

1. Course Identity

Course Name	Business Processes in Management Accounting		
Faculty	Business and Economics	Study program	Management
Code	SEM948	Credits weight	3
Group	UII/FBE/S1-Study Program	Type of Course	Elective
Semester	8	Availability	Limited to Study Programs
Learning Method	Classroom Session	Media	Online
Course Cluster	Specialization Elective Courses (MKPP)	Prerequisite	1. Enterprise Resource Planning 2. Financial Management

2. Course Description

Business Processes in Management Accounting is a technology-based course that discusses the process of managing financial data for a business to produce useful financial information for management decision making. Rapid business development requires every business to make quick decisions. In this case, financial information related to planning and achievement of the work of a business and all of its units is very much needed in the context of organizational control to maintain a consistent efforts to achieve organizational goals. Accurate and precise financial information is the key to the quality of available information. The larger the scale of the business and the more complex its activities, the more difficult it is to conduct the financial data management manually. ERP-Controlling software is applied in the implementation of this course. The use of a computer-based management information system is also intended to help students learn to directly process financial data management into useful financial information for management decision making. This course covers all activities with consequences on overhead and product costs, as well as the needs of business profitability analysis. The discussion is broadly divided into an overview of the management accounting information system, components and organizational units in the system, reporting, planning, posting, and closing processes.

3. Learning Outcomes

CPL Codes	Formulation of Graduate Learning Outcomes (CPL)	CPMK Codes	Formulation of Course Learning Outcomes (CPMK)
S1	To be devoted to God the Almighty and develop a virtuous noble character	CPMK-01	Students are able to understand and explain the scope of Management Accounting (MA) or Controlling information systems. (S1, S3, S5, S9, PP3, KU3, KU4, KK1, KK3, KK4)
S3	To internalize values, norms and ethics that prioritize integrity, honesty, responsibility and trust in carrying out profession	CPMK-02	Students are able to understand and explain the organizational aspect of MA and master data in information systems. (S1, S3, S5, S9, PP3, KU3, KU4, KK1, KK3, KK4)

S5	To appreciate the diverse cultures, views, religions, and beliefs and opinion or findings of others	CPMK-03	Students are able to understand and explain the process of preparing reports. (S1, S3, S5, S9, PP3, KU3, KU4, KK1, KK3, KK4)
S9	To independently apply the knowledge possessed to support the practice of everyday life in general and professional aspect (to have applicable knowledge, and to apply the knowledge), by implementing Islamic values the blessing for the whole universe	CPMK-04	Students are able to understand and explain the types of planning activities. (S1, S3, S5, S9, PP3, KU3, KU4, KK1, KK3, KK4)
PP3	To profess at least one of the international languages	CPMK-05	Students are able to understand and explain posts on the MA or Controlling system. (S1, S3, S5, S9, PP3, KU3, KU4, KK1, KK3, KK4)
KU3	To identify managerial issues and organizational functions at the operational level, as well as take appropriate action based on developed alternatives, by applying entrepreneurial principles rooted in local wisdom	CPMK-06	Students are able to understand and explain the closing process in MA. (S1, S3, S5, S9, PP3, KU3, KU4, KK1, KK3, KK4)
KU4	To make the right managerial decisions in various types of organizations at the operational level, based on data and information analysis on organizational functions		
KK1	To recognize and observe management problems through empirical studies and modeling using scientific methods based on management science in various types of organizations		
KK3	To see opportunities quickly and dare to take risks responsibly to provide optimal benefits		
KK4	To think "out of the box" by implementing the values of perfection in accordance with the Islamic treatise by approaching and reasoning to solve problems based on management science		

4. Learning Materials and Main References

Learning Materials	Unit 1: Overview of Management Accounting <ul style="list-style-type: none"> ● General Tasks of Management Accounting ● Overview of Management Accounting Components ● Integration Within Management Accounting and with Other SAP Applications
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Unit 2: Organization of Management Accounting

- Organizational Units Used in Accounting
- Basic Data for Overhead Management Accounting

Unit 3: Meeting Reporting Requirements

- Analytics in Management Accounting

Unit 4: Planning in Management Accounting

- Introduction to Planning
- Planning Options in Overhead Management Accounting

Unit 5: Integrated Planning Process in Management Accounting

- Integrated Planning Cycle
- Integration of Activity-Based Costing

Unit 6: Integration Aspects of the Accounting Logic

- Postings from other Applications
- Statistical and Real Postings

Unit 7: Daily Postings in Management Accounting

- Actual Postings in Overhead Management Accounting
- Posting for Make-to-Stock Production
- Postings Sales of Make-to-Stock Goods
- Postings for Processing Make-to-Order Services

Unit 8: Period-End Closing Aspects of Management Accounting

- Using the Schedule Manager for Fast Close Options
- Period-End Closing for Overhead Management
- Period-End Closing for Product Cost Accounting
- Profit Analysis in Management Accounting
- Profit Analysis with Actual Costing or Transfer Prices

Unit 9: Reconciliation between Management Accounting and Financial Accounting

- Reconciliation Ledger
- The New General Ledger Accounting

Main

Instructor Handbook. 2006. *AC040: Business Processes in Management Accounting*. PT SAP Indonesia.

References**Date: September 22, 2021****Date: September 22, 2021****Date: September 22, 2021**

Approved by the Dean

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