



1. Course Identity

Course Name/Block	Cost Accounting		
Faculty	Business and Economics	Study Program	Accounting
Code	31202821	Credits	3 credits
Group	Compulsory Subjects	Intake	Compulsory
Semester	2	Availability	Even Semesters
Method	In Class	Media	Blended
Course Group/Blok	Management Accounting	Prerequisite	Introduction to Accounting
Lecturer/Coordinator			

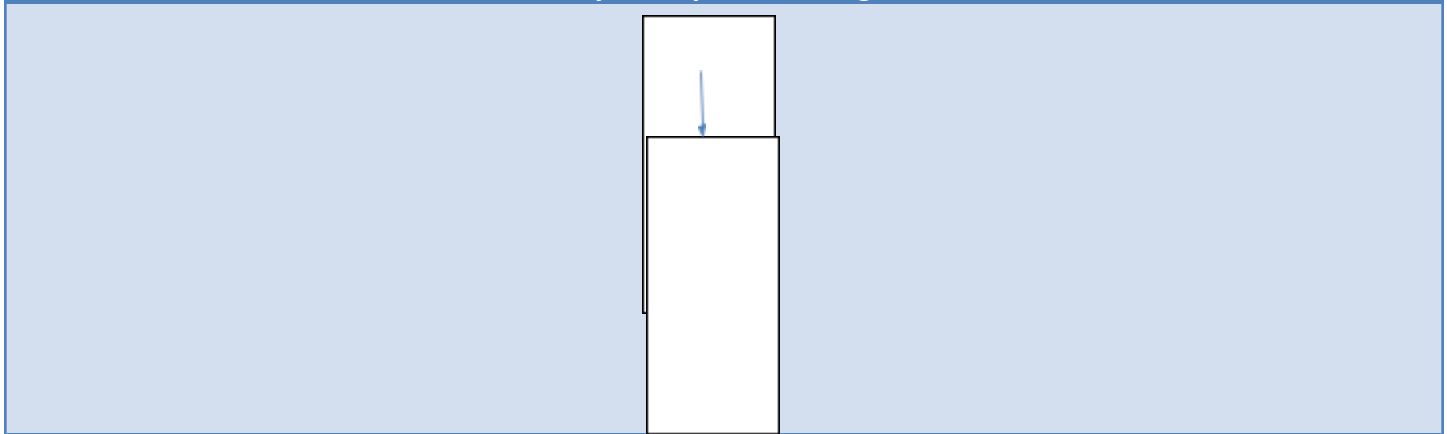
2. Course Learning Outcome

GLO Code	GLO Formulation	CLO Code	CLO	Indicators	Assignment/ Assessment/ Measurement/ Evaluation	Weight
3	Students have the knowledge, skills, competencies, and professional attitude in management accounting	3.1	Mastering theoretical and implementation of concepts about : a. Cost in a comprehensive ways b. Calculation of products cost and services cost, using both traditional and activity based costing system	<ol style="list-style-type: none"> 1. Understanding the concept of cost, classification of cost, and cost behavior. 2. Being Able to calculate cost of products and services. 3. Understanding the concepts and being able to calculate cost of products and services based on manufacturing method: processes and orders. 4. Understanding the concepts and implementing various methods to implement general cost. 5. Understanding the concept and being able to calculate the cost of products and services based on activity. 6. Understanding the concepts and being able to calculate inventory costs. 	Tasks / Assignments regarding scheduled material	80%



		3.2.	Being Able to independently and in a team prepare and analyze management accounting reports, including planning and budgeting, especially on the products or services cost report.	Being able to prepare management accounting reports in a simple way, especially on the products and services cost reports.	Tasks / Assignments regarding scheduled material	20%
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3. The Analysis Map of Learning Outcome



4. Learning Experiences and Reference

Learning Experiences	Students will be given a review of the concepts and techniques of cost accounting. After understanding the concept, students are expected to be able to apply the concepts and techniques of cost accounting by working on cost accounting questions both individually and in groups.
Reference	Datar, Srikant M., Rajan, Madhav V., Horngren's Cost Accounting: A Managerial Emphasis 16th ed, Pearson, 2018.

