

Course Overview

Advanced Accounting II (IEEKSI4311) course is one of the main courses, that has the objective to help students in explaining concepts related to financial accounting techniques and procedures, and also to arrange financial statements for transactions specifically for business entities. Before studying this course, students should have mastered the Advanced Accounting I (EKSI4309).

In accordance with the purpose to be achieved and also the weight of Semester Credit System (SKS), this Advanced Accounting II Course consists of nine modules with the organizing and content as follows.

- Module 1 : **Partnership: Formation, Operations, and Changes in Ownership Interests.** The main objective of this subject is for the student to be able to explain the concepts that underlie the partnership accounting techniques and procedures, from the beginning of partnership formation until the partnership operates and changes in ownership.
- Module 2 : **Partnership: Liquidation.** The main objective of this subject is for the student to be able to explain the concepts related to the whole transaction involved in partnership liquidation.
- Module 3 : **Segment and Interim Financial Reporting.** The main objective of this subject is for the student to be able to explain the concepts and arrange the segment and interim financial statements.
- Module 4 : **Translation of Transaction, Balance, and Financial Statements in Foreign Currency.** The main objective of this subject is for the student to be able to explain the concepts of Transaction, Balance, and Financial Statements Translation in foreign currency into the reporting currency.
- Module 5 : **Financial Instrument: Derivative and Non-derivative.** The main objective of this subject is for the student to be able to explain the concepts of financial instruments and the concepts about financial instruments that belong to derivatives and that belong to non-derivative.
- Module 6 : **Derivative Instrument for Hedge.** The main objective of this subject is for the student to be able to explain the concepts related with the use of derivative financial instruments for the hedge activity *or hedge*.
- Module 7 : **Hedge Activity and Foreign Currency Derivative.** As the continuation from module 6, this module 7 has the main objectives for the student to be able to explain the concepts of *fair value hedge* activity, especially when the hedge instruments are foreign currency derivatives.
- Module 8 : **Joint Arrangement: Joint Venture and Joint Operations.** The main objective of this subject is for the student to be able to explain the concepts of accounting by joint venture and joint operations in Joint Arrangement.

Module 9 : **Share-Based Payment.** The main objective of this subject is for the student to be able to explain the concepts related to payment transactions that are based on entity shares.

To make comprehension of this course easier, here is an instructional design that describes the instructional purpose of each subject and the supporting competencies that need to be mastered in order to achieve the primary competence in this course.

Competency Map

Advanced Accounting II/IEEKSI4311/3 Credit Units

