

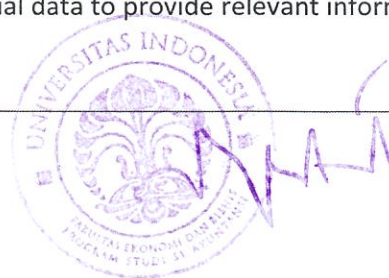


UNIVERSITAS INDONESIA  
FACULTY OF ECONOMICS AND BUSINESS  
DEPARTMENT OF ACCOUNTING  
UNDERGRADUATE PROGRAM

**SYLLABUS**  
**AKUNTANSI MANAJEMEN (MANAGEMENT ACCOUNTING)**  
**ECAU 602103**  
**Even Semester 2020/2021**

No.	Lecturers	E-mail
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Subject Code	ECAU 602103
Subject Title	Management Accounting
Credit Value	3
Year	2
Pre-requisite/ Co-requisite/ Exclusion	Cost Accounting (ECAU 602103)
Role and Purposes	This course is part of management accounting cluster, which consist of Cost Accounting and Management Accounting. This course is aimed to provide techniques to support management decision making, including in product costing, variance analysis, inventory management, and budgeting and forecasting. 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, and the theory of constraints.
Subject Learning Outcomes	Upon completion of the subject, students are expected to be able to apply technical competence in Management Accounting and Information Technology for management decision making: 1. Able to prepare reports to support management planning and control (T2) 2. Able to analyze financial and non-financial data to provide relevant information for management decision making (T3)

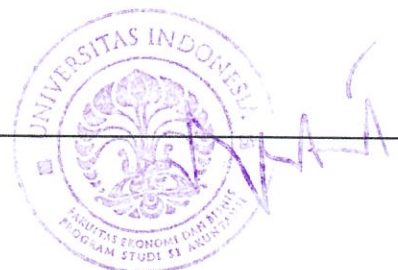


Subject Synopsis/ Indicative Syllabus	Week #	List of Topic& Detailed Learning Objectives	LO	Required Reading& Exercises
	1	<p>Variable Costing &amp; Absorption Costing Income Statement</p> <ol style="list-style-type: none"> <li>1. Identify what distinguishes variable costing from absorption costing.</li> <li>2. Compute income under variable costing and absorption costing, and explain the difference in income.</li> <li>3. Understand how absorption costing can provide undesirable incentives for managers to build up inventory.</li> </ol> <p>Introduction to Cost-Volume-Profit (CVP) Analysis</p> <ol style="list-style-type: none"> <li>4. Understand the application of contribution margin income statement in CVP analysis.</li> <li>5. Understand the assumptions of CVP analysis.</li> </ol>	T2	<p>HDR: Ch 9</p> <p><u>Required in Class</u> <u>Exercise:</u> 9- 25; 9-28</p> <p>HDR: Ch 3 (page 85-89)</p>
	2	<p>Cost-Volume-Profit Analysis</p> <ol style="list-style-type: none"> <li>1. Determine the breakeven point and output level needed to achieve a target operating income</li> <li>2. Understand how income taxes affect CVP analysis</li> <li>3. Explain how managers use CVP analysis to make decisions</li> <li>4. Explain how sensitivity analysis helps managers cope with uncertainty</li> <li>5. Use CVP analysis to plan variable and fixed costs</li> <li>6. Apply CVP analysis to a company producing multiple products</li> </ol>		<p>HDR: Ch 3</p> <p><u>Required in Class</u> <u>Exercise:</u> 3-25; 3-32</p>
	3&4	<p>Master Budget and Responsibility Accounting</p> <ol style="list-style-type: none"> <li>1. Describe the master budget and explain its benefits</li> <li>2. Describe the advantages of budget</li> <li>3. Prepare the operating budget and its supporting schedules</li> <li>4. Use computer-based financial planning models for sensitivity analysis</li> <li>5. Describe responsibility centers and responsibility accounting</li> <li>6. Recognize the human aspects of budgeting</li> <li>7. Cash budget</li> </ol>	T2	<p>HDR: Ch 6 &amp; Appendix</p> <p><u>Required in Class</u> <u>Exercise:</u> 6-40; 6-41</p>





