



KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI

LESSON PLAN SEMESTER

Departement	: Accounting
Course	: Advanced Accounting 2 Code : AKT6312 Credits : 3
Semester	: V
Prerequisite	: Intermediate Accounting
Lecturer	: Patriani Wahyu Dewanti, SE., M. Acc.

Course Description : Advanced Accounting 2 covers current accounting concepts and rules for advanced topics in financial accounting. In particular, it explain about partnership, accounting for branch operations, segment and interim financial reporting, accounting for derivatives and hedging activities and foregin currency financial statements. It also discuss about liquidation and corporation in financial difficulties.

Learning Achievement :

Upon successful completion of this course, students should be able to :

1. Understand the accounting concepts, rules and PSAK surrounding financial reporting for the topics discussed during the course.
2. Understand the theory and concepts related with partnership, joint venture, accounting for branch operations, segment and interim financial reporting, accounting for derivatives and hedging activities and foregin currency financial statements.
3. Demonstrate technical expertise to apply the accounting concepts and the latest PSAK to the main items to be discussed during the course.

1	2	3	4	5	6	7	8	9	10
Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	References
1	Lesson Plan and Course Rules	-	<ul style="list-style-type: none"> Contextual Instruction, discussed about lesson plan. 	<ul style="list-style-type: none"> Discussion 	<ul style="list-style-type: none"> Students are understand about the lesson plan andz the class rules. 	-	0	90	Lesson Plan
2,3,4	<ol style="list-style-type: none"> Comprehend the legal characteristics of partnerhsips. Understand initial investment valuation and record keeping. Grasp the diverse nature of profit and loss sharing agreements and their computation. Value a new partner's investment in an 	Partnership, Formation, Operations and changes in ownership interests.	<ul style="list-style-type: none"> Small group discussion, the group incharge will be presenting the topics. Cooperative learning, discussing the exercise related with the topics. 	<ul style="list-style-type: none"> Students must read the chapter assigned Group presentation Discussed the exercises in class. 	<ul style="list-style-type: none"> Students are understand about partnerships theory and concepts (<i>formation and operations</i>) Students will be able to do the excersies. 	<ul style="list-style-type: none"> Discussed exercise in class Group presentation Group of question and answer. 	22,5%	450"	Beams Ch16; Baker Ch 15.

1	2	3	4	5	6	7	8	9	10
Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
	existing partnership. 5. Understand limited liability partnership characteristics. 6. Understand limited liability partnership characteristics.								
5	1. Understand the legal aspects of partnership liquidation. 2. Apply simple partnership liquidation computations and accounting. 3. Perform safe payment computations. 4. Learn about cash distribution plans for installment liquidations. 5. Comprehend liquidations when either the partnership or	Partnership Liquidation	<ul style="list-style-type: none"> • Small group discussion, the group incharge will be presenting the topics. • Cooperative learning, discussing the exercise related with the topics. 	<ul style="list-style-type: none"> • Students must read the chapter assigned • Group presentation. • Discussed the exercises in class. 	<ul style="list-style-type: none"> • Students are understand the liquidation process in partnership. • Students would be able to applied the cash distribution in liquidation process. 	<ul style="list-style-type: none"> • Discussed exercise in class • Group presentation • Group of question and answer 	7.5%	150"	Beams Ch 17 , Baker Ch 16

