SET OF COURSE
COURSE GROUP:
FINANCIAL ACCOUNTING

ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
2007
KATA PENGANTAR


SAP dan GBPP ini sebenarnya merupakan penyempurnaan dari SAP dan GBPP yang ada yang sudah dijadikan sebagai pedoman bagi dosen. Penyempurnaan dilakukan terhadap buku referensi dan substansi materi sesuai dengan perkembangan bidang akuntansi dewasa ini.

Dengan selesainya SAP dan GBPP ini diharapkan akan tersedia pedoman dan pegangan yang jelas bagi dosen dan mahasiswa dalam kegiatan pembelajaran. Akhirnya, atas bantuan dan dukungan staf pengajar Jurusan Akuntansi sehingga dapat tersusunnya SAP dan GBPP ini, kami mengucapkan terima kasih dan penghargaan setinggi-tingginya.

Semarang, 27 Desember 2007  
Panitia Penyempurnaan  
SAP & GBPP Jurusan Akuntansi  
Ketua,

[Signature]

Dr. H. Abdul Rohman, MSi, Akt  
NIP 131 991 447
SET OF COURSE
COURSE GROUP:
FINANCIAL ACCOUNTING

1. ACCOUNTING INTRODUCTION
2. INTERMEDIATE ACCOUNTING I
3. INTERMEDIATE ACCOUNTING II
4. ADVANCED ACCOUNTING I
5. ADVANCED ACCOUNTING II
6. ACCOUNTING THEORY
7. FINANCIAL ACCOUNTING SEMINAR
8. CAPITAL MARKET
SET OF COURSE

INTRODUCTION of ACCOUNTING
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 1

A. OBJECTIVES

1. GENERAL OBJECTIVE
   After following this course, students can understand Accounting and Company.

2. SPECIFIC OBJECTIVE
   After following Accounting and Company main discussion, students will able to:
   ✓ Mention Objective of Company
   ✓ Mention Forms of Company
   ✓ Describe Company Activity
   ✓ Describe The Progress of Accounting
   ✓ Describe The Scope of Accounting
   ✓ Describe The Relation Between Company Activity and Accounting

B. MAIN TOPIC
   Accounting and Company

C. SUB TOPIC
   ✓ The Objective of Company
   ✓ Forms of Company
   ✓ Company Activity
   ✓ The Progress of Accounting
   ✓ The Scope of Accounting
   ✓ The Relation Between Company Activity and Accounting

D. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Describe the scope of Introduction of Accounting | • Pay Attention  
  2. Describe the benefits of studying Introduction of Accounting | LCD, Computer, Whiteboard | 3. Describe the competence |
| CONTENT | Describe:  
✓ The Objective of Company  
✓ Forms of Company  
✓ Company Activity  
✓ The Progress of Accounting  
✓ The Scope of Accounting  
✓ The Relation Between Company Activity and Accounting | Pay Attention variety with question and answer session.  
• Exercise | LCD, Computer, Whiteboard |
| SUMMARY | 1. Summarize material that has been given.  
2. Give question  
3. Give general image about the next material. | Pay Attention variety with question and answer session | LCD, Computer, Whiteboard |

E. EVALUATION  
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE  
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 2

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand The Elements of Financial Statement.

2. SPECIFIC OBJECTIVE
   After following The Elements of Financial Statement main discussion, students will able to:
   - √ Describe Balance Sheet
   - √ Describe Income Statement
   - √ Describe Changing of Capital Statement
   - √ Describe Cash Flow Statement

B. MAIN TOPIC
   The Elements of Financial Statement

C. SUB TOPIC
   - √ Balance Sheet
   - √ Income Statement
   - √ Changing of Capital Statement
   - √ Cash Flow Statement

D. TEACHING ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe the competence of GO and SO</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
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<td></td>
<td>2. Give questions that related with the previous material.</td>
<td>• Ask Question</td>
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<tr>
<td>CONTENT</td>
<td>Describe:</td>
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<tr>
<td></td>
<td>√ Balance Sheet</td>
<td>• Pay Attention variety with question and answer session.</td>
<td>LCD, Computer, Whiteboard</td>
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<td></td>
<td>√ Income Statement</td>
<td>• Exercise</td>
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<td></td>
<td>√ Changing of Capital Statement</td>
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</tbody>
</table>
| SUMMARY | 1. Summarize material that have been given.  
2. Give question  
3. Give general image about the next material. | Pay Attention variety with question and answer session | LCD, Computer, Whiteboard |

E. EVALUATION  
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE  
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 3

A. OBJECTIVE
1. GENERAL OBJECTIVE
   After following this course, students can understand The Basic of Accounting Equation.
2. SPECIFIC OBJECTIVE
   After following The Basic of Accounting Equation main discussion, students will able to:
   √ Mention Company Transaction
   √ Mention Account Classification
   √ Make The Basic of Accounting Equation Models
   √ Make The Basic of Accounting Equation and Statement

B. MAIN TOPIC
   The Basic of Accounting Equation

C. SUB TOPIC
   √ Company Transaction
   √ Account Classification
   √ The Basic of Accounting Equation Models
   √ The Basic of Accounting Equation and Statement

D. TEACHING ACTIVITY

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<tr>
<th>Phase</th>
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<th>Student Activity</th>
<th>Media</th>
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<td>Introduction</td>
<td>1. Describe the competence of GO and SO</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
<td></td>
<td>2. Give questions that related with the previous material.</td>
<td>• Ask Question</td>
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<tr>
<td>CONTENT</td>
<td>Describe:</td>
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<td></td>
<td>√ Company Transaction</td>
<td>• Pay Attention variety</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
<td></td>
<td>√ Account Classification</td>
<td>and question</td>
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<td></td>
<td>√ The Basic of Accounting</td>
<td>and answer session</td>
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<td></td>
<td>• Exercise</td>
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<tr>
<td>Equation Models</td>
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<td>LCD, Computer, Whiteboard</td>
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<tr>
<td>The Basic of Accounting Equation and Statement</td>
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**SUMMARY**

1. Summarize material that have been given.
2. Give question
3. Give general image about the next material.

Pay Attention variety with question and answer session

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**E. EVALUATION**

Give brief exercise individually and discussed, to know student’s understanding on this material.

**F. REQUIRED REFERENCE**


SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 4

A. OBJECTIVE
   1. GENERAL OBJECTIVE
      After following this course, students can understand The Journal.

   2. SPECIFIC OBJECTIVE
      After following The Journal main discussion, students will able to:
      √ Analyzed Transaction
      √ Mention Forms of Journal
      √ Make Notes in Journal

B. MAIN TOPIC
   Journal

C. SUB TOPIC
   √ Transaction Analysis
   √ Forms of Journal
   √ Notes in Journal

D. TEACHING ACTIVITY

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Describe the competence of Go and SO  
  2. Give questions that related with the previous material. | • Pay Attention  
  • Ask Question | LCD, Computer, Whiteboard |
| CONTENT    | Describe :  
  √ Transaction Analysis  
  √ Forms of Journal  
  √ Notes in Journal | • Pay Attention  
  variety with question and answer session.  
  • Exercise   | LCD, Computer, Whiteboard |
| SUMMARY    | 1. Summarize material that have been                    | Pay Attention  
  variety with question and | LCD, Computer, Whiteboard |

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<th>given.</th>
<th>answer session</th>
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<td>2. Give question</td>
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<tr>
<td>3. Give general image about the next material.</td>
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E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 5

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand The General Ledger and Trial Balance.

2. SPEISIFIC OBJECTIVE
   After following The General Ledger and Trial Balance main discussion, students will able to:
   √ The Technique of General Ledger Posting
   √ Trial Balance Arrangement

B. MAIN TOPIC
   General Ledger and Trial Balance

C. SUB TOPIC
   √ The Technique of General Ledger Posting
   √ Trial Balance Arrangement

D. TEACHING ACTIVITY

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| INTRODUCTION | 1. Describe the competence of Go and SO  
2. Give questions that related with the previous material. | • Pay Attention  
• Ask Question | LCD, Computer, Whiteboard |
| CONTENT  | Describe:  
√ The Technique of General Ledger Posting  
√ Trial Balance Arrangement | • Pay Attention variety with question and answer session.  
• Exercise | LCD, Computer, Whiteboard |
| SUMMARY  | Summarize material that has been given. Give question | Pay Attention variety with question and answer session | LCD, Computer, Whiteboard |
E. EVALUATION
   Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 6

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Adjustment Entries
2. SPECIFIC OBJECTIVE
   After following Adjustment Entries main discussion, students will be able to:
   ✓ The objective of Adjustment Entries
   ✓ The elements of Adjustment Entries

B. MAIN TOPIC
   Adjustment Entries

C. SUB TOPIC
   ✓ The objective of Adjustment Entries
   ✓ The elements of Adjustment Entries

D. TEACHING ACTIVITY

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<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe the competence of GO and SO</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
<td></td>
<td>2. Give questions that related with the previous material.</td>
<td>• Ask Question</td>
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<td>CONTENT</td>
<td>Describe:</td>
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<td></td>
<td>✓ The objective of Adjustment Entries</td>
<td>• Pay Attention variety with question and answer session.</td>
<td>LCD, Computer, Whiteboard</td>
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<td></td>
<td>✓ The elements of Adjustments Entries</td>
<td>• Exercise</td>
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<tr>
<td>SUMMARY</td>
<td>1. Summarize material that have been given.</td>
<td>Pay Attention variety with question and answer session</td>
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<td>2. Give question</td>
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<td>3. Give general image about the next material.</td>
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E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 7

A. OBJECTIVES

1. GENERAL OBJECTIVE
   After following this course, students can understand concept and the meaning of reason from accounting and practical accounting reason, in order to the student can arrange simple financial statement.

2. SPECIFIC OBJECTIVE
   After following the main discussion, students will understand about worksheet and adjustment.

B. MAIN TOPIC
   Worksheet and adjustment

C. SUB TOPIC
   ✓ Worksheet of Trade Company
   ✓ Adjustment Entries

D. TEACHING ACTIVITY

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe the competence of</td>
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<td>GO and SO</td>
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<td>2. Give questions that related with the previous material.</td>
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<tr>
<td>CONTENT</td>
<td>Describe: ✓ Worksheet of Trade Company ✓ Adjustment entries</td>
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<tr>
<td>SUMMARY</td>
<td>1. Summarize material that have been</td>
<td>Pay Attention variety with question and answer session.</td>
<td>LCD, Whiteboard</td>
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• Pay Attention
• Ask Question

• Pay Attention
• Exercise

• Pay Attention
• Question and answer session

• Exercise

• Pay Attention
• Question and answer session

• Exercise
E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCE
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 8

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Accounting of Trade Company

2. SPECIFIC OBJECTIVE
   After following Accounting of Trade Company main discussion, students will be able to:
   ✓ Mention the characteristics of Trade Company
   ✓ Make special journal of sales
   ✓ Make special journal of purchase
   ✓ Make special journal of cash in flow
   ✓ Make special journal of cash out flow
   ✓ Financial Statement of Trade Company Arrangement

B. MAIN TOPIC
   Accounting of Trade Company

C. SUB TOPIC
   ✓ The characteristics of Trade Company
   ✓ Special journal of sales
   ✓ Special journal of purchase
   ✓ Special journal of cash in flow
   ✓ Special journal of cash out flow
   ✓ Financial Statement of Trade Company Arrangement

D. TEACHING ACTIVITY

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<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
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<td>CONTENT</td>
<td>Describe:</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
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<td>✓ The characteristics</td>
<td>• Ask Question</td>
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<td>1. Describe the competence of GO and SO</td>
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<td>of Trade Company</td>
<td>question and answer session.</td>
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<td>√ Special Journal of sales</td>
<td>• Exercise</td>
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<td>√ Special Journal of Purchase</td>
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<td>√ Special Journal of cash in flow</td>
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<td>√ Special Journal of cash out flow</td>
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<tr>
<td>√ Financial Statement of Trade Company Arrangement</td>
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### SUMMARY

1. Summarize material that have been given.
2. Give question
3. Give general image about the next material.

Pay Attention variety with question and answer session

LCD, Computer, Whiteboard

### E. EVALUATION

Give brief exercise individually and discussed, to know student's understanding on this material.

### F. REQUIRED REFERENCE

SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 9

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Accounting of Manufacture Company

2. SPECIFIC OBJECTIVE
   After following Accounting of Manufacture Company main discussion, students will be able to:
   √ Mention the characteristics of Manufacture Company
   √ Describe The Cycle of Manufacture Company
   √ Arrange Financial Statement of Manufacture Company

B. MAIN TOPIC
   Accounting of Manufacture Company

C. SUB TOPIC
   √ The characteristics of Manufacture Company
   √ The cycle of Manufacture Company
   √ Arrange Financial Statement of Manufacture Company

D. TEACHING ACTIVITY

<table>
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<tr>
<th>Phase</th>
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<tbody>
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<td>Introduction</td>
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<td>LCD, Computer, Whiteboard</td>
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<td></td>
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<td>• Ask Question</td>
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<tr>
<td>CONTENT</td>
<td>Describe:</td>
<td>• Pay Attention variety with question and answer session.</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
<td></td>
<td>√ The characteristics of Manufacture Company</td>
<td>• Exercise</td>
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<td></td>
<td>√ The cycle of Manufacture Company</td>
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<tr>
<td>SUMMARY</td>
<td>1. Summarize material that have been given.</td>
<td>Pay Attention variety with question and answer session</td>
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E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCES
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 10

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Cash Accounting and Marketable Securities.

