

Course : ACCT6293 - Intermediate Accounting
Class : L2AB
Lecturer : D6234 - Amelia Limijaya, S.E., M.Acc.Fin.

No.	StudentID	NAME	GRD	ASG - ASSI GNMENT	FIN - FINAL EXAM	MID - MID EXAM	QIZ - Quiz	Final	GRADE
				0.2	0.35	0.3	0.15		
1	2001621580	AGUS SUPRIATNA WIBOWO	GR1	72	57	50	52	58	D
2	2101720726	AFIF FADHIL	GR1	72	66	60	43	62	D
3	2301890346	CLARA CALISTA	GR1	98	72	82	90	83	B+
4	2301896223	MADELEINE HANSON	GR1	98	94	94	97	96	A
5	2301907246	FELICIA ELVITA	GR1	98	66	67	92	77	B
6	2301911640	JESSLYN JULI NOVIANTY	GR1	81	69	66	95	75	B
7	2301918312	MILENIA TANASIA	GR1	95	61	66	85	73	B-
8	2301929474	JASON ALEXANDER	GR1	81	70	63	94	74	B-
9	2301931062	ARMAND MALIKI IYAS	GR1	35	0	71	43	35	E
10	2301961342	OWEN JUVIN PRANANDA ROMBETASIK	GR1	72	34	80	77	62	D
11	2301961475	SYNTHA RACHMA ANASTASYA GIANNINA	GR1	95	74	82	93	84	B+

Maximum	98	94	94	97	96
Minimum	35	0	50	43	35
Average	81.55	60.27	71	78.27	70.818181818182

GR1

Range 90 - 100	5	1	1	6	1
Range 85 - 89	0	0	0	1	0
Range 80 - 84	2	0	3	0	2
Range 75 - 79	0	0	0	1	2
Range 70 - 74	3	3	1	0	2
Range 65 - 69	0	3	3	0	0
Range 50 - 64	0	2	3	1	3
Range 0 - 49	1	2	0	2	1

The scores have been verified by

Head of Program

Amelia Limijaya, S.E., M.Acc.Fin.

on 04 July 2020

(.....)

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Lecturer

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Intermediate Accounting

This course introduces the role of accounting in business transactions and role of accounting professions in business society. This course also provides a foundation for other financial accounting courses. Topics covered in this course include accounting conceptual frameworks, accounting cycles, accounting equations, basic accounting concepts (assets, liabilities, equities, income, and expenses), identifying, recording, and reporting business financial transactions to prepare company financial statements (financial position statements, income statements, cash flow statements, statements of changes in equity)

COURSE INFORMATION

Learning Outcomes

- LO1** 1. apply accounting standards, practices and procedures on certain financial statement elements according to IFRS and PSAK
- LO2** 2. analyze the consequences of applying accounting standards on company financial statements
- LO3** 3. prepare company financial statements involving more complex business transactions
- LO4** 4. analyze company financial statements in regards to various business transactions
- LO5** 5. provide rational solution in specific accounting issues
- LO6** 6. communicate financial accounting issues effectively
- LO7** 7. discuss the ethics in the environment of financial accounting
- LO8** 8. use MS Excel to prepare and present company financial statements

Assessment Method

- SO-1 Able to prepare financial reports for business entities based on current Global Generally Accepted Accounting Principles (GGAAP);
- SO-6 Able to solve problems, make decisions, and exercise professional judgment as a professional accountant and/or finance professional (i.e., intellectual and interpersonal and communication skills);
- SO-7 Able to apply personal and organizational skills of a professional accountant/finance using resources available in working with or within an international and local organization;
- SO-8 Able to plan a critical assessment using knowledge and skills gained from experience appropriate for related circumstances (i.e., professional skepticism and professional judgment);
- SO-9 Able to identify any apparent ethical issues, implications, and conflicts in the work environment; and develop concerns for social responsibilities, public impact, and laws & regulations (i.e., ethical principles and commitment to the public interest);
- SO-10 Able to apply creative and critical thinking skills in solving accounting and finance issues in local and international context;
- SO-11 Able to use the information technology to support decision-making using the result of information technology analysis needs;

Teaching and Learning Strategies

- Discussion
- Lecture
- Presentation

Textbook

- **Picker, R., Clark, K., Dunn, J., Kolitz, D., Livine, G., Loftus, J. & vander Tas, L. (2016). Applying IFRS Standards. 4th e.d. Wiley. England. ISBN: 978-1-119-15922-3.**

YOUR CLASS : L2AB-LEC

NEXT AGENDA

No Class Schedule

Attendance

People

Head Prefect

Exam

Assignments

Grades

Student Attendance Information

NO	NIM	STUDENT NAME	TOTAL SESSION	MAX ABSENCE	SESSION DONE	TOTAL ABSENCE
1	2001621580	AGUS SUPRIATNA WIBOWO	52	12	52	0
2	2101720726	AFIF FADHIL	52	12	52	0
3	2301890346	CLARA CALISTA	52	12	52	0
4	2301896223	MADELEINE HANSON	52	12	52	0
5	2301907246	FELICIA ELVITA	52	12	52	0
6	2301911640	JESSLYN JULI NOVIANTY	52	12	52	0
7	2301918312	MILENIA TANASIA	52	12	52	0
8	2301929474	JASON ALEXANDER	52	12	52	0
9	2301931062	ARMAND MALIKI IYAS	52	12	52	0
10	2301961342	OWEN JUVIN PRANANDA ROMBETASIK	52	12	52	0
11	2301961475	SYNTHA RACHMA ANASTASYA GIANNINA	52	12	52	0

SOCIAL MEDIA