



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

SYLLABUS
COST ACCOUNTING FOR MANAGEMENT
ECAU602107
EVEN SEMESTER 2018/2019

No.	Lecturers	E-mail
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3.	Desti Fitriani SE, MA/ Mohamad Slamet Wibowo, SE, MBA	desti.fitriani@ui.ac.id mswibowo@gmail.com
4.	Dr. Katjep Krismuljono Abdoelkadir, PhD/ Nia Pramita Sari SE, MA	katjep39@gmail.com niapramita@ui.ac.id
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Subject Code	ECAU602107
Subject Title	Cost Accounting for Management
Credit Value	2
Pre-requisite/ Co-requisite/ Exclusion	Introductory Accounting (ECAU601104)
Role and Purposes	This course is designed for management students which aims to provide basic concepts of cost accounting, for assisting managers in making business decisions. Discussion in this course includes changing role of management accounting in a dynamic environment, basic cost management concepts, cost accumulation system using job-costing and process costing, activity-based costing and management, cost of quality, JIT and inventory management and pricing decision. This course will be a prerequisite for continuing to Management Accounting for Business course (ECAU 602108)

Subject Learning Outcomes	<p>Upon completion of the subject, students are able to:</p> <ul style="list-style-type: none"> 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 border="1"> <thead> <tr> <th data-bbox="456 698 577 766">Week #</th> <th data-bbox="584 698 1190 766">Topic</th> <th data-bbox="1197 698 1522 766">Required Reading</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 775 577 967">1</td> <td data-bbox="584 775 1190 967"> Managerial Accounting: An Overview <ul style="list-style-type: none"> • What is Managerial Accounting • Why does Managerial Matter in Your Career? • What Skills do Managers need to Succeed? • The Importance of Ethics in Business • Corporate Social Responsibility </td> <td data-bbox="1197 775 1522 967">BGN: Prologue</td> </tr> <tr> <td data-bbox="456 976 577 1267">2</td> <td data-bbox="584 976 1190 1267"> Managerial Accounting and Cost Concepts <ul style="list-style-type: none"> • General Cost Classifications • Product Costs versus Period Costs • Cost Classifications for Predicting Cost Behavior • Traditional and Contribution format Income Statement • Cost Classifications for Assigning Costs to Cost Objects • Cost Classifications for Decision Making </td> <td data-bbox="1197 976 1522 1267"> BGN: Ch 1 (excluding p. 35 – 40) In-class group exercise: Teamwork in Action (BGN p. 65) </td> </tr> <tr> <td data-bbox="456 1276 577 1568">3</td> <td data-bbox="584 1276 1190 1568"> 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 </td> <td data-bbox="1197 1276 1522 1568"> HFD: Ch 10 Page 392 – 412 Case: Predict cost function using regression method and choose the best cost driver </td> </tr> <tr> <td data-bbox="456 1576 577 1845">4</td> <td data-bbox="584 1576 1190 1845"> 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 </td> <td data-bbox="1197 1576 1522 1845"> BGN: Ch 2 In-class group exercise: Ethics Challenge (BGN p.117) </td> </tr> <tr> <td data-bbox="456 1854 577 1957">5</td> <td data-bbox="584 1854 1190 1957"> Process Costing <ul style="list-style-type: none"> • Illustrating Process Costing • Weighted-Average Method • Transferred In Cost in Process Costing Using </td> <td data-bbox="1197 1854 1522 1957"> HFD: Ch 17 Page 686 – 697 and Page 703 – 705 </td> </tr> </tbody> </table>			Week #	Topic	Required Reading	1	Managerial Accounting: An Overview <ul style="list-style-type: none"> • What is Managerial Accounting • Why does Managerial Matter in Your Career? • What Skills do Managers need to Succeed? • The Importance of Ethics in Business • Corporate Social Responsibility 	BGN: Prologue	2	Managerial Accounting and Cost Concepts <ul style="list-style-type: none"> • General Cost Classifications • Product Costs versus Period Costs • Cost Classifications for Predicting Cost Behavior • Traditional and Contribution format Income Statement • Cost Classifications for Assigning Costs to Cost Objects • Cost Classifications for Decision Making 	BGN: Ch 1 (excluding p. 35 – 40) In-class group exercise: Teamwork in Action (BGN p. 65)	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 – 412 Case: Predict cost function using regression method and choose the best cost driver	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 In-class group exercise: Ethics Challenge (BGN p.117)	5	Process Costing <ul style="list-style-type: none"> • Illustrating Process Costing • Weighted-Average Method • Transferred In Cost in Process Costing Using 	HFD: Ch 17 Page 686 – 697 and Page 703 – 705
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		Weighted-Average Method	
	6	<p>Activity-Based Costing</p> <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 <p>Activity Based Management</p> <ul style="list-style-type: none"> • Pricing and Product-Mix Decision • Cost Reduction and Process Improvement Decisions • Design Decisions • Planning and Managing Activities 	<p>BGN: Ch 3 HFD: Ch 5 Page 191 – 193 In-class group exercise: Wilkerson (HBR)</p>
	7	<p>Joint Products & Byproducts</p> <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
	8	<p>Cost of Quality</p> <ul style="list-style-type: none"> • Costs of Quality • Reporting Quality Costs • Quality Cost Information and Decision Making • Controlling Quality Costs 	<p>MAHM: Ch 14 Page 667 – 688 Case Study</p>
	9	<p>JIT and Inventory Management</p> <ul style="list-style-type: none"> • Inventory Management in Retail Organizations • Just-in-Time Purchasing • Inventory Management, MRP, and JIT Production 	<p>HFD: Ch 20 Page 786 – 803 Case Study</p>
	10	<p>Variable Costing and Segment Reporting: Tools for Management</p> <ul style="list-style-type: none"> • Overview of Variable and Absorption Costing • Variable and Absorption Costing – An Example • Reconciliation of Variable Costing with Absorption Costing Income • Advantages of Variable Costing and the Contribution Approach 	BGN: Ch 6
Teaching/Learning Methodology	<p>In terms of learning methodology, this course adopts student-centered active learning methods as follows: (1) Small group discussions are held in the classroom with discussion groups of 4-5 people. Small groups of students are discussing the same topic given by facilitator. Feedback is given at the end of the class, after the small group discussions. (2) Collaborative learning which involves three stages, which are focused group discussion, home group discussion, and plenary discussion. In collaborative learning, each focused groups are discussing one different sub-topic. After focused group discussion has finished, students set up home groups consisting of the members from different focused groups. In the home group discussion, each group members will share the results of the topic discussed from their focused group. Once the home group discussion has completed, then a plenary discussion is held to confirm the results of each group discussion and to provide feedback from the lecturer. (3) Case-based learning which students are divided into groups of 6-8 people to solve cases provided</p>		