2. SPECIFIC OBJECTIVE
   After following Cash Accounting and Marketable Securities main discussion, students will be able to:
   √ Describe The System of Cash Internal Controlling.
   √ Make Bank Reconciliation.
   √ Make Petty Cash Accounting.
   √ Make Share Marketable Securities Accounting.
   √ Make Obligation Marketable Securities Accounting.

B. MAIN TOPIC
   Cash Accounting and Marketable Securities.

C. SUB TOPIC
   √ The System of Cash Internal Controlling.
   √ Bank Reconciliation.
   √ Petty Cash Accounting.
   √ Share Marketable Securities Accounting.
   √ Bond Marketable Securities Accounting.

D. TEACHING ACTIVITY

<table>
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<td>2. Give questions that related with the previous material.</td>
<td>• Ask Question</td>
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<tr>
<td>CONTENT</td>
<td>Describe:</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
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<td></td>
<td>√ The System of Cash Internal Controlling.</td>
<td>• variety with question and answer</td>
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<td></td>
<td>√ Bank</td>
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<td>Reconciliation.</td>
<td>session.</td>
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<tr>
<td>✓ Petty Cash Accounting.</td>
<td>✓ Exercise</td>
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<tr>
<td>✓ Share Marketable Securities Accounting.</td>
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<tr>
<td>✓ Bond Marketable Securities Accounting.</td>
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<thead>
<tr>
<th>SUMMARY</th>
<th>1. Summarize material that has been given.</th>
<th>Pay Attention variety with question and answer session</th>
<th>LCD, Computer, Whiteboard</th>
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<tr>
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<td>2. Give question</td>
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<td></td>
<td>3. Give general image about the next material.</td>
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E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCES
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 11

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Account Receivable Accounting.

2. SPECIFIC OBJECTIVE
   After following Account Receivable Accounting main discussion, students will be able to:
   ✓ Make Account Receivable Reporting and Valuation.
   ✓ Compute Allowance for Bad Debt Equity.
   ✓ Describe the method of account receivable write off.
   ✓ Analyze Age of account receivable.

B. MAIN TOPIC
   Account Receivable Accounting.

C. SUB TOPIC
   ✓ Account Receivable Reporting and Valuation.
   ✓ Allowance for Bad Debt Equity.
   ✓ Account Receivable Write Off Method.
   ✓ Analyze Age of Account Receivable.

D. TEACHING ACTIVITY

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<tr>
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</thead>
</table>
| Introduction | 1. Describe the competence of GO and SO  
                   2. Give questions that related with the previous material. | • Pay Attention 
• Ask Question | LCD, Computer, Whiteboard |
| CONTENT   | Describe: ✓ Account Receivable Reporting and Valuation. 
                   ✓ Allowance for bad Debt | • Pay Attention     
                       variety with question and answer session. 
                       • Exercise | LCD, Computer, Whiteboard |
<table>
<thead>
<tr>
<th></th>
<th>Equity</th>
<th>Account Receivable</th>
<th>Write Off Method</th>
<th>Analyze Age of Account Receivable.</th>
</tr>
</thead>
</table>

**SUMMARY**

1. Summarize material that have been given.
2. Give question
3. Give general image about the next material.

- Pay Attention variety with question and answer session
- LCD, Computer, Whiteboard

**E. EVALUATION**

Give brief exercise individually and discussed, to know student’s understanding on this material.

**F. REQUIRED REFERENCES**

SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 12

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Notes Receivable Accounting.

2. SPECIFIC OBJECTIVE
   After following Notes Receivable Accounting main discussion, students will be able to:
   ✓ Make Notes Receivable Reporting and Valuation.
   ✓ Describe Notes Receivable Withdrawal.
   ✓ Make the Computation of Notes Interest.
   ✓ Make Notes Discounted.
   ✓ Describe Notes Rejected.

B. MAIN TOPIC
   Note Receivable Accounting.

C. SUB TOPIC
   ✓ Notes Receivable Reporting and Valuation.
   ✓ Notes Receivable Withdrawal.
   ✓ Computation of Notes Interest.
   ✓ Notes Discounted.
   ✓ Notes Rejected.

D. TEACHING ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe the competence of GO and SO</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions that related with the previous material.</td>
<td>• Ask Question</td>
<td></td>
</tr>
<tr>
<td>CONTENT</td>
<td>Describe: ✓ Notes Receivable Reporting and Valuation.</td>
<td>• Pay Attention variety with question and answer</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>Notes Receivable Withdrawal</td>
<td>Notes Interest Computation.</td>
<td>Notes Discounted.</td>
</tr>
<tr>
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</tr>
<tr>
<td>SUMMARY</td>
<td>1. Summarize material that have been given.</td>
<td>Pay Attention variety with question and answer session</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general image about the next material.</td>
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</tr>
</tbody>
</table>

**E. EVALUATION**
Give brief exercise individually and discussed, to know student's understanding on this material.

**F. REQUIRED REFERENCES**
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 13

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Inventory Accounting.

2. SPECIFIC OBJECTIVE
   After following Inventory Accounting main discussion, students will be able to:
   √ Make Inventory Reporting and Valuation.
   √ Compute Cost of Inventory
   √ Mention the Difference of Cost Assessment Method.
   √ Compute the Lower Cost or Market.
   √ Describe The System of Inventory Recording.

B. MAIN TOPIC
   Inventory Accounting.

C. SUB TOPIC
   √ Inventory Reporting and Valuation.
   √ Assess the Cost of Inventory.
   √ Difference of Cost Assessment Method.
   √ Lower Cost or Market.
   √ The system of Inventory Recording.

D. TEACHING ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe the competence of GO and SO</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions that related with the previous material.</td>
<td>• Ask Question</td>
<td></td>
</tr>
<tr>
<td>CONTENT</td>
<td>Describe:</td>
<td>• Pay Attention variety with question</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>√ Inventory Reporting and Valuation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Evidence</td>
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<tr>
<td>✓ Assess the Cost of Inventory</td>
<td>and answer session.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ Lower Cost or Market</td>
<td>• Exercise</td>
<td></td>
<td></td>
</tr>
<tr>
<td>✓ The system of Inventory Recording</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**SUMMARY**

| 1. Summarize material that have been given. | Pay Attention variety with question and answer session | LCD, Computer, Whiteboard |
| 2. Give question |  |
| 3. Give general image about the next material. |  |
SET OF COURSE

Course Title: Introduction of Accounting
Course Code / Credit: ED 271
Duration: 4 x 50 minutes
Numbers of Meeting: 14

A. OBJECTIVE

1. GENERAL OBJECTIVE
   After following this course, students can understand Fixed Asset Accounting.

2. SPECIFIC OBJECTIVE
   After following Fixed Asset Accounting main discussion, students will be able to:
   √ Make Fixed Asset Reporting and Valuation.
   √ Decide Fixed Asset Cost.
   √ Describe Fixed Asset Exchange
   √ Describe Fixed Asset Depreciation Method.

B. MAIN TOPIC
   Fixed Asset Accounting.

C. SUB TOPIC
   √ Fixed Asset Reporting and Valuation.
   √ Decide Fixed Asset Cost.
   √ Describe Fixed Asset Exchange.
   √ Fixed Asset Depreciation Method.

D. TEACHING ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Describe the competence of GO and SO</td>
<td>• Pay Attention</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions that related with the previous material.</td>
<td>• Ask Question</td>
<td></td>
</tr>
<tr>
<td>CONTENT</td>
<td>Describe:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>√ Fixed Asset Reporting and Valuation.</td>
<td>• Pay Attention</td>
<td></td>
</tr>
<tr>
<td></td>
<td>√ Decide Fixed Asset Cost</td>
<td>• Question and answer session.</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>√ Describe Fixed Asset</td>
<td>• Exercise</td>
<td></td>
</tr>
<tr>
<td>Exchange</td>
<td>✓ Fixed Asset Depreciation Method.</td>
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</tr>
<tr>
<td>SUMMARY</td>
<td>1. Summarize material that have been given.</td>
<td>Pay Attention variety with question and answer session</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
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<td>2. Give question</td>
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<tr>
<td></td>
<td>3. Give general image about the next material.</td>
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<td></td>
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</tbody>
</table>

E. EVALUATION
Give brief exercise individually and discussed, to know student’s understanding on this material.

F. REQUIRED REFERENCES
SET OF COURSE

INTERMEDIATE ACCOUNTING 1
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend financial accounting environment, conceptual framework and accounting standard

2. MAIN TOPIC
   Financial Accounting Environment, Conceptual Framework and Accounting Standard

3. SUB TOPIC
   - Accounting Concepts
   - Financial Accounting Environment
   - Accounting Standard History and Development

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain Intermediate accounting 1 scope  
                        2. Explain Intermediate accounting 1 benefit  
                        3. Explain competence of GO and SO    | • Pay attention  
                                                                                      • Ask question     | LCD, Whiteboard |
| Content | 1. Explain Accounting Concepts  
                        2. Explain Financial Accounting Environment  
                        3. Explain Accounting Standard History and Development | Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarize the material                                                            | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCE
## SET OF COURSE

<table>
<thead>
<tr>
<th>COURSE TITLE</th>
<th>Intermediate accounting 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>COURSE CODE</td>
<td>EA 471</td>
</tr>
<tr>
<td>CREDIT HOURS</td>
<td>3 x 60 minutes</td>
</tr>
<tr>
<td>NUMBER OF MEETING</td>
<td>2</td>
</tr>
</tbody>
</table>

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report.
   b. **SPECIFIC OBJECTIVE (SO)**
      After learning this topic, student will comprehend comprehensive financial report.

2. **MAIN TOPIC**
   Accounting Process and Comprehensive Financial Report

3. **SUB TOPIC**
   - Balance Sheet
   - Income Statement
   - Cash Flow Statement
   - Stock Holders Equity Statement

4. **COURSES ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard    |
| Content  | 1. Explain Balance Sheet  
2. Explain Income Statement  
3. Explain Cash Flow Statement  
4. Explain Stock Holders Equity Statement | Present group task  
Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 3

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for
      comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend revenue recognition concept

2. MAIN TOPIC
   Revenue Recognition Concepts

3. SUB TOPIC
   - Definition
   - Measurement
   - Recognition
   - Recording

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard    |
| Content  | 1. Explain Definition  
2. Explain measurement  
3. Explain recognition  
4. Explain recording | Present group task  
Pay attention with discussion | LCD, Whiteboard        |
| Summary  | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard    |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for
      comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Cash and Cash Equivalent

2. MAIN TOPIC
   Cash

3. SUB TOPIC
   - Definition
   - Measurement
   - Recognition
   - Recording

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
               2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content  | 1. Explain Definition  
               2. Explain measurement  
               3. Explain recognition  
               4. Explain recording | Present group task  
               Pay attention with discussion | LCD, Whiteboard |
| Summary  | 1. Summarize the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting I
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend receivable

2. MAIN TOPIC
   Account Receivable

3. SUB TOPIC
   - Definition
   - Measurement
   - Recognition
   - Recording

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Definition</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain measurement</td>
<td>Pay attention with discussion</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain recognition</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Explain recording</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for
      comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend disposal of receivable for immediate
      cash receipt

2. MAIN TOPIC
   Disposal of receivable: Immediate Cash Receipt

3. SUB TOPIC
   - Secured borrowing
   - Factoring
   - Recognition
   - Journalizing

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
                       2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content | 1. Explain Secured borrowing  
                       2. Explain Factoring  
                       3. Explain recognition  
                       4. Explain Journalizing | Present group task  
                       Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarize the material  
                       2. Give questions  
                       3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend basic approach in accounting and reporting inventory

2. MAIN TOPIC
   Inventories: The Basic

3. SUB TOPIC
   - Inventory Classification
   - Cost included in Inventory
   - Basis for Selection of Inventory Method

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO &lt;br&gt; 2. Give question which relationship with previous week material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Inventory Classification&lt;br&gt; 2. Explain Cost included in Inventory&lt;br&gt; 3. Explain Basis for Selection of Inventory Method</td>
<td>Present group task&lt;br&gt;  Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material&lt;br&gt; 2. Give questions&lt;br&gt; 3. Give general description about future course</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
</tbody>
</table>
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 8

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for
      comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend valuation and estimation concepts for
      inventories

