



**UNIVERSITAS PENDIDIKAN NASIONAL (UNDIKNAS UNIVERSITY)**  
**FACULTY OF BUSINESS AND ECONOMICS**

Jl. Bedugul No. 39 Sidakarya Denpasar, Telp (0361) 723868 Fax. (0361) 723077 Kode Pos (3261) 225

## **SYLLABUS**

### **INTERMEDIATE ACCOUNTING I**

**COURSE CODE: 1812410**

**ECTS: 5**

**SEMESTER AND YEAR OFFERED: SEMESTER 3/YEAR 2**

**LECTURER: PUTU PUTRI PRAWITASARI, SE., M.SI., AK**

#### **1. DESCRIPTION**

This course is designed to provide discussion, knowledge, understanding, and skills, about the application of financial accounting concepts. This course explains (i) the concepts and principles of financial accounting such as the definition, recognition, measurement and assessment, as well as the presentation and disclosure of financial accounting information, and (ii) the application of these concepts especially to items classified as current assets and current liabilities, and (iii) revenue recognition. Because of the extraordinary progress of and recognition of the business world towards IFRS (International Financial Reporting Standards), this course also provides an understanding of the concepts underlying IFRS and their application.

#### **2. EXPECTED LEARNING OUTCOMES**

**This course is to gain a sound understanding of**

- importance of accounting standards and international accounting standards,
- conceptual framework of financial presentation and reporting,
- Understand how to recognize, measure and report assets to be applied in accordance with generally accepted accounting principles,
- Compare existing alternative methods for accounting for assets and current liabilities and are able to choose methods that can be applied in accordance with generally accepted Accounting Principles,
- Implement the method of preparing financial statements in accordance with generally accepted Accounting Principles,
- Interpret information presented on the balance sheet, especially for current assets and liabilities,
- Understand various ethical issues related to financial reporting.

#### **3. REFERENCES**

- 1 Kieso, Donald E., dan Jerry Weygandt.2011. Intermediate Accounting, 14th edition (update), John Wiley and Sons,
- 2 Ikatan Akuntan Indonesia.2009 Standar Akuntansi Keuangan per 1 Juli 2009, Salemba Empat.

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**Vision:**

Becoming a superior study program in 2020 as a center for human resource development in the field of accounting that is professional, global-minded, and has entrepreneurial spirit based on the concept of Tri Hita Karana.

3 Lau, Peter dan Nelson Lam. 2008. Intermediate Financial Accounting: An IFRS Perspective, McGraw Hill.

#### 4. METHOD OF ASSESSMENT

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
<b>Total</b>		<b>100%</b>

#### 5. UNIT GUIDE AND STUDY PLANNER

Session	Topic
1	Accounting accounting and reporting standards.
2	Concepts that underlie financial accounting.
3	Comprehensive Profit Report.
4	Financial Position Report
5	Cash flow statement
6	Statement of Changes in Equity
7	Accounts receivable
8	<b>Mid-test</b>
9	Scholarship Assessment: Cost Base
10	Inventory: Assessment other than Cost
11	Revaluation Model
12	Investment Property
13	Intangible Assets
14	Special Assets Issues
15	Impairment
16	<b>Final Test</b>

#### 6. WORKLOAD

INTERMEDIATE ACCOUNTING I

16 weeks

		Weeks per semester																TOTAL hrs	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
INDEPENDENT WORK	Homework, assignments		2	2	2	2	2	2			2	2	2	2	2	2		24	
	Workshops			4				4										8	
	Exam preparation								9								10	19	
	Company visits, excursions																	0	
	Preparation for presentations and papers			2		2		2			2		2		2			12	
	Preparation for class		2	2	2	2	2	2			2	2	2	2	2	2	2	24	
	Follow-up for class		1	1	1	1	1	1			1	1	1	1	1	1	1	12	
	Final essay paper																10	10	
	Course evaluation																2	2	
	Workshops and Excursion Paper			2				2										4	
																		<b>115</b>	
HRS OF EXAMS																		2	4
MANDATORY CLASS ATTENDANCE	Class Weekly hrs - 2	2	2	2	2	2	2	2			2	2	2	2	2	2	26		
		<b>TOTAL WORKLOAD PER COURSE (HOURS)</b>																<b>145</b>	
		<b>TOTAL ECTS</b>																<b>5</b>	

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