

**1.Course Identity**

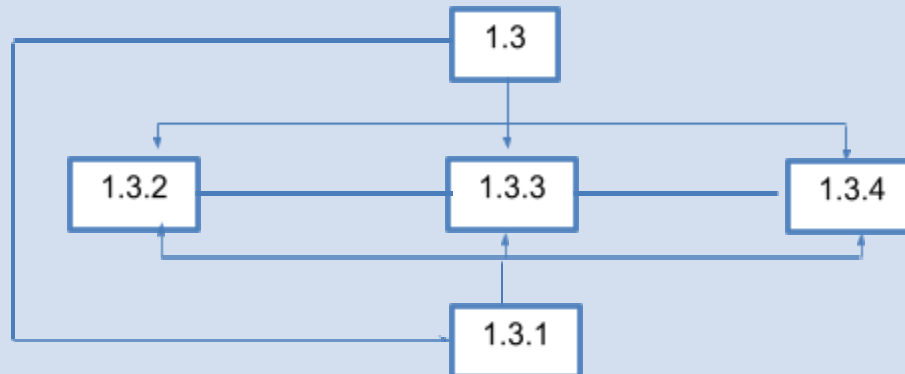
<b>Course Name/Block</b>	Management Accounting		
<b>Faculty</b>	Business and Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31203421	<b>Credit Point</b>	3
<b>Group</b>	Compulsory	<b>Intake</b>	Compulsory
<b>Semester</b>	3	<b>Availability</b>	Odd Semesters
<b>Methods</b>	In Class	<b>Media</b>	Blended
<b>Subject Group/Block</b>	Management Accounting	<b>Prerequisite</b>	Cost Accounting
<b>Instructor/Instructor Coordinator</b>			

**2. COURSE LEARNING OUTCOME**

CLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/ Measurement / Evaluation	Weight
<b>1.3</b>	Students possess knowledge, skills, competence, and professional manner in the field of management accounting	1.3.1	Understand theoretical concepts on cost, including its classification and flow.	Students are be able to explain cost concept include its classification and flow	Assignment & Quiz Class Participation	40 % 20 %
		1.3.2	Understand the concept of and apply analytical skill on short term decision making	Students are be able to explain concept and apply techniques on: <ul style="list-style-type: none"> <li>• cost volume profit analysis</li> <li>• decision making using relevant information</li> <li>• pricing decision</li> <li>• customer profitability analysis and cost allocation</li> </ul>	Assignment & Quiz Class Participation Mid Exam Final Exam	40 % 20 % 20 % 20 %
		1.3.3	Understand the concept of and apply technique in preparing a budget including conducting variance analysis.	Students are be able to explain concept and apply techniques on: <ul style="list-style-type: none"> <li>• Preparing master budget</li> <li>• Preparing flexible budget</li> <li>• Variance analysis for direct and indirect cost</li> <li>• Sales variance analysis</li> <li>• Capital budget analysis</li> </ul>	Assignment & Quiz Class Participation Mid Exam Final Exam	40 % 20 % 20 % 20 %
		1.3.4	Understand basic concept of management control systems include technique in performance measurement	<ul style="list-style-type: none"> <li>• Students are able to explain basic concept of management control systems</li> <li>• Students are be able to explain concept and apply techniques on:</li> </ul>	Assignment & Quiz Class Participation Mid Exam Final Exam	40 % 20 % 20 % 20 %

				- transfer price calculation - performance measurement	20 %
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### 3. Map of Learning Achievement Analysis



### 4. Learning Experience and References

<b>Learning Experience</b>	<ul style="list-style-type: none"> <li>Students will review concepts on each topic by answering conceptual questions individually.</li> <li>Students will discuss techniques and analysis.</li> <li>Students discussing exercise with their group where it requires them to show their ability in understanding the concept and applying skills</li> </ul>
<b>References</b>	Datar, S. M. & Rajan, M. V. (2018) <i>Hornrgren's cost accounting: A managerial emphasis</i> , 16 <sup>th</sup> Ed, Pearson [HN] Mowen, M. M., Hansen, D. R., Heitger, D. L. (2016) <i>Cornerstones of Managerial Accounting</i> , 6 <sup>th</sup> Ed, CENGAGE Learning

