



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH
YOGYAKARTA**



1.	NAME OF COURSE /MODULE	INTERMEDIATE ACCOUNTING I														
2.	COURSE CODE	EA 12202														
3.	NAME(S) OF ACADEMIC STAFF	Dr. Harjanti Widiastuti, M.Si, Ak Dr. Ietje Nazaruddin, M.Si, Ak Evi Rahmawati, M.Sc, PhD, Ak Dr. Ahim Abdurahim, M.Si, Ak Dra. Arum Indrasari, M.Buss, Ak Andan Yunianto, SE, M.Sc, Ak														
4.	COURSE DESCRIPTION	This course will provide knowledge and application about Conceptual Framework, Accounting Standard, and Accounting System ; Accounting and Time Value of Money; Cash and Account Receivable and the last is Inventory.														
5.	SEMESTER & YEAR OFFERED	Semester 2 / Year 1														
6.	TOTAL STUDENT LEARNING TIME (SLT)	Face to face: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>L</th> <th>Tutorial</th> <th>Self Study & assignment</th> <th>P</th> <th>Exam (competency tests)</th> </tr> </thead> <tbody> <tr> <td>28</td> <td>28</td> <td>84</td> <td>-</td> <td>6</td> </tr> </tbody> </table> L=lecture ; T=Tutorial; P=Practical; O=Others (Exam)			L	Tutorial	Self Study & assignment	P	Exam (competency tests)	28	28	84	-	6	Total Guided and Independent Learning: <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>120 Hours</td> </tr> </table>	120 Hours
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7.	CREDIT VALUE (SKS)	3 credits														
8.	PREREQUISITE (IF ANY)	-														
9.	LEARNING OUTCOMES	After finishing the subject, students are expected able: 1. To understand the financial reporting conceptual framework and articulation of financial statement 2. Able to answer the question properly he financial reporting conceptual framework and articulation of financial statement 3. Able to applied time value of money in accounting treatment 4. Able to applied accounting treatment (recognition, measurement, reporting and disclosing) pity cash, and account receivable, and make bank reconciliation 5. Able to answer properly about cash and account receivable 6. Able to applied accounting treatment (recognition, measurement, reporting and disclosing) inventory 7. Able to answer properly about inventory														
10.	TEACHING-LEARNING AND ASSESSMENT STRATEGY	Teaching Learning Strategy : 1. Self Directed Learning 2. Contextual instruction 3. Discovery learning 4. Cooperative learning 5. Collaborative learning Assessment Strategy : 1. Written test 2. Take Home Written Test														
11.	ASSESSMENT METHODS AND TYPES	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="background-color: #cccccc;">Component</th> <th style="background-color: #cccccc;">%</th> </tr> </thead> <tbody> <tr> <td>Competency test 1</td> <td>10%</td> </tr> <tr> <td>Competency test 2</td> <td>20%</td> </tr> </tbody> </table>		Component	%	Competency test 1	10%	Competency test 2	20%							
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12.	CONTENT OUTLINE OF THE COURSE/MODULE AND SLT PER TOPIC	<table border="1"> <thead> <tr> <th rowspan="2">Topics</th> <th colspan="3">FACE TO FACE</th> <th colspan="3">SELF-STUDY</th> <th rowspan="2">TOTAL SLT</th> </tr> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Exam/Quiz</th> <th>Assignment</th> <th>Library/Internet Search</th> <th>Self-study</th> </tr> </thead> <tbody> <tr> <td>Conceptual framework, accounting standard and accounting system : accounting standard and conceptual framework</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>6</td> <td>10</td> </tr> <tr> <td>Conceptual framework, accounting standard and accounting system : accounting information system and financial statement</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Accounting and time value of money : Time value of money system</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>6</td> <td>10</td> </tr> <tr> <td>Accounting and time value of money : Single sum problem</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Accounting and time value of money : annuities and complex situation</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Accounting and time value of money : present value measurement</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Cash and account receivable : pity cash and bank reconciliation</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>6</td> <td>10</td> </tr> <tr> <td>Cash and account receivable : account receivable and short term notes receivables</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>6</td> <td>10</td> </tr> <tr> <td>Cash and account receivable : long term notes receivables</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>6</td> <td>10</td> </tr> <tr> <td>long term notes receivables : issues related to account receivables</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>6</td> <td>10</td> </tr> <tr> <td>Inventory : inventory assesment cost basis</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Inventory : inventory cost and cash flow assumption (special identification, FIFO and Average)</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Inventory : lower-of-cost-or-not relizable value and valuation basis</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Inventory : estimation method : the gross profit and retail inventory method</td> <td>2</td> <td>2</td> <td></td> <td></td> <td></td> <td>5</td> <td>9</td> </tr> <tr> <td>Competency tests 1</td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2</td> </tr> <tr> <td>Competency tests 2</td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2</td> </tr> </tbody> </table>	Topics	FACE TO FACE			SELF-STUDY			TOTAL SLT	Lecture	Tutorial	Exam/Quiz	Assignment	Library/Internet Search	Self-study	Conceptual framework, accounting standard and accounting system : accounting standard and conceptual framework	2	2				6	10	Conceptual framework, accounting standard and accounting system : accounting information system and financial statement	2	2				5	9	Accounting and time value of money : Time value of money system	2	2				6	10	Accounting and time value of money : Single sum problem	2	2				5	9	Accounting and time value of money : annuities and complex situation	2	2				5	9	Accounting and time value of money : present value measurement	2	2				5	9	Cash and account receivable : pity cash and bank reconciliation	2	2				6	10	Cash and account receivable : account receivable and short term notes receivables	2	2				6	10	Cash and account receivable : long term notes receivables	2	2				6	10	long term notes receivables : issues related to account receivables	2	2				6	10	Inventory : inventory assesment cost basis	2	2				5	9	Inventory : inventory cost and cash flow assumption (special identification, FIFO and Average)	2	2				5	9	Inventory : lower-of-cost-or-not relizable value and valuation basis	2	2				5	9	Inventory : estimation method : the gross profit and retail inventory method	2	2				5	9	Competency tests 1	2						2	Competency tests 2	2						2
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		Competency tests 3	2					2
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		TOTAL	28	28	8		56	120
13.	Reference	1) Kieso, D.E., Jerry J. Weygandt, and Terry D. Warfield. 2014. Intermediate Accounting. IFRS edition. Second Edition. New York: John Wiley (Chapter 1-5) 2) Ikatan Akuntan Indonesia. 2017. Standar Akuntansi Keuangan. (Kerangka konseptual) 3) Material from question in exam 4 is inventory						

