



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



1.	NAME OF COURSE /MODULE	INTERMEDIATE ACCOUNTING III															
2.	COURSE CODE	EA12204															
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 Investastment, Revenue Recognition, Accounting for Pension and Accounting Leases, Accounting Changes and Disclosures															
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>120Hours</td> </tr> </table>	120Hours
L	Tutorial	Self Study & assignment	P	Exam (competency tests)													
28	28	56	-	8													
120Hours																	
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 applied the accounting treatment (recognition, measurement, reporting, and disclosure) investment 2. Able to applied the accounting treatment (recognition, measurement, reporting, and disclosure)income 3. Able to applied the accounting treatment (recognition, measurement, reporting, and disclosure) pension and leases 4. Able to applied the accounting treatment (recognition, measurement, reporting, and disclosure) Accounting Changes and Disclosures 															
10.	TEACHING-LEARNING AND ASSESSMENT STRATEGY	TEACHING-LEARNING: <ol style="list-style-type: none"> 1. Contextual instruction 2. Cooperative learning 3. Collaborative learning ASSESSMENT STRATEGY <ol style="list-style-type: none"> 1. Written test by resolve case 2. Written exam in the form of explanation 															

11.	ASSESSMENT METHODS AND TYPES	Component						%	
		Competency test 1						15	
		Competency test 2						15	
		Competency test 3						20	
		Competency test 4						15	
		Assignment						15	
		Sofskill						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	
		1. Debt Investment (CH 17)	2	2				6	10
		2. Debt Investment (CH 17)	2	2				5	9
		3. Equity Investment (CH 17)	2	2				6	10
		4. Equity Investment (CH 17)	2	2				5	9
		5. Accounting treatment towards income	2	2				5	9
		6. Issues about income recognition	2	2				5	9
		7. Pension Plan dan Accounting for Pension (Ch 20)	2	2				6	10
		8. Pension Plan dan Accounting for Pension (Ch 20)	2	2				6	10
		9. Accounting by Lessee (Ch 21)	2	2				6	10
		10. Accounting by Lessor (Ch 21)	2	2				6	10
		11. Changes in accounting policy and accounting estimation Ch 22)	2	2				5	9
		12. Accounting Error and Error Analysis (Ch 22)	2	2				5	9
		13. Disclosures (Ch. 24)	2	2				5	9
		14. Disclosures (Ch. 24)	2	2				5	9
		15. Competency tests 1	2						2
		16. Competency tests 2	2						2
		17. Competency tests 3	2						2
18. 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 Wil 2) Ikatan Akuntan Indonesia. 2017. Standar Akuntansi Keuangan. 3) Question of exam 4 is the material of Accounting Changes and Disclosures.							

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. Syllabus 2. Pretest 3. Debt Investment (CH 17)	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
2-5	Investment	1. Debt Investment (CH 17) 2. Equity Investment (CH 17)	1. Contextual instruction in the form of lecture 2. Discovery learning	Hardskill: Able to applied the accounting treatment (recognition, measurement, reporting, and disclosure) investment Softskill: 1. Trusted 2. Dicipline 3. Honest
6	Competency Test 1			
7-8	Revenue Recognition	1. Accounting treatment towards income 2. Issues about income recognition Ch 18 Intermediate Accounting, Kieso et al	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill: Able to applied the accounting treatment (recognition, measurement, reporting, and disclosure) income Softskill: 1. Trusted 2. Dicipline 3. Honest
9	Competency Test 2			
10-13	Accounting for Pension and Accounting Leases	1. Pension Plan dan Accounting for Pension (Ch 20) 2. Accounting by Lessee (Ch 21) 3. Accounting by Lessor (Ch 21)	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill: Able to applied the accounting treatment (recognition, measurement, reporting, and disclosure) pension dan leases Softskill: 1. Trusted 2. Dicipline 3. Honest
14	Competency Test 3			
15-17	Accounting Changes and Disclosures	1. Changes in accounting policy and accounting estimation (Ch 22) 2. Accounting Error and Error Analysis (Ch 22) 3. Disclosures (Ch. 24)	1. Contextual instruction in the form of lecture 2. Cooperative learning 3. Collaborative learning	Hardskill: Able to applied the accounting treatment (recognition, measurement, reporting, and disclosure) Accounting Changes and Disclosures Softskill: 1. Trusted 2. Dicipline 3. Honest
18	Competency Test 4			