1	2	3	4	5	6	7	8	9	10
Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
	the partners are insolvent.								
6	<ol style="list-style-type: none"> 1. Understand Differences among types of bankruptcy filling. 2. Comprehend trustee responsibilities during liquidation. 3. Understand financial reporting during reorganization 4. Understand financial after emerging from reorganization, including fresh-start accounting. 	Corporate Liquidations and Reorganizations.	<ul style="list-style-type: none"> • Small group discussion, the group incharge will be presenting the topics. • Cooperative learning, discussing the exercise related with the topics. 	<ul style="list-style-type: none"> • Students must read the chapter assigned • Group presentation. • Discussed the exercises in class. 	<ul style="list-style-type: none"> • Students are understand differences among types of bankruptcy. • Students understand financial reporting during reorganization . 	<ul style="list-style-type: none"> • Discussed exercise in class • Group presentation • Group of question and answer 	10%	150"	Beams Ch 18
7	<ol style="list-style-type: none"> 1. Understand the differences between sales agency and branch. 2. Understand and applied accounting 	Accounting For Branch Operations	<ul style="list-style-type: none"> • Small group discussion, the group incharge will be presenting the topics. • Cooperative learning, 	<ul style="list-style-type: none"> • Students must read the chapter assigned • Group presentation. 	<ul style="list-style-type: none"> • Students would be able to comprehend the accounting proce • 	<ul style="list-style-type: none"> • Discussed exercise in class • Group presentation • Group of question and answer 	10%	300"	Baker Ch 17

1	2	3	4	5	6	7	8	9	10
Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
	for branch operations 3. Comprehend the financial statements for the company as whole.		discussing the exercise related with the topics.	<ul style="list-style-type: none"> Discussed the exercises in class. 	<ul style="list-style-type: none"> ss for the branch and the financial statements for the company as whole. 				
8-9	<ol style="list-style-type: none"> Understand how the management approach is used to identify potentially reportable operating segments. Apply the threshold tests to identify reportable operating segments : the revenue tests, the asset test, and the operating—profit test. Understand the types of 	Segment and Interim Financial Reporting.	<ul style="list-style-type: none"> Small group discussion, the group incharge will be presenting the topics. Cooperative learning, discussing the exercise related with the topics. 	<ul style="list-style-type: none"> Students must read the chapter assigned Group presentation. Discussed the exercises in class. 	<ul style="list-style-type: none"> Students are understand the similiarities and differences in the reporting of operations in an interim versusu an annual reporting period. 	<ul style="list-style-type: none"> Discussed exercise in class Group presentation Group of question and answer 	10%	300	Beams Ch 15 , Baker Ch 13

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Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
	<p>information that may be disclosed for segments and the reasons that nthe levels of disclosure may vary across companies.</p> <p>4. Understand what segment disclosures are reconciled to the consolidated amounts.</p> <p>5. Compute interim period income taxes.</p>								
10-11	<p>1. Understand the definition of a derivative and the types of risks that derivatives can manage.</p> <p>2. Understand the structure benefits, and costs of options, futures, forward, contracts, and swaps.</p>	<p>Derivatives and Foreign Currency : Concepts and Common Transactions</p>	<ul style="list-style-type: none"> • Small group discussion, the group incharge will be presenting the topics. • Cooperative learning, discussing the exercise related with the topics. 	<ul style="list-style-type: none"> • Students must read the chapter assigned • Group presentation. • Discussed the exercises in class. 	<ul style="list-style-type: none"> • Record foreign currency-denominated sales//receivables and purchases/payables at the initial transaction date, year-end, and the receivable or 	<ul style="list-style-type: none"> • Discussed exercise in class • Group presentation • Group of question and answer. 	10%	300	Beams Ch 12, Baker Ch 11.

1	2	3	4	5	6	7	8	9	10
Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
	<p>3. Understand the key concept related to the foreign currency exchange rates, such as indirect and direct quotes: floating, fixed and multiple exchange rates and spot, current, and historical exchange rates.</p> <p>4. Explain the difference between receivable or payable measurement and denomination.</p>				payable settlement date.				
12-13	1. Understand the definition of a cash flow hedge and the circumstances derivatives is accounted for as	Accounting for Derivatives and Hedging Activities.	<ul style="list-style-type: none"> • Small group discussion, the group incharge will be presenting the topics. • Cooperative learning, 	<ul style="list-style-type: none"> • Students must read the chapter assigned • Group presentation. 	<ul style="list-style-type: none"> • Students are understand the special derivative accounting related to hedges of existing 	<ul style="list-style-type: none"> • Discussed exercise in class • Group presentation • Group of question and answer. 	10%	300	Beams Ch 13.

