



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

SYLLABUS
AKUNTANSI BIAYA (COST ACCOUNTING)
ECAU 602101
ODD SEMESTER 2019/2020

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Subject Code	ECAU 602101
Subject Title	Cost Accounting
Credit Value	3
Year	2
Pre-requisite/ Co-requisite/ Exclusion	1. Introductory Accounting (ECAU601104)
Role and Purposes	This course is part of management cluster, which consist of Cost Accounting and Management Accounting. This course is aimed for providing techniques to support management decision making, especially in product costing. Discussion in this course includes cost terminology, flow of inventoriable costs and period costs, calculating cost of goods manufactured and cost of goods solds, cost accumulation systems, cost allocation methods, and inventory management. This course will be a prerequisite for continuing to Management Accounting course (ECAU602103).

Subject Learning Outcomes	Upon completion of the subject, students will be able to: Able to apply techniques to support management decision making (T1)			
Subject Synopsis/ Indicative Syllabus	Week #	Topic	LO	Required Reading
	1 & 2	<p>The Manager & Management Accounting</p> <ul style="list-style-type: none"> • Distinguish financial accounting from management accounting • Understand how management accountants help firms make strategic decisions • Describe the set of business functions in the value chain and identify the dimensions of performance that customers are expecting of companies • Explain the five-step decision-making process and its role in management accounting • Describe three guidelines management accountants follow in supporting managers • Understand how management accounting fits into an organization’s structure • Understand what professional ethics mean to management accountants <p>An Introduction to Cost Terms and Purposes</p> <ul style="list-style-type: none"> • Define and illustrate a cost object • Distinguish between direct costs and indirect costs • Explain variable costs and fixed costs • Interpret unit cost cautiously • Distinguish inventoriable costs from period cost • Illustrate the flow of inventoriable and period cost • Explain why product costs are computed in different ways for different purposes • Describe a framework for cost accounting and cost management <p>Determining how costs behave</p> <ul style="list-style-type: none"> • Describe linear cost functions and three common ways in which they behave • Explain the importance of causality in estimating cost functions • Understand various methods of cost estimation • Outline six steps in estimating a cost function using quantitative analysis • Describe three criteria used to evaluate and choose cost drivers • Be aware of data problems encountered in estimating cost functions 	T1	<p>HDR: Ch 1, 2, 10</p> <p>Recommended In-class Exercises (“RIE”): Ex.1-19 Ex.2-23, 2-33 Pr.2-37 Ex.10-23 Ex.10-32</p> <p>Recommended Tutorial Exercises (“RTE”): Pr.2-41 Pr.2-42 (only Q#1 & Q#2) Pr.2.45 Pr.10-37</p>

Week #	Topic	LO	Required Reading
3 & 4	<p>Job Costing</p> <ul style="list-style-type: none"> • Describe the building-block concepts of costing systems • Distinguish job-costing from process-costing • Describe the approaches to evaluating and implementing job-costing system • Outline the seven-step approach to normal costing • Distinguish actual costing from normal costing • Track the flow of costs in job-costing system • Dispose of under- or overallocated manufacturing overhead costs at the fiscal year using alternative methods • Understand the relation between overhead in each job and the total company's calculated overhead. • Distinguish overhead specific for job from overhead common to all jobs <p>Spoilage, Rework, and Scrap in Job Costing</p> <ul style="list-style-type: none"> • Understand the definitions of spoilage, rework, and scrap • Identify the differences between normal and abnormal spoilage • Account for spoilage in job costing • Account for rework in job costing • Account for scrap <p>Brief overview of Process Costing System</p>	T1	<p>HDR: Ch 4 Ch 18 (p.739-740 & p.750-755)</p> <p>RIE: Ex.4-22, 4-29 Ex.18-32, 18-33, 18-34</p> <p>RTE: Pr.4-36, 4-39 Pr.18-40, 18-41, 18-42</p>
5 & 6	<p>Process costing</p> <ul style="list-style-type: none"> • Identify the situation in which process-costing systems are appropriate • Understand the basic concepts of process costing and compute average unit costs • Describe the five steps in process costing and calculate equivalent units. • Use the weighted-average method and first-in, first-out (FIFO) method of process costing • Apply process-costing methods to situations with transferred-in costs 	T1	<p>HDR: Ch 17</p> <p>RIE: Ex.17-29 s.d. Ex.17-32 Pr.17-35</p> <p>RTE: Pr.17-46 sd 17-40</p>
7	<p>Spoilage in Process Costing</p> <ul style="list-style-type: none"> • Account for spoilage in process costing using the weighted-average method and FIFO method • Account for spoilage at various stages of completion in process costing 	T1	<p>HDR: Ch 18</p> <p>RIE: Ex.18-21, 18-22 RTE: Ex.18-37, Pr.18-38, Pr.18-44</p>

