



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

SYLLABUS
COST ACCOUNTING FOR MANAGEMENT
ECAU 602107
EVEN SEMESTER 2020/2021

No.	Lecturers	E-mail
1.	Dr. Dahlia Sari, S.E., M.M.	dahlia-s@ui.ac.id
2.	Catur Sasongko, S.E., M.P.P.	cs.sasongko@gmail.com
3.	Mohamad Slamet Wibowo, S.E., M.B.A.	mswibowo.ab@gmail.com
4.	Dr. Evony Silvino Violita, S.E., M.Comm.	evony@ui.ac.id
5.	Sonya Oktaviana, S.E., M.Ak.	sonya.oktaviana77@gmail.com
6.	Feri Priatna, S.E., M.Sc.	feripriatna@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	<table><tr><th>Week #</th><th>Topic</th><th>Required Reading</th></tr><tr><td>1</td><td>Managerial Accounting: An Overview<ul style="list-style-type: none">What is Managerial AccountingWhy does Managerial Matter in Your Career?What Skills do Managers need to Succeed?The Importance of Ethics in BusinessCorporate Social Responsibility</td><td>BGN: Prologue</td></tr><tr><td>2</td><td>Managerial Accounting and Cost Concepts<ul style="list-style-type: none">General Cost ClassificationsProduct Costs versus Period CostsCost Classifications for Predicting Cost BehaviorTraditional and Contribution format Income StatementCost Classifications for Assigning Costs to Cost Objects</td><td>BGN: Ch 1 (excluding p. 35 – 40) Exercise in Class: 1. Exercise 1-2 2. Exercise 1-12</td></tr></table>			Week #	Topic	Required Reading	1	Managerial Accounting: An Overview <ul style="list-style-type: none">What is Managerial AccountingWhy does Managerial Matter in Your Career?What Skills do Managers need to Succeed?The Importance of Ethics in BusinessCorporate Social Responsibility	BGN: Prologue	2	Managerial Accounting and Cost Concepts <ul style="list-style-type: none">General Cost ClassificationsProduct Costs versus Period CostsCost Classifications for Predicting Cost BehaviorTraditional and Contribution format Income StatementCost Classifications for Assigning Costs to Cost Objects	BGN: Ch 1 (excluding p. 35 – 40) Exercise in Class: 1. Exercise 1-2 2. Exercise 1-12
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		<ul style="list-style-type: none"> Cost Classifications for Decision Making 	
	3	Determining How Costs Behave <ul style="list-style-type: none"> Basic Assumptions and Examples of Cost Functions Identifying Cost Drivers Cost Estimation Methods Estimating a Cost Function Using Quantitative Analysis Evaluating and Choosing Cost Drivers Nonlinear Cost Functions 	HFD: Ch 10 Page 392 – 410 Exercise in Class: <ol style="list-style-type: none"> Exercise 10-25 Exercise 10-30
	4	Job-Order Costing <ul style="list-style-type: none"> Job-Order Costing – An Overview Job-Order Costing – An Example Job-Order Costing – The Flow of Costs Schedule of Cost of Goods Manufactured and Cost of Goods Sold Under-applied or Over-applied Overhead Job-Order Costing in Service Companies 	BGN: Ch 2 Exercise in Class: <ol style="list-style-type: none"> Exercise 2-9 Exercise 2-14
	5	Process Costing <ul style="list-style-type: none"> Illustrating Process Costing Weighted-Average Method Transferred-In Cost in Process Costing Using Weighted-Average Method 	HFD: Ch 17 Page 695 – 707 and Page 712 – 715 Exercise in Class: <ol style="list-style-type: none"> Problem 17-36 Problem 17-39 Parallel Quiz 1
	6	Activity-Based Costing <ul style="list-style-type: none"> Assigning overhead cost to product Designing an activity-based costing system Using Activity-Based Costing Targeting target improvements Evaluation of Activity-Based Costing Activity Based Management <ul style="list-style-type: none"> Pricing and Product-Mix Decision Cost Reduction and Process Improvement Decisions Design Decisions Planning and Managing Activities 	BGN: Ch 3 HFD: Ch 5 Page 192 – 194 Exercise in Class: <ol style="list-style-type: none"> Exercise 3-10 Exercise 3-9
	7	Joint Products & Byproducts <ul style="list-style-type: none"> Joint Cost Basis Approaches to Allocating Joint Costs Irrelevance of Joint Cost for Decision Making Accounting for Byproducts 	HFD: Ch 16 Exercise in Class: <ol style="list-style-type: none"> Exercise 16-28 Exercise 16-31
	8	Cost of Quality <ul style="list-style-type: none"> Costs of Quality Reporting Quality Costs Quality Cost Information and Decision Making Controlling Quality Costs 	MAHM: Ch 15 Page 666 – 684 Exercise in Class: <ol style="list-style-type: none"> Exercise 15-4 Exercise 15-5 Problem 15-23



