

1. Course Identity

Course Name/Block	Cost Management		
Faculty	Business and Economy	Study Program	Accounting
Code	31207232	Credits	3 credits
Group	Compulsory Subjects	Intake	Optional
Semester	7	Availability	Limited
Method	Class	Media	Blended
Course Group/Blok	Management Accounting	Prerequisite	Management Accounting
Lecturer/Coordinator			

2. Course Learning Outcome

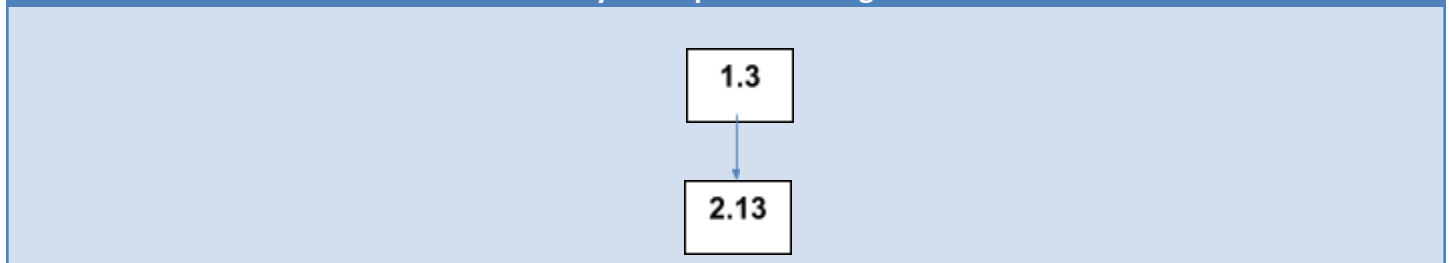
GLO Code	GLO Formulation	CLO Code	CLO	Indicators	Assignment/ Assessment/ Measurement/ Evaluation	Weight
1.3.	Mastering the concept of: a. Calculation and control of product and service costs. b. Planning and budgeting c. Activity based management d. Measurement and control of performance in order to provide information that is relevant to making a decision. e. Analysis of differential in order to provide information that is relevant to making a decision	1.3.2	Being able to explain the concept of the price of staple products and services using the methods of the price of goods orders , the price of staple process, the price of basic operations / services	<ul style="list-style-type: none"> Students are able to explain concepts and apply the order cost method and use it to make decisions strategic. Students being able to explain concepts and apply the cost method p roses and use them to make decisions strategic 	Tasks / Assignments regarding scheduled material	
		1.3.3	Being able to explain the concept and techniques of accounting for raw, labor, and factory overhead	<ul style="list-style-type: none"> Students are able to apply the concept of standard costing: determining the measure and measurement of operational performance. Students are able to apply the standard costing concept to choose the measure and measurement of strategic performance. 	Tasks / Assignments regarding scheduled material	
		1.3.4	Able to explain other cost accounting concepts such as <i>Activity Based Costing (ABC), Target Costing, Live cycle Costing, Throughput Account</i>	<ul style="list-style-type: none"> Students are able to explain ABC concepts Students are able to do earnings planning using the Cost –Volume-Profit analysis Able to explain and apply other cost accou 	Tasks / Assignments regarding scheduled material	



			<i>ing, and Environmental Accounting</i>	ning technique: product life cycle cost.		
		1.3.5	Able to explain and apply the concept of standard costing and interpret variants .	<ul style="list-style-type: none"> Students are able to apply standard costing concept and use it to estimate the cost. Students are able to apply the concept of standard costing: determining the measure and measurement of operational performance. Students are able to apply the standard costing concept to choose the measure and measurement of strategic performance. Students are able to apply the standard costing concept for compensation management, business analysis and business assessment. 	Tasks / Assignments regarding scheduled material	
		1.3.25	Able to explain the concept of activity-based management	<ul style="list-style-type: none"> Students are able to explain the concept of activity-based management Students are able to explain the concept of activity-based management: Cost allocation based on departments and products, and use it in managing costs 	Tasks / Assignments regarding scheduled material	
		1.3.26	Able to apply the concepts and techniques of charging costs based on activities (<i>Activity Based Costing / ABC</i>) , charging fees based on targets (<i>Target Costing</i>), charging costs based on the product life cycle (<i>Life cycle Costing</i>), <i>Throughput Accounting</i> , and <i>Environmental Accounting</i> .	<ul style="list-style-type: none"> Students are able to apply the concepts and techniques of management-based activities to carry out the analysis of the profitability of the customer 	Tasks / Assignments regarding scheduled material	

<p>2.13</p>	<p>Able to independently compile and analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques.</p>	<p>2.13.1 2</p>	<p>Able to use activity-based cost techniques in managing company activities</p>	<ul style="list-style-type: none"> • Students are able to use activity-based costing techniques in managing company activities. • Students are able to use the technique of cost-based activity to perform management and control quality 	<p>Tasks / Assignments regarding scheduled material</p>	
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3. The Analysis Map of Learning Outcome



4. Learning Experiences and Reference

Learning Experiences	This course will discuss in detail the application in the work field on the concept and procedures of cost accounting and management accounting with emphasizing the aspect of strategic. Moreover, the students will learn how to make a strategic decision related to cost management for maintaining firm's competitive advantages and maximizing the stakeholder's values.
Reference	Blocher, E. J., Chen, K. H., and Lin, T. W. 2012. Cost Management: A Strategic Emphasis, New York: Irwin McGraw-Hill.