2. MAIN TOPIC
   Inventories: Valuation and Estimation Concepts

3. SUB TOPIC
   • LOCOM
   • Valuation Bases
   • Estimating Inventory

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content | 1. Explain LOCOM 
2. Explain Valuation Bases 
3. Explain Estimating Inventory | Present group task 
Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarize the material 
2. Give questions 
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 9

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Investment

2. MAIN TOPIC
   Investment

3. SUB TOPIC
   - Definition
   - Measurement
   - Recognition
   - Recording

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
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</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td>2. Give question which relationship with previous week material</td>
<td></td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explain Definition</td>
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<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain measurement</td>
<td>Pay attention with discussion</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain recognition</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Explain recording</td>
<td></td>
<td></td>
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<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
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5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Intermediate accounting I
COURSE CODE : EA 371
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 10

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for
      comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend fixed asset acquisition and disposition

2. MAIN TOPIC
   Fixed Asset: Acquisition and Disposition

3. SUB TOPIC
   - Asset acquisition
   - Measurement and valuation
   - Disposition

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Media</th>
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<tbody>
<tr>
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<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Asset acquisition&lt;br&gt;2. Explain Measurement and valuation&lt;br&gt;3. Explain Disposition</td>
<td>Present group task&lt;br&gt;Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizes the material&lt;br&gt;2. Give questions&lt;br&gt;3. Give general description about future course</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
</tbody>
</table>
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 11

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend fixed asset cost allocation and impairment

2. MAIN TOPIC
   Fixed Asset: Cost Allocation and Impairment

3. SUB TOPIC
   - Depreciation Methods
   - Impairment
   - Depletion

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content    | 1. Explain Depreciation Methods 
2. Explain Impairment 
3. Explain Depletion | Present group task 
Pay attention with discussion | LCD, Whiteboard |
| Summary    | 1. Summarize the material 
2. Give questions 
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting 1
COURSE CODE: EA 371
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 12

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend fixed asset disposal and revaluation

2. MAIN TOPIC
   Fixed Asset: Disposal and Revaluation

3. SUB TOPIC
   - Measurement
   - Disposal
   - Revaluation

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
               2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard   |
| Content    | 1. Explain Measurement  
               2. Explain Disposal  
               3. Explain Revaluation | Present group task  
                                           Pay attention with discussion | LCD, Whiteboard   |
| Summary    | 1. Summarize the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard   |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Intermediate accounting I
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 13

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for
      comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend intangible asset

2. MAIN TOPIC
   Intangible Asset

3. SUB TOPIC
   ▪ Definition
   ▪ Measurement
   ▪ Recognition
   ▪ Recording

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explain Definition</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain Measurement</td>
<td>Pay attention with discussion</td>
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<td></td>
<td>3. Explain Recognition</td>
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<td></td>
<td>4. Explain Disclosure</td>
<td></td>
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</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Give questions</td>
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<tr>
<td></td>
<td>3. Give general description about future course</td>
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</tbody>
</table>


5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Intermediate accounting I
COURSE CODE: EA 471
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 14

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student ability in understanding the basic concepts and accounting for comprehensive financial report
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend accounting for leasing

2. MAIN TOPIC
   Accounting for Leasing

3. SUB TOPIC
   • Definition
   • Accounting by the lessee
   • Accounting by the lessor
   • Presentation

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
               2. Give question which relationship with previous week material       | Pay attention with discussion | LCD, Whiteboard    |
| Content  | 1. Explain Definition  
               2. Explain Accounting by the lessee  
               3. Explain Accounting by the lessor  
               4. Explain Presentation           | Present group task           | LCD, Whiteboard    |
|          |                                                                                     | Pay attention with discussion |                    |
| Summary  | 1. Summarize the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard    |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF LECTURE'S TEACHING PLAN

Intermediate Financial Accounting II
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : Intermediate Financial Accounting II
COURSE CODE/CREDIT : EA 372
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concept and technique of short term and contingent
      receivables would develop student’s ability to present short term liabilities and
      contingencies.

2. MAIN TOPIC
   Short term liabilities and contingencies

3. SUB TOPIC
   • Definition
   • Type of short term liabilities and its accounting technique
   • Contingencies concept
   • Characteristic of contingent liabilities and its accounting technique

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
                2. Explain the course advantages  
                3. Explain the competence of GO and SO | • Pay attention  
                                                           • Ask question | LCD, Whiteboard |
| Content  | • Definition  
               • Type of short term liabilities and its accounting technique  
               • Contingencies concept  
               • Characteristic of contingent liabilities and its accounting technique | Pay attention with discussion | LCD, Whiteboard |
| Summary  | 1. Summaries the material  
                2. Give questions  
                3. Give general | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Intermediate Financial Accounting II
COURSE CODE/CREDIT : EA 372
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE
a. GENERAL OBJECTIVE (GO)
   After following this course, students are expected to be able to present financial
   statement element in financial statement precisely.

b. SPECIFIC OBJECTIVE (SO)
   Given the accounting concept and technique of short term and contingent
   receivables would develop student's ability to present short term liabilities and
   contingencies.

2. MAIN TOPIC
   Short term liabilities and contingencies

3. SUB TOPIC
   - Characteristics of long term liabilities
   - Type of long term liabilities
   - Determining the price of obligation /bond
   - Obligation/bond issued
   - Computation of interest and premium/discount amortization.

4. TEACHING ACTIVITIES

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
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<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<td>3. Explain the competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>• Characteristics of long term liabilities</td>
<td>Pay attention with discussion</td>
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<td>• Type of long term liabilities</td>
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<td>• Computation of interest and premium/discount amortization.</td>
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</table>
2. Give questions
3. Give general description about future course

5. EVALUATION
Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Intermediate Financial Accounting II
COURSE CODE/ CREDIT: EA 372
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 3

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concept and technique of short term and contingent
      receivables would develop student’s ability to present short term liabilities and
      contingencies.

2. MAIN TOPIC
   Short term liabilities and contingencies

3. SUB TOPIC
   • Bond issued between interest date
   • Settlement of debt
   • Convertible bond
   • Troubled Debt Restructuring

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
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<td>3. Explain the competence of GO and SO</td>
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<td>• Settlement of debt</td>
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<td>• Convertible bond</td>
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<td>• Troubled Debt Restructuring</td>
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Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Intermediate Financial Accounting II
COURSE CODE/CREDIT: EA 372
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concept and technique of equity would develop student’s
      ability to present stockholder’s equity in financial statement.

2. MAIN TOPIC
   Stockholder's Equity

3. SUB TOPIC
   • Type of corporation and equity concept
   • Type of stock
   • Issuing stock in different situation
   • Treasury stock.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
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<td>LCD, Whiteboard</td>
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<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<td>3. Explain the competence of GO and SO</td>
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</tr>
<tr>
<td>Content</td>
<td>• Type of corporation and equity concept</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>• Type of stock</td>
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<td>• Issuing stock in different situation</td>
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6. REQUIRED REFERENCES
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
## SET OF LECTURE’S TEACHING PLAN

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<td>NUMBER OF MEETING</td>
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</table>

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concept and technique of equity would develop student’s ability to present stockholder’s equity in financial statement.

2. MAIN TOPIC
   Stockholder’s Equity

3. SUB TOPIC
   - Type of dividend
   - Preferred dividend
   - Right Option
   - The statement of stockholder’s equity.

4. TEACHING ACTIVITIES

<table>
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<th>Phase</th>
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<th>Student Activities</th>
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<td>2. Explain the course advantages</td>
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<td>3. Explain the competence of GO and SO</td>
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<td>Content</td>
<td>• Type of dividend</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>• Preferred dividend</td>
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<td>• Right Option</td>
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<td>• The statement of stockholder’s equity</td>
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<td>• Give questions</td>
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<td></td>
<td>• Give general description about future course</td>
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</tbody>
</table>
5. EVALUATION

Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES

3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Intermediate Financial Accounting II
COURSE CODE/CREDIT: EA 372
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concept and technique of earning per share would develop
      student's ability to present earning per share.

2. MAIN TOPIC
   Earning Per Share and dilutive security

3. SUB TOPIC
   - Concept and benefit of earning per share information
   - Basic computation of earning per share
   - Characteristic and type of dilutive securities

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | • Explain the course scope  
                 • Explain the course advantages  
                 • Explain the competence of GO and SO | • Pay attention  
                                                                 • Ask question | LCD, Whiteboard |
| Content   | • Concept and benefit of earning per share information  
                 • Basic computation of earning per share  
                 • Characteristic and type of dilutive securities | Pay attention with discussion | LCD, Whiteboard |
| Summary   | • Summaries the material  
                 • Give questions  
                 • Give general description about future | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Intermediate Financial Accounting II
COURSE CODE/CREDIT : EA 372
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concept and technique of earning per share would develop
      student’s ability to present earning per share.

2. MAIN TOPIC
   Earning Per Share and dilutive security

3. SUB TOPIC
   - Computation of diluted earning per share
   - Earning per share computation either converted or treasury stock.
   - Comprehensive earning per share computation

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
                        2. Explain the course advantages  
                        3. Explain the competence of GO and SO | • Pay attention  
                                                                         • Ask question | LCD, Whiteboard |
| Content    | • Computation of diluted earning per share  
                        • Earning per share computation either converted or treasury stock.  
                        • Comprehensive earning per share computation | Pay attention with discussion  | LCD, Whiteboard |
| Summary    | • Summaries the material  
                        • Give questions  
                        • Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
   Give questions or study case that should be discussed in small student
   group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
      Accounting, 12th edition, John Wiley and Son, 2006
   2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin,
   3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba
      Empat, 2004
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : Intermediate Financial Accounting II
COURSE CODE/ CREDIT : EA 372
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 8

1. OBJECTIVE
   GENERAL OBJECTIVE (GO)
   After following this course, students are expected to be able to present financial statement element in financial statement precisely.
   SPECIFIC OBJECTIVE (SO)
   Given the accounting concept and technique of cash flow computation would develop student’s ability to present statement of cash flow.

2. MAIN TOPIC
   Statement of Cash flow.

3. SUB TOPIC
   o Cash flow concept
   o Cash flow items
   o Cash flow computation steps
   o Direct method in calculation of cash flow from operational activity.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
2. Explain the course advantages 
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | LCD, Whiteboard |
| Content |  • Cash flow concept  
• Cash flow items  
• Cash flow computation steps  
• Direct method in calculation of cash flow from operational activity. | Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summaries the material  
2. Give questions 
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : Intermediate Financial Accounting II
COURSE CODE/CREDIT : EA 372
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concept and technique of cash flow computation would
      develop student’s ability to present statement of cash flow.

2. MAIN TOPIC
   Statement of Cash flow

3. SUB TOPIC
   • Calculation of cash flow from investing activities.
   • Calculation of cash flow from financing activities.
   • Indirect method calculation of cash flow from operating activities.
   • Disclosure issues in cash flow.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | • Explain the course scope  
               • Explain the course advantages  
               • Explain the competence of GO and SO | • Pay attention  
               • Ask question | LCD, Whiteboard |
| Content   | • Calculation of cash flow from investing activities.  
               • Calculation of cash flow from financing activities.  
               • Indirect method calculation of cash flow from operating activities.  
               • Disclosure issues in cash flow | Pay attention with discussion | LCD, Whiteboard |
| Summary   | • Summaries the material                   | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
   Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Intermediate Financial Accounting II
COURSE CODE/CREDIT: EA 372
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 10

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concepts and techniques of accounting changes would
      develop student's ability to implement those concepts and techniques in
      presenting financial report.

2. MAIN TOPIC
   Accounting changes and error analysis

3. SUB TOPIC
   - Accounting changes concepts
   - Currently, retroactive, and prospective method.
   - Accounting principle changes.
   - Accounting estimation changes.
   - Reporting entity changes.
   - Presenting accounting changes in financial statement.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<td></td>
<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<tr>
<td></td>
<td>3. Explain the competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>• Accounting changes concepts</td>
<td></td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>• Currently, retroactive, and prospective method.</td>
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<td></td>
<td>• Accounting principle changes.</td>
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<tr>
<td></td>
<td>• Accounting estimation changes.</td>
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<tr>
<td></td>
<td>• Reporting entity</td>
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</tbody>
</table>
5. EVALUATION
Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Intermediate Financial Accounting II
COURSE CODE/CREDIT: EA 372
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 11

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concepts and techniques of accounting changes would
      develop student’s ability to implement those concepts and techniques in
      presenting financial report.

2. MAIN TOPIC
   Accounting changes and error analysis

3. SUB TOPIC
   • Error analysis concepts
   • Types of error
   • Accounting treatment of counter balancing and non counter balancing error.
   • Reporting error in financial statement.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | • Explain the course scope  
                 • Explain the course advantages  
                 • Explain the competence of GO and SO | • Pay attention  
                                            • Ask question                 | LCD, Whiteboard               |
| Content     | • Error analysis concepts  
                 • Types of error  
                 • Accounting treatment of counter balancing and non counter balancing error.  
                 • Reporting error in financial statement. | Pay attention with discussion | LCD, Whiteboard               |
| Summary     | • Summaries the material  
                 • Give questions  
                 • Give general description | Pay attention with discussion | LCD, Whiteboard               |
5. EVALUATION

Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES

3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Intermediate Financial Accounting II
COURSE CODE/CREDIT: EA 372
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 12

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concepts and techniques of accounting for a lease would
      develop student's ability to implement those concepts and techniques in lease
      transaction.