	Week #	List of Topic& Detailed Learning Objectives	LO	Required Reading& Exercises
	5	Flexible Budget, Direct-Cost Variances, and Management Control 1. Understand static budgets and static-budget variances 2. Examine the concept of a flexible budget and learn how to develop it 3. Calculate flexible budget variance and sales volume variance 4. Explain why standard costs are often used in variance analysis 5. Compute price variances and efficiency variances for direct-cost categories 6. Understand how managers use variances 7. Describe benchmarking and explain its role in cost management	T2	HDR: Ch 7  <u>Required in Class</u> <u>Exercise:</u> 7-26, 7-28
	6	Flexible Budget, Overhead Cost Variances, and Management Control 1. Explain the similarities and differences in planning variable overhead costs and fixed overhead costs 2. Develop budgeted variable overhead costs rates and budgeted fixed overhead costs rates 3. Compute the variable overhead flexible-budget variance, the variable overhead efficiency variance and variable overhead spending variance 4. Compute the fixed overhead flexible-budget variance, fixed overhead spending variance and fixed overhead production-volume variance 5. Show how the 4-variances analysis approach reconcile the actual overhead incurred with the overhead amounts allocated during the period 6. Explain the relationship between the sales-volume variances and the production-volume variance	T2	HDR: Ch 8  <u>Required in Class</u> <u>Exercise:</u> 8-23, 8-24
	7	Sales Variances: 1. Subdivide the sales-volume variance into the sales-mix variance and the sales quantity variance and the sales-quantity variance into the market-share variance and the market-size variance	T2	HDR: Ch 15  <u>Required in Class</u> <u>Exercise:</u> 15-27, 15-28
MID TERM EXAM				



Week #	List of Topic& Detailed Learning Objectives	LO	Required Reading& Exercises
8&9	Decision Making and Relevant Information <ol style="list-style-type: none"> <li>1. Use the five-step decision making process</li> <li>2. Distinguish relevant from irrelevant information in decisions situations</li> <li>3. Discuss the factors managers must consider when adding or dropping customers or business units</li> <li>4. Explain the concept of opportunity costs and why managers should consider it when making insourcing-versus-outsourcing decisions</li> <li>5. Know how to choose which products to produce when there are capacity constraints</li> <li>6. Explain how to manage bottlenecks</li> </ol>	T3	HDR: Ch 12  <u>Required in Class Exercise:</u> 12-25
10	Pricing Decision and Cost Management <ol style="list-style-type: none"> <li>1. Discuss the three major factors that affect pricing decisions</li> <li>2. Understand how companies make long-run pricing decisions using market based and cost-based approach</li> <li>3. Price products using the target-costing approach</li> <li>4. Apply the concepts of cost incurrence and locked-in costs</li> <li>5. Use life-cycle budgeting and costing when making pricing decisions</li> </ol>	T3	HDR: Ch 14  <u>Required in Class Exercise:</u> 14-19, 14-22
11&12	Management Control System & Transfer Pricing <ol style="list-style-type: none"> <li>1. Describe a management control system and its three key properties</li> <li>2. Describe the benefits and costs of decentralization</li> <li>3. Explain transfer prices and the four criteria managers use to evaluate them</li> <li>4. Calculate transfer price using three methods</li> <li>5. Illustrate how market-based transfer price promote goal congruence in perfectly competitive market</li> <li>6. Understand how to avoid making suboptimal decision when transfer prices are based on full cost plus a mark-up</li> <li>7. Describe the range of feasible transfer prices when there is unused capacity and alternative methods for arriving at the eventual hybrid price</li> <li>8. Apply a general guideline for determining a minimum transfer price</li> </ol>	T3	HDR: Ch 23  <u>Required in Class Exercise:</u> 23-28, 23-29  Transfer Pricing Case Study





