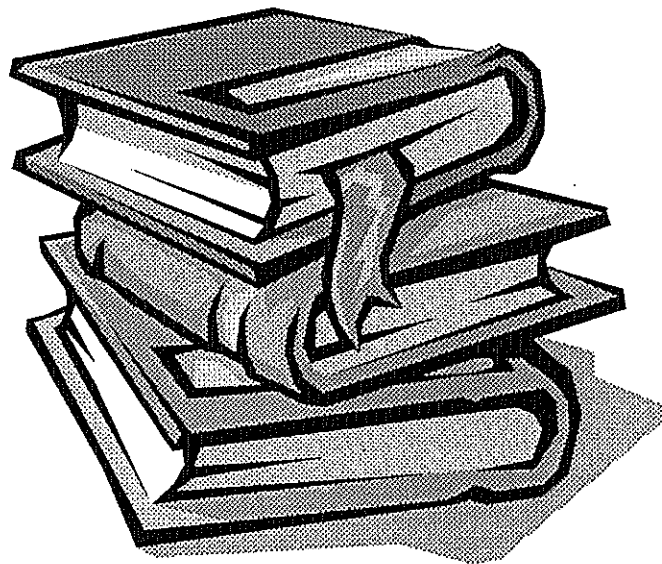


**SET OF COURSE
COURSE GROUP:
FINANCIAL ACCOUNTING**



**ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
2007**

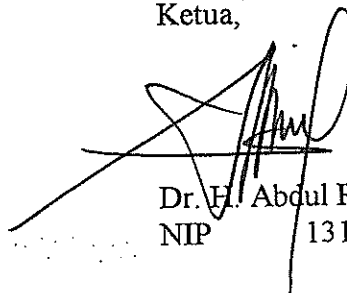
KATA PENGANTAR

Puji syukur kehadirat Tuhan Yang Maha Esa, karena atas berkat dan rahmat-Nya Jurusan Akuntansi Fakultas Ekonomi Universitas Diponegoro dapat menyelesaikan penyusunan dan penyempurnaan Satuan Acara Perkuliahan (SAP) dan Garis Besar Program Pembelajaran (GBPP) mata kuliah Jurusan Akuntansi. SAP dan GBPP ini diharapkan dapat bermanfaat tidak hanya bagi kelancaran dan kualitas pembelajaran tetapi juga bagi peningkatan kualitas lulusan.

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,



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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the scope of Introduction of Accounting 2. Describe the benefits of studying Introduction of Accounting 3. Describe the competence	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard

	of GO and SO		
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	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard
SUMMARY	<ol style="list-style-type: none"> 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

Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ Balance Sheet ✓ Income Statement ✓ Changing of Capital Statement 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	√ Cash Flow Statement		
SUMMARY	<ol style="list-style-type: none"> 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

Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 3 dan 9

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ Company Transaction ✓ Account Classification ✓ The Basic of Accounting 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	Equation Models √ The Basic of Accounting Equation and Statement		
SUMMARY	<ol style="list-style-type: none"> 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

- a. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 3.
- b. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 1.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of Go and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe : <ul style="list-style-type: none"> ✓ Transaction Analysis ✓ Forms of Journal ✓ Notes in Journal 	<ul style="list-style-type: none"> • 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

	given. 2. Give question 3. Give general image about the next material.	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

- a. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 5.
- b. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 2.

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. SPESIFIC 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

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> 1. Describe the competence of Go and SO 2. Give questions that related with the previous material. 	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ The Technique of General Ledger Posting ✓ Trial Balance Arrangement 	<ul style="list-style-type: none"> • 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

	Give general image about the next material.		
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E. EVALUATION

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

F. REQUIRED REFERENCE

- a. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 4.
- b. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 2.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ The objective of Adjustment Entries ✓ The elements of Adjustments Entries 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

SUMMARY	<ol style="list-style-type: none"> 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
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E. EVALUATION

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

F. REQUIRED REFERENCE

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 6.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 3.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Whiteboard
CONTENT	Describe: ✓ Worksheet of Trade Company ✓ Adjustment entries	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Whiteboard
SUMMARY	1. Summarize material that have been	Pay Attention variety with question and	LCD, Whiteboard

	given. 2. Give question 3. Give general image about the next material.	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

3. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 7 dan 8.
4. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 5 and 7.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none">• Pay Attention• Ask Question	LCD, Computer, Whiteboard
CONTENT	Describe: ✓ The characteristics	<ul style="list-style-type: none">• Pay Attention variety with	LCD, Computer, Whiteboard

	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	question and answer session. • Exercise	
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

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 7 dan 8.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 5 and 7.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ The characteristics of Manufacture Company ✓ The cycle of Manufacture Company 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	√ Financial Statement of Manufacture Company Arrangement		
SUMMARY	<ol style="list-style-type: none"> 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

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 11.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 22.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ The System of Cash Internal Controlling. ✓ Bank 	<ul style="list-style-type: none"> • Pay Attention • variety with question and answer 	LCD, Computer, Whiteboard

	Reconciliation. ✓ Petty Cash Accounting. ✓ Share Marketable Securities Accounting. ✓ Bond Marketable Securities Accounting.	session. • Exercise	
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 REFERENCES

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 12.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 8.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> 1. Describe the competence of GO and SO 2. Give questions that related with the previous material. 	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ Account Receivable Reporting and Valuation. ✓ Allowance for bad Debt 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	Equity ✓ Account Receivable Write Off Method ✓ Analyze Age of Account Receivable.		
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

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 13.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 9.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: ✓ Notes Receivable Reporting and Valuation.	<ul style="list-style-type: none"> • Pay Attention variety with question and answer 	LCD, Computer, Whiteboard

	<ul style="list-style-type: none"> √ Notes Receivable Withdrawal √ Notes Interest Computation. √ Notes Discounted. √ Notes Rejected. 	<ul style="list-style-type: none"> session. • Exercise 	
SUMMARY	<ol style="list-style-type: none"> 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

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 14.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 9.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: ✓ Inventory Reporting and Valuation.	<ul style="list-style-type: none"> • Pay Attention variety with question 	LCD, Computer, Whiteboard

	<ul style="list-style-type: none"> ✓ Assess the Cost of Inventory ✓ Lower Cost or Market ✓ The system of Inventory Recording 	<p>and answer session.</p> <ul style="list-style-type: none"> • Exercise 	
SUMMARY	<ol style="list-style-type: none"> 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

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 15 DAN 16.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 6.

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Describe the competence of GO and SO 2. Give questions that related with the previous material.	<ul style="list-style-type: none"> • Pay Attention • Ask Question 	LCD, Computer, Whiteboard
CONTENT	Describe: <ul style="list-style-type: none"> ✓ Fixed Asset Reporting and Valuation. ✓ Decide Fixed Asset Cost ✓ Describe Fixed Asset 	<ul style="list-style-type: none"> • Pay Attention variety with question and answer session. • Exercise 	LCD, Computer, Whiteboard

	Exchange √ Fixed Asset Depreciation Method.		
SUMMARY	<ol style="list-style-type: none"> 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

1. Soemarso, SR. 2006. Akuntansi, Suatu Pengantar, Edisi 5. Jakarta: Salemba Empat. Bab 17.
2. Weygandt, Kieso, and Kimmel. 2005. Accounting Principles, 6th edition. John Willey and Sons Inc. Chapter 10.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain Intermediate accounting 1 scope 2. Explain Intermediate accounting 1 benefit 3. Explain competence of GO and SO	<ul style="list-style-type: none"> • 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

	2. Give questions 3. Give general description about future course		
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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 REFERENCE

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

SET OF COURSE

COURSE TITLE : Intermediate accounting 1
 COURSE CODE : EA 471
 CREDIT HOURS : 3 x 60 minutes
 NUMBER OF MEETING : 2

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

Phase	Teaching Activities	Student Activities	Media
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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Definition2. Explain measurement3. Explain recognition4. Explain recording	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain competence of GO and SO 2. Give question which relationship with previous week material 	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"> 1. Explain Definition 2. Explain measurement 3. Explain recognition 4. Explain recording 	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

SET OF COURSE

COURSE TITLE : Intermediate accounting 1
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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question - which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Definition2. Explain measurement3. Explain recognition4. Explain recording	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Secured borrowing2. Explain Factoring3. Explain recognition4. Explain Journalizing	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Inventory Classification2. Explain Cost included in Inventory3. Explain Basis for Selection of Inventory Method	<p>Present group task</p> <p>Pay attention with discussion</p>	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain LOCOM2. Explain Valuation Bases3. Explain Estimating Inventory	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

SET OF COURSE

COURSE TITLE : Intermediate accounting 1
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

Phase	Teaching Activities	Student Activities	Media
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 Asset acquisition 2. Explain Measurement and valuation 3. Explain Disposition	Present group task 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 to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Depreciation Methods2. Explain Impairment3. Explain Depletion	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Measurement2. Explain Disposal3. Explain Revaluation	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

SET OF COURSE

COURSE TITLE : Intermediate accounting 1
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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Definition2. Explain Measurement3. Explain Recognition4. Explain Disclosure	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

SET OF COURSE

COURSE TITLE : Intermediate accounting 1
 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain competence of GO and SO 2. Give question which relationship with previous week material 	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"> 1. Explain Definition 2. Explain Accounting by the lessee 3. Explain Accounting by the lessor 4. Explain Presentation 	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 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

1. Kieso, Donald E. & J. J. Weygant, **Intermediate Accounting**, 12th edition , John Wiley & Son, Inc. 2007.
2. DSAK- Ikatan Akuntan Indonesia, **Standar Akuntansi Keuangan**, Salemba Empat, 2004.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	description about future course		
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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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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. 	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material	Pay attention with discussion	LCD, Whiteboard

	<ol style="list-style-type: none">2. Give questions3. Give general description about future course		
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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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Bond issued between interest date • Settlement of debt • Convertible bond • Troubled Debt Restructuring 	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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Type of corporation and equity concept • Type of stock • Issuing stock in different situation • Treasury 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 that should be discussed in small student group in order to explore the understanding of student on course material.

6.REQUIRED REFERENCES

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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 : 5

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Type of dividend • Preferred dividend • Right Option • The statement of stockholder's equity 	Pay attention with discussion	LCD, Whiteboard
Summary	<ul style="list-style-type: none"> • 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

1. Kieso Donald E, Weygandt Jerry J, Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ul style="list-style-type: none"> • Explain the course scope • Explain the course advantages • Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Summaries the material • Give questions • Give general description about future 	Pay attention with discussion	LCD, Whiteboard

	course		
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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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

- Cash flow concept
- Cash flow items
- Cash flow computation steps
- Direct method in calculation of cash flow from operational activity..

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ul style="list-style-type: none"> • Explain the course scope • Explain the course advantages • Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Summaries the material 	Pay attention with discussion	LCD, Whiteboard

	<ul style="list-style-type: none"> • Give questions • Give general description about future course 		
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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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Accounting changes concepts • Currently, retroactive, and prospective method. • Accounting principle changes. • Accounting estimation changes. • Reporting entity 	Pay attention with discussion	LCD, Whiteboard

	<ul style="list-style-type: none"> changes. Presenting accounting changes in financial statement.. 		
Summary	<ul style="list-style-type: none"> 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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ul style="list-style-type: none"> • Explain the course scope • Explain the course advantages • Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Summaries the material • Give questions • Give general description 	Pay attention with discussion	LCD, Whiteboard

	about future course		
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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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ul style="list-style-type: none"> • Explain the course scope • Explain the course advantages • Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Capital lease and operating lease for lessor. • Disclosure of lease in financial statement. 	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	liability • Disclosure of pension plan in financial statement.		
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

1. Kieso Donald E, Weygandt Jerry .J. Warfield Terry D, **Intermediate Accounting**, 12th edition, John Wiley and Son, 2006
2. Chasteen Lanny G, Flaherty Richard E, O'Connor Melvin, **Intermediate Accounting**, 6th edition, Mc GrawHill, 1997
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 accuisition)

b. SPECIFIC OBJECTIVE (SO)

After following this course, student can understand Business combination.

2. MAIN TOPIC

Business combination

3. SUB TOPIC

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain the course scope2. Explain the course advantages3. Explain the competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain the role of business combination	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give questions3. 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain the competence of GO and SO2. Give question which relationship with previous week material	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain the Pooling method in accounting business combination	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give questions3. 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H · 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • 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

- Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H Lowenshn. *Advanced Accounting*, 8th Ed, Prentice Hall, Englewoods Cliff, New Jersey, 2003
- Drebin, Allan R, *Advanced Accounting*, 5th Ed, South Western Publishing Co, Cincinnati, Ohio, 1992
- Fischer, Paul. Taylor, Lee, *Advanced Accounting*, 5th Ed, South Western Publishing Co, 2004
- Ikatan Akuntan Indonesia, *Standar Akuntansi Keuangan*, Penerbit Salemba, 2002
- Jeter, Debra, and Paul Chaney, *Advance Accounting*, 3rd Ed, John Wiley & Sons, 2003.
- 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain the course scope2. Explain the course advantages3. Explain the competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Equity method in affiliated company	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give questions3. 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explain Cost 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	4. Explain the course scope 5. Explain the course advantages 6. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	2. Explain Consolidation of financial report after business combination.	Pay attention with discussion	LCD, Whiteboard
Summary	4. Summaries the material 5. Give questions 6. 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	4. Explain the course scope 5. Explain the course advantages 6. Explain the competence of GO and SO	<ul style="list-style-type: none"> • 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ol style="list-style-type: none"> 1. Explain Accounting for fixed asset transaction between affiliated company 	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explain Transaction between affiliation-obligation 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	1. Explain Accounting for specific item affiliation-indirect ownership	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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • 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

1. Beams, Floyd A., Bosph H. Anthony, Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain the course scope2. Explain the course advantages3. Explain the competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain The special issues affiliation-Mutual holdings	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give questions3. 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

1. Beams, Floyd A., Bosph H. Anthony., Robin P. Clement, Suzanne H 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 & Sons, 2003.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • 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

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
5. Kemp, Patrick S., Phillips M.E., *Advanced Accounting*, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, *Pokok-Pokok Akuntansi Lanjutan*, Edisi Revisi, Liberty, 2003.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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
Summary	1. Summaries the	Pay attention with	LCD, Whiteboard

	material 2. Give questions 3. Give general description about future course	discussion	
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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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003.

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 38MAIN

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • The definition and concepts of restructuring, reorganization, and recapitalization • Models of unsolved liabilities- receivables company – 	Pay attention with discussion	LCD, Whiteboard

	solving <ul style="list-style-type: none"> • Appliarice of PSAK no 54 • Appliarice of no 38 • Restructuring on the controller entity 		
Summary	<ol style="list-style-type: none"> 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

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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Developments of business environment and the effects on accounting • Definition and concepts of foreign currency transactions • Application in the Temporary 	Pay attention with discussion	LCD, Whiteboard

	Transactions <ul style="list-style-type: none"> • Recognitions and reporting of the changing currency's risk • Appliance of PSAK no 10 		
Summary	<ol style="list-style-type: none"> 1. Summaries the material 2. Give questions 3. Give general description about future course 	Pay attention with discussion	LCD, Whiteboard

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

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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	course		
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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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	the material 2. Give questions 3. Give general description about future course	discussion	
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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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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 : 8

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Definition and concepts of business segment • Recognition and reporting of classified segment • Explanation of interim reporting • Appliance of 	Pay attention with discussion	LCD, Whiteboard

	PSAK no 5 • Review of BAPEPAM regulations		
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

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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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
- Appliace of PSAK no 7
- Disclosure of special relationships

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Definition of special relationships • Characteristics of Special relationship's transactions • Appliace 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

	questions 3. Give general description about future course		
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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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	description about future course		
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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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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
- Applianse of PSAK no 28 - Loss Insurance
- Applianse of PSAK no 36 – Life Insurances
- Recognitions of Reinsurance liabilities and receivables

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Definition and several kinds of Insurance • Applianse of PSAK no 28 - Loss Insurance • Applianse of PSAK no 36 – Life Insurances • Recognitions of Reinsurance liabilities and receivables 	Pay attention with discussion	LCD, Whiteboard

Summary	<ol style="list-style-type: none"> 1. Summaries the material 2. Give questions 3. Give general description about future course 	Pay attention with discussion	LCD, Whiteboard
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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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003 .

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

- o Concepts and characteristics of property and Real Estate Industry
- o PSAK no 44 – Real Estate Activities
- o PSAK no 47 – Land Accounting
- o Financial disclosure

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	questions 3. Give general description about future course		
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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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Concepts and characteristics of Environment and Growth developments • Cost Components of Environmental accounting • Disclosure and accountability of 	Pay attention with discussion	LCD, Whiteboard

	Environmental Accounting		
Summary	<ol style="list-style-type: none"> 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

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
5. Kemp, Patrick S., Phillips M.E., Advanced Accounting, 2 Ed, John Wiley & Sons, 1995.
6. Sabeni, Arifin, Pokok-Pokok Akuntansi Lanjutan, Edisi Revisi, Liberty, 2003

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain Accounting Theory scope2. Explain benefit of Accounting Theory3. Explain competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard.
Content	<ol style="list-style-type: none">1. Explain Accounting Definition2. Explain The Extent of Accounting Theory	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Hendriksen, E.S., and Michael F. van Breda, *Accounting Theory*, 5th Ed., Homewood IL: Irwin, 1996
2. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. History of formulation accounting theory2. Various methodology in formulation accounting theory	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Hendriksen, E.S., and Michael F. van Breda, *Accounting Theory*, 5th Ed., Homewood IL: Irwin, 1996
2. Belkaoui, A. R., *Accounting Theory*, 4th Ed., London: Business Press Thomson Learning, 2000

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

Phase	Teaching Activities	Student Activities	Media
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

1. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain accounting conceptual framework	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Conflict of interest2. Explain The Objectives of Financial Reporting	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Belkaoui, A. R., *Accounting Theory*, 4th Ed., London: Business Press Thomson Learning, 2000
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

Phase	Teaching Activities	Student Activities	Media
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

1. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain GAAP2. Explain Accounting Standard	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
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 : 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

Phase	Teaching Activities	Student Activities	Media
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

1. Hendriksen, E.S., and Michael F. van Breda, *Accounting Theory*, 5th Ed., Homewood IL: Irwin, 1996
2. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
3. 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 : 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

Phase	Teaching Activities	Student Activities	Media
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

1. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
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

Phase	Teaching Activities	Student Activities	Media
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. 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 to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

1. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
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 : 11

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Definition2. Explain Measurement3. Explain Recognition4. Explain Disclosure	<p>Present group task</p> <p>Pay attention with discussion</p>	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Definition2. Explain Measurement3. Explain Recognition4. Explain Disclosure	<p>Present group task</p> <p>Pay attention with discussion</p>	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Hendriksen, E.S., and Michael F. van Brèda, *Accounting Theory*, 5th Ed., Homewood IL: Irwin, 1996
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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Definition2. Explain Measurement3. Explain Recognition4. Explain Disclosure	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Hendriksen, E.S., and Michael F. van Breda, *Accounting Theory*, 5th Ed., Homewood IL: Irwin, 1996
2. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001
3. 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none">1. Explain competence of GO and SO2. Give question which relationship with previous week material	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none">1. Explain Accounting For Inflation and Changing Prices2. Explain Efficient Market Hypothesis (EMH)	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none">1. Summarize the material2. Give questions3. 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

1. Belkaoui, A. R., *Accounting Theory*, 4th Ed., London: Business Press Thomson Learning, 2000
2. Anis Chariri and Imam Ghozali, *Teori Akuntansi*, Edisi 1, Semarang: Badan Penerbit Universitas Diponegoro, 2001

SET OF LECTURE'S TEACHING PLAN

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	<ul style="list-style-type: none">• Pay attention• Ask question	LCD, Whiteboard
Content	1. Explain the role of course 2. make arrangement contract course with student	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give general description about future course	Pay attention with discussion	LCD, Whiteboard

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 Financial Accounting Standard establishment.
- ✓ 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention with discussion	LCD, Whiteboard
Content	1. Presentation Journal resume with title: ✓ <i>How the FASB Approaches a Standard- Setting Issue?</i> ✓ <i>How Should the FASB Judged?</i>	<ul style="list-style-type: none"> • Presentation of group duties • 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

	course		
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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

- Relevant articles from various journal
- Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention with discussion	LCD, Computer, Whiteboard
Content	1. Presentation Journal resume with title: ✓ <i>The Politization of Accounting.</i> ✓ <i>Accounting Standard in Developing Countries.</i>	<ul style="list-style-type: none"> • Presentation of group duties • 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

- ✓ Relevant articles from various journal
- ✓ Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention with discussion	LCD, Computer, <i>Whiteboard</i>
Content	1. Presentation Journal resume with title: ✓ <i>The concept of asset in Accounting Theory.</i> ✓ <i>Is Working Capital really Working?</i>	<ul style="list-style-type: none"> • Presentation of group duties • Pay attention with discussion 	LCD, Computer, <i>Whiteboard</i>
Summary	1. Summaries the material 2. Give questions 3. Give general description about future course	Pay attention with discussion	LCD, Computer, <i>Whiteboard</i>

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
- ✓ Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention with discussion	LCD, Computer, <i>Whiteboard</i>
Content	1. Presentation Journal resume with title: ✓ Entity Theory, Modern Capital Structure Theory, and the Distinction Between Debt and Equity ✓ Concept of Capital Maintenance	<ul style="list-style-type: none"> • Presentation of group duties • Pay attention with discussion 	LCD, Computer, <i>Whiteboard</i>
Summary	1. Summaries the material 2. Give questions 3. Give general description	Pay attention with discussion	LCD, Computer, <i>Whiteboard</i>

	about future course		
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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

- ✓ Relevant articles from various journal
- ✓ Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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
- ✓ Yogyakarta, 1997.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Computer, Whiteboard
Content	1. Presentation resume journal entitling ✓ Toward Reporting Comprehensive Income ✓ Accounting Subjectivity and Earning Management: a Prepare Perspective	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
- Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention with discussion	LCD, Computer, Whiteboard
Content	1. Presentation resume journal entitling ✓ Ethic and Disclosure: An Analysis of Conflicting Duties. ✓ Ethic as an Imperative	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
- Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention with discussion	LCD, Computer, Whiteboard
Content	1. Presentation resume journal entitling ✓ Current Development in Human Resource Costing and Accounting. ✓ Political Lobbying on Proposed Standards : Challenge to the IASB	Pay attention with discussion	LCD, Computer, Whiteboard
Summary	1. Summaries the material 2. Give questions	Pay attention with discussion	LCD, Computer, Whiteboard

	3. Give general description about future course		
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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
- Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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 : 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:

3. Explain fundamental principle in accounting standard.
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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention Ask question	LCD, Computer, Whiteboard
Content	1. Presentation resume journal entitling ✓ Principle Based Accounting Standard ✓ Rules-Based Standard and the Lack of Principles in Accounting	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, Whiteboard

5. EVALUATION

Give questions to recognize the understanding of student on course material.

6. REQUIRED REFERENCES

- Articles are Relevance from journal
- Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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 : 10

1. OBJECTIVE

a. GENERAL OBJECTIVE (GO)

After following subject which discusses development of financial accounting

b. PECIFIC 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO	Pay attention Ask question	LCD, Computer, Whiteboard
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
- Belkaoui, Ahmed R., 2003, Accounting Theory, Fifth Edition, Thompson 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Computer, Whiteboard
Content	Presentation resume journal with title: ✓ Reporting Financial Performance ✓ Empirical evidence on recent trends in pro forma reporting	<ul style="list-style-type: none"> • 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
- Belkaoui, Ahmed R., 2003, *Accounting Theory*, Fifth edition, Thomson Learning

- Chariri, Anis and Imam Ghozali, *Teori Akuntansi*
- Hendriksen, E.S., and Michael F. van Breda, 1996. *Accounting Theory*. Fifth Edition, Homewood IL: Irwin.
- IFAC, and IFRS
- Ikatan Akuntan Indonesia, *Standar Akuntansi keuangan*
- Schroeder, Richard G., Myrthe W. Clark, 2001, *Financial Accounting 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the competence of GO and SO 2. Give question which relationship with previous week material	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Computer, Whiteboard
Content	Presentation resume journal with title: ✓ Conservatism in Accounting Part I : Explanation and Implication ✓ Earning Quality	Pay attention with discussion	LCD, Computer, Whiteboard
Summary	4. Summaries the material 5. Give questions 6. 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
- Belkaoui, Ahmed R., 2003, *Accounting Theory*, Fifth edition, Thomson Learning
- Chariri, Anis and Imam Ghozali, *Teori Akuntansi*
- Hendriksen, E.S., and Michael F. van Breda, 1996. *Accounting Theory*. Fifth Edition, Homewood IL: Irwin.
- IFAC, and IFRS
- Ikatan Akuntan Indonesia, *Standar Akuntansi keuangan*
- Schroeder, Richard G., Myrthe W. Clark, 2001, *Financial Accounting 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Computer, Whiteboard
Content	Presentation resume journal with title: ✓ Positive Research in Accounting ✓ Efficient Market Theory : Its Impact on Accounting	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
- Belkaoui, Ahmed R., 2003, *Accounting Theory*, Fifth edition, Thomson Learning
- Chariri, Anis and Imam Ghozali, *Teori Akuntansi*
- Hendriksen, E.S., and Michael F. van Breda, 1996. *Accounting Theory*. Fifth Edition, Homewood IL: Irwin.
- IFAC, and IFRS
- Ikatan Akuntan Indonesia, *Standar Akuntansi keuangan*
- Schroeder, Richard G., Myrthe W. Clark, 2001, *Financial Accounting 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • 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
- ✓ Belkaoui, Ahmed R., 2003, *Accounting Theory*, Fifth edition, Thomson Learning
- ✓ Chariri, Anis and Imam Ghozali, *Teori Akuntansi*

- ✓ Hendriksen, E.S., and Michael F. van Breda, 1996. *Accounting Theory*. Fifth Edition; Homewood IL: Irwin.
- ✓ IFAC, and IFRS
- ✓ Ikatan Akuntan Indonesia, *Standar Akuntansi keuangan*
- ✓ Schroeder, Richard G., Myrthe W. Clark, 2001, *Financial Accounting Theory and Analysis; Texts and Reading*, Seventh Edition, Wiley
- ✓ 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> - 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	<ol style="list-style-type: none"> 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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		
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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 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, covarian diversification, models of single object

4. TEACHING ACTIVITIES

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Components of return, source, and types of risk • Estimating Risk and return of portfolio, covariant diversification, models of single object 	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 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Explain CAPM, market portfolio, return equilibrium, and risk • Test of CAPM, APT, efficiency market • Test and implication of Efficiency market and market 	Pay attention with discussion	LCD, Whiteboard

	anomaly		
Summary	<ol style="list-style-type: none">1. Summaries the material2. Give questions3. 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 9, 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	course		
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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 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	3. Give general description about future course		
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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 13,14,15,16,17,18
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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Financial System and role • Type of markets, Financial system function 	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. 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ul style="list-style-type: none"> • Explain the course scope • Explain the course advantages • Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Definition of money, and the developments of Indonesian Interest Rate • Money market 	Pay attention with discussion	LCD, Whiteboard
Summary	<ul style="list-style-type: none"> • 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 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 : 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • 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

	description about future course		
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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. 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Characteristics and types of financial assets 	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. 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> 1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO 	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Definition, determinant function and methods of interest rate • Interest rate and Inflation, and security value 	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> 1. Summaries the material 2. Give questions 3. Give general description 	Pay attention with discussion	LCD, Whiteboard

	about future course		
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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 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explain the course scope 2. Explain the course advantages 3. Explain the competence of GO and SO	<ul style="list-style-type: none"> • Pay attention • Ask question 	LCD, Whiteboard
Content	<ul style="list-style-type: none"> • Characteristics of money market • Interest Rate of money market • Instrument of money market 	Pay attention with discussion	LCD, Whiteboard
Summary	1. Summaries the material 2. Give questions 3. Give general description	Pay attention with discussion	LCD, Whiteboard

	about future course		
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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

1. R 14