



UNIVERSITAS INDONESIA
FACULTY OF ECONOMICS AND BUSINESS
DEPARTEMENT OF ACCOUNTING
UNDERGRADUATE PROGRAM

SYLLABUS
AKUNTANSI KEUANGAN 2 (FINANCIAL ACCOUNTING 2)
ECAU601203
EVEN SEMESTER 2020 2021

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Subject Code	ECAU601203
Subject Title	Financial Accounting 2
Credit Value	3
Pre-requisite/ Co-requisite/ Exclusion	Financial Accounting 1
Role and Purposes	<p>This course is part of the financial accounting class which consists of the Financial Accounting 1 and Financial Accounting 2. This course is a continuation of the Financial Accounting 1, which aims to provide understanding of the concept and application of the accounting treatments of the elements of the financial statements based on Statement of Financial Accounting Standards in Indonesia (PSAK) and the International Financial Reporting Standards (IFRS). The knowledge and skills acquired from this subject will be an important basis for developing accounting competence. This course discusses accounting treatment (recognition, measurement, presentation and disclosure) in the financial statements for financial instruments, long-term liabilities, equity, compound financial instruments, investment, revenues, accounting for income tax, and lease based on Indonesia financial accounting standards (PSAK) and the IFRS. This course also discusses the accounting treatment for errors and changes in accounting, and the application of financial accounting standards for entities without public accountability (SAK ETAP, SAK ENTITAS PRIVAT) and for micro, small and medium enterprises (EMKM).</p>

Subject Learning Outcomes	<p>Upon completion of the subject, student will be able to:</p> <ol style="list-style-type: none"> I. <u>Technical Competence In Financial Accounting</u> Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events. (T1) <ul style="list-style-type: none"> • Apply the method of recognition, measurement and presentation of asset, liabilities or equities in accordance with Indonesian Financial Accounting Standards (PSAK) and IFRS-related. (LO a) II. <u>Critical Thinking skill:</u> Able to arguments, and draw conclusions supported by appropriate-evidence (CT2) <ul style="list-style-type: none"> • Demonstrate evaluate, analysis and comparison alternatives choices (LO b) III. <u>Communication skill:</u> Communicate clearly and concisely in presentation and discussion (CO1) <ul style="list-style-type: none"> • Able to clearly deliver content with logical structure (LO c)
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Subject Synopsis/ Indicative Syllabus	Subject Synopsis/ Indicative Syllabus			
	Week#	Topic and Sub Topic	LO	Reading Materials
	1	Financial Instrument - Overview <ul style="list-style-type: none"> • Introduction • Meaning of financial instrument • Classification of financial instrument: <ul style="list-style-type: none"> - Financial Assets - Financial Liabilities - Compound financial instrument • Initial recognition and measurement • Subsequent measurement • Impairment – brief concept of ECL • Derecognition • Reclassification between categories 	a	PSAK 71 (2020) LL Ch 15, 16 and 17 PPT from lecturer Post-test 1 (parallel) – Financial Instrument – Overview
	2	Financial Asset: Cash and Receivables <ul style="list-style-type: none"> • Reporting Cash • Summary of Cash-Related Items • Cash controls • Recognition of Accounts Receivable • Secured Borrowing and Factoring Special Issues Related to Receivables <ul style="list-style-type: none"> • Recognition of Notes Receivable • Valuation of Notes Receivable • Fair Value Option • Impairment of Receivables: Simplified approach • Presentation & Disclosure 	a	KW Ch 7 PSAK 71 KW Ch 7(2) Appendix 7B PSAK 71 PPT from lecturer Post-test 2 (parallel) – current week topic Quiz 1 (parallel) – previous week topic Suggested Exercise: E7.1 E7.12 E7.13 E7.16

	3	Financial Liabilities: <u>Current Liabilities</u> <ul style="list-style-type: none"> • Recognition • Measurement • Presentation & Disclosure <u>Long Term Liabilities (part 1)</u> <ul style="list-style-type: none"> • Bonds Payable: <ul style="list-style-type: none"> - Issuing Bonds - Types and Ratings of Bonds - Valuation of Bonds - Effective interest method 	a	KW 13 PSAK 1 (2019), PSAK 71 KW Ch 14 PSAK 71 (2020) Post-test 3 (parallel) – current week topic Quiz 2 (parallel) – previous week topic Suggested Exercise: E13.1 E13.2 E13.3 E14.1 E14.4 E14.6
	4	<u>Long Term Liabilities (part 2)</u> <ul style="list-style-type: none"> • Long Term Notes Payable: <ul style="list-style-type: none"> - Zero interest bearing notes - Special notes payable situation • Special issues: <ul style="list-style-type: none"> - Derecognition (including extinguishment) - Fair value option Presentation and Disclosure		KW Ch 14 PSAK 71 (2020) Post-test 4 (parallel) – current week topic Quiz 3 (parallel) – previous week topic Suggested Exercise: E14.11 E14.15 E14.18 E14.20