5. Details of Learning Activities

Meeting	Sub-CLO	Sub-material	Method/Learning Model	Implementation	Reference
1	Students can explain the plan for lecture activities for one semester Students can explain the role of The Manager and Management Accounting	<ul style="list-style-type: none"> Introduction to Lecture Materials and Learning Methods The Manager and 	<p>CL:</p> <ul style="list-style-type: none"> The lecturer explains about the lecture material, learning objectives and targets to be achieved, reading material and lecture provisions Create groups of students to do some scheduled group assignments 	Duration 3 x 50 minutes	Chapter 1



		Management Accounting	<ul style="list-style-type: none"> Lecturers explain and discuss material: The Manager and Management Accounting <p>SL: Students do exercises about the concepts of The Manager and Management Accounting</p> <p>IA: Students are given individual homework regarding the material: The Manager and Management Accounting</p> <p>OL: Review material on The Manager and Management Accounting</p>		
2	3.1. Mastering theoretical concepts about cost comprehensively	<ul style="list-style-type: none"> An Introduction to Cost Terms and Purposes 	<p>CL: Lecturer explains and discusses the material: An Introduction to Cost Terms and Purposes</p> <p>SL: Students do exercises about An Introduction to Cost Terms and Purposes</p> <p>IA: Students are given individual homework regarding the material: An Introduction to Cost Terms and Purposes</p> <p>OL: Material review about An Introduction to Cost Terms and Purposes</p>	Duration 3 x 50 minutes	Chapter 2
3	3.1. Mastering theoretical concepts about cost comprehensively	Determining How Cost Behave?	<p>CL: Lecturer explains and discusses the material: Determining How Cost Behave?</p> <p>SL: Students doing exercises about Determining How Cost Behave?</p> <p>IA: Students are given individual homework on the subject about Determining How Cost Behave?</p> <p>OL: A review of material about Determining How Cost Behave?</p> <p>Students will get tutorials / assistance to do the exercises that have been given in class.</p>	Duration 3 x 50 minutes	Chapter 10

<p>4</p>	<p>3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system</p> <p>3.2. Being Able to independently and in a team prepare and analyze management accounting reports, including planning and budgeting, especially on the products or services cost report.</p>	<p>Job Costing System</p>	<p>CL: Lecturer explains and discusses the material: Job Costing</p> <p>SL: Students do the exercises about Job Costing</p> <p>IA: Students are given individual homework on the subject of Job Costing</p> <p>OL: Material review of Cost and Accounting for Job Costing</p> <p>Students will get tutorials / assistance to do the exercises that have been given in class.</p>	<p>Duration 3 x 50 minutes</p>	<p>Chapter 4</p>
<p>5</p>	<p>3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system</p> <p>3.2. Being Able to independently and in a team prepare and analyze management accounting reports, including planning and budgeting, especially on the products or services cost report.</p>	<p>Spoilage Rework and Scrap in Job Costing</p>	<p>CL: The lecturer explains and discusses the material for Spoilage Rework and Scrap in Job Costing</p> <p>SL: Students doing exercises about Spoilage Rework and Scrap in Job Costing</p> <p>IA: Students are given homework about Spoilage Rework and Scrap in Job Costing</p> <p>OL: A review of material about Spoilage Rework and Scrap in Job Costing</p> <p>Students will get tutorials / assistance to do the exercises that have been given in class.</p>	<p>Duration 3 x 50 minutes</p>	<p>Chapter 18</p>
<p>6</p>	<p>3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system</p> <p>3.2. Being Able to independently and in a team prepare and analyze management accounting reports,</p>	<p>process costing</p>	<p>CL: The lecturer explains and discusses the material process costing</p> <p>SL Students do exercises about process costing</p> <p>IA: Students are given individual homework regarding process costing</p> <p>OL:</p>	<p>Duration 3 x 50 minutes</p>	<p>Chapter 17</p>

