitative characteristics of financial information			Mid Exam : 30%
		1.2.35	Describe and use time value of money in accounting			
		1.2.36	Explain accounting issues related to recognition of cash and accounts receivable			
		1.2.37	Recording transactions and events: Inventory			
2.1	Able to apply logical, critical, systematic, and innovative thinking in the context of developing or implementing science and technology that pays attention to and applies humanities in accounting and finance	2.1.4	Able to analyze the application of financial accounting standards in the case of publicly traded companies.	Understand the various principles, methods, measurement techniques, recording and presentation of various accounts in the statement of financial position which includes cash, receivable and inventory	Assignment: make a summary of the course and complete the assignment	Group Assignment : 10%, Individual Assignment : 20%
				UAS: 30%		
3.4	Able to carry out a process of self-evaluation of work groups under its	3.4.2	able to manage learning independently		Self and group assignments	

	responsibility, and be able to manage learning independently					
3.5	Being able to present information and express ideas clearly, both verbally and in writing, to stakeholders	3.5.1	Being able to present information clearly, both verbally and in writing, to stakeholders		group assignments	
		3.5.2	Being able to present information clearly, both verbally and in writing, to stakeholders...		group assignments	
4.10	Demonstrated responsibility towards work in their area of expertise independently	4.10.1	Able to show responsibility towards work in their field of expertise independently		group assignments	

3. Map of Learning Achievement Analysis



4. Learning Experience and Reference

Experience

Students gain learning experience through assignments as follows:

	<ul style="list-style-type: none"> • Assignment of making a course summary • Assignment recording transaction
Reference	<ol style="list-style-type: none"> 1. Keyso, Weygandt, Warfield. <i>Intermediate Accounting</i>, IFRS 3 Edition, New York, John Wiley & Son, 2017 (K) 2. International Financial Reporting Standard

5. Details of Learning Activities

Meeting	CLO / Sub-CLO	Main/Sub-Topics	Learning Method/Model	Implementa tion	References
1	a. Explain the context and purpose of financial reporting	<ol style="list-style-type: none"> a. Describe the growing importance of global financial markets and its relation to financial reporting b. Explain the need for high-quality standards c. Identify the objective of financial reporting d. Explain the meaning of IFRS e. Describe the challenges facing financial reporting 	TM: The lecturer explained the lecture material according to the topic PT: Resolving questions related to the material discussed		K-1
2	<ol style="list-style-type: none"> a. Explain the context and purpose of financial reporting b. Define the qualitative characteristics of financial information 	<ol style="list-style-type: none"> a. Describe the usefulness of a conceptual framework b. Understand the objective of financial reporting. c. Identify the qualitative characteristics of accounting information d. Define the basic elements of financial statements e. Describe the basic assumptions of accounting f. Explain the application of the basic principles of accounting. 	TM: The lecturer explained the lecture material according to the topic PT: Resolving questions related to the material discussed		K-2
3	Explain the context and purpose of financial reporting	<ol style="list-style-type: none"> a. Understand basic accounting terminology. b. Explain double-entry rules. c. Record transactions in journals, post to ledger accounts, and prepare a trial balance 	TM: The lecturer explained the lecture material according to the topic PT: Resolving questions related to the material discussed		K-3

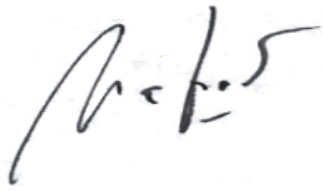
		d. Prepare financial statements for a merchandising company			
4	Explain the context and purpose of financial reporting	<ol style="list-style-type: none"> Understand the uses and limitations of an income statement Understand the content and format of the income statement Prepare an income statement 	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed</p>		K: 4
5	Explain the context and purpose of financial reporting	<ol style="list-style-type: none"> Explain the uses and limitations of a statement of financial position. Identify the major classifications of the statement of financial position Prepare a classified statement of financial position using the report and account formats. 	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed</p>		K-5
6	Describe and use time value of money in accounting	<ol style="list-style-type: none"> Identify accounting topics where the time value of money is relevant Distinguish between simple and compound interest. Use appropriate compound interest tables Identify variables fundamental to solving interest problems Solve future and present value 			K-6
7	Explain accounting issues related to recognition of cash and accounts receivable	<ol style="list-style-type: none"> Identify items considered cash. Indicate how to report cash and related items. 	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed</p>		K-7
8	Explain accounting issues related to recognition of cash and accounts receivable	<ol style="list-style-type: none"> Define receivables and identify the different types of receivables Explain accounting issues related to 	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed sewa guna</p>		K-7

		<p>recognition of accounts receivable</p> <p>c. Explain accounting issues related to valuation of accounts receivable</p>			
9	Explain accounting issues related to recognition of cash and accounts receivable	<p>a. Explain accounting issues related to recognition of note receivable</p> <p>b. Explain accounting issues related to valuation of note receivable</p>	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed</p>		K-7
10	Explain accounting issues related to recognition of cash and accounts receivable	<p>a. Understand special topics related to receivables.</p> <p>b. Describe how to report and analyze receivables.</p>	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed</p>		K-7
11	Recording transactions and events: Inventory	<p>a. Identify major classifications of inventory.</p> <p>b. Distinguish between perpetual and periodic inventory systems</p> <p>c. Determine the goods included in inventory and the effects of inventory errors on the financial statements</p>	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed</p>		K-8
12	Recording transactions and events: Inventory.	<p>a. Understand the items to include as inventory cost</p> <p>b. Describe and compare the methods used to price inventories</p>	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed.</p>		K-8
13	Recording transactions and events: Inventory.	<p>a. Describe and apply the lower-of-cost-or-net realizable value rule</p> <p>b. Explain when companies value inventories at net realizable value</p> <p>c. Explain when companies use the relative standalone sales value method to value inventories</p> <p>d. Discuss accounting issues related to purchase commitments.</p>	<p>TM: The lecturer explained the lecture material according to the topic</p> <p>PT: Resolving questions related to the material discussed</p>		K-9

14	Recording transactions and events: Inventory.	a. Determine ending inventory by applying the gross profit method b. Determine ending inventory by applying the retail inventory method c. Explain how to report and analyze inventory	TM: The lecturer explained the lecture material according to the topic PT: Resolving questions related to the material discussed		K-9
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6. Assessment System and Evaluation

Assessment	<table border="1" style="margin: auto;"> <thead> <tr> <th style="width: 25%;">Total</th> <th style="width: 25%;">Grade</th> <th style="width: 25%;">Total</th> <th style="width: 25%;">Grade</th> </tr> </thead> <tbody> <tr> <td>> 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>< 40</td> <td>E</td> </tr> </tbody> </table>	Total	Grade	Total	Grade	> 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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Evaluation System	75% of students taking Intermediate Accounting 1 course get a minimum grade of B.																																

Date:	Date :	Date:
Validated by the Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		