2. MAIN TOPIC
   Lease

3. SUB TOPIC
   • Characteristic of leases
   • Types of leases
   • Capital lease and operating lease for lessee.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
   | Introduction | 1. Explain the course scope  
                  2. Explain the course advantages  
                  3. Explain the competence of GO and SO | • Pay attention  
                                                       • Ask question | LCD, Whiteboard |
   | Content       | • Characteristic of leases  
                  • Types of leases  
                  • Capital lease and operating lease for lessee. | Pay attention with discussion | LCD, Whiteboard |
   | Summary        | 1. Summaries the material  
                  2. Give questions  
                  3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case that should be discussed in small student group in
   order to explore the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Intermediate Financial Accounting II  
COURSE CODE/CREDIT: EA 372  
CREDIT HOURS: 3 x 60 minutes  
NUMBER OF MEETING: 13

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concepts and techniques of accounting for a lease would
      develop student's ability to implement those concepts and techniques in lease
      transaction.

2. MAIN TOPIC
   Lease

3. SUB TOPIC
   • Capital lease and operating lease for lessor.
   • Disclosure of lease in financial statement.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
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<td>• Explain the course scope</td>
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<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>• Explain the course advantages</td>
<td>• Ask question</td>
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<tr>
<td></td>
<td>• Explain the competence of GO and SO</td>
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</tr>
<tr>
<td>Introduction</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>• Capital lease and operating lease for lessor.</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>• Disclosure of lease in financial statement.</td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
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</tr>
</tbody>
</table>

5. EVALUATION

Give questions or study case that should be discussed in small student group in
order to explore the understanding of student on course material.
6. REQUIRED REFERENCES

3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : Intermediate Financial Accounting II
COURSE CODE/CREDIT : EA 372
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to be able to present financial
      statement element in financial statement precisely.
   b. SPECIFIC OBJECTIVE (SO)
      Given the accounting concepts and techniques of accounting for pensions would
      develop student’s ability to implement those concepts and techniques in
      computing pension cost and presenting financial statement.

2. MAIN TOPIC
   Pension

3. SUB TOPIC
   • Characteristics of pension plan
   • Defined benefit pension plan
   • Calculating benefit pension obligation
   • Pension cost calculation
   • Worksheet accounting for pension
   • Calculating minimum liability
   • Disclosure of pension plan in financial statement.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction| 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | • Pay attention  
                                                             • Ask question | LCD, Whiteboard |
| Content     | • Characteristics of pension plan  
               • Defined benefit pension plan  
               • Calculating benefit pension obligation  
               • Pension cost calculation  
               • Worksheet accounting for pension  
               • Calculating minimum | Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarizes the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
Give questions or study case that should be discussed in small student group in order to explore the understanding of student on course material.

6. REQUIRED REFERENCES
3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Salemba Empat, 2004
SET OF LECTURE’S TEACHING PLAN

ADVANCE ACCOUNTING I
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Advanced Accounting I
COURSE CODE/CREDIT : EAP 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition)
   
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Business combination.

2. MAIN TOPIC
   Business combination

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
2. Explain the course advantages  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | LCD, Whiteboard |
| Content           | 1. Explain the role of business combination | Pay attention with discussion | LCD, Whiteboard |
| Summary           | 1. Summaries the material   
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES

2. Drebin, Allan R., Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 2

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation
      of financial report for business combination (affiliation, merger, and acquisition)
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Pooling method in
      accounting business combination.

2. MAIN TOPIC

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the competence of GO and SO  
2. Give question which relationship with previous week material | • Pay attention  
• Ask question | LCD, Whiteboard |
| Content    | 1. Explain the Pooling method in accounting business combination                       | Pay attention with discussion | LCD, Whiteboard |
| Summary    | 1. Summaries the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed
together to know the understanding of student on course material.
6. REQUIRED REFERENCES
2. Drebin, Allan R. Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 3

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition).

   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Accounting for business combination under purchase method.

2. MAIN TOPIC
   Accounting for business combination under purchase method.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope
2. Explain the course advantages 
3. Explain the competence of GO and SO | • Pay attention
• Ask question | LCD, Whiteboard |
| Content | 1. Explain simple Accounting for business combination under purchase method. | Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summaries the material
2. Give questions
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES


Drebin, Allan R, Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992


Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002


Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation
      of financial report for business combination (affiliation, merger, and
      acquisition).

   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Equity method in affiliated
      company.

2. MAIN TOPIC
   Equity method in affiliated company.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages 
               3. Explain the competence of GO and SO | • Pay attention  
                                                   • Ask question | LCD, Whiteboard |
| Content  | 1. Explain Equity method in affiliated company            | Pay attention with discussion        | LCD, Whiteboard |
| Summary  | 1. Summaries the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion        | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES

4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Advanced Accounting I
COURSE CODE/CREDIT : EAP 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition).
   
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Cost method in affiliated company.

2. MAIN TOPIC
   Cost method in affiliated company

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
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<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<td>3. Explain the competence of GO and SO</td>
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<tr>
<td>Introduction</td>
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<tr>
<td></td>
<td>1. Explain Cost method in affiliated company.</td>
<td>Pay attention with</td>
<td>LCD, Whiteboard</td>
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<td>discussion</td>
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<td>2. Give questions</td>
<td>discussion</td>
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<td>3. Give general description about future course</td>
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<tr>
<td>Summary</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES


4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002


SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Advanced Accounting I
COURSE CODE/CREDIT : EAP 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition).
   
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Consolidation of financial report after business combination.

2. MAIN TOPIC
   Consolidation of financial report after business combination

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
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<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<td>5. Explain the course advantages</td>
<td>• Ask question</td>
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<td></td>
<td>6. Explain the competence of GO and SO</td>
<td></td>
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<tr>
<td>Content</td>
<td>2. Explain Consolidation of financial report after business combination.</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Summary</td>
<td>4. Summaries the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>5. Give questions</td>
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<td></td>
<td>6. Give general description about future course</td>
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5. EVALUATION
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6. REQUIRED REFERENCES
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SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Advanced Accounting I
COURSE CODE/CREDIT : EAP 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation
      of financial report for business combination (affiliation, merger, and
      acquisition).
   
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Presenting consolidation of
      equity- financial report

2. MAIN TOPIC
   Presenting consolidation of equity- financial report

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
</table>
| Introduction | 1. Explain the course scope
               2. Explain the course advantages
               3. Explain the competence of GO and SO                                      | • Pay attention    | LCD, Whiteboard      |
|           |                                                                                     | • Ask question     |                      |
| Content   | 1. Explain Presenting consolidation of equity-financial report                      | Pay attention with discussion | LCD, Whiteboard     |
| Summary   | Summaries the material
               Give questions
               Give general description about future course                                | Pay attention with discussion | LCD, Whiteboard     |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed
together to know the understanding of student on course material.
6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 8

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation
      of financial report for business combination (affiliation, merger, and
      acquisition).
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Accounting for transaction
      between affiliated company which hold more than one kind of stock.

2. MAIN TOPIC
   Accounting for transaction between affiliated company which hold more than one
   kind of stock.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
<th>Media</th>
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</thead>
</table>
| Introduction | 1. Explain the course scope  
                           2. Explain the course advantages  
                           3. Explain the competence of GO and SO | • Pay attention  
                          • Ask question                      | LCD, Whiteboard |
| Content   | 1. Explain Accounting for transaction between affiliated company which hold more than one kind of stock | Pay attention with discussion        | LCD, Whiteboard |
| Summary   | 1. Summaries the material  
                           2. Give questions  
                           3. Give general description about future course | Pay attention with discussion        | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed
together to know the understanding of student on course material.
6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Advanced Accounting I
COURSE CODE/CREDIT : EAP 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)
   Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition).

b. SPECIFIC OBJECTIVE (SO)
   After following this course, student can understand Accounting for inventory transaction between affiliated company.

2. MAIN TOPIC
   Accounting for inventory transaction between affiliated company

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</thead>
</table>
| Introduction | 4. Explain the course scope  
                        5. Explain the course advantages  
                        6. Explain the competence of GO and SO | • Pay attention  
                                                                   • Ask question | LCD, Whiteboard |
| Content   | 1. Explain Accounting for transaction between affiliated company which hold more than one kind of stock | Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summaries the material  
                        2. Give questions  
                        3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
2. Drebin, Allan R. Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 10

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition).
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Accounting for fixed asset transaction between affiliated company.

2. MAIN TOPIC
   Accounting for fixed asset transaction between affiliated company.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
   2. Explain the course advantages  
   3. Explain the competence of GO and SO | • Pay attention  
   • Ask question | LCD, Whiteboard |
| Content    | 1. Explain Accounting for fixed asset transaction between affiliated company | Pay attention with discussion | LCD, Whiteboard |
| Summary    | 1. Summaries the material  
   2. Give questions  
   3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
   Lowenshn. Advanced Accounting, 8th Ed, Prentice Hall, Englewoods Cliff,
   New Jersey, 2003
2. Drebin, Allan R. Advanced Accounting, 5th Ed, South Western Publishing Co,
   Cincinnati, Ohio, 1992
3. Fischer, Paul. Taylor, Lee, Advanced Accounting, 5th Ed, South Western
   Publishing Co, 2004
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba,
   2002
5. Jeter, Debra, and Paul Chaney, Advance Accounting, 3rd Ed, John Wiley &
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 11

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation
      of financial report for business combination (affiliation, merger, and
      acquisition).
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Transaction between
      affiliation-obligation company.

2. MAIN TOPIC
   Transaction between affiliation-obligation company.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<td></td>
<td>3. Explain the competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Transaction between affiliation-obligation company</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
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<tr>
<td></td>
<td>3. Give general description about future course</td>
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</tr>
</tbody>
</table>

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed
   together to know the understanding of student on course material.
6. REQUIRED REFERENCES

2. Drebin, Allan R. Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 12

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation
      of financial report for business combination (affiliation, merger, and
      acquisition).

   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand Accounting for specific item
      affiliation-indirect ownership.

2. MAIN TOPIC
   Accounting for specific item affiliation-indirect ownership.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain the course advantages</td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain the competence of GO and SO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Accounting for specific item affiliation-indirect ownership</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed
together to know the understanding of student on course material.
6. REQUIRED REFERENCES


2. Drebin, Allan R., Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992


4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002


SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting I
COURSE CODE/CREDIT: EAP 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 13

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition).

   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand the special issues affiliation-Mutual holdings.

2. MAIN TOPIC
   The special issues affiliation-Mutual holdings.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
                          2. Explain the course advantages  
                          3. Explain the competence of GO and SO | • Pay attention  
                                                                 • Ask question | LCD, Whiteboard |
| Content  | 1. Explain the special issues affiliation-Mutual holdings | Pay attention with discussion | LCD, Whiteboard |
| Summary  | 1. Summaries the material  
                          2. Give questions  
                          3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES


4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002


SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Advanced Accounting I
COURSE CODE/CREDIT : EAP 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, student should be able to present consolidation of financial report for business combination (affiliation, merger, and acquisition).
   
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student can understand The special issues in Affiliation-Mutual holdings.

2. MAIN TOPIC
   The special issues affiliation-Mutual holdings.

3. SUB TOPIC

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | • Pay attention  
                                                    • Ask question                  | LCD, Whiteboard        |
| Content    | 1. Explain The special issues affiliation-Mutual holdings | Pay attention with discussion         | LCD, Whiteboard       |
| Summary    | 1. Summaries the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion         | LCD, Whiteboard        |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES

2. Drebin, Allan R. Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

ADVANCE ACCOUNTING II
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting II
COURSE CODE/CREDIT: EA 374
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, students should be able to understand latest current issues in accounting.
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, students should be able to:
      - understand the description of advanced accounting II
      - recognize the rules of course
      - Acquire basic knowledge of internet to support the course
      - Understand the objectives of group discussion

2. MAIN TOPIC
   Introduction

3. SUB TOPIC
   - syllabus Explanation
   - Rules of the Course
   - Group Establishment
   - Introduction of internet as learning media.