	5	Stockholder Equity <ul style="list-style-type: none"> • Corporate Form of Organization • Equity • Preference Shares • Treasury Shares • Dividend Policy • Government Grants • Presentation and Disclosure 	a	KW Ch 15 PSAK 71 (2020) ISAK 11 PSAK 61 (2014) UU PT No. 40/2007 Post-test 5 (parallel) – current week topic Quiz 4 (parallel) – previous week topic Suggested Exercise: E15.2 E15.3 E15.6 E15.13 E15.15
	6	Dilutive Securities <ul style="list-style-type: none"> • Debt & Equity • Convertible Debt • Convertible Preference Shares • Share Warrant • Accounting for Share Compensation • Presentation and Disclosure 	a	KW Ch 16 LL Ch 15 PSAK 50 (2014) PSAK 53 (2017) Post-test 6 (parallel) – current week topic Quiz 5 (parallel) – previous week topic Suggested Exercise: E16.7 E16.13
	7	Earning Per Share <ul style="list-style-type: none"> • Earning Per Share-Simple Capital Structure • Earning Per Share-Complex Capital Structure • Presentation and Disclosure 	a	KW Ch 16 PSAK 56 (2014) Post-test 7 (parallel) – current week topic Quiz 6 (parallel) – previous week topic Suggested Exercise: E16.16 E16.18 E16.23
	Mid Test			

	8	Financial Assets: Investment – Debt Securities <ul style="list-style-type: none"> • Accounting for Financial Asset • Debt investment: Amortized Cost • Debt investment: Fair Value • Impairment: general approach • Presentation and Disclosure 	a	KW ch 17 PSAK 71 Post-test 8 (parallel) – current week topic
	9	Financial Assets: Investment – Equity Securities <ul style="list-style-type: none"> • Equity Investment at Fair Value • Equity Method • Transfer between Categories • Presentation and Disclosure 	a	KW ch 17 PSAK 15 (2017), PSAK 71 Post-test 9 (parallel) – current week topic Quiz 7 (parallel) – previous week topic
	10	Accounting for Leases (part 1) <ul style="list-style-type: none"> • The Leasing Environment • Accounting by Lessee • Accounting by Lessor 	a	KW ch 21 PSAK 73 (2020); Post-test 10 (parallel) – current week topic Quiz 8 (parallel) – previous week topic
	11	Accounting for Leases (part 2) <ul style="list-style-type: none"> • Special Accounting Problems <ul style="list-style-type: none"> - Executory cost - Lease prepayments and incentive - Initial Direct Cost (Lessor) • Sales-type Lease (lessor) • App B: Sale and Lease-back • Presentation and Disclosure 	a	KW ch 21 PSAK 73 (2020) Post-test 11 (parallel) – current week topic Quiz 9 (parallel) – previous week topic
	12	Accounting for Income Tax <ul style="list-style-type: none"> • Fundamental of Accounting for Income Taxes • Accounting for Net Operating Losses • Review of the Asset Liability Method • Presentation and Disclosure • Accounting for Tax Amnesty 	a	KW ch 19 PSAK 46 (2018) Post-test 12 (parallel) – current week topic Quiz 10 (parallel) – previous week topic

	13	Accounting Changes & Error Analysis <ul style="list-style-type: none"> • Changes in Accounting Policy • Changes in Accounting Estimates • Correction of Errors • Motivation of Change of Accounting Policy • Errors analysis: <ul style="list-style-type: none"> - Statement of Financial Position Errors - Income Statement Errors - Preparation of Financial Statement with Error Correction 	a	KW ch 22 PSAK 25 (2019) Post-test 13 (parallel) – current week topic Quiz 11 (parallel) – previous week topic
	14	Special Topics in Financial Reporting <ul style="list-style-type: none"> • Reporting for Entities without Public Accountability • Reporting for Micro, Small and Medium entities 	a	SAK ETAP (2009) SAK ENTITAS PRIVAT (2020) SAK EMKM (2018) Post-test 14 (parallel) – current week topic Quiz 12 (parallel) – previous week topic
	Final Test			
Teaching/Learning Methodology	<p>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 text book and other sources.</p> <p>In each session, students will be given a test before and after the lecture. During session, student will be asking for active participation and discussion.</p> <p>Students are also required to attend the tutorial sessions to improve their technical skill related to all topics in this subject. The students will be required by tutor to complete the problems, quizzes, and home works.</p>			

Assessment Method in Alignment with Intended Learning Outcomes	Specific Assessment Methods/Tasks	% Weight	Learning Objectives		
			a	b	c
	Continuous Assessment	100%			
	Mid Term Exam (25%)		100%	-	-
	Final Exam (25%)		100%	-	-
	Post Tests (10%)		√	√	√
	Participation (15%)		√	√	√
	Quizzes (15%)		√	√	√
	Tutorial (10%)		√	√	√
Details of learning methods	The specific learning methods used in this subject are active lecturing				
Student Study Effort Expected	Class Contacts:				
	Lectures				35 Hours
	Tutor				25 Hours
	Participation, quiz and post-test				10 Hours
	Other student study effort:				
	Preparation for project/assignment/tests				42 Hours
Reading List and References	<p>Required Readings:</p> <ol style="list-style-type: none"> 1. Kieso, Donald E., dan Jerry Weygandt, Warfield, Terry., Intermediate Accounting, IFRS Edition, 3rd edition, John Wiley and Sons, 2018 (KW) 2. Lau, Peter and Lam, Nelson, Intermediate Financial Reporting: An IFRS Perspective 2nd ed, McGraw-Hill, 2011 (LL) 3. Relevant PSAK and or IFRSs 				

NOTE:

1 sks per minggu:

50 menit tatap muka

50 menit kegiatan terstruktur

60 menit kegiatan mandiri

$50 \times 14 = 700'' = 11,7 \text{ jam} \times 3 = 35 \text{ jam}$

$50 \times 14 = 700'' = 11,7 \text{ jam} \times 3 = 35 \text{ jam}$

$60 \times 14 = 840'' = 14 \text{ jam} \times 3 = 42 \text{ jam}$