Week #	Topic	LO	Required Reading
8	<p>Join product and by-product</p> <ul style="list-style-type: none"> Identify the split-off point in a joint-cost situation and distinguish joint products from by products Explain why joint costs are allocated to individual products Allocate joint costs using for methods Identify situations when the sales value at split-off method is preferred when allocating joint costs Explain why joint costs are irrelevant in a sell-or-process-further decision Account for byproducts using two methods 	T1	<p>HDR: Ch 16</p> <p>RIE Ex.16-28, 16-31</p> <p>RTE: Pr.16-35, 16-38, 16-39</p>
9	<p>Cost Allocation</p> <ul style="list-style-type: none"> Understand the cost hierarchy-based operating income statement Understand criteria to guide cost-allocation decisions <p>Supporting department cost allocation</p> <ul style="list-style-type: none"> Distinguish the single rate-method from the dual-rate method Understand how the choice between allocation based on budgeted and actual rates and between budgeted and actual usage can affect the incentive of division managers Allocating multiple support departments costs using the direct method, the step down method, and the reciprocal method Allocating common costs using the stand alone method and the incremental method 	T1	<p>HDR: Ch 14 (p. 589-593) and Ch 15</p> <p>RIE: Ex.15-21, 15-22</p> <p>RTE: Pr.15-31 Pr.15-31 (HDR 15th ed)</p>
10 & 11	<p>Activity-based Costing</p> <ul style="list-style-type: none"> Explain how broad averaging undercosts and overcosts products and services Present three guidelines for refining a costing system Distinguish between simple and activity-based costing system Describe a four-part cost Hierarchy Cost products or services using activity-based costing Evaluate the costs and benefits of implementing activity-based costing system <p>Activity-based management</p> <ul style="list-style-type: none"> Describe activity-based management and explain its relationship to activity-based costing Explain process value analysis Describe activity performance measurement 	T1	<p>HDR: Ch 5 MAHM: Ch 5</p> <p>RIE: Ex.5-19 Ex.5-21</p> <p>RTE: Pr.5-37</p>

		<ul style="list-style-type: none"> • Describe activity based customer and supplier costing • Explain how managers use activity-based costing system in activity-based management 		
	12	Quality Costing: Measurement and Control <ul style="list-style-type: none"> • Identify and describe the four types of quality cost • Prepare a Quality Cost Report, and differentiate between Acceptable Quality Level and the view espoused by Total Quality Control • Explain why quality cost is needed and how it is used 	T1	MAHM: Ch 15 RIE: Ex.15-5
	13	Inventory Management <ul style="list-style-type: none"> • Identify six categories of costs associated with goods for sale • Balance ordering costs with carrying costs using the economic order quantity (EOQ) decision model • Identify the effect or errors that can arise when using the EOQ decision model and ways to reduce conflicts between the EOQ model and models used for performance evaluation 	T1	HDR: Ch 20 (p. 798-806) RIE: Ex.20-24 Ex.20-25 RTE: Pr.20-30, 20-31
	14	Just in-time and backflush costing <ul style="list-style-type: none"> • Describe why companies are using just-in-time purchasing • Distinguish materials requirement planning (MRP) systems from just-in-time (JIT) systems for manufacturing • Identify the features and benefits of just-in-time production system • Describe different ways backflush costing can simplify traditional inventory costing system 	T1	HDR: Ch 20 (p.807-823) RIE: Ex.20-27 s.d Ex.20-29
Teaching/Learning Methodology	<p>Teaching method uses active lecturing, 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 text book and other sources.</p> <p>Students are required to attend the tutorial sessions to improve their technical skill related to all topics in this subject.</p> <p>Weekly quiz will be conducted at the beginning of the class.</p> <p>The policy related to plagiarism, cheating, and attendance must refer to faculty regulation.</p>			

Assessment Method in Alignment with Intended Learning Outcomes	Specific Assessment Methods/Tasks	%	Intended Learning Outcomes to be Assessed
			T1
	Continuous assessment	100%	√
	INDIVIDUAL	100%	
	Mid Term Exam (35%)		100%
	Final Exam (35%)		100%
	Weekly Quizzes (20%) Tutorial sessions & other components (10%)		√

Student Study Effort Expected	Class Contacts:	
	Lectures	35 Hours
	Discussion	15 Hours
	Other student study effort:	
	Preparation assignment/exercies	42 Hours
	Independent Activities	42 Hours
	Total	119 Hours

Reading List and References	<p>Required Main Readings: Datar, Srikant M., and Rajan, Madhav V., Horngren's Cost Accounting: A Managerial Emphasis, 16th edition, Prentice-Hall (Pearson), 2018. (HDR)</p> <p>Supplementary Readings: Hansen, D. R., and, M. M. Mowen, Managerial Accounting, 8th edition, South-Western Publishing Company, 2007. (MAHM)</p>
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