	Week #	List of Topic& Detailed Learning Objectives	LO	Required Reading& Exercises																																				
	13	Performance Evaluation 1. Examine accounting-based measures for evaluating a business unit’s performance, including Return on Investment (ROI), Residual Income (RI), and Economic Value Added (EVA) 2. Analyze the key measurement choices in the design of each performance measure. 3. Understand the roles of salaries and incentives when rewarding managers.	T3	HDR Ch 24  <u>Required in Class Exercise:</u> 24-29, 24-32																																				
	14	Balanced Scorecards: 1. Understanding the four perspectives of the Balanced Scorecard 2. Understanding the role of strategy map in Balance Scorecards	T3	HDR: Ch 13  <u>Required in Class Exercise:</u> 13-37, 13-38																																				
	FINAL EXAM																																							
Teaching/Learning Methodology	<ol style="list-style-type: none"><li>1. Teaching method uses active lecturing and class discussions, in which students achieve the study objectives by discussing and completing related problems or cases under the guidance of lecturer. The problems and cases are taken from the textbook and other sources.</li><li>2. There are weekly quizzes that should be attempted by the students to review their understanding on the materials delivered.</li><li>3. Students are required to actively participate in class and attend the tutorial sessions to improve their comprehension and technical skill related to all topics in this subject. The students will be required by tutor to complete the problems, quizzes, and homework.</li><li>4. The policy related to plagiarism, cheating, and attendance must refer to faculty regulation.</li></ol>																																							
Assessment Method in Alignment with Intended Learning Outcomes	<table><tr><th>Specific Assessment Methods</th><th>% Weighting</th><th colspan="2">Intended Learning Outcomes to be Assessed</th></tr><tr><td></td><td></td><th>T2</th><th>T3</th></tr><tr><td>Continuous assessment</td><td>100%</td><td></td><td></td></tr><tr><td>INDIVIDUAL</td><td>100%</td><td></td><td></td></tr><tr><td>Mid Term Exam* (30%)</td><td></td><td>100%</td><td>-</td></tr><tr><td>Final Exam* (30%)</td><td></td><td>-</td><td>100%</td></tr><tr><td>Quizzes (20%)</td><td></td><td>√</td><td>√</td></tr><tr><td>Participation (15%)</td><td></td><td>√</td><td>√</td></tr><tr><td>Tutorial (5%)</td><td></td><td>√</td><td>√</td></tr></table> <p><i>*Mandatory components that should be taken/completed by the students</i></p>				Specific Assessment Methods	% Weighting	Intended Learning Outcomes to be Assessed				T2	T3	Continuous assessment	100%			INDIVIDUAL	100%			Mid Term Exam* (30%)		100%	-	Final Exam* (30%)		-	100%	Quizzes (20%)		√	√	Participation (15%)		√	√	Tutorial (5%)		√	√
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Details of learning methods	<p>Choice of learning methods for this subject are:</p> <ol style="list-style-type: none"> <li>1. Lecturing; All lecturing will be delivered by the lecturer.</li> <li>2. Student Centered Learning; In all sessions, the students will have to do in-class exercise to improve student's understanding on related topics.</li> </ol>												
Student Study Effort Expected	<table border="1"> <tr> <td colspan="2"><b>Class Contacts:</b></td></tr> <tr> <td>Lectures</td><td>35 Hours</td></tr> <tr> <td colspan="2"><b>Other student study effort:</b></td></tr> <tr> <td>Preparation assignment/exercises</td><td>42 Hours</td></tr> <tr> <td>Independent Activities</td><td>42 Hours</td></tr> <tr> <td><b>Total</b></td><td><b>119 Hours</b></td></tr> </table>	<b>Class Contacts:</b>		Lectures	35 Hours	<b>Other student study effort:</b>		Preparation assignment/exercises	42 Hours	Independent Activities	42 Hours	<b>Total</b>	<b>119 Hours</b>
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Reading List and References	<p>Required Readings:</p> <p>Datar, Srikant M., dan Rajan, Madhav V., Horngren's Cost Accounting: A Managerial Emphasis, 17<sup>th</sup> edition, Prentice-Hall (Pearson), 2020. (HDR)</p> <p>Supplementary Readings:</p> <ol style="list-style-type: none"> <li>1. Carter, W.K and, M.F. Usry, Cost Accounting: Planning and Control, 14th edition, South-Western College Publishing, 2005. (CU)</li> <li>2. Hansen, D. R., and, M. M. Mowen, Managerial Accounting, 8th edition, South-Western Publishing Company, 2007. (MAHM)</li> </ol>												

