



UNIVERSITAS INDONESIA  
 FAKULTAS EKONOMI & BISNIS  
 DEPARTEMEN AKUNTANSI

**SYLLABUS**  
**STRATEGY & ORGANIZATION PERFORMANCE MANAGEMENT**

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Subject Code	ECMU601048
Subject Title	Strategy and Organization Performance Management
Credit Value	3
Pre-requisite/ Co-requisite/ Exclusion	Financial Management Management Accounting Case Analysis for Accounting and Business
Role and Purposes	The course contributes to the achievement of Bachelor of Economics in Accounting learning goals by enabling students to be critical thinkers (LG6) students to apply technical competence in accounting related field (LG7), and to possess some traits of professional skills (LG8)
Subject Learning Outcomes	Upon completion of the subject,  Student will be able to prepare and analyze information for managerial decision making: a) Able to analyze the external and internal factors that may influence the strategy of an organization. b) Able to explain the processes that may be used to implement the strategy of an organization.  Students are expected to be able to argue and draw conclusion on an issue based on supportive evidence c) able to identify problems (case situations) d) able to analyze problems (cases) e) Able to demonstrate to justify an argument or solution with supporting

evidence/relevant references

f) able to recommend alternative solutions/decisions/bottom line evaluations

Students are expected to be able to display interpersonal skills

g) display cooperation and teamwork when working towards team goals

h) present ideas and influence others to provide support and commitment

Students are expected to be able to display personal skills

i) demonstrate commitment to lifelong learning

Students are expected to be able to display Organizational skills

j) review own works and that of others to determine whether it complies with class' quality standards

Subject Synopsis/  
Indicative  
Syllabus

Week #	Topic	LO	Required Reading
1	<b>Introduction</b> Strategic Management Overview  Active Lecturing		DD: Chp. 1 S1: Chp 2
2	<b>Internal Assessment &amp; Competitive Advantage</b> Case: Spotify: Face the Music (update 2016) – Facing Increase Competition  Case-Based Learning	a, c, d, e, f, g, h, l, j	DD Chp 6 CIMA CGMA
3	<b>External Assessment</b> Case: Smartphones Industry in 2013: Samsung's Dilemma  Case-Based Learning	a, c, d, e, f, g, h, l, j	DD: Chp. 7 CIMA CGMN
4	<b>Strategy Generation, Selection &amp; Implementation</b> Case: Starbucks: Driving Growth Through New Dining Occasion  Case-Based Learning	a, c, d, e, f, g, h, l, j	DD: Chp. 8-9 CIMA, CGMA
5	<b>Project Presentation</b> Internal Assessment  Project Based Learning	a, c, d, e, f, g, h, l, j	DD: Chp. 5, 6 CIMA CGMA
6	<b>Project Presentation</b> External Assessment  Project Based Learning	a, c, d, e, f, g, h, l, j	DD: Chp. 7 CIMA, CGMA
7	<b>Project Presentation</b> Strategy Analysis and Choice  Project Based Learning	a, c, d, e, f, g, h, l, j	DD: Chp. 8-9 CIMA, CGMA
8	<b>Managing Organizational Tensions</b> Case: ATH Technologies: Making the Number	b, c, d, e, f, g, h, l, j	S1: Chp 1 S2: Module 1

		Case-Based Learning		
9	<b>Levers of Control</b> Case: Automation Consulting Services	Case-Based Learning	b, c, d, e, f, g, h, l, j	S1: Chp 13 S2:Module 15
10	<b>Strategy Map</b> Case: Domestic Auto Parts	Case-Based Learning	b, c, d, e, f, g, h, l, j	KN, CGMA
11	<b>Diagnostic Control Systems: Balanced Scorecard</b> Case: Serono	Case-Based Learning	b, c, d, e, f, g, h, l, j	S1: Chp. 9 S2 Module 9
12	<b>Strategic Uncertainties and Interactive Control Systems</b> Case: Nokia: The Inside Story of the Rise and Fall of a Technology Giant	Case-Based Learning	b, c, d, e, f, g, h, l, j	S1: Chp 10 S2: Module 11
13	<b>Strategic Risk</b> Case: Uber: Kalanick's Tumultuous Era	Case-Based Learning	b, c, d, e, f, g, h, l, j	S1: Chp. 11 S2: Module 13
14	<b>Belief and Boundary Systems</b> Case: Infosys in India: Building a Software Giant in a Corrupt Environment	Case-Based Learning	b, c, d, e, f, g, h, l, j	S1: Chp. 12 S2: Module 14

