

1. Course Identity			
Course Name/Block	Management Accounting		
Faculty	Business and Economics	Study program	Management
Code	SEM518	Credits weight	3
Group	UII/FBE/S1-Program Studi	Type of Course	Compulsory
Semester	5	Availability	Open to Public
Learning Method	Classroom Session	Media	Online
Course Cluster/Blocks	Dissertation-related Course (MKPD)	Prerequisite	Introductory Accounting

2. Course Description
<p>Management accounting is an essential tool in a business to improve the ability of managers to make decisions. As leaders and decision makers, managers need to have the right tools in implementing and controlling all activities in the unit they lead and make decisions oriented towards the creation of the organizational value. Management Accounting has the role of managing business financial data to become precise and accurate information. The three main objectives of providing financial information are related to planning, controlling, and making effective decisions. The scope discussed in this course includes cost behavior, relevant information for decision making, product costs, accounting for planning and growth, and capital budgeting.</p>



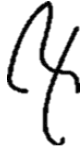
3. Learning Outcomes			
CPL Code	Formulation of Graduate Learning Outcomes (CPL)	CPMK Code	Formulation of Course Learning Outcomes (CPMK)
S1	To be devoted to God Almighty and become virtuous person	CPMK-01	Students are able to understand and explain management accounting as a management tool in the decision-making process. (S1, S3, S7, S9, PP3, KU1, KU2, KU3, KU4, KK2, KK3, KK4, KK5)
S3	To internalize values, norms and ethics that prioritize integrity, honesty, responsibility and trustworthiness in carrying out their profession	CPMK-02	Students are able to understand and explain product costing. (S1, S3, S7, S9, PP3, KU1, KU2, KU3, KU4, KK2, KK3, KK4, KK5)
S7	To abide by the law and discipline in the life of society and the state	CPMK-03	Students are able to understand and explain the role of accounting in planning and control. (S1, S3, S7, S9, PP3, KU1, KU2, KU3, KU4, KK2, KK3, KK4, KK5)
S9	To independently apply their knowledge to generally deal with their real-life matters and their professional life matters (practicing knowledge, and acting based on knowledge), by implementing Islamic values towards mercy for the universe.		
PP3	To acquire at least one international language		
KU1	To understand and implement theoretical concepts, methods and analytical tools for management functions (planning, implementing, directing, monitoring, evaluating, and controlling) and organizational functions (marketing, HR, Operations, and Finance) in various types of organizations		
KU2	To contribute to the preparation of the organization's strategic plan and translate the strategic plan into an organizational operational plan at the functional level		
KU3	To identify managerial problems and organizational functions at the operational level, as well as take appropriate solutions based on developed alternatives, by applying entrepreneurial principles that are rooted in local wisdom		
KU4	To make the right managerial decisions in various types of organizations at the operational level, based on analysis of data and information on		

3. Learning Outcomes

CPL Code	Formulation of Graduate Learning Outcomes (CPL)	CPMK Code	Formulation of Course Learning Outcomes (CPMK)
	organizational functions		
KK2	To build positive collaboration with local, national and international communities in the business sector		
KK3	To see opportunities quickly and dare to take risks responsibly to provide optimal benefits		
KK4	To think "outside the box" in implementing the values of perfection in accordance with the Islamic Treatise by taking approaches and reasoning to solve problems based on management science		
KK5	To develop visionary thinking, be open, communicative, creative, responsive to change and responsive to scientific and technological advancement within the scope of management science		

4. Main Learning Materials and References

Learning Materials	<ol style="list-style-type: none"> 1. Management Decision Making. <ul style="list-style-type: none"> • Managerial Accounting, Business Organization, and Professional Ethics • Cost Behavior and Cost-Volume-Profit Analysis • Cost Management Systems and Activity-Based-Costing • Information Relevant in Making Selling Price Decisions • Information Relevant in Making Operational Decisions 2. Product Costing <ul style="list-style-type: none"> • Cost Allocation • Accounting for Overhead Costs • System of Job-Order Costing and Process-Costing 3. Accounting in Planning and Control <ul style="list-style-type: none"> • Introduction to Budgets • Master Budget and Preparation of Master Budget • Flexible Budgets and Analysis of Variances • Management Control Systems and Accountability Accounting • Management Control in Decentralized Organizations 4. Capital Budgeting <ul style="list-style-type: none"> • Capital Budgeting for Programs or Projects • Cash Flows Relevant for Net Present Value Analysis
Main Reference	Hongren Charles T. 2014. <i>Introduction to Management Accounting</i> . 16 th edition. Prentice Hall International Inc, London.
Supporting References	<ol style="list-style-type: none"> 1. Mowen, Maryanne M, Hansen, Don R, and Heitger, Dan L. 2016. <i>Cornerstones of Managerial Accounting</i>. 6th Edition. Cengage Learning. Boston. 2. Shields, Michael D. 2015. Established Management Accounting Knowledge. <i>Journal Of Management Accounting Research American Accounting Association</i>. 27 (1): 123–132.

Date: February 10, 2021	Date: February 4, 2021	Date: February 1, 2021
Approved by Dean	Examined by Head of Study Program	Compiled by :
		
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May 17, 2023

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