	including planning and budgeting, especially on the products or services cost report.		Material review of process costing is uploaded into Google Classroom Students will get tutorials / assistance to do the exercises that have been given in class.		
7	<p>3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system</p> <p>3.2. Being Able to independently and in a team prepare and analyze management accounting reports, including planning and budgeting, especially on the products or services cost report.</p>	Spoilage Rework and Scrap in Process Costing	<p>CL: The lecturer explains and discusses the material about Spoilage Rework and Scrap in Process Costing</p> <p>SL Students do exercises about Spoilage Rework and Scrap in Process Costing</p> <p>IA: Students are given individual homework regarding Spoilage Rework and Scrap in Process Costing</p> <p>OL: Material review of spoilage rework and scrap in process costing is uploaded into Google Classroom</p> <p>Students will get tutorials / assistance to do the exercises that have been given in class.</p>	Duration 3 x 50 minutes	Chapter 18
8	<p>3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system</p>	Allocation of Support -Department Costs, Common Costs and Revenues	<p>CL: The lecturer explains and discusses about Allocation of Support -Department Costs, Common Costs and Revenues</p> <p>SL: Students work on the practice of accounting for Allocation of Support -Department Costs, Common Costs and Revenues</p> <p>IA: Students are given individual homework regarding Allocation of Support -Department Costs, Common Costs and Revenues</p> <p>OL: A review of Allocation of Support -Department Costs, Common Costs and Revenues into Google Classroom</p>	Duration 3 x 50 minutes	Chapter 15
9	3.1. Mastering theoretical concepts about:	Cost Allocation: Joint Product	CL:	Duration 3 x 50 minutes	Chapter 16



	Calculation of products cost and services cost, using both traditional costing system	and By Products	<p>The lecturer explains and discusses the materials about Cost Allocation: Joint Product and By Products</p> <p>SL: Students do exercises about Cost Allocation: Joint Product and By Products</p> <p>IA: Students are given homework about Cost Allocation: Joint Product and By Products</p> <p>OL: A review of the material about Cost Allocation: Joint Product and By Products</p>		
10	3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system	Cost Allocation: Joint Product and By Products	<p>CL: The lecturer explained and discussed the material about Cost Allocation: Joint Product and By Products</p> <p>SL: Students doing exercises about Cost Allocation: Joint Product and By Products</p> <p>IA: Students are given homework about Cost Allocation: Joint Product and By Products</p> <p>OL: A review of Cost Allocation: Joint Product and By Products will be uploaded into Google Classroom</p>	Duration 3 x 50 minutes	Chapter 9
11	3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system	Inventory Management, Just in-time, and Simplified Costing Method	<p>CL: The lecturer explains and discusses the material about Inventory Management, Just in-time, and Simplified Costing Method</p> <p>SL: Students do exercises about Inventory Management, Just in-time, and Simplified Costing Method</p> <p>IA: Students are given individual homework about Inventory Management, Just in-time, and Simplified Costing Method</p> <p>OL: Material review about Inventory Management, Just in-time, and Simplified Costing Method is uploaded to Google Classroom</p>	Duration 3 x 50 minutes	Chapter 20



