



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



1.	NAME OF COURSE /MODULE	INTERMEDIATE ACCOUNTING II														
2.	COURSE CODE	EA12203														
3.	NAME(S) OF ACADEMIC STAFF	Dr. Ietje Nazaruddin, M.Si, Ak Dr. Harjanti Widiastuti, M.Si, Ak Evi Rahmawati, M.Sc, PhD, Ak Dr. Ahim Abdurahim, M.Si, Ak Dra. Arum Indrasari, M.Buss, Ak Andan Yuniarto, SE, M.Sc, Ak														
4.	COURSE DESCRIPTION	This course will provide the knowledge and application about Fixed Asset, Intangible Asset, Liability and Equity														
5.	SEMESTER & YEAR OFFERED	Semester 2 / Year 1														
6.	TOTAL STUDENT LEARNING TIME (SLT)	Face to face: <table border="1" style="margin-left: 20px;"> <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>56</td> <td>-</td> <td>8</td> </tr> </tbody> </table>			L	Tutorial	Self Study & assignment	P	Exam (competency tests)	28	28	56	-	8	Total Guided and Independent Learning: <table border="1" style="margin-left: 20px;"> <tr> <td>120 Hours</td> </tr> </table>	120 Hours
L	Tutorial	Self Study & assignment	P	Exam (competency tests)												
28	28	56	-	8												
120 Hours																
7.	CREDIT VALUE (SKS)	3 credits														
8.	PREREQUISITE (IF ANY)	-														
9.	LEARNING OUTCOMES	After finishing the subject, students are expected able: <ol style="list-style-type: none"> 1. Able to understand the concept and able to implement concept of Cost PPE, changes in Non-Moneter Asset, Subsequent Cost and Asset Disposition and Revaluation 2. Accuracy in answering exam 3. Understand and able applied the concept of intangible asset and impairment and research 4. Able to understand and applied the concept of current liabilities, provision and long term liabilities 5. Able to applied the concept of equity, common stock and preferred stock, devident policy and dilutive securities and EPS 														
10.	TEACHING-LEARNING AND ASSESSMENT STRATEGY	Teaching Learning <ol style="list-style-type: none"> 1. Self Directed Learning 2. Contextual instruction 3. Cooperative learning 4. Collaborative learning Assessment Strategy <ol style="list-style-type: none"> 1. Written exam in the form of explanation (problem based learning) 2. Written exam in the form of explanation and point 														

11.	ASSESSMENT METHODS AND TYPES	Component						%	
		Competency test 1						15	
		Competency test 2						15	
		Competency test 3						15	
		Competency test 4						15	
		Assignment						20	
		Softskill						20	
		Total						100	
12.	CONTENT OUTLINE OF THE COURSE/MODULE AND SLT PER TOPIC	Topics		FACE TO FACE			SELF-STUDY		TOTAL SLT
				Lecture	Tutorial	Exam/Quiz	Assignment	Library/Internet Search	
		Syllabus	2	2				6	10
		Fixed Asset : Cost of PPE	2	2				5	9
		Fixed Asset : Changes on Non-Moneter Asset	2	2				6	10
		Fixed Asset : Cost Subsequent and Asset Disposition	2	2				5	9
		Fixed Asset : Impairment and Revolution	2	2				5	9
		Intangible Asset : Issue and Type of current asset	2	2				5	9
		Intangible Asset : Current asset impairment and Research Development Cost	2	2				6	10
		Liability : types of current liabilities	2	2				6	10
		Liability : provision and contingencies and long-term liabilities	2	2				6	10
		Equity : definition of equity	2	2				6	10
		Equity : common stock and preferred stock	2	2				5	9
		Equity : devident policy	2	2				5	9
		Equity : dilutive securities and EPS	2	2				5	9
		Competency tests 1	2						2
		Competency tests 2	2						2
		Competency tests 3	2						2
		Competency tests 4	2						2
									2
TOTAL	36	28				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							
		2) Ikatan Akuntan Indonesia. 2017. Standar Akuntansi Keuangan.							

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

Meeting	Topic	Materials	Study Strategy/Form in Teaching & Learning Activities	Assessment Criteria (Indicator) Lesson Learning Outcome (Students are able to ...)
1		1. Syllabus	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. Discipline
2-3	Fixed asset	1. Cost of PPE 2. Changes on Non-Moneter Asset 3. Cost Subsequent and Asset Disposition 4. Impairment and Revalution	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill: Able to understand the concept and able to implement concept of Cost PPE, changes in Non-Moneter Asset, Subsequent Cost and Asset Disposition and Revaluation Softskill: 1. Trusted 2. Discipline 3. Honest
4	Competence Test 1			
5	Intangible Asset	1. Issue and Type of intagible asset 2. Intangible asset impairment and Research Development Cost	1.Contextual instruction in the form of lecture 2.Cooperative learning 3.Collaborative learning	Hardskill: Understand and able applied the concept of intangible asset and impairment and research Softskill: 1. Trusted 2. Discipline 3. Honest
6	Competence Test 2			
7-10	Liability	1. Types of current liabilities 2. Provision and Contingencies 3. Long-term liabilities Ch 12 Intermediate Accounting, Kieso et al	1.Contextual instruction in the form of lecture 2.Cooperative learning 3. 3.Collaborative learning	Hardskill: Able to understand and applied the concept of current liabilities, provision and long term liabilities Softskill: 1. Trusted 2. Disclipine 3. Honest
11	Competence Test 3			
12-16	Equity	1. Definition of equity 2. Common stock and preferred stock 3. Deividendt policy 4. Dilutive Securities and EPS Ch 13,14 Intermediate Accounting, Kieso et al	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill: Able to applied the concept of equity, common stock and preferred stock, devident policy and dilutive securities and EPS Softskill: 1. Trusted 2. Disclipine 3. Honest
17-18	Competence Test 4			