5. Details of Learning Activities

Meeting	Sub-CLO	Sub-material	Method/Learning Model	Implementation	Reference
1	Students understand the strategic role of cost management in managing business organizations to gain competitive advantage	<ul style="list-style-type: none"> Cost management and corporate strategy 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 1 & 2
2	1.3.2 Able to explain the concept of cost of products and services using the method of order cost, process cost, cost of operations / services 1.3.4 Able to explain other cost accounting concepts such as Activity Based Costing (ABC)	<ul style="list-style-type: none"> Product/service costing based on orders and strategies Activity -based cost calculation and customer profitability analysis 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 3, 4, and 5
3	1.3.2 Able to explain the concept of cost of products and services	Case Discussion about: <ul style="list-style-type: none"> Cost management and corporate strategy 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA:</p>	Duration 3 x 50 minutes	Chapter 1 to 5



	<p>using the method of order cost, process cost, cost of operations / services</p> <p>1.3.4 Able to explain other cost accounting concepts such as Activity Based Costing (ABC)</p> <p>1.3.25 Able to explain the concept of activity-based management</p> <p>1.3.26 Able to apply the concepts and techniques of charging costs based on activities (Activity Based Costing / ABC), charging costs based on the target (Target Costing), charging a cost based on the product life cycle (Life cycle Costing), Throughput Accounting, and Environment</p>	<ul style="list-style-type: none"> ● Product/service costing based on orders and strategies ● Activity -based cost calculation and customer profitability analysis 	<p>Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>		
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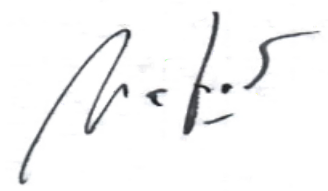


	al Accounting. 2.13.12 Able to use activity-based cost techniques in managing company activities				
4	1.3.2 Able to explain the concept of cost of products and services using the method of order cost, process cost, cost of operations / services	<ul style="list-style-type: none"> Company strategy and costing based on the process. Cost allocation based on department and product. 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 6 & 7
5	1.3.2 Able to explain the concept of cost of products and services using the method of order cost, process cost, cost of operations / services	<p>Case discussion about:</p> <ul style="list-style-type: none"> Company strategy and costing based on the process. Cost allocation based on department and product. 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 6 & 7
6	1.3.5 Able to explain and apply the concept of standard costing and interpret variants	<ul style="list-style-type: none"> Cost estimation Profit Planning, Cost-Volume-Profit Analysis. 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 8 & 9
7	1.3.4 Able to explain other cost accounting	<p>Case discussion about:</p> <ul style="list-style-type: none"> Cost estimation 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL:</p>	Duration 3 x 50 minutes	Chapter 8 & 9

	<p>concepts such as Activity Based Costing (ABC), Target Costing, Live Cycle Costing, Throughput Accounting, and Environmental Accounting</p>	<ul style="list-style-type: none"> • Profit Planning, Cost-Volume-Profit Analysis 	<p>Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>		
8	<p>1.3.4 Able to explain other cost management and strategic concepts</p>	<ul style="list-style-type: none"> • Strategies and Master budget • Decision making with a strategic emphasis, strategy and capital investment analysis 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>Chapter 10, 11, and 12</p>
9	<p>1.3.4 Able to explain other cost management and strategic concepts</p>	<p>Case discussion about: Strategies and Master budget Decision making with a strategic emphasis, strategy and capital investment analysis</p>	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>Chapter 10, 11, and 12</p>
10	<p>1.3.4 Able to explain other cost management and strategic concepts</p>	<ul style="list-style-type: none"> • Product life cycle cost planning • Measure and measurement of operational performance 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	<p>Duration 3 x 50 minutes</p>	<p>Chapter 13 to 16</p>
11	<p>1.3.26 Able to apply the concepts and</p>	<p>Case discussion about:</p>	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL:</p>	<p>Duration 3 x 50 minutes</p>	<p>Chapter 13 to 16</p>

	techniques charging a cost based on the product life cycle (Life cycle Costing).	<ul style="list-style-type: none"> Product life cycle cost planning Measure and measurement of operational performance 	<p>Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>		
12	1.3.4 Able to explain other cost management and strategic concepts	<ul style="list-style-type: none"> Management and quality control. Measure and measurement of strategic performance. Management compensation, business analysis, and business valuation. 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 17 to 20
13	1.3.4 Able to explain other cost management and strategic concepts	<p>Case discussion about:</p> <ul style="list-style-type: none"> Management and quality control. Measure and measurement of strategic performance. Management compensation, business analysis, and business valuation. 	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 17 to 20
14	1.3.5 Able to explain and apply the concept of standard costing and interpret variants.	Management compensation, business analysis, and business valuation.	<p>CL: Lecturers explain and discuss the related subject</p> <p>SL: Students work on questions related with the material</p> <p>IA: Students read the material for the following meeting and do homework about the materials</p> <p>OL: The material summary is uploaded to the Google Classroom</p>	Duration 3 x 50 minutes	Chapter 17 to 20

Grading System	<p>The total points of a 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 25% 2. Final Exam 25% 3. Case presentation and discussion 30% 4. Assignment and class participation 20% <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" style="margin-left: auto; margin-right: auto;"> <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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Evaluation System	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.																																

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