			Students will get tutorials / assistance to do the exercises that have been given in class.		
12	<p>3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system</p> <p>3.2. Being Able to independently and in a team prepare and analyze management accounting reports, including planning and budgeting, especially on the products or services cost report.</p>	Activity Based Costing and Activity Based Management	<p>CL: The lecturer explains and discusses topic about Activity Based Costing and Activity Based Management</p> <p>SL: Students doing exercises about Activity Based Costing and Activity Based Management</p> <p>IA: Students are given BOP individual homework about Activity Based Costing and Activity Based Management</p> <p>OL: Review material about Activity Based Costing and Activity Based Management is uploaded to Google Classroom</p> <p>Students will get tutorials / assistance to do the exercises that have been given in class.</p>	Durasi 3 x 50 menit	Chapter 5
13	<p>3.1. Mastering theoretical concepts about: Calculation of products cost and services cost, using both traditional costing system</p> <p>3.2. Being Able to independently and in a team prepare and analyze management accounting reports, including planning and budgeting, especially on the products or services cost report.</p>	Activity Based Costing and Activity Based Management	<p>CL: The lecturer explains and discusses topic about Activity Based Costing and Activity Based Management</p> <p>SL: Students doing exercises about Activity Based Costing and Activity Based Management</p> <p>IA: Students are given BOP individual homework about Activity Based Costing and Activity Based Management</p> <p>OL: Review material about Activity Based Costing and Activity Based Management is uploaded to Google Classroom</p> <p>Students will get tutorials / assistance to do the exercises that have been given in class.</p>	Duration 3 x 50 minutes	Chapter 5
14	3.1. Mastering theoretical concepts about:	Final Examination Preparation	SL :	Duration 3 x 50 minutes	Quiz (Chapter

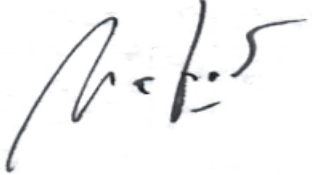


	<p>Calculation of products cost and services cost, using both traditional costing system</p> <p>3.2. Being Able to independently and in a team prepare and analyze management accounting reports, including planning and budgeting, especially on the products or services cost report.</p>	<p>Quiz (with the entire subject material after the Mid-Exam)</p>	<p>Students work on scheduled quiz with materials from topics after the midterm to prepare the final exam</p>		<p>15, 16, 9, 20, and 5)</p>
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6. Grading System and Evaluation

<p>Grading System</p>	<p>The total points of student's grade will be determined by a composite evaluation of the student's performance, based on the following assessment areas. Of learning outcomes:</p> <ol style="list-style-type: none"> 1. Mid Term Exam 30% 2. Final Exam 30% 3. Quiz 15% 4. Assignment and class participation 25% <p>BRA [Benchmark Reference Assessment] use these assessments criteria and weights (Rector's Decree No. 5 / PR / Rec / BPA / III / 2014 Article 12):</p> <table border="1" data-bbox="397 1249 1117 1528"> <thead> <tr> <th>Total Points</th> <th>Grade</th> <th>Total Points</th> <th>Grade</th> </tr> </thead> <tbody> <tr> <td>> 80,00</td> <td>A</td> <td>62,50 – 64,99</td> <td>C+</td> </tr> <tr> <td>77,50 – 79,99</td> <td>A-</td> <td>60,00 – 62,49</td> <td>C</td> </tr> <tr> <td>75,00 – 77,49</td> <td>A/B</td> <td>55,00 – 59,99</td> <td>C-</td> </tr> <tr> <td>72,50 – 74,99</td> <td>B+</td> <td>50,00 – 54,99</td> <td>C/D</td> </tr> <tr> <td>70,00 – 72,49</td> <td>B</td> <td>45,00 – 49,99</td> <td>D+</td> </tr> <tr> <td>67,50 – 69,99</td> <td>B-</td> <td>40,00 – 44,99</td> <td>D</td> </tr> <tr> <td>65,00 – 67,49</td> <td>B/C</td> <td>< 40</td> <td>E</td> </tr> </tbody> </table>	Total Points	Grade	Total Points	Grade	> 80,00	A	62,50 – 64,99	C+	77,50 – 79,99	A-	60,00 – 62,49	C	75,00 – 77,49	A/B	55,00 – 59,99	C-	72,50 – 74,99	B+	50,00 – 54,99	C/D	70,00 – 72,49	B	45,00 – 49,99	D+	67,50 – 69,99	B-	40,00 – 44,99	D	65,00 – 67,49	B/C	< 40	E
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<p>Evaluation System</p>	<p>100% of students who take Cost Accounting courses score above 55 (> C-), if the indicator has not yet received students questioning the subject again to get an improved grade.</p>																																



Date:	Date:	Date:
Validated by Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA	Subject Group Coordinator	Instructor/Instructor Coordinator