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
              2. Explain the course advantages  
              3. Explain the competence of GO and SO | • Pay attention  
                                                • Ask question | LCD, Whiteboard |
| Content    | Explain Introduction | Pay attention with discussion | LCD, Whiteboard |
| Summary    | 1. Summaries the material  
              2. Give questions  
              3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.
6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting II
COURSE CODE/CREDIT: EA 374
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 2

1. OBJECTIVE
   c. GENERAL OBJECTIVE (GO)
      Upon completion of this course, students should be able to understand latest
      current issues in accounting
   d. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, students should be able to:
      - understand the concepts of business relationship/mutual holdings business and
        several kinds of business relationship
      - identify the difference and consequent of several kinds of Partnership
      - account record of Equity Investment and profit sharing

2. MAIN TOPIC
   Partnership Accounting

3. SUB TOPIC
   - The definition and kinds of partnership
   - Accounting of mutual holding business operational
   - Accounting of Joint Venture
   - Appliance of PSAK no 39
   - Appliance of PSAK no 12

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | - Pay attention  
                                                      - Ask question | LCD, Whiteboard |
| Content   | - The definition and kinds of partnership  
               - Accounting for mutual holding business operational  
               - Accounting for Joint Venture  
               - Appliance of PSAK no 39  
               - Appliance of PSAK no 12 | Pay attention with discussion | LCD, Whiteboard |
<p>| Summary   | 1. Summaries the                           | Pay attention with                  | LCD, Whiteboard |</p>
<table>
<thead>
<tr>
<th>material</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Give questions</td>
</tr>
<tr>
<td>3. Give general description about future course</td>
</tr>
<tr>
<td>discussion</td>
</tr>
</tbody>
</table>

5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES:
2. Drebin, Allan R., Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
# SET OF LECTURE'S TEACHING PLAN

**COURSE TITLE**: Advanced Accounting II  
**COURSE CODE/CREDIT**: EA 374  
**CREDIT HOURS**: 3 x 60 minutes  
**NUMBER OF MEETING**: 3

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**  
      Upon completion of this course, students should be able to understand latest current issues in accounting.
   b. **SPECIFIC OBJECTIVE (SO)**  
      Students should be able to:
      - Understand the corporate financial difficulty
      - Account record of restructuring
      - Apply financial reporting equal to PSAK no 54 and PSAK 38
      **TOPIC**

2. **MAIN TOPIC**  
   Accounting of liquidating Company.

3. **SUB TOPIC**
   - The definition and concepts of restructuring, reorganization, and recapitalization.
   - Models of unsolved liabilities-receivables company - solving
   - Appliance of PSAK no 54
   - Appliance of no 38
   - Restructuring on the controller entity

4. **TEACHING ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Introduction</td>
<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<td></td>
<td>3. Explain the competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>• The definition and concepts of restructuring, reorganization, and recapitalization</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>• Models of unsolved liabilities-receivables company</td>
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</tbody>
</table>
5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting II
COURSE CODE/CREDIT: EA 374
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, students should be able to understand latest
      current issues in accounting
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, students should be able to:
      - Understand the effects of global business transactions and the effects on the
        accounting
      - Understand the foreign currency concepts
      - Calculate accounting of foreign currency
      - Calculate the effects of derivatives products on financial accounting and
        financial reporting

2. MAIN TOPIC
   Accounting Of Foreign Currency Transactions.

3. SUB TOPIC
   - Developments of business environment and the effects on accounting
   - Definition and concepts of foreign currency transactions
   - Application in the Temporary Transactions
   - Recognitions and reporting of the changing currency’s risk
   - Appliance of PSAK no 10

TEACHING ACTIVITIES

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<td></td>
<td>3. Explain the competence of GO and SO</td>
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</tr>
<tr>
<td>Content</td>
<td>• Developments of business environment and the effects</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>on accounting</td>
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<tr>
<td></td>
<td>• Definition and concepts of foreign currency</td>
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<td>transactions</td>
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<td></td>
<td>• Application in the Temporary</td>
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<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Give questions</td>
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<td>3. Give general</td>
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<td></td>
<td>course</td>
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</tr>
</tbody>
</table>

4. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

5. REQUIRED REFERENCES
2. Drebin, Allan R., Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET LECTURE'S TEACHING PLAN

COURSE TITLE: Advanced Accounting II
COURSE CODE/CREDIT: EA 374
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, students should be able to understand latest current issues in accounting
   b. SPECIFIC OBJECTIVE (SO)
      students should be able to:
      - understand the concepts of foreign currency translation
      - calculate the accounting of derivatives products
      - calculate the risk of loss on the effects of derivatives transactions
      - Report the derivatives transactions financial reports

2. MAIN TOPIC
   Hedging Accounting

3. SUB TOPIC
   - Definitions of derivatives products
   - Derivatives Accounting in the business transactions
   - Appliance of PSAK no 55

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
2. Explain the course advantages  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | LCD, Whiteboard |
| Content             | • Definitions of derivatives products  
• Derivatives Accounting in the business transactions  
• Appliance of PSAK no 55 | Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summaries the material  
2. Give questions  
3. Give general description about future | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
## SET OF LECTURE'S TEACHING PLAN

### COURSE TITLE
Advanced Accounting II

### COURSE CODE/CREDIT
EA 374

### CREDIT HOURS
3 x 60 minutes

### NUMBER OF MEETING
6

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**
      Upon completion of this course, students should be able to understand latest current issues in accounting
   b. **SPECIFIC OBJECTIVE (SO)**
      Upon completion of this course, students should be able to:
      - understand the concepts of foreign currency translations
      - understand the methods of foreign currency accounting
      - apply PSAK no 11 and PSAK no 52 of financial reporting **MAIN TOPIC**

2. **MAIN TOPIC**
   Accounting Of Foreign Currency Transactions

3. **SUB TOPIC**
   - Application of Functional Currency Concepts
   - Definition of Foreign currency Translations
   - Methods of foreign currency translations
   - Translations of minority ownerships

4. **TEACHING ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
                2. Explain the course advantages  
                3. Explain the competence of GO and SO | • Pay attention  
                            • Ask question                  | LCD, Whiteboard          |
| Content   | • Application of Functional Currency Concepts  
                • Definition of Foreign currency Translations  
                • Methods of foreign currency translations  
                • Translations of minority ownerships | Pay attention with discussion                  | LCD, Whiteboard          |
| Summary   | 1. Summaries                                     | Pay attention with                  | LCD, Whiteboard          |
5. EVALUATION
Give questions or study case to discuss in small group discussion and to be
discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
1. Beams, Floyd A., Advanced Accounting, 8th Ed, Prentice Hall, Englewoods
   Cliff, New Jersey, 2003
2. Drebin, Allan R, Advanced Accounting, 5th Ed, South Western Publishing
   Co, Cincinnati, Ohio, 1992
3. Fischer, Taylor, Leer, Advanced Accounting, 8 Ed, South Western
   Publishing Co, 2001
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba,
   2002
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty,
   2003
# SET OF LECTURE’S TEACHING PLAN

<table>
<thead>
<tr>
<th>COURSE TITLE</th>
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<tr>
<td>COURSE CODE/CREDIT</td>
<td>EA 374</td>
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<tr>
<td>CREDIT HOURS</td>
<td>3 x 60 minutes</td>
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<tr>
<td>NUMBER OF MEETING</td>
<td>8</td>
</tr>
</tbody>
</table>

1. OBJECTIVE  
   a. GENERAL OBJECTIVE (GO)  
      Upon completion of this course, students should be able to understand latest current issues in accounting.
   b. SPECIFIC OBJECTIVE (SO)  
      Upon completion of this course, students should be able to:
      - understand the concepts of business segmented and geographics segmented
      - Identify the segment that included to reporting segment
      - Explain the concepts of interim reporting
      - Proceeds the financial reporting of interim and segment
      - Know the effects of segmented reporting and interim on corporate values

2. MAIN TOPIC  
   Reporting of segment and interim

3. SUB TOPIC  
   - Definition and concepts of business segment
   - Recognition and reporting of classified segment
   - Explanation of interim reporting
   - Appliance of PSAK no 5
   - Review of BAPEPAM regulations

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
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<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</table>
| Introduction | 1. Explain the course scope  
                      2. Explain the course advantages  
                      3. Explain the competence of GO and SO | • Pay attention  
                                               • Ask question     | LCD, Whiteboard |
| Content  | • Definition and concepts of business segment  
                       • Recognition and reporting of classified segment  
                       • Explanation of interim reporting  
                       • Appliance of                           | Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summaries the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET LECTURE'S TEACHING PLAN

COURSE TITLE : Advanced Accounting II
COURSE CODE/CREDIT : EA 374
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, students should be able to understand latest current issues in accounting
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, students should be able to:
      - Identify transactions of special relationship
      - Identifying characteristics of special relationship transactions
      - Identify side issues of special relationship
      - Disclose special relationship transaction

2. MAIN TOPIC
   Transactions of special relationships

3. SUB TOPIC
   - Definition of special relationships
   - Characteristics of Special relationship's transactions
   - Appliance of PSAK no 7
   - Disclosure of special relationships

4. TEACHING ACTIVITIES

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<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | • Pay attention  
                                                • Ask question | LCD, Whiteboard |
| Content | • Definition of special relationships  
               • Characteristics of Special relationship's transactions  
               • Appliance of PSAK no 7  
               • Disclosure of special relationships | Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summaries the material  
               2. Give | Pay attention with discussion | LCD, Whiteboard |
3. Give general description about future course

5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
# SET OF LECTURE'S TEACHING PLAN

**COURSE TITLE**: Advanced Accounting II  
**COURSE CODE/CREDIT**: EA 374  
**CREDIT HOURS**: 3 x 60 minutes  
**NUMBER OF MEETING**: 10

1. **OBJECTIVE**  
   a. **GENERAL OBJECTIVE (GO)**  
      Upon completion of this course, students should be able to understand latest current issues in accounting  
   b. **SPECIFIC OBJECTIVE (SO)**  
      Upon completion of this course, students should be able to:  
      - understand the concepts of corporate social accounting  
      - identify social aspects of company business activity in over all business transactions  
      - understand the social territory area of company  
      - report the corporate social reporting  

2. **MAIN TOPIC**  
   Corporate social reporting  

3. **SUB TOPIC**  
   - Concepts of social responsibility  
   - Social aspects of company’s business transactional  
   - Corporate Social reporting  

4. **TEACHING ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
2. Explain the course advantages  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | LCD, Whiteboard                     |
| Content   | • Concepts of social responsibility  
• Social aspects of company’s business transactional  
• Corporate Social reporting | Pay attention with discussion | LCD, Whiteboard       |
| Summary  | 1. Summaries the material  
2. Give questions  
3. Give general | Pay attention with discussion | LCD, Whiteboard       |
5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Advanced Accounting II
COURSE CODE/CREDIT: EA 374
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 11

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course, students should be able to understand latest current issues in accounting
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, students should be able to:
      - understand the characteristics any kinds of insurance
      - recognize the risk of insurance products and accounting records
      - recognize well accounting of loss insurance
      - recognize well accounting of life insurance
      - report the accounting of liabilities claim of insurance

2. MAIN TOPIC
   Accounting for Insurance

3. SUB TOPIC
   • Definition and several kinds of Insurance
   • Appliance of PSAK no 28 - Loss Insurance
   • Appliance of PSAK no 36 - Life Insurances
   • Recognitions of Reinsurance liabilities and receivables

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Student Activities</th>
<th>Media</th>
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</thead>
</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | • Pay attention  
                                                  • Ask question           | LCD, Whiteboard        |
| Content   | • Definition and several kinds of Insurance  
               • Appliance of PSAK no 28 - Loss Insurance  
               • Appliance of PSAK no 36 - Life Insurances  
               • Recognitions of Reinsurance liabilities and receivables | Pay attention with discussion | LCD, Whiteboard        |
5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
2. Drebin, Allan R., Advanced Accounting, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
# SET OF LECTURE'S TEACHING PLAN

**COURSE TITLE:** Advanced Accounting II  
**COURSE CODE/CREDIT:** EA 374  
**CREDIT HOURS:** 3 x 60 minutes  
**NUMBER OF MEETING:** 12

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**
      Upon completion of this course, students should be able to understand latest current issues in accounting
   b. **SPECIFIC OBJECTIVE (SO)**
      Upon completion of this course, students should be able to:
      - understand the concepts of human resources as the company’s assets
      - understand the concepts of intellectual capital
      - proceeds the human resources accounting

2. **MAIN TOPIC**
   Accounting for Real Estate

3. **SUB TOPIC**
   - Concepts and characteristics of property and Real Estate Industry
   - PSAK no 44 – Real Estate Activities
   - PSAK no 47 – Land Accounting
   - Financial disclosure

4. **TEACHING ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
2. Explain the course advantages  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | LCD, Whiteboard                   |
| Content    | • Concepts and characteristics of property and Real Estate Industry  
• PSAK no 44 – Real Estate Activities  
• PSAK no 47 – Land Accounting  
• Financial disclosure | Pay attention with discussion | LCD, Whiteboard             |
| Summary    | 1. Summaries the material  
2. Give | Pay attention with discussion | LCD, Whiteboard             |
5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : Advanced Accounting II
COURSE CODE/CREDIT : EA 374
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 13

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to
      understanding the newest current issues of accounting
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, students should be able to:
      - understand the concepts of environmental and growth developments
      - explain the concepts of environmental accounting and the position among
        different accounting method
      - identify and record the cost of environmental accounting
      - proceed disclosure and accountability of environmental accounting report

2. MAIN TOPIC
   Environmental Accounting

3. SUB TOPIC
   - Concepts and characteristics of Environment and Growth developments
   - Cost Components of Environmental accounting
   - Disclosure and accountability of Environmental Accounting

4. TEACHING ACTIVITIES

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<tr>
<th>Phase</th>
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<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain the course scope  
              2. Explain the course advantages  
              3. Explain the competence of GO and SO | • Pay attention  
                                                      • Ask question | LCD, Whiteboard         |
| Content    | • Concepts and characteristics of Environment and Growth developments  
              • Cost Components of Environmental accounting  
              • Disclosure and accountability of | Pay attention with discussion | LCD, Whiteboard         |
<table>
<thead>
<tr>
<th>Summary</th>
<th>Environmental Accounting</th>
<th>Pay attention with discussion</th>
<th>LCD, Whiteboard</th>
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</thead>
<tbody>
<tr>
<td>1. Summaries the material</td>
<td>2. Give questions</td>
<td>3. Give general description about future course</td>
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</tbody>
</table>

5. EVALUATION
Give questions or study case to discuss in small group discussion and to be discussed in order to explore understanding of student on course material.