1	2	3	4	5	6	7	8	9	10
Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
	<p>a cash flow hedge.</p> <p>2. Understand the definition of a fair value hedge and the circumstances in which a derivative is accounted for as a fair value hedge.</p> <p>3. Account for a cash-flow-hedge situation from inception through settlement and for a fair-value-hedge situation from inception through settlement.</p> <p>4. Comprehend the footnote disclosure requirements for derivatives.</p>		discussing the exercise related with the topics.	<ul style="list-style-type: none"> Discussed the exercises in class. 	<p>foreign currency-denominated receivables and payables.</p> <ul style="list-style-type: none"> Students are understand the international Accounting Standard Board for derivatives. 				

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Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
14-15	<ol style="list-style-type: none"> 1. Identify the factors that should be considered an entity's functional currency. 2. Understand how functional currency assignment determiens the way the foreign entity's financial statements are converted into its parent's reproting currency. 3. Understand how a foreign subsudary's economy is determined to be hoghly inflationary and how this affects the conversion of its financial statements to its 	Foreign Currency Financial Statements.	<ul style="list-style-type: none"> • Small group discussion, the group incharge will be presenting the topics. • Cooperative learning, discussing the exercise related with the topics. 	<ul style="list-style-type: none"> • Students must read the chapter assigned • Group presentation. • Discussed the exercises in class. 	<ul style="list-style-type: none"> • Know how the translation gain or loss, or remeasureme nt gain or loss is reported under the current rate and temporal methods. • Understand how a hedge of the net investment in a subsidiary is accounted for under the current rate and temporal methods. 	<ul style="list-style-type: none"> • Discussed exercise in class • Group presentation • Group of question and answer. 	10%	300	Beams Ch 14, Baker Ch 12

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Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	Reference s
	parents reporting currency. 4. Understand consolidation under the temporal and current rate methods.								
16	1. Learn about the four main categories of not for profit organizations. 2. Differentiate between governmental and non governmental not for profit organizations. 3. Apply not for profit accounting principles to hospitals and other health care organizations, Colleges and Universities, Voluntary health	Accounting for Not For Profit Organizations	<ul style="list-style-type: none"> • Small group discussion, the group incharge will be presenting the topics. • Cooperative learning, discussing the exercise related with the topics. 	<ul style="list-style-type: none"> • Students must read the chapter assigned • Group presentation. • Discussed the exercises in class. 	<ul style="list-style-type: none"> • Students are understand the theori and concepts of accounting for not for profit organizations. 4. Students would be able to apply not for profit accounting principles to hospitals and other health care organizations, Colleges and Universities, Voluntary health and 	<ul style="list-style-type: none"> • Discussed exercise in class • Group presentation • Group of question and answer. 	10%	150"	Beams Ch 22

1	2	3	4	5	6	7	8	9	10
Week	Sub Learning Outcomes	Study Materials/ Topics	Shape/Learning Model	Learning Experience	Assesment Indicator	Assesment Technique	Weight of Ratings	Times	References
	and welfare organizations.				welfare organizations.				
Final Examination									

Assesments:

(Weight of Ratings x 70%) + (Final Exam x 30%)

Final Score = $\frac{\text{-----}}{100}$

References :

A. Main References

1. Beams, F. A., Anthony, J.H., Bettinghaus, B., and Smith, K.A. 2012. **Advanced Accounting**. Eleventh Edition, Pearson, 2012 (Beams).
2. Baker, Richard E., et al. Akuntansi Keuangan Lanjutan (Perspektif Indonesia) Book 1, Salemba Empat, 2015 (Baker).

B. Additional

1. Baker, Richard E., Christensen, E. Theodore, and Cottrell, M.David. **Advanced Accounting**. Tenth Edition, Mc-Graw Hill, 2012.
2. Ikatan Akuntan Indonesia, 2015. Standar Akuntansi Keuangan 1 Januari 2015.

Acknowledge by,
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Yogyakarta, September 9th, 2016
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