Teaching/Learning Methodology	<p>This course will use case study approach of student centered learning that provide students an opportunity to learn theoretical concepts in an applied setting.</p> <p>On case-based learning, all class activities will be discussing cases. Students are expected to prepare the case before class begin and participate in group and class discussion. Cases will be discussed in class by groups which are formed by Lectures. Groups are changed every week to give students to work with different group of people. Groups will discuss the cases based on questions given by Lectures and prepare the answers/results, and there will be class discussion with some groups present the answer and other groups ask questions and give feedback. Therefore, class activities will be case briefing for 15 minutes, groups discussion for about 1 hour, groups presentation class discussion for about 1 hour, and case conclusion 15 minutes. There will be peer assessment for individual, group case analysis, and group contribution in class discussion</p> <p>On project-based learning, class wil be divided into groups with 5-7 member. All groups are required to analyze the external and internal factors that may influence the strategy of selected Indonesian public companies using selected strategic analysis tools which are applicable and relevant. Based on the analysis,</p>
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the groups are required to formulate and select strategy using some selected matrices. In order to have a good and convincing analysis, groups need to collect sufficient amount of data from company's annual reports and other publicly available information.

Students are also required to submit a short weekly report about any topics beyond materials discussed in the class on their independent study. In this 3 SKS course, students are required to study independently 3 hours per week about any topics related to the course materials they are interested in.

Finally, students will take two exams, which is mid-term and final exam. Exam questions might be written in English, but students can answer them in Bahasa Indonesia

Assessment Method in Alignment with Intended Learning Outcomes	Assessment	% weight	Intended Learning Outcomes to be assessed											
			a	b	c	d	e	f	g	h	i	j		
	<b>Group</b>	<b>35%</b>												
	Group Case Analysis	10%			√	√	√	√						
	Group Participation in Class Discussion	10%			√	√	√	√						
	Group Project	15%	√											
	<b>Individual</b>	<b>60%</b>												
	Mid Exam	20 %	100%											
	Final Exam	20 %		100%										
	Weekly Report – Independent study	10%										√		
	Individual Contribution (peer assessment)	15%								√	√		√	
Student Study														

Effort Expected	Class Contacts	
	Lectures	7 Hours
	Class Discussion	18 Hours
	Other student study effort	
	Preparation for case essay and case discussion	42 Hours
	Independent study	42 Hours
Reading List and References	<p>Required Readings:</p> <ul style="list-style-type: none"> <li>• CGMA, 2013, Essential Tools For Management Accountants (CGMA)</li> <li>• CIMA, 2007, Strategic Analysis Tools, Topic Gateway Series No. 34 (CIMA)</li> <li>• David, F.R. &amp; David F.R., , 2017. Strategic management, concepts and cases, Pearson Prentice-Hall, 16th Ed. (DD)</li> <li>• Kaplan, Robert S., and David P. Norton, 2006, Strategy Maps: Converting Intangible Assets Into Tangible Outcomes, Chapter 1 &amp; 2, Harvard Business School Press (KN)</li> <li>• Simons, Robert, 2014, Performance Measurement and Control Systems for implementing strategy, Pearson Education Limited, first edition (S1)</li> </ul> <p>Additional Readings:</p> <ul style="list-style-type: none"> <li>• Simons, Robert., 2017, Strategy Execution Module (S2)</li> </ul>	