6. REQUIRED REFERENCES
4. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, Penerbit Salemba, 2002
SET OF COURSE

ACCOUNTING THEORY
SET OF COURSE

COURSE TITLE : Accounting Theory
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected comprehend accounting definition and the extent of accounting theory.

2. MAIN TOPIC
   Accounting Definition and the Extent of Accounting Theory

3. SUB TOPIC
   • Accounting Definition
   • The Extent of Accounting Theory

4. COURSES ACTIVITIES

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<th>Phase</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain Accounting Theory scope</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explain benefit of Accounting Theory</td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explain competence of GO and SO</td>
<td></td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explain Accounting Definition</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain The Extent of Accounting Theory</td>
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</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Give questions</td>
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<tr>
<td></td>
<td>3. Give general description about future course</td>
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</table>
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Accounting Theory
COURSE CODE: EA 471
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 2

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Giving basic conceptual approach in accounting that enable student to formulate and
      verify various theories in accounting especially theory in measurement, recognition, and
      disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected:
      1. Explain behavioral concepts from Psychology & Social Psychology
      2. Explain assumption about Human Behavior: A Historical Perspective

2. MAIN TOPIC
   Methodology in formulating accounting theory

3. SUB TOPIC
   • History of formulation accounting theory
   • Various methodology in formulation accounting theory

4. COURSES ACTIVITIES

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<thead>
<tr>
<th>Phase</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. History of formulation accounting theory</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Various methodology in formulation accounting theory</td>
<td>Pay attention with discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>3. Give general description about future course</td>
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</table>
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
**SET OF COURSE**

**COURSE TITLE**: Accounting Theory  
**COURSE CODE**: EA 471  
**CREDIT HOURS**: 3 x 60 minutes  
**NUMBER OF MEETING**: 3

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**
      Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.
   b. **SPECIFIC OBJECTIVE (SO)**
      After learning this topic, student will comprehend institutional approach in accounting development

2. **MAIN TOPIC**
   Institutional Approach in Accounting Development

3. **SUB TOPIC**
   - Professional body development
   - Institutional Approach In Accounting Development

4. **COURSES ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
|             | 2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard     |
| Content     | 1. Explain Contingency Approach to the design of accounting systems  
|             | 2. Explain Institutional Approach In Accounting Development | Present group task Pay attention with discussion | LCD, Whiteboard |
| Summary     | 1. Summarize the material  
|             | 2. Give questions  
|             | 3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Accounting Theory
COURSE CODE: EA 471
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Giving basic conceptual approach in accounting that enable student to formulate and
      verify various theories in accounting especially theory in measurement, recognition, and
      disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend accounting conceptual framework

2. MAIN TOPIC
   Accounting Conceptual Framework

3. SUB TOPIC
   Accounting Conceptual Framework

4. COURSES ACTIVITIES

<table>
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<th>Phase</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
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<tr>
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<td>2. Give question which relationship with previous week material</td>
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<tr>
<td>Content</td>
<td>1. Explain accounting conceptual framework</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
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<td>Pay attention with discussion</td>
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<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Give questions</td>
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<td>3. Give general description about future course</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together
   to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Accounting Theory
COURSE CODE: EA 471
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend the objectives of financial report.

2. MAIN TOPIC
   The Objectives of Financial Reporting

3. SUB TOPIC
   • Conflict of interest
   • The Objectives of Financial Reporting

4. COURSES ACTIVITIES

<table>
<thead>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
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<tr>
<td>Content</td>
<td>1. Explain Conflict of interest</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explain The Objectives of Financial Reporting</td>
<td>Pay attention with discussion</td>
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<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
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<td>2. Give questions</td>
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<td></td>
<td>3. Give general description about future course</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES


2. IAI, Standar Akuntansi Keuangan, Jakarta: Penerbit Salemba Empat, Edisi Terbaru
SET OF COURSE

COURSE TITLE : Accounting Theory
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend postulate and accounting principles

2. MAIN TOPIC
   Postulate and Accounting Principles

3. SUB TOPIC
   • Postulate
   • Accounting Principles

4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
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</table>
| Introduction | 1. Explain competence of GO and SO  
               2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard     |
| Content   | 1. Explain Postulate  
               2. Explain Accounting Principles | Present group task  
               Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summarize the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
## SET OF COURSE

**COURSE TITLE** : Accounting Theory  
**COURSE CODE** : EA 471  
**CREDIT HOURS** : 3 x 60 minutes  
**NUMBER OF MEETING** : 7

### 1. OBJECTIVE

a. **GENERAL OBJECTIVE (GO)**
   Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.

b. **SPECIFIC OBJECTIVE (SO)**
   After learning this topic, student will comprehend GAAP and accounting standard

### 2. MAIN TOPIC

GAAP and Accounting Standard

### 3. SUB TOPIC

- GAAP  
- Accounting Standard

### 4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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<th>Media</th>
</tr>
</thead>
</table>
| **Introduction** | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| **Content** | 1. Explain GAAP  
2. Explain Accounting Standard | Present group task  
Pay attention with discussion | LCD, Whiteboard |
| **Summary** | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

### 5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES


**SET OF COURSE**

**COURSE TITLE**: Accounting Theory  
**COURSE CODE**: EA 471  
**CREDIT HOURS**: 3 x 60 minutes  
**NUMBER OF MEETING**: 8

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**  
   Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.
   b. **SPECIFIC OBJECTIVE (SO)**  
   After learning this topic, student will comprehend concept of asset

2. **MAIN TOPIC**  
   Concept of Asset

3. **SUB TOPIC**
   - Definition
   - Measurement
   - Recognition
   - Disclosure

4. **COURSES ACTIVITIES**

<table>
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<tr>
<th>Phase</th>
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</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion       | LCD, Whiteboard         |
| Content   | 1. Explain Definition  
2. Explain Measurement  
3. Explain Recognition  
4. Explain Disclosure | Present group task  
Pay attention with discussion | LCD, Whiteboard                     |
| Summary   | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion       | LCD, Whiteboard         |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Accounting Theory
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE
a. GENERAL OBJECTIVE (GO)
   Giving basic conceptual approach in accounting that enable student to formulate and
   verify various theories in accounting especially theory in measurement, recognition, and
   disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend concept of payable

2. MAIN TOPIC
   Concept of Payable

3. SUB TOPIC
   - Definition
   - Measurement
   - Recognition
   - Disclosure

4. COURSES ACTIVITIES

<table>
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<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
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<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
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<tr>
<td>Content</td>
<td>1. Explain Definition</td>
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<td></td>
<td>2. Explain Measurement</td>
<td>Pay attention with discussion</td>
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5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
2. IAI, Standar Akuntansi Keuangan, Jakarta: Penerbit Salemba Empat, Edisi Terbaru
SET OF COURSE

COURSE TITLE : Accounting Theory
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 10

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Giving basic conceptual approach in accounting that enable student to formulate and
      verify various theories in accounting especially theory in measurement, recognition, and
      disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend concept of equity

2. MAIN TOPIC
   Concept of Equity

3. SUB TOPIC
   • Definition
   • Measurement
   • Recognition
   • Disclosure

4. COURSES ACTIVITIES

<table>
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<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
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6. REQUIRED REFERENCES
**SET OF COURSE**

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1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**
      Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.
   b. **SPECIFIC OBJECTIVE (SO)**
      After learning this topic, student will comprehend concept of revenue

2. **MAIN TOPIC**
   Revenue

3. **SUB TOPIC**
   - Definition
   - Measurement
   - Recognition
   - Disclosure

4. **COURSES ACTIVITIES**

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6. REQUIRED REFERENCES
2. 1AI, *Standar Akuntansi Keuangan*, Jakarta: Penerbit Salemba Empat, Edisi Terbaru
SET OF COURSE

COURSE TITLE : Accounting Theory
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 12

1. OBJECTIVE
a. GENERAL OBJECTIVE (GO)
   Giving basic conceptual approach in accounting that enable student to formulate and
   verify various theories in accounting especially theory in measurement, recognition, and
   disclosure of financial reporting.

b. SPECIFIC OBJECTIVE (SO)
   After learning this topic, student will comprehend concept of cost

2. MAIN TOPIC
Cost

3. SUB TOPIC
   • Definition
   • Measurement
   • Recognition
   • Disclosure

4. COURSES ACTIVITIES

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6. REQUIRED REFERENCES
**SET OF COURSE**

**COURSE TITLE** : Accounting Theory  
**COURSE CODE** : EA 471  
**CREDIT HOURS** : 3 x 60 minutes  
**NUMBER OF MEETING** : 13

**1. OBJECTIVE**  
  a. **GENERAL OBJECTIVE (GO)**  
     Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.  
  b. **SPECIFIC OBJECTIVE (SO)**  
     After learning this topic, student will comprehend concept of income

**2. MAIN TOPIC**  
Income

**3. SUB TOPIC**  
Social Accounting

**4. COURSES ACTIVITIES**

<table>
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**5. EVALUATION**  
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Accounting Theory
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Giving basic conceptual approach in accounting that enable student to formulate and verify various theories in accounting especially theory in measurement, recognition, and disclosure of financial reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend accounting for changing price and Efficient Market Hypothesis (EMH)

2. MAIN TOPIC
   Accounting For Changing Prices and Efficient Market Hypothesis (EMH)

3. SUB TOPIC
   • Accounting For Inflation and Changing Prices
   • Efficient Market Hypothesis (EMH)

4. COURSES ACTIVITIES

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5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
Financial accounting seminar
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Financial accounting seminar
COURSE CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student is expected to understand contract Financial
         Accounting Class Seminar
   b. SPECIFIC OBJECTIVE (SO)
      After following introduction of this course, the student should be able to:
      ✓ Understand course regulations.
      ✓ Explain advantages of Financial Accounting class seminar.
      ✓ To identify briefly of teaching main subject Financial Accounting class
         seminar.

2. MAIN TOPIC
   Introductions course

3. SUB TOPIC
   ✓ Explanation course plan
   ✓ Explain advantages of Financial Accounting class seminar.
   ✓ Overview main subject Financial Accounting seminar.

4. TEACHING ACTIVITIES

<table>
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5. EVALUATION

6. REQUIRED REFERENCES
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Financial accounting seminar
COURSE CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student is expected Issues in establishment of
      Financial Accounting Standard
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses establishment of financial accounting
      standard issues, student should be able to:
      ✓ Explain mechanism in establishment of accounting standard by FASB
      ✓ Explain FASB approaches to respond debated issues in conjunction with
      ✓ Explain essential consideration of FASB in Financial Accounting
        Standard establishment.

2. MAIN TOPIC
   Issues in establishment of Financial Accounting Standard

3. SUB TOPIC
   ✓ How the FASB Approaches a Standard- Setting Issue?
   ✓ How Should the FASB Judged?

4. TEACHING ACTIVITIES

<table>
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   Give questions or study case to discuss in small number of group and be discussed
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6. REQUIRED REFERENCES
   - Relevant articles from various journal
     Learning
   - Chariri, Anis dan Imam Ghozali, Teori Akuntansi
   - Hendriksen, E.S., and Michael F. van Breda, 1996. Accounting Theory, Fifth
     Edition, Homewood IL: Irwin
   - IFAC, dan IFRS
   - Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
   - Schroeder, Richard G., Myrthe W. Clark, 2001, Accounting Theory and
     Analysis; Texts and Reading, Seventh Edition, Wiley
   - SFAC and SFAS
# SET OF LECTURE’S TEACHING PLAN

**COURSE TITLE**: Financial accounting seminar  
**COURSE CODE/CREDIT**: EA 481  
**CREDIT HOURS**: 3 x 50 minutes  
**NUMBER OF MEETING**: 3

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**  
      After following this course, student is expected Issues in establishment of Financial Accounting Standard
   b. **SPECIFIC OBJECTIVE (SO)**  
      After following subject which discusses establishment of financial accounting standard issues, student should be able to:
      ✓ Explain political aspect considered in Financial Accounting Standard establishment.
      ✓ Explain Accounting Standard in Developing Countries

2. **MAIN TOPIC**  
   Issues in establishment of Financial Accounting Standard

3. **SUB TOPIC**
   ✓ The Politization of Accounting.  
   ✓ Accounting Standard in Developing Countries.