	by the lecturer. The feedback provided by the lecturer at the end of the session in the form of checking the results of the given cases.								
Assessment Method in Alignment with Intended Learning Outcomes	Specific Assessment Methods/Tasks	Weighting	Intended learning outcomes to be assessed (Please tick as appropriate)						
			a	b	c	d	e	f	g
	Group:								
	- Discussion and presentation	15%	v	v	v	v	v	v	v
	Individual:								
	Tutorial	10%	v	v	v	v	v	v	v
	Objective test		v	v	v	v	v	v	v
	- Mid term exam	30%	v	v	v	v	v	v	v
	- Final exam	30%	v	v	v	v	v	v	v
- Quizzes	15%	v	v	v	v	v	v	v	
Details of learning methods	Choices of learning methods for this subject are: <ol style="list-style-type: none"> 1. Small Group Discussion 2. Collaborative Learning 3. Case-based Learning (Sources: Buku Panduan Kurikulum DIKTI 2014)								
Student Study Effort Expected	Class Contacts								
	Lectures								22.5Hours
	Presentation								12.5Hours
	Other student study effort								
	Preparation for presentation								10 Hours
	Preparation for project/assignment/tests								25 Hours
Reading List and References	<u>Required Readings:</u> <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, 15th edition”, Prentice-Hall (Pearson), 2015 (HFD) <u>Supplementary Readings:</u> <ol style="list-style-type: none"> 1. Carter, W.K and, M.F. Usry, “Cost Accounting: Planning and Control, 14th edition”, South-Western College Publishing 2. Hansen, D. R., and, M. M. Mowen, “Introduction to Cost Accounting, International edition”, South-Western Cengage Learning, 2011 (MAHM) 								