14. Mapping of the course/module to the Program Learning Outcomes

Meeting	Topic	Material	Study Strategy Form in Teaching & Learning Activities	Assessment Criteria (Indicator) Lesson Learning Outcome (Students are able to ...)
1		1. Rps 2. Pretest	1. Self Directed Learning in the form of <ul style="list-style-type: none"> Lecture Brainstorming Student make group and prepare for assignment in the next meeting	Softskill : 1. Trusted 2. Dicipline
2-3	Conceptual framework, accounting standard and accounting system	1. Accounting standard and conceptual framework 2. Accounting information system and financial statement	1. Contextual instruction in the form of lecture 2. Discovery learning	Hardskill: To understand the financial reporting conceptual framework and articulation of financial statement Softskill: 1. Trusted 2. Dicipline 3. Honest
4	Competence Test 1			
5-7	Accounting and time value of money	1. Time value of money system 2. Single-sum problem 3. Annuities 4. Complex situation 5. Present value measurement	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill : Able to applied time value of money in accounting treatment Softskill: 1. Trusted 2. Dicipline 3. Honest
8	Competence Test 2			
9-12	Cash and cash receivable	1. Pity cash 2. Bank reconciliation 3. Account receivable 4. Short term notes receivables 5. Longterm notes receivable 6. Issues related account receivable Ch 7 Intermediate Accounting, Kieso et al	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill : Able to applied accounting treatment (recognition, measurement, reporting and disclosing) pity cash, and account receivable, and make bank reconciliation Softskill: 1. Trusted 2. Dicipline 3. Honest
13	Competence Test 3			

Meeting	Topic	Material	Study Strategy Form in Teaching & Learning Activities	Assessment Criteria (Indicator Lesson Learning Outcome (Students are able to ...))
14-17	Inventory	1. Inventory assesment : cost basis 2. Inventory cost and cash flow assusmption (special identification, FIFO and Average) 3. Lower-of-cost-or-not relizable value and valuation basis 4. Inventory : estimation method : the gross profit and retail inventory method Ch 8, 9 Intermediate Accounting, Kieso et al	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill: Able to applied accounting treatment (recognition, measurement, reporting and disclosing) inventory Softskill: 1. Trusted 2. Dicipline 3. Honest
18	Competence Test 4			