

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

SYLLABUS
MANAGEMENT ACCOUNTING FOR BUSINESS
ECAU602108
ODD SEMESTER 2020/2021

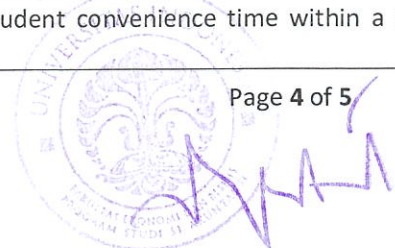
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Subject Code	ECAU602108
Subject Title	Management Accounting for Business
Credit Value	2
Pre-requisite/ Co-requisite/ Exclusion	Cost Accounting for Management (ECAU602107)
Role and Purposes	This course is designed for management students which aimed to provide an understanding of the role of accounting in the planning, control and managerial decision making. Discussion in this course includes inventory costing, cost-volume-profit analysis, master budget, variance analysis, management control system, performance measurement, strategy and balanced scorecards, decision making and relevant information, pricing decision, quality cost and productivity, and the theory of constraints.
Subject Learning Outcomes	Upon completion of the subject, students are able to: a) Apply the concept of breakeven poin and explain how managers use CVP analysis in decision making; b) Prepare the operating budget and financing budget along with its supporting schedule and recognize the human aspects of budgeting; c) Analyze variances in direct material costs, direct labor costs and manufacturing overhead costs using flexible budget using standard costs analysis; d) Analyze the relevant information in decision making situation;

	e) Apply the concept of long-run pricing decisions using market based and cost based approach f) Apply a general guideline for determining a minimum transfer price and evaluate alternative transfer pricing methods; g) Analyze performance measurement in decentralized organizations h) Construct and apply Balanced Scorecard		
Subject Synopsis/ Indicative Syllabus	Week #	Topic	Required Reading
	1	Cost Volume Profit Analysis <ul style="list-style-type: none"> ▪ The Basic of Cost-Volume-Profit (CVP) Analysis ▪ Break-Even and Target Profit Analysis ▪ CVP Consideration in Choosing a Cost Structure ▪ Sales Mix 	BGN: Ch 5
	2	Profit Planning – Part 1 <ul style="list-style-type: none"> ▪ The Basic Framework of Budgeting ▪ Preparing the Master Budget: <ol style="list-style-type: none"> 1) The Sales Budget 2) The Production Budget 3) The Inventory Purchases – Merchandising Company 4) The Direct Materials Budget 5) The Direct Labor Budget 6) The Manufacturing Overhead Budget 7) The Ending Finished Goods Inventory Budget 8) The Selling and Administrative Expense Budget 9) Budgeted Income Statement 	BGN: Ch 7
	3	Profit Planning – Part 2 <ul style="list-style-type: none"> ▪ Preparing the Master Budget: <ol style="list-style-type: none"> 1. The Cash Budget 2. The Budgeted Balance Sheet 	BGN: Ch 7 Quiz: Comprehensive Operating budget
	4	Flexible Budget, Standard Costs and Variances Analysis – Part 1 <ol style="list-style-type: none"> 1. The variances analysis cycle 2. Flexible budgets 3. Flexible Budget Variances 	BGN: Ch 8 CASE p.396 (Group assignment)

		4. Flexible Budgets with Multiple Cost Drivers 5. Standard Cost – Setting the Stage 6. A General Model for Standard Cost Variance Analysis 7. Using Standard Costs – Direct Materials Variances 8. Using Standard Costs – Direct Labor Variances	
	5	Flexible Budget, Standard Costs and Variances Analysis – Part 2 <ul style="list-style-type: none"> Using Standard Costs – Variable Manufacturing Overhead Variances An Important Subtlety in the Materials Variances Appendix 8A: Predetermined Overhead Rates and Overhead Analysis in a Standard Costing System 	BGN: Ch 8 Discussion of CASE p.396
	6	Differential Analysis: The Key to Decision Making <ul style="list-style-type: none"> Cost Concepts for Decision Making Adding and Dropping Product Lines and Other Segments The Make or Buy Decision Opportunity Cost Special Order Utilization of a Constrained Resource 	BGN : Ch 10
	7	Pricing Decision and Cost Management <ol style="list-style-type: none"> Discuss the three major factors that affect pricing decisions Understand how companies make long-run pricing decisions using market based and cost based approach Apply the concepts of cost incurrence and locked-in costs Describe two pricing practices in which non cost factors are important 	HFD: CH 13
	8	Management Control Systems, Transfer Pricing, and Multinational Consideration <ul style="list-style-type: none"> Management Control Systems Decentralization Transfer Pricing Market-Based Transfer Prices Cost-Based Transfer Prices Hybrid Transfer Prices 	HFD: Ch 22 Problem 22-34 (Group assignment)

		<ul style="list-style-type: none"> ▪ A General Guideline for Transfer-Pricing Situations ▪ Multinational Transfer Pricing and Tax Consideration 	
	9	Performance Measurement in Decentralized Organizations <ul style="list-style-type: none"> ▪ Decentralization in Organizations ▪ Responsibility Accounting ▪ Evaluating Investment Center Performance – Return on Investment ▪ Residual Income ▪ Operating Performance Measures 	BGN: Ch 9 (p.416-428) Discussion of Problem 22-34
	10	Balanced Score Card (BSC) <ul style="list-style-type: none"> ▪ Common characteristics of BSC ▪ A Company's Strategy and the BSC ▪ Tying compensation to the BSC ▪ What is Strategy ▪ Strategy Implementation and the BSC 	BGN: CH 9 (p.432-438) HFD : CH 12 (p.494-509)
Teaching/Learning Methodology	<p>Teaching method uses active lecturing in an e-learning facilities. See the guidance of the e-learning guidance below.</p> <p>Students are required to attend the tutorial sessions 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. There will be parallel quizzes arranged by the tutors.</p> <p>There will be 2 cases as a group assignment.</p> <p>The policy related top plagiarism, cheating, and attendance must refer to faculty regulation.</p> <p>Guidance for e-learning.</p> <p>As this is an online learning system, it will use "EMAS" (http://emas.ui.ac.id) or as what convenience to the lecturer.</p> <p>Here is the guidance for weekly activities:</p> <ol style="list-style-type: none"> 1. Student should do self study of materials before class scheule: <ol style="list-style-type: none"> a) watch video provided through "EMAS" b) do exercise after watching the video c) submit the exercise (in a handwriting) through "EMAS" 2. The schedule session: this session is to make sure students understand the materials well. It will be done through video conference (msteams or googlemeet or zoom or other platform) <ol style="list-style-type: none"> a) Q & A sessions b) discuss the exercise have been done previously 3. Quizes after video conference: in student convenience time within a certain duration and period. 		



Assessment Method in Alignment with Intended Learning Outcomes		
	Specific Assessment Methods/Tasks	Weighting
	Continuous Assessment	100%
	Individual:	
	- Quiz	15%
	- Tutorial	10%
	Group: Case	15%
	- Mid term exam	30%
	- Final exam	30%

Details of learning methods	Choices of learning methods for this subject are: <ol style="list-style-type: none"> 1. Lecturing 2. Small Group Discussion (Sources: Buku Panduan Kurikulum DIKTI 2014)	
Student Study Effort Expected	Class Contacts	
	Lectures	22.5Hours
	Discussion	12.5Hours
	Other student study effort	
	Preparation exercises	10 Hours
	Independent Study	25 Hours
Reading List and References	Required Readings: Brewer, Peter C., Garrison, Ray H, and Noreen, Eric W., "Introduction to Managerial Accounting; Global Edition, 7th edition", McGraw Hill, 2016 (BGN). Supplementary Readings: <ol style="list-style-type: none"> 1. Horngren, Charles T., Datar, Srikant M., dan Rajan, Madhav V., Cost Accounting: A Managerial Emphasis, 15th edition, Prentice-Hall (Pearson), 2015. (HFD) 2. Carter, W.K and, M.F. Usry, Cost Accounting: Planning and Control, 14th edition, South-Western College Publishing. (CU) 3. Hansen, D. R., and, M. M. Mowen, Managerial Accounting, 8th edition, South-Western Publishing Company, 2007. (MAHM) 	