

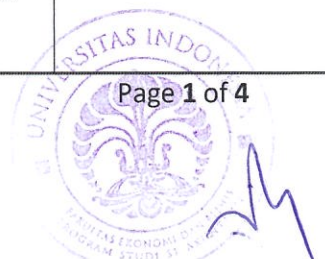


UNIVERSITAS INDONESIA  
FAKULTAS EKONOMI & BISNIS  
DEPARTEMEN AKUNTANSI  
PROGRAM STUDI S-1 REGULER

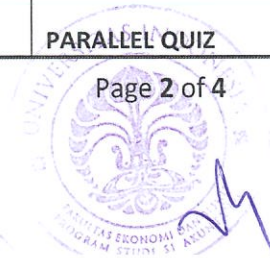
**SYLLABUS**  
**COST ACCOUNTING FOR MANAGEMENT**  
**ECAU602107**  
**ODD SEMESTER 2020/2021**

No.	Lecturers	E-mail
1.	Desti Fitriani S.E., M.A./ Sonya Oktaviana S.E., M.Ak.	desti.fitriani@ui.ac.id/ sonya.oktaviana77@gmail.com,
2.	Sonya Oktaviana S.E., M.Ak./Dr. Dahlia Sari S.E., M.Si	sonya.oktaviana77@gmail.com/dahlia-s@ui.ac.id

Subject Learning Outcomes	Upon completion of the subject, students are able to: a) explain the changing role of managerial accounting in a dynamic business environment; b) explain basic cost management concepts; c) explain product costing and cost accumulation in a batch production environment; d) calculate cost accumulation using job order costing and process costing; e) allocate manufacturing overhead costs using activity-based costing; f) Analyze costs of quality; g) Analyze the JIT and inventory management; h) Analyze costs for pricing decisions;		
Subject Synopsis/ Indicative Syllabus	Week #	Topic	Required Reading
	1	Managerial Accounting: An Overview <ul style="list-style-type: none"><li>What is Managerial Accounting</li><li>Why does Managerial Matter in Your Career?</li><li>What Skills do Managers need to Succeed?</li><li>The Importance of Ethics in Business</li><li>Corporate Social Responsibility</li></ul>	BGN: Prologue
	2	Managerial Accounting and Cost Concepts <ul style="list-style-type: none"><li>General Cost Classifications</li><li>Product Costs versus Period Costs</li><li>Cost Classifications for Predicting Cost Behavior</li><li>Traditional and Contribution format Income Statement</li><li>Cost Classifications for Assigning Costs to Cost Objects</li><li>Cost Classifications for Decision Making</li></ul>	BGN: Ch 1 (excluding p. 35 – 40) <b>Exercise in Class:</b> 1. Exercise 1-2 2. Exercise 1-12



	3	<p>Determining How Costs Behave</p> <ul style="list-style-type: none"> <li>• Basic Assumptions and Examples of Cost Functions</li> <li>• Identifying Cost Drivers</li> <li>• Cost Estimation Methods</li> <li>• Estimating a Cost Function Using Quantitative Analysis</li> <li>• Evaluating and Choosing Cost Drivers</li> <li>• Nonlinear Cost Functions</li> </ul>	<p>HFD: Ch 10 Page 392 – 410</p> <p><b>Exercise in Class:</b></p> <ol style="list-style-type: none"> <li>1. Exercise 10-25</li> <li>2. Exercise 10-30</li> </ol>
	4	<p>Job-Order Costing</p> <ul style="list-style-type: none"> <li>• Job-Order Costing – An Overview</li> <li>• Job-Order Costing – An Example</li> <li>• Job-Order Costing – The Flow of Costs</li> <li>• Schedule of Cost of Goods Manufactured and Cost of Goods Sold</li> <li>• Under-applied or Over-applied Overhead</li> <li>• Job-Order Costing in Service Companies</li> </ul>	<p>BGN: Ch 2</p> <p><b>Exercise in Class:</b></p> <ol style="list-style-type: none"> <li>1. Exercise 2-9</li> <li>2. Exercise 2-14</li> </ol>
	5	<p>Process Costing</p> <ul style="list-style-type: none"> <li>• Illustrating Process Costing</li> <li>• Weighted-Average Method</li> <li>• Transferred In Cost in Process Costing Using Weighted-Average Method</li> </ul>	<p>HFD: Ch 17 Page 695 – 707 and Page 712 – 715</p> <p><b>Exercise in Class:</b></p> <ol style="list-style-type: none"> <li>1. Exercise 17-31</li> </ol> <p><b>PARALLEL QUIZ</b></p>
	6	<p>Activity-Based Costing</p> <ul style="list-style-type: none"> <li>• Assigning overhead cost to product</li> <li>• Designing an activity based costing system</li> <li>• Using Activity-Based Costing</li> <li>• Targeting target improvements</li> <li>• Evaluation of Activity-Based Costing</li> </ul> <p>Activity Based Management</p> <ul style="list-style-type: none"> <li>• Pricing and Product-Mix Decision</li> <li>• Cost Reduction and Process Improvement Decisions</li> <li>• Design Decisions</li> <li>• Planning and Managing Activities</li> </ul>	<p>BGN: Ch 3 HFD: Ch 5 Page 192 – 194</p> <p><b>Exercise in Class:</b></p> <ol style="list-style-type: none"> <li>1. Exercise 3-10</li> <li>2. Exercise 3-9</li> </ol>
	7	<p>Joint Products &amp; Byproducts</p> <ul style="list-style-type: none"> <li>• Joint Cost Basis</li> <li>• Approaches to Allocating Joint Costs</li> <li>• Irrelevance of Joint Cost for Decision Making</li> <li>• Accounting for Byproducts</li> </ul>	<p>HFD: Ch 16</p> <p><b>Exercise in Class:</b></p> <ol style="list-style-type: none"> <li>1. Exercise 16-28</li> <li>2. Exercise 16-31</li> </ol>
	8	<p>Cost of Quality</p> <ul style="list-style-type: none"> <li>• Costs of Quality</li> <li>• Reporting Quality Costs</li> <li>• Quality Cost Information and Decision Making</li> <li>• Controlling Quality Costs</li> </ul>	<p>MAHM: Ch 15 Page 666 – 684</p> <p><b>Exercise in Class:</b></p> <ol style="list-style-type: none"> <li>1. Exercise 15-4</li> <li>2. Exercise 15-5</li> <li>3. Problem 15-23</li> </ol> <p><b>PARALLEL QUIZ</b></p>





	9	JIT and Inventory Management <ul style="list-style-type: none"><li>Inventory Management in Retail Organizations</li><li>Just-in-Time Purchasing</li><li>Inventory Management, MRP, and JIT Production</li></ul>	HFD: Ch 20 Page 798-815  <b>Exercise in Class:</b> <ul style="list-style-type: none"><li>Exercise 20-23</li><li>Exercise 20-24</li></ul>																																																																			
	10	Variable Costing and Segment Reporting: Tools for Management <ul style="list-style-type: none"><li>Overview of Variable and Absorption Costing</li><li>Variable and Absorption Costing – An Example</li><li>Reconciliation of Variable Costing with Absorption Costing Income</li><li>Advantages of Variable Costing and the Contribution Approach</li></ul>	BGN: Ch 6  <b>Exercise in Class:</b> <ul style="list-style-type: none"><li>Exercise 6-6</li><li>Exercise 6-9</li></ul>																																																																			
Teaching/Learning Methodology	Teaching method uses <b>active lecturing and class discussions</b> , in which students achieve the study objectives by discussing and completing related problems under the guidance of lecturer. The problems are taken from the text book and other sources.  Students are also required to attend the tutorial sessions and practicum to improve their technical skill related to all topics in this subject. The students will be required by tutor to complete the problems, quizzes, and home works.  The policy related to plagiarism, cheating, and attendance must refer to faculty regulation.																																																																					
Assessment Method in Alignment with Intended Learning Outcomes	<table><tr><th rowspan="2">Specific Assessment Methods/Tasks</th><th rowspan="2">Weighting</th><th colspan="7">Intended learning outcomes to be assessed (Please tick as appropriate)</th></tr><tr><th>a</th><th>b</th><th>c</th><th>d</th><th>e</th><th>f</th><th>g</th></tr><tr><td>Mid term exam</td><td>30%</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td></tr><tr><td>Final exam</td><td>30%</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td></tr><tr><td>Quizzes</td><td>25%</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td></tr><tr><td>Participation</td><td>10%</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td></tr><tr><td>Tutorial</td><td>5%</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td><td>v</td></tr></table>									Specific Assessment Methods/Tasks	Weighting	Intended learning outcomes to be assessed (Please tick as appropriate)							a	b	c	d	e	f	g	Mid term exam	30%	v	v	v	v	v	v	v	Final exam	30%	v	v	v	v	v	v	v	Quizzes	25%	v	v	v	v	v	v	v	Participation	10%	v	v	v	v	v	v	v	Tutorial	5%	v	v	v	v	v	v	v
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Tutorial	5%	v	v	v	v	v	v	v																																																														
Details of learning methods	Choice of learning methods for this subject are: <ul style="list-style-type: none"><li>Lecturing; All lecturing will be delivered by the lecturer.</li><li>Student Centered Learning; In all sessions, the students will have to do in-class exercise to improve student’s understanding on related topics.</li></ul>																																																																					
Student Study Effort Expected	<table><tr><td>Class Contacts</td><td></td></tr><tr><td>Lectures</td><td>22.5Hours</td></tr><tr><td>Presentation</td><td>12.5Hours</td></tr><tr><td>Other student study effort</td><td></td></tr></table>									Class Contacts		Lectures	22.5Hours	Presentation	12.5Hours	Other student study effort																																																						
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	Preparation for presentation	10 Hours
	Preparation for project/assignment/tests	25 Hours
Reading List and References	<u>Required Readings:</u> 1. Brewer, Peter C., Garrison, Ray H, and Noreen, Eric W., <b>"Introduction to Managerial Accounting, 7th edition"</b> , McGraw Hill, 2016 (BGN). 2. Horngren, Charles T., Srikant M. Datar, and George Foster, <b>"Cost Accounting; A Managerial Emphasis, 16<sup>th</sup> edition"</b> , Prentice-Hall (Pearson), 2017 (HFD)  <u>Supplementary Readings:</u> 1. Hansen, D. R., and, M. M. Mowen, <b>"Managerial Accounting 8<sup>th</sup> edition"</b> , South-Western, 2007 (MAHM)	