	9	JIT and Inventory Management <ul style="list-style-type: none">Inventory Management in Retail OrganizationsJust-in-Time PurchasingInventory Management, MRP, and JIT Production	HFD: Ch 20 Page 798-815 Exercise in Class: <ul style="list-style-type: none">1. Exercise 20-232. Exercise 20-24																																																																										
	10	Variable Costing and Segment Reporting: Tools for Management <ul style="list-style-type: none">Overview of Variable and Absorption CostingVariable and Absorption Costing – An ExampleReconciliation of Variable Costing with Absorption Costing IncomeAdvantages of Variable Costing and the Contribution Approach	BGN: Ch 6 Exercise in Class: <ul style="list-style-type: none">1. Exercise 6-62. Exercise 6-9 Parallel Quiz 2																																																																										
Teaching/Learning Methodology	Teaching method uses active lecturing and class discussions , in which students achieve the study objectives by discussing and completing related problems under the guidance of lecturer. The problems are taken from the textbooks 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 homeworks. 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="8">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><th>h</th></tr><tr><td>Mid term exam</td><td>25%</td><td>v</td><td>v</td><td>v</td><td>v</td><td></td><td></td><td></td><td></td></tr><tr><td>Final exam</td><td>25%</td><td></td><td></td><td></td><td></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><td>v</td></tr><tr><td>Participation</td><td>20%</td><td>v</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><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	h	Mid term exam	25%	v	v	v	v					Final exam	25%					v	v	v	v	Quizzes	25%	v	v	v	v	v	v	v	v	Participation	20%	v	v	v	v	v	v	v	v	Tutorial	5%	v	v	v	v	v	v	v	v
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Details of learning methods	Choice of learning methods for this subject are: <ul style="list-style-type: none">1. Lecturing; All lecturing will be delivered by the lecturer.2. Student Centered Learning; In all sessions, the students will have to do in-class exercise to improve student's understanding on related topics.																																																																												
Student Study Effort Expected	<table><tr><td>Class Contacts</td><td></td></tr><tr><td>Lectures</td><td>20 Hours</td></tr><tr><td>Exercise and Discussion</td><td>5 Hours</td></tr><tr><td>Other student study effort</td><td></td></tr><tr><td>Preparation for discussion</td><td>10 Hours</td></tr><tr><td>Preparation for project/assignment/tests</td><td>25 Hours</td></tr></table>									Class Contacts		Lectures	20 Hours	Exercise and Discussion	5 Hours	Other student study effort		Preparation for discussion	10 Hours	Preparation for project/assignment/tests	25 Hours																																																								
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Reading List and References	<p><u>Required Readings:</u></p> <ol style="list-style-type: none"> 1. Brewer, Peter C., Garrison, Ray H, and Noreen, Eric W., "Introduction to Managerial Accounting, 7th edition", McGraw Hill, 2016 (BGN). 2. Horngren, Charles T., Srikant M. Datar, and George Foster, "Cost Accounting; A Managerial Emphasis, 16th edition", Prentice-Hall (Pearson), 2017 (HFD) <p><u>Supplementary Readings:</u></p> <ol style="list-style-type: none"> 1. Hansen, D. R., and, M. M. Mowen, "Managerial Accounting 8th edition", South-Western, 2007 (MAHM)
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