### 5. Details of Learning Activities


Meeting	CLO/CLO Code	Topic/ Sub-Topic	Method/Learning Model	Activities	References
1	1.3.1 1.3.2 1.3.3 1.3.4	<ul style="list-style-type: none"> <li>Introduction to the subject, explanation about syllabus and learning agreement</li> </ul>	Lecturer explains the study rules, giving a brief overview on the topics covered and the references. Students making groups. Lecturer gives an individual assignment for the next meeting through Classroom.	3 x 50 minutes	<ul style="list-style-type: none"> <li>Syllabus and SLP</li> </ul>
2	1.3.1.	<ul style="list-style-type: none"> <li>The Manager and Management Accounting</li> <li>An Introduction to Cost Terms and Purposes</li> </ul>	Lecturer explain and discuss the topic along with individual assignment Lecturer gives an individual assignment for the next meeting through Classroom. Students doing exercise through group discussions	3 x 50 minutes	<ul style="list-style-type: none"> <li>HN Ch 1&amp;2</li> </ul>
3	1.3.2	Cost-Volume-Profit Analysis	Lecturer explain and discuss the topic along with individual assignment Lecturer gives an individual assignment for the next meeting through Classroom.	3 x 50 minutes	<ul style="list-style-type: none"> <li>HN Ch 3</li> </ul>

			PT: Students doing exercise through group discussions Quiz on meeting 2		
<b>4</b>	1.3.3	Master Budget and Responsibility Accounting	Lecturer explain and discuss the topic along with individual assignment Lecturer gives individual assignments for the next meeting through Classroom. Students doing exercise through group discussions	3 x 50 minutes	● HN Ch 6
<b>5</b>	1.3.3	Master Budget and Responsibility Accounting	Lecturer explain and discuss the topic along with individual assignment Lecturers give individual assignments for the next meeting through Classroom. Students doing exercise through group discussions Quiz on meeting 4	3 x 50 minutes	● HN Ch 6
<b>6</b>	1.3.3	Flexible Budgets, Direct Cost Variances and Management Control	Lecturer explain and discuss the topic along with individual assignment	3 x 50 minutes	● HN Ch 7
<b>7</b>	1.3.3	Flexible Budgets, Overhead Cost Variances and Management Control	Lecturer gives an individual assignment for the next meeting through Classroom.	3 x 50 minutes	● HN Ch 8
<b>8</b>	1.3.2	Decision Making and Relevant Information	Students doing exercise through group discussions	3 x 50 minutes	● HN Ch 11
<b>9</b>	1.3.2	Pricing Decisions and Cost Management	Lecturer explain and discuss the topic along with individual assignment	3 x 50 minutes	● HN Ch 13
<b>10</b>	1.3.2 1.3.3	Cost Allocation, Customer Profitability Analysis and Sales Variance Analysis	Lecturer gives an individual assignment for the next meeting through Classroom.	3 x 50 minutes	● HN Ch 14
<b>11</b>	1.3.3	Capital Budgeting and Cost Analysis	Students doing exercise through group discussions	3 x 50 minutes	● HN Ch 21
<b>12</b>	1.3.4	Management Control Systems, Transfer Pricing and Multinational Considerations	Lecturer explain and discuss the topic along with individual assignment	3 x 50 minutes	● HN Ch 22
<b>13</b>	1.3.4	Performance Measurement, Compensation and Multinational Considerations	Lecturer gives individual assignments for the next meeting through Classroom.	3 x 50 minutes	● HN Ch 23

<b>14</b>	1.3.2 1.3.3 1.3.4	Topics after mid exam	Lecturer discusses the summary of the topics Quiz	3 x 50 minutes	• HN Ch 11,13,1 4,21,22, 23
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### 6. Assessment System and Evaluation

Assessment System	<p>Final Grade is consist of the following:</p> <table border="0"> <tr> <td><b>Mid Examination</b></td> <td><b>20%</b></td> </tr> <tr> <td><b>Final Examination</b></td> <td><b>20%</b></td> </tr> <tr> <td><b>Assignments and Quizzes</b></td> <td><b>40%</b></td> </tr> <tr> <td><b>Class Participation</b></td> <td><b>20%</b></td> </tr> </table> <p>The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with the Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:</p> <table border="1"> <thead> <tr> <th>Total</th> <th>Grade</th> <th>Total</th> <th>Grade</th> </tr> </thead> <tbody> <tr> <td>&gt; 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>&lt; 40</td> <td>E</td> </tr> </tbody> </table>	<b>Mid Examination</b>	<b>20%</b>	<b>Final Examination</b>	<b>20%</b>	<b>Assignments and Quizzes</b>	<b>40%</b>	<b>Class Participation</b>	<b>20%</b>	Total	Grade	Total	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% students in Management Accounting subject receive a minimum grade C. If this indicator cannot be achieved, students are allowed to take a remedial class.																																								

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