SET OF COURSE
COURSE GROUP:
MANAGEMENT ACCOUNTING

ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
2007
KATA PENGANTAR


SAP dan GBPP ini sebenarnya merupakan penyempurnaan dari SAP dan GBPP yang ada yang sudah dijadikan sebagai pedoman bagi dosen. Penyempurnaan dilakukan terhadap buku referensi dan substansi materi sesuai dengan perkembangan bidang akuntansi dewasa ini.

Dengan selesainya SAP dan GBPP ini diharapkan akan tersedia pedoman dan pegangan yang jelas bagi dosen dan mahasiswa dalam kegiatan pembelajaran. Akhirnya, atas bantuan dan dukungan staf pengajar Jurusan Akuntansi sehingga dapat tersusunnya SAP dan GBPP ini, kami mengucapkan terima kasih dan penghargaan setinggi-tingginya.

Semarang, 27 Desember 2007
Panitia Penyempurnaan
SAP & GBPP Jurusan Akuntansi
Ketua,

Dr. H. Abdul Rohman, MSi, Akt
NIP 131 991 447
SET OF COURSE
COURSE GROUP:
MANAGEMENT ACCOUNTING

1. COST ACCOUNTING
2. MANAGEMENT ACCOUNTING
3. MANAGEMENT CONTROL SYSTEMS
4. MANAGEMENT ACCOUNTING SEMINAR
5. BUDGETING
6. BEHAVIORAL ACCOUNTING
SET OF COURSE

COST ACCOUNTING
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend cost term and purposes

2. MAIN TOPIC
   An Introduction to Cost Term and Purposes

3. SUB TOPIC
   • Introduction
   • Cost term definition
   • Cost term and purposes

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain Cost Accounting scope | • Pay attention
               2. Explain benefit of Cost Accounting | LCD, Whiteboard |
               3. Explain competence of GO and SO | • Ask question       |
| Content   | 1. Explain Introduction
               2. Explain Cost term definition
               3. Explain Cost term and purposes | Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summarize the material
               2. Give questions
               3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Job Order Costing

2. MAIN TOPIC
   Job Order Costing

3. SUB TOPIC
   • Definition
   • Calculation
   • Recording
   • Presentation

4. COURSES ACTIVITIES

<table>
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<td>3. Explain Definition</td>
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<td>4. Explain Calculation</td>
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<td>5. Explain Recording</td>
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<td>6. Explain Presentation</td>
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<td>Content</td>
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<td></td>
<td>3. Give general description about future course</td>
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</table>
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together
to know the understanding of student on course material.

6. REQUIRED REFERENCES
   Undip, Semarang.
SET OF COURSE

COURSE TITLE: Cost Accounting
COURSE CODE: EA 381
CREDIT HOURS: 3 × 60 minutes
NUMBER OF MEETING: 3

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Process Costing

2. MAIN TOPIC
   Process Costing I

3. SUB TOPIC
   • Definition
   • Calculation
   • Recording
   • Presentation

4. COURSES ACTIVITIES

<table>
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<tr>
<td>Content</td>
<td>1. Explain Definition</td>
<td>Present group task</td>
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<td>2. Explain Calculation</td>
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<td>4. Explain Presentation</td>
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5. EVALUATION
  Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Cost Accounting
COURSE CODE: EA 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend the influence of beginning inventories in Process Costing

2. MAIN TOPIC
   Process Costing II

3. SUB TOPIC
   • Beginning Inventory Influence
   • Average method
   • FIFO method
   • Quality Control

4. COURSES ACTIVITIES

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<td>2. Give question which relationship with previous week material</td>
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<td>2. Explain Average method</td>
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<td>3. Explain FIFO method</td>
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<td>4. Explain Quality Control</td>
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5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Process Costing

2. MAIN TOPIC
   Process Costing III : Spoilage, Rework & Scrap

3. SUB TOPIC
   - Spoilage
   - Rework
   - Scrap

4. COURSES ACTIVITIES

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<td>1. Explain Spoilage</td>
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<tr>
<td></td>
<td>2. Explain the Rework</td>
<td>Pay attention with discussion</td>
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<td>3. Explain Scrap</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Cost Accounting
COURSE CODE: EA 381
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Cost Allocation

2. MAIN TOPIC
   Cost Allocation (Service Department) and Cost Allocation (Joint Product & By Product)

3. SUB TOPIC
   - Service Department
   - Joint Product
   - By Product

4. COURSES ACTIVITIES

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<td></td>
<td>2. Give question which relationship with previous week material</td>
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<tr>
<td>Content</td>
<td>1. Explain Service Department</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explain Joint Product</td>
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<td>3. Explain By Product</td>
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<td>Summary</td>
<td>1. Summarize the material</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES


SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Activity Cost Behavior

2. MAIN TOPIC
   Activity Cost Behaviour

3. SUB TOPIC
   - Fixed cost
   - Variable cost
   - Semi-variable cost

4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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<td>2. Give question which relationship with previous week material</td>
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<tr>
<td>Content</td>
<td>1. Explain Fixed cost</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Explain Variable cost</td>
<td>Pay attention with discussion</td>
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<td>3. Explain Semi-variable cost</td>
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<td>Summary</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together
   to know the understanding of student on course material.
6. REQUIRED REFERENCES


SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE  : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 8

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Activity Based Costing

2. MAIN TOPIC
   Activity Based Costing

3. SUB TOPIC
   ▪ Definition
   ▪ Cost object
   ▪ Cost Driver
   ▪ Cost Pool
   ▪ Calculation of cost activity

4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content | 1. Explain Definition  
2. Explain Cost object  
3. Explain Cost Driver  
4. Explain Cost Pool  
5. Explain Calculation of cost activity | Present group task 
Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |
5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 9

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Standard Costing

2. MAIN TOPIC
   Standard Costing I : Manufactured Overhead

3. SUB TOPIC
   - Definition
   - Formulating standard
   - Manufactured Overhead

4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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</table>
| Introduction | 1. Explain competence of GO and SO  
|            | 2. Give question which relationship with previous week material                      | Pay attention with discussion       | LCD, Whiteboard    |
| Content   | 1. Explain Definition  
|            | 2. Explain Formulating standard  
|            | 3. Explain Manufactured Overhead                                                    | Present group task                  | LCD, Whiteboard    |
| Summary   | 1. Summarize the material  
|            | 2. Give questions  
|            | 3. Give general description about future course                                      | Pay attention with discussion       | LCD, Whiteboard    |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 10

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend Standard Costing

2. MAIN TOPIC
   Standard Costing II

3. SUB TOPIC
   - Definition of Varian
   - Varian analysis
   - Presentation

4. COURSES ACTIVITIES

<table>
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</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard    |
| Content   | 1. Explain Definition of Varian  
2. Explain Varian analysis  
3. Explain Presentation of Varian | Present group task  
Pay attention with discussion | LCD, Whiteboard    |
| Summary   | 1. Summarizes the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard    |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 11

1. OBJECTIVE
a. GENERAL OBJECTIVE (GO)
   Enabling student in accounting of cost of production report for management and financial reporting purpose.
b. SPECIFIC OBJECTIVE (SO)
   After learning this topic, student will comprehend Inventory Costing

2. MAIN TOPIC
   Inventory Costing (Full & Variable Costing, CVP)

3. SUB TOPIC
   • Full Costing Method
   • Variable Costing Method
   • CVP

4. COURSES ACTIVITIES

<table>
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</table>
| Introduction | 1. Explain competence of GO and SO  
               | 2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content   | 1. Explain Full Costing Method  
               | 2. Explain Variable Costing Method  
               | 3. Explain CVP | Present group task  
               | Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summarize the material  
               | 2. Give questions  
               | 3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 381
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 12

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend and apply Cost Accounting

2. MAIN TOPIC
   Cost Accounting Practice I : Job Order Costing.

3. SUB TOPIC
   - Cases comprehension
   - Calculation
   - Recording
   - Presentation

4. COURSES ACTIVITIES

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</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard  |
| Content  | 1. Explain Cases  
2. Conducting practice                                     | Present group task            | LCD, Whiteboard  |
|          |                                                          | Pay attention with discussion |                  |
| Summary  | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard  |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
3. Bahan Praktikum Akuntansi Biaya (BPAB)
SET OF COURSE

COURSE TITLE: Cost Accounting
COURSE CODE: EA 471
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 13

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend and apply Cost Accounting

2. MAIN TOPIC
   Cost Accounting Practice II: Process Costing.

3. SUB TOPIC
   - Cases comprehension
   - Calculation
   - Recording
   - Presentation

4. COURSES ACTIVITIES

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<td>Introduction</td>
<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain Cases</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Conducting practice</td>
<td>Pay attention with discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Give questions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Give general description about future course</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
3. Bahan Praktikum Akuntansi Biaya (BPAB)
SET OF COURSE

COURSE TITLE : Cost Accounting
COURSE CODE : EA 471
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      Enabling student in accounting of cost of production report for management and
      financial reporting purpose.
   b. SPECIFIC OBJECTIVE (SO)
      After learning this topic, student will comprehend and apply Cost Accounting

2. MAIN TOPIC
   Cost Accounting Practice III : Standard Costing.

3. SUB TOPIC
   • Accounting For Inflation and Changing Prices
   • Efficient Market Hypothesis (EMH)

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO
               2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard     |
| Content   | 1. Explain Cases
               2. Conducting practice                                    | Present group task          | LCD, Whiteboard     |
|           |                                                          | Pay attention with discussion |                       |
| Summary   | 1. Summarize the material
               2. Give questions
               3. Give general description about future course           | Pay attention with discussion | LCD, Whiteboard     |
5. EVALUATION

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES

4. Bahan Praktikum Akuntansi Biaya (BPAB)
SET OF COURSE

MANAGEMENT ACCOUNTING
SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/1 (First Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can describe history and direction of management accounting

B. Main Topic: Introduction: The Role, History, and Direction of Management Accounting

C. Sub Main Topic:
   1. Management Accounting Information System
   2. Management Accounting and Financial Accounting
   3. A brief Historical Perspective of Management Accounting
   4. The current focus of management accounting.
   5. The role of management accountants in an organization
   6. The importance of ethical behavior for managers and management accountants

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>- Ask students to lead pray</td>
<td>One of students lead pray</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td>(35 minutes)</td>
<td>- Discuss instructional analysis and syllabus contents</td>
<td>Give respons</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Explain general and specific objectives</td>
<td>Pay attention</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Review for starting point to learn (Prerequirement)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Give topic to be discussed and explain the material</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td>(100 minutes)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>Ask the students about the topic that have been discussed to conclude Telling the motivational or inspirational story</td>
<td>Participate actively in responding lecturer activities</td>
<td>Motivational/Inspirational story</td>
</tr>
<tr>
<td>(15 minutes)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
E. Evaluation: Trivia Question

F. References:

- Hansen & Mowen. Management Accounting 7th ed. Ch. 1
- Ferara (1995)
SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/2th (Second Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

i. Specific: After taking this topic, the students can explain the basic management accounting concepts and describe cost behavior and also apply the concepts practically

B. Main Topic: Basic Management Accounting Concepts and Cost Behavior

C. Sub Main Topic:
1. The use of The cost assignment process and Define tangible and intangible products, and different product cost definitions
2. Income statements for manufacturing and service organizations
3. The difference between functional-based and activity-based systems
4. Cost behavior for fixed, variable, and mixed costs
5. The the role of the resource usage model in understanding cost behavior
6. Separate Mixed costs into their fixed and variable components using the high-low method, the scatterplot method, and the method of least square
7. The reliability of a cost equation
8. The role of multiple regression in assessing cost behavior
9. Managerial judgment in determining cost behavior

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>- Ask students to lead pray</td>
<td>One of students lead</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>- Explain specific objectives</td>
<td>pray</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Overview: ask the students about material that will be discussed</td>
<td>Give respons</td>
<td></td>
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<td></td>
<td></td>
<td>Pay attention and</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>answer question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>Give topic to be discussed and explain the material</td>
<td>Pay attention to</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td>(100 minutes)</td>
<td>Give excercise</td>
<td>answer or ask</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>questions</td>
<td></td>
</tr>
<tr>
<td>Summary (30 minutes)</td>
<td>Ask the students about the topic that have been discussed to conclude Ask the students to do excercise 2-7; 2-10; 3-10</td>
<td>Participate actively in responding lecturer activities Doing excercise</td>
<td>Paper</td>
</tr>
</tbody>
</table>

E. Evaluation : Trivia Question and Excercise

F. Reference :

- Hansen & Mowen. Management Accounting 7th ed. Ch. 2 and 3
SET OF COURSE

Course Title : Management Accounting
Course Code : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 1/3th (Third Meeting)

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific : After taking this topic, the students can apply ABC Concepts and explain differentiate to traditional costing

B. Main Topic : Activity-Based Costing (ABC)

C. Sub Main Topic:

1. The importance of unit costs
2. The functional-based costing (FBCA) approaches and tell why FBCA may produce distorted costs
3. ABC System for product costing
4. Grouping activities into homogeneous sets to reduce the number of activity-based customer and supplier costing.

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | - Ask students to lead pray  
- Explain specific objectives  
- Overview: ask the students about material that will be discussed | One of students lead pray  
Give respons  
Pay attention and answer question | LCD, Laptop |
| Content (100 minutes) | Give topic to be discussed and explain the material  
Give excercise and discuss  
Ask the student to differentiate ABC and traditional costing | Pay attention to answer or ask questions | LCD, Laptop |
| Summary (30 minutes) | Ask the students about the topic that have been discussed to conclude  
Ask the students to do excercise | Participate actively in responding lecturer activities  
Doing excercise | Paper |

E. Evaluation : Excercise

F. Reference : Hansen & Mowen. Management Accounting 7th ed. Ch. 4
SET OF COURSE

Course Title : Management Accounting  
Course Code : EA 382/3 SCS  
Duration : 150 minutes  
Number of Meeting : 1/4th (fourth Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can use the budget for planning, controlling and decision making and also be able to identify behavioral aspects that affect people in organization

B. Main Topic : Functional and Activity-based Budgeting

C. Sub Main Topic:

1. Budgeting and its role in planning, controlling and decision making
2. A master budget, its major components, and the interrelationships of its various components
3. Flexible budgeting, and the features that a budgetary system should have to encourage managers to engage in goal congruent behavior
4. Activity-based budgeting

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | - Ask students to lead pray  
                          - Explain specific objectives  
                          - Overview: ask the students about material that will be discussed | One of students lead pray  
                          Give response  
                          Pay attention and answer question | LCD, Laptop |
| Content (100 minutes) | Give topic to be discussed and explain the material  
                        Give exercise and discuss it  
                        Ask the student to differentiate ABB and functional budgeting | Pay attention to answer or ask questions | LCD, Laptop |
| Summary (30 minutes) | Ask the students about the topic that have been discussed to conclude  
                        Ask the students to do exercise | Participate actively in responding lecturer activities  
                        Doing exercise | Paper |

E. Evaluation : Excercise

F. Reference : Hansen & Mowen. Management Accounting 7th ed. Ch. 8
SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/5th (Fifth Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can differentiate between ABB and Functional budgeting

B. Main Topic: Functional-based, Activity-based and Strategic-based Responsibility Accounting Systems

C. Sub Main Topic:
1. Functional-based, activity-based and strategic-based responsibility accounting systems
2. Process value analysis
3. Activity performance measurement
4. The basic features of the Balance Scorecard

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction | - Ask students to lead pray  
- Explain specific objectives  
- Overview: ask the students about material that will be discussed | One of students lead pray  
Give respons  
Pay attention and answer question | LCD, Laptop |
| (20 minutes) |                                                                                   |                                           |                 |
| Content      | - Compare and contrast functional-based, activity-based and strategic-based responsibility accounting systems  
- