

UNIVERSITAS INDONESIA FACULTY OF ECONOMICS AND BUSINESS DEPARTEMENT OF ACCOUNTING

UNDERGRADUATE PROGRAM

SYLLABUS AKUNTANSI KEUANGAN LANJUTAN 2 (ADVANCED FINANCIAL ACCOUNTING 2) ECAU601313 EVEN SEMESTER 2020/2021

No.	Lecturers	E-mail
1	- Dr. Taufik Hidayat S.E., Ak., M.M.	taufikwalhidayat@gmail.com
	- Nurul Husnah S.E., M.S.Ak.	Nurul.husnah@ui.ac.id

Subject Code	ECAU601313
Subject Title	Advanced Financial Accounting 2
Credit Value	3 (elective)
Pre-requisite/	Financial Accounting 2
Co-requisite/	
Exclusion	
Role and Purposes	The Learning Goal of this subject is applying technical competence in Accounting Related Fields. The learning outcomes to be achieved in this subject is applying technical competence in Financial Accounting. In order to achieve that learning outcome, students will be able to apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events (T2), and evaluate the appropriateness of accounting policies used to prepare financial statements (T3)



Subject Learning Outcomes

Upon completion of the subject, based on PSAK/IFRS, student will be able to: Technical Competence in Financial Accounting:

- 1. Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events. (T2)
 - a. Apply the concept, recording, and reporting the derivatives and embedded derivatives transaction.
 - b. Apply the concept, masurement, and reporting of fair value.
 - c. Apply the concept, recording, and reporting of financial difficulty.
 - d. Apply the concept, recording, and reporting the real estate transaction.
 - e. Apply the concept, recording, and reporting the impairment of financial instrument.
- 2. Evaluate the appropriateness of accounting policies used to prepare financial statements. (T3)
 - f. Apply the appropriate type of hedge accounting to the transactions.
 - g. Apply the appropriate type of service concession to the transactions.
 - h. Apply the appropriate type of biological asset to the transactions.
 - i. Analyze the related-parties transaction and the effect to financial statement disclosures.
 - j. Analyze the financial statements according to the regulation of financial statement presentation and disclosure for listed companies in Indonesia.

Subject Synopsis/ Indicative Syllabus

Week	Topic	LO	Required
			Reading
1	Accounting for Derivative Instruments I Characteristics of Derivative Nature of Forward & Future Contract Accounting for Forward Contract Accounting for Future Contract	а	 Christensen Ch.11 (include appendix 11A&11B) Tan&Lee Ch. 7 & 9 Kieso Ch. 17–Appdx17B Lam & Lau Ch. 15 & 18 PSAK 50, PSAK 71 PSAK 60.
2	Accounting for Derivative Instruments II Nature of Option and SWAP Contract Accounting for Option Contract Accounting for SWAP Contract	а	 Christensen Ch.11 (include appendix 11A&11B) Tan&Lee Ch. 7 & 9 Kieso Ch. 17–Appdx17I Lam & Lau Ch. 15 & 18 PSAK 50, PSAK 71, PSAK 60.



Nature of Hedging Nature of Hedging				_
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9 - 10 Group Assign ment	Bapepam LK Reporting General and Special Provisions Presentation of Financial Statement Notes to Financial Statement	j	 Bapepam LK Regulation VIII.G.7 Bapepam LK Regulation X.K.6
11	 Service Concession Nature of Service Concession Financial Instruments vs Intangible Assets Presentation of Financial Statement 	g	• ISAK 15
12	Biological Asset Nature of Biological Assets Bearer Plant vs Agricultural produce Presentation of Financial Statement	h	 PSAK 69 PSAK 16
13	Impairment of Financial Instrument Expected Credit Loss General & Simplified Approach Measurement of Impairment (PD, LGD, EAD) Presentation of Financial Statement	d	• PSAK 71
14	Insurance Contract General & Simplified Model Best Estimate Liability	е	PSAK 74

Teaching/Learning Methodology

Teaching method uses active lecturing and class discussions, in which students achieve the study objectives by discussing and completing related problems or cases under the guidance of lecturer. The problems and cases are taken from the several text books.

At some sessions uses **Group Assignment** with presentation. Students are also required to attend the tutorial sessions to improve their technical skill related to each topic in all sessions. The students will be required by tutor to complete the problems, quizes, and home works.

Assessment
Method in
Alignment with
Intended Learning
Outcomes

Specific Assessment Methods/Tasks	%	Intended Learning Outcomes to be Assessed									
		а	b	С	d	е	f	g	h	i	j
Continuous Assessment	100%										
GROUP	10%										
Collaborative Learning (<mark>5%</mark>)											٧
INDIVIDUAL	90%										
Mid Term Exam (30%)		25%	20%	25%			30 %				
Final Exam (30%)					15%	15%		20 %	20 %	15 %	15 %
Collaborative Learning (5%)											٧
Participation (20%)		٧	٧	٧	٧	٧	٧	٧	٧	٧	٧
Quizzess (10%)		٧	٧	٧	٧	٧	٧	٧	٧	٧	



Details of learning The specific learning methods used in this subject are: methods 1. Lecturing 2. Group Assignment At session 9-10 students are divided into groups and discuss the specific cases. Each group consists of 5- 6 members. In the discussion, students will assess their peer in a peer review form. Finally, each group will present the results of discussions with the lecturer as facilitator. Results of the discussion and presentations are expected to improve students understanding about the concept and the implementation based on cases. This presentation sessions are also expected to benefit the students to learn from other group's presentations. Student Study Effort Expected Learning Activities: Lectures 29 Hours Tutor 35 Hours Collaborative Learning 4 Hours Presentation 2 Hours Independent Study 42 Hours Preparation for project/assignment/tests 7 Hours Total 119 hours Reading List and Required Readings: References 1. Tan, Pearl dan Peter Lee. Advanced Financial Accounting: An IAS and IFRS Approach, 3E. McGraw Hill, 2017. (Tan & Lee) 2. Christensen, et.al., Advanced Financial Accounting, 12th ed., McGraw Hill, 2019 (Christensen) 3. Ikatan Akuntan Indonesia, Standar Akuntansi Keuangan, 2018 (PSAK). 4. Bapepam LK Regulation. Supplementary Readings: 1. Lam, N., & Lau, P. Intermediate Financial Reporting, An IFRS Perspective, 2nd ed. Singapore: McGraw Hill, 2012. (Lam&Lau) 2. Kieso, D.E., Warfield, T.D., & Weygandt, J.J. Intermediate Accounting, IFRS Edition. New York: John Wiley & Sons, 2014. (Kieso)