4. **TEACHING ACTIVITIES**

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6. REQUIRED REFERENCES
✓ Relevant articles from various journal
✓ Chariri, Anis dan Imam Ghozali, Teori Akuntansi
✓ IFAC, dan IFRS
✓ Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
✓ SFAC and SFAS
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Financial accounting seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student is expected to understand Basic concept
      Financial Accounting
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses basic concept Financial Accounting,
      student should be able to:
      ✓ Explain the concept of asset in Accounting Theory
      ✓ Explain Concept of Working Capital

2. MAIN TOPIC
   Basic concept Financial Accounting

3. SUB TOPIC
   ✓ The concept of asset in Accounting Theory.
   ✓ Is Working Capital really Working?

4. TEACHING ACTIVITIES

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6. REQUIRED REFERENCES
✓ Relevant articles from various journal
✓ Chariri, Anis dan Imam Ghozali, Teori Akuntansi
✓ IFAC, dan IFRS
✓ Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
✓ SFAC and SFAS
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Financial accounting seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student is expected to understand Basic concept Financial Accounting
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses basic concept Financial Accounting, student should be able to:
      ✓ Explain entity theory and Modern Capital Structure Theory.
      ✓ Identify the distinction between Debt and Equity.
      ✓ Explain the Concept of Capital Maintenance.

2. MAIN TOPIC
   Basic concept Financial Accounting

3. SUB TOPIC
   ✓ Entity Theory, Modern Capital Structure Theory, and the Distinction Between Debt and Equity
   ✓ Concept of Capital Maintenance

4. TEACHING ACTIVITIES

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<tr>
<td>Summary</td>
<td>1. Summaries the material 2. Give questions 3. Give general description</td>
<td>Pay attention with discussion</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
</tbody>
</table>
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
✓ Relevant articles from various journal
✓ Chariri, Anis dan Imam Ghozali, Teori Akuntansi
✓ IFAC, dan IFRS
✓ Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
✓ SFAC and SFAS
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : Financial Accounting Seminar
COURSE CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following subject which discusses Financial Reporting issues

   b. SPECIFIC OBJECTIVE (SO).
      After following subject which discusses Financial Reporting issues, student
      should be able to:
      ✓ Explain the concept of Comprehensive Income
      ✓ Explain Accounting Subjectivity and Earning Management.

2. MAIN TOPIC
   Financial Reporting issues

3. SUB TOPIC
   ✓ Toward Reporting Comprehensive Income.
   ✓ Accounting Subjectivity and Earning Management: Prepare Perspective

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>1. Presentation resume journal entitling</td>
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<td>LCD, Computer, Whiteboard</td>
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<tr>
<td></td>
<td>✓ Toward Reporting Comprehensive Income</td>
<td>Pay attention with discussion</td>
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<td></td>
<td>✓ Accounting Subjectivity and Earning Management: a</td>
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<td>Prepare Perspective</td>
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<tr>
<td>Summary</td>
<td>1. Summaries the material</td>
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<td>2. Give questions</td>
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<tr>
<td></td>
<td>3. Give general description about future course</td>
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</tr>
</tbody>
</table>
5. EVALUATION
Give questions to recognize the understanding of student on course material.

6. REQUIRED REFERENCES
- Articles are Relevance from journal
- Chariri, Anis dan Imam Ghozali, Teori Akuntansi
- IFAC, dan IFRS
- Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
- SFAC and SFAS
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Financial Accounting Seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following subject which discusses controversy or polemic in around Financial Accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses controversy or polemic in around Financial Accounting, student should be able to:
      Explain Concept of Disclosure that should be disclosed by company according to Ethic values

2. MAIN TOPIC
   Controversy or polemic in around Financial Accounting.

3. SUB TOPIC
   Ethic and Disclosure: An Analysis of Conflicting Duties.
   1. Ethic as an Imperative

4. TEACHING ACTIVITIES

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<tr>
<th>Phase</th>
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<td>Pay attention with discussion</td>
<td>LCD, Computer, Whiteboard</td>
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<td>✓ Ethic and Disclosure: An Analysis of Conflicting Duties.</td>
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5. EVALUATION
   Give questions to recognize the understanding of student on course material.
6. REQUIRED REFERENCES

- Articles are Relevance from journal
- Chariri, Anis dan Imam Ghozali, Teori Akuntansi
- IFAC, dan IFRS
- Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
- SFAC and SFAS
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Financial Accounting Seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 8

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following subject which discusses controversy or polemic in around Financial Accounting

   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses controversy or polemic in around Financial Accounting, student should be able to:
      1. Explain current advanced issues about accounting and cost measurement of human resources.
      2. Explain political processes are occurred in accounting standard establishment by IASB.

2. MAIN TOPIC
   Controversy or polemic in around Financial Accounting.

3. SUB TOPIC
   ✓ Current Development in Human Resource Costing and Accounting.
   ✓ Political Lobbying on Proposed Standards : Challenge to the IASB

4. TEACHING ACTIVITIES

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<th>Phase</th>
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<td>Content</td>
<td>1. Presentation resume journal entitling</td>
<td>Pay attention with discussion</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
<td></td>
<td>✓ Current Development in Human Resource Costing and Accounting</td>
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<td>✓ Political Lobbying on Proposed Standards : Challenge to the IASB</td>
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<td>2. Give questions</td>
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</tbody>
</table>
5. EVALUATION
   Give questions to recognize the understanding of student on course material.

6. REQUIRED REFERENCES
   - Articles are Relevance from journal
   - Chariri, Anis dan Imam Ghozali, Teori Akuntansi
   - IFAC, dan IFRS
   - Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
   - SFAC and SFAS
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Financial Accounting Seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 9

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following subject which discusses establishment of financial accounting
      standard issues
   
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses establishment of financial accounting
      standard issues, student should be able to:
      4. Explain accounting standard based on regulation.

2. MAIN TOPIC
   Establishment of financial accounting standard issues

3. SUB TOPIC
   ✓ Principle Based Accounting Standard
   ✓ Rules-Based Standard and the Lack of Principles in Accounting

4. TEACHING ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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<tbody>
<tr>
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<td>Pay attention</td>
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<td>Ask question</td>
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<td>Content</td>
<td>1. Présentation resume journal entitling</td>
<td>Pay attention with</td>
<td>LCD, Computer, Whiteboard</td>
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<td></td>
<td>✓ Principle Based Accounting Standard</td>
<td>discussion</td>
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<td>✓ Rules-Based Standard and the Lack of</td>
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<td>Principles in Accounting</td>
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<td>Summary</td>
<td>1. Summaries the material</td>
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<td>2. Give questions</td>
<td>discussion</td>
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<td>3. Give general description about future</td>
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<td>course</td>
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</tbody>
</table>
5. EVALUATION
Give questions to recognize the understanding of student on course material.

6. REQUIRED REFERENCES
- Articles are Relevance from journal
- Chariri, Anis dan Imam Ghozali, Teori Akuntansi
- IFAC, dan IFRS
- Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
- SFAC and SFAS
# SET OF LECTURE’S TEACHING PLAN

**COURSE TITLE**: Financial Accounting Seminar  
**COURSE CODE/CREDIT**: EA 481  
**CREDIT HOURS**: 3 x 50 minutes  
**NUMBER OF MEETING**: 10

1. **OBJECTIVE**  
   a. **GENERAL OBJECTIVE (GO)**  
      After following subject which discusses development of financial accounting
   
   b. **SPECIFIC OBJECTIVE (SO)**  
      After following subject which discusses development of financial accounting student should be able to:
      ✓ Explain Some thoughts on the intellectual foundation of accounting  
      ✓ Explain relation between accounting and capital market

2. **MAIN TOPIC**  
Development of financial accounting

3. **SUB TOPIC**  
✓ Some thoughts on the intellectual foundation of accounting  
✓ Knowing what other know: common knowledge, accounting and capital market

4. **TEACHING ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introduction</strong></td>
<td>1. Explain the competence of GO and SO</td>
<td>Pay attention Ask question</td>
<td>LCD, Computer, Whiteboard</td>
</tr>
</tbody>
</table>
| **Content** | 1. Presentation resume journal entitling  
✓ Explain fundamental principle in accounting standard.  
✓ Explain accounting standard based on regulation. | Pay attention with discussion | LCD, Computer, Whiteboard |
| **Summary** | 1. Summaries the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Computer, Whiteboard |
5. EVALUATION
   Give questions to recognize the understanding of student on course material.

6. REQUIRED REFERENCES
   - Articles are Relevance from journal
   - Chariri, Anis dan Imam Ghozali, Teori Akuntansi
   - IFAC, dan IFRS
   - Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan
   - SFAC and SFAS
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Financial accounting seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 11

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student is expected know Development Accounting in future.
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses development of accounting, student should be able to:
      ✓ Explain performance of financial reporting
      ✓ Explain empirical evidence of trend pro forma reporting.

2. MAIN TOPIC
   Development Accounting in future

3. SUB TOPIC
   ✓ Reporting Financial Performance
   ✓ Empirical evidence on recent trends in pro forma reporting

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Explain the competence of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
<td>Content</td>
<td>Presentation resume journal with title:</td>
<td>• Ask question</td>
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<tr>
<td></td>
<td>✓ Reporting Financial Performance</td>
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<td></td>
<td>✓ Empirical evidence on recent trends in pro forma</td>
<td>• Pay attention with</td>
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<td>reporting</td>
<td>discussion</td>
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<td>Summary</td>
<td>1. Summaries the material</td>
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<td>2. Give questions</td>
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<td>3. Give general description about future course</td>
<td>Pay attention with discussion</td>
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</tbody>
</table>

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
   • Articles are Relevance from journal
• Chariri, Anis and Imam Ghozali, Teori Akuntansi
• IFAC, and IFRS
• Ikatan Akuntan Indonesia, Standar Akuntansi keuangan
• SFAC dan SFAS
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : Financial accounting seminar
COURSE CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 12

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student is expected know Advanced issues in
      Financial Reporting.
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses Financial Reporting issues, student
      should be able to:
      ✓ Explain Conservatism in Accounting and its implication
      ✓ Explain Accounting Earning Quality

2. MAIN TOPIC
   Advanced issues in Financial Reporting

3. SUB TOPIC
   ✓ Conservatism in Accounting Part I: Explanation and Implication
   ✓ Earning Quality

4. TEACHING ACTIVITIES

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the competence of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
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<td>2. Give question which relationship with previous week material</td>
<td>• Ask question</td>
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<tr>
<td>Content</td>
<td>Presentation resume journal with title:</td>
<td>Pay attention with discussion</td>
<td>LCD, Computer, Whiteboard</td>
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<td></td>
<td>✓ Conservatism in Accounting Part I: Explanation and Implication</td>
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<td></td>
<td>✓ Earning Quality</td>
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<tr>
<td>Summary</td>
<td>4. Summaries the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Computer, Whiteboard</td>
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<td>5. Give questions</td>
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<td>6. Give general description about future course</td>
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5. EVALUATION
Give questions or study case to discuss in small number of group and be
discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
- Articles are Relevance from journal
  Learning
- Chariri, Anis and Imam Ghozali, *Teori Akuntansi*
- IFAC, and IFRS
- Ikatan Akuntan Indonesia, *Standar Akuntansi keuangan*
  Theory and Analysis; Texts and Reading*, Seventh Edition, Wiley
- SFAC dan SFAS
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: Financial accounting seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 13

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student is expected know Advanced Financial
      Accounting thought.
   b. SPECIFIC OBJECTIVE (SO)
      After following subject which discusses development of thought in financial
      accounting student should be able to:
      ✓ Explain positive Accounting research
      ✓ Explain impact Efficient Market Theory on Accounting.

2. MAIN TOPIC
   Advanced Financial Accounting thought

3. SUB TOPIC
   ✓ Positive Research in Accounting
   ✓ Efficient Market Theory: Its Impact on Accounting

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
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<th>Media</th>
</tr>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain the course scope</td>
<td>• Pay attention</td>
<td>LCD, Computer, Whiteboard</td>
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<td></td>
<td>2. Explain the course advantages</td>
<td>• Ask question</td>
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<td>3. Explain the competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>Presentation resume journal with title:</td>
<td>Pay attention with discussion</td>
<td>LCD, Computer, Whiteboard</td>
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<tr>
<td></td>
<td>✓ Positive Research in Accounting</td>
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<tr>
<td></td>
<td>✓ Efficient Market Theory: Its Impact on Accounting</td>
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<td>Summary</td>
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5. EVALUATION
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6. REQUIRED REFERENCES
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- Chariri, Anis and Imam Ghozali, Teori Akuntansi
- IFAC, and IFRS
- Ikatan Akuntan Indonesia, Standar Akuntansi keuangan
- SFAC dan SFAS
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE: Financial accounting seminar
COURSE CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 14

1. OBJECTIVE
   c. GENERAL OBJECTIVE (GO)
      After following this course, student is expected know Closing class seminar
   d. SPECIFIC OBJECTIVE (SO)
      After following closing subject of this course, student should be able to:
      ✓ Explain course material
      ✓ Recognize group and individual performance

2. MAIN TOPIC
   Closing class seminar

3. SUB TOPIC
   Review course material

4. TEACHING ACTIVITIES

<table>
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</table>
| Introduction | 1. Explain the course scope  
2. Explain the course advantages  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | LCD, Computer, Whiteboard |
| Content | Presentation resume journal with title: ✓ Closing class seminar | Pay attention with discussion | LCD, Computer, Whiteboard |
| Summary | 1. Summaries the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Computer, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
   ✓ Articles are Relevance from journal
   ✓ Chariri, Anis and Imam Ghozali, Teori Akuntansi
✓ IFAC, and IFRS
✓ Ikatan Akuntan Indonesia, *Standar Akuntansi keuangan*
✓ SFAC dan SFAS
SET OF COURSE

Capital Market and Money Market
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT : EKM 401 - 3 SKS
CREDIT HOURS : 150 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of investment.

   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to:
      - explain the definition and the importance of investment
      - Understand process of Investment Decision making
      - Recognize type of financial assets, money market, equity market, and derivative market.

2. MAIN TOPIC : Understanding the Investment and alternative Investment

3. SUB TOPIC
   - Definition and The Importance of Investment
   - Process of Investment Decision Making
   - Kinds of Financial assets, money market, equity market, and derivative market

4. TEACHING ACTIVITIES

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</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | • Pay attention  
               • Ask question | LCD, Whiteboard |
| Content   | - Investment and Alternative Investment  
               - Definition and The Importance of Investment  
               - Process of Investment Decision Making  
               - Kinds of Financial assets, money market, equity market, and derivative market | Pay attention with discussion | LCD, Whiteboard |
| Summary                              | 1. Summaries the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES
1. J 1,2
2. JH 1,3
3. SH 1
4. RA 2,3
**SET OF LECTURE’S TEACHING PLAN**

**COURSE TITLE**: CAPITAL MARKET AND MONEY MARKET  
**COURSE CODE/CREDIT**: EKM 401 – 3 SKS  
**CREDIT HOURS**: 150 minutes  
**NUMBER OF MEETING**: 2

1. OBJECTIVE  
   a. **GENERAL OBJECTIVE (GO)**  
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of investment  
   b. **SPECIFIC OBJECTIVE (SO)**  
      Upon completion of this course, student should be able to:  
      - explain kinds of investment company  
      - explain the definition of secondary market  
      - recognize types of order, broker transactions, and marginal purchase

2. MAIN TOPIC: Investment Company, Security Market  
3. SUB TOPIC  
   - Types of Investment Company  
   - Definition of secondary market  
   - Types of Order  
   - Broker Transactions  
   - Marginal Purchase

4. TEACHING ACTIVITIES

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</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | Pay attention  
                                                          Ask question | LCD, Whiteboard |
| Content   | • Types of Investment Company  
               • Definition of secondary market  
               • Types of Order  
               • Broker Transactions  
               • Marginal Purchase | Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summaries the material  
               2. Give questions | Pay attention with discussion | LCD, Whiteboard |
| 3. Give general description about future course |

5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES:
1. J 3, 4, 5
2. JH 2
3. SH 2
4. RA 5
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT : EKM 401 – 3 SKS
CREDIT HOURS : 150 minutes
NUMBER OF MEETING : 3

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of investment
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to:
      - mention the components of return; source and risk
      - estimate Risk and return of portfolio, covariant diversification, models of single object

2. MAIN TOPIC : Return and risk of investment, and the selections of portfolio

3. SUB TOPIC
   - Components of return, source, and types of risk
   - Estimating Risk and return of portfolio, covariant diversification, models of single object

4. TEACHING ACTIVITIES

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5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES
1. J 6,7,8
2. JH 8
3. SH 3,4,5
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT : EKM 401 – 3 SKS
CREDIT HOURS : 150 minutes
NUMBER OF MEETING : 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to
      understand the concepts and alternatives of Investment
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to:
      • explain and mention CAPM, market portfolio, return equilibrium, and risk
      • test the CAPM, arbitrage pricing theory, efficiency market theory
      • recognize the implication of efficient market and market anomaly

2. MAIN TOPIC : Equity market and efficiency market theory
3. SUB TOPIC
   • Explain CAPM, market portfolio, return equilibrium, and risk
   • Test of CAPM, APT, efficiency market
   • Test and implication of Efficiency market and market anomaly

4. TEACHING ACTIVITIES

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<td>3. Explain the competence of GO and SO</td>
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<tr>
<td>Content</td>
<td>• Explain CAPM, market portfolio, return equilibrium, and risk</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td>• Test of CAPM, APT, efficiency market</td>
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<td>• Test and implication of Efficiency market and market</td>
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<td>LCD, Whiteboard</td>
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5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES
1. J9, 10
2. JH 12,13
3. SH 8,9
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT : EKM 401 - 3 SKS
CREDIT HOURS : 150 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of Investment
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to:
      • recognize the approach PV, PE ratio, portfolio
      • calculate yields
      • explain stock, obligation, future, portfolio.

2. MAIN TOPIC : Stock value, Analytic and strategic, obligation, options, portfolio

3. SUB TOPIC
   • Approach on stock evaluation (PV, PE Ratio)
   • Stock, obligation, and calculating yields
   • Option, future, and portfolio

4. TEACHING ACTIVITIES

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<th>Phase</th>
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<th>Student Activities</th>
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</table>
| Introduction | 1. Explain the course scope  
               2. Explain the course advantages  
               3. Explain the competence of GO and SO | • Pay attention  
                                                • Ask question | LCD, Whiteboard |
| Content   | • Approach of stock evaluation (PV, PE Ratio)  
               • Stock, obligation, and calculating yields  
               • Option, future, and portfolio | Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summaries the material  
               2. Give questions  
               3. Give general description about future | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES
1. J 11,12,13,19,20
2. RA 7,8,9
**SET OF LECTURE'S TEACHING PLAN**

**COURSE TITLE**: CAPITAL MARKET AND MONEY MARKET  
**COURSE CODE/CREDIT**: EKM 401 – 3 SKS  
**CREDIT HOURS**: 150 minutes  
**NUMBER OF MEETING**: 6

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**  
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of investment
   b. **SPECIFIC OBJECTIVE (SO)**  
      Upon completion of this course, student should be able to:
      - recognize the approach PV, PE ratio, portfolio
      - recognize market value, fundamental & technical analytic
      - understand the aspect of accounting yields

2. **MAIN TOPIC**: Stocks, market, Industry, and technical analytical

3. **SUB TOPIC**
   - Approach of PV, PE ratio, economic and stock value
   - Market value, technical analytic and fundamental industry
   - Aspect of accounting yields

4. **TEACHING ACTIVITIES**

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</table>
| Introduction | 1. Explain the course scope  
 | 2. Explain the course advantages  
 | 3. Explain the competence of GO and SO | • Pay attention  
 | • Ask question | LCD, Whiteboard |
| Content    | • Approach of PV, PE ratio, economic and stock value  
 | • Market value, technical analytic and fundamental industry  
 | • Aspect of accounting yields | Pay attention with discussion | LCD, Whiteboard |
| Summary    | 1. Summaries the material  
 | 2. Give questions | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES
1. J13,14,15,16,17,18
2. JH 4,5
3. SH 13,14,15
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT : EKM 401 – 3 SKS
CREDIT HOURS : 150 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of Investment
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to:
      - explain role and financial system in global economic
      - Identify types of market, and global financial system

2. MAIN TOPIC : Role and Financial system in global economics
3. SUB TOPIC
   - Financial System and role
   - Type of markets, Financial system function
   - Associate Factor of money market

4. TEACHING ACTIVITIES

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<td>* Type of markets, Financial system function</td>
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5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES
1. R 1
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT: EKM 401 – 3 SKS
CREDIT HOURS: 150 minutes
NUMBER OF MEETING: 8

1. OBJECTIVE
a. GENERAL OBJECTIVE (GO)
   Upon completion of this course by the course, students should be able to understand the concepts and alternatives of investment
b. SPECIFIC OBJECTIVE (SO)
   Upon completion of this course, student should be able to:
   • recognize the definitions of money and the developments of Indonesia’s Interest rate
   • explain money financial.

2. MAIN TOPIC: Indonesia’s Money market

3. SUB TOPIC
   • Definition of money, and the developments of Indonesian Interest Rate
   • Money market

4. TEACHING ACTIVITIES

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<td>Introduction</td>
<td>• Explain the course scope&lt;br&gt;• Explain the course advantages&lt;br&gt;• Explain the competence of GO and SO</td>
<td>• Pay attention&lt;br&gt;• Ask question</td>
<td>LCD, Whiteboard</td>
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<tr>
<td>Content</td>
<td>• Definition of money, and the developments of Indonesian Interest Rate&lt;br&gt;Money market</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>• Summaries the material&lt;br&gt;• Give questions&lt;br&gt;• Give general description about future course</td>
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6. REQUIRED REFERENCES
   1. R 1
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE : CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT : EKM 401 – 3 SKS
CREDIT HOURS : 150 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of Investment
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to:
      - explain the definition and characteristics of money
      - explain and recognize money on macro perspective

2. MAIN TOPIC : Concepts of Money

3. SUB TOPIC
   - Characteristics and function of money
   - Definition and value of money
   - Money, on macro perspective

4. TEACHING ACTIVITIES

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<th>Phase</th>
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</table>
| Introduction | 1. Explain the course scope  
2. Explain the course advantages  
3. Explain the competence of GO and SO | • Pay attention  
• Ask question | LCD, Whiteboard                   |
| Content   | • Characteristics and function of money  
• Definition and value of money  
• Money, on macro perspective | Pay attention with discussion | LCD, Whiteboard                  |
| Summary   | 1. Summaries the material  
2. Give questions  
3. Give general | Pay attention with discussion | LCD, Whiteboard                  |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know understanding of student on course material.

6. REQUIRED REFERENCES
1. SP 2
SET OF LECTURE’S TEACHING PLAN

COURSE TITLE: CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT: EKM 401 – 3 SKS
CREDIT HOURS: 150 minutes
NUMBER OF MEETING: 10

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of investment.
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to understand:
      • Explain and recognize characteristics n kinds of financial assets

2. MAIN TOPIC : Financial assets and money transactions in global economic

3. SUB TOPIC
   • Characteristics and types of financial assets

4. TEACHING ACTIVITIES

<table>
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<td>• Characteristics and types of financial assets</td>
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6. REQUIRED REFERENCES
   1. R 2

**SET OF LECTURE'S TEACHING PLAN**

**COURSE TITLE** : CAPITAL MARKET AND MONEY MARKET

**COURSE CODE/CREDIT** : EKM 401 – 3 SKS

**CREDIT HOURS** : 150 minutes

**NUMBER OF MEETING** : 11

1. **OBJECTIVE**
   a. **GENERAL OBJECTIVE (GO)**
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of Investment
   b. **SPECIFIC OBJECTIVE (SO)**
      Upon completion of this course, student should be able to understand:
      - explain and recognize the definitions and functions of interest rate
      - calculating interest rate

2. **MAIN TOPIC** : Structure of Interest Rate

3. **SUB TOPIC**
   - Definition, determinant function and methods of interest rate
   - Interest rate and Inflation, and security value

4. **TEACHING ACTIVITIES**

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<td>• Pay attention&lt;br&gt;• Ask question</td>
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<tr>
<td>Content</td>
<td>• Definition, determinant function and methods of interest rate&lt;br&gt;• Interest rate and Inflation, and security value</td>
<td>Pay attention with discussion</td>
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6. REQUIRED REFERENCES
1. R 8
SET OF LECTURE'S TEACHING PLAN

COURSE TITLE : CAPITAL MARKET AND MONEY MARKET
COURSE CODE/CREDIT : EKM 401 – 3 SKS
CREDIT HOURS : 150 minutes
NUMBER OF MEETING : 12

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Upon completion of this course by the course, students should be able to understand the concepts and alternatives of Investment
   b. SPECIFIC OBJECTIVE (SO)
      Upon completion of this course, student should be able to understand :
      • explain characteristics of money market
      • mention and explain the instrument of money market

2. MAIN TOPIC : Money Market
3. SUB TOPIC
   • Characteristics of money market
   • Interest Rate of money market
   • Instrument of money market

4. TEACHING ACTIVITIES

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<td>• Interest Rate of money market</td>
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6. REQUIRED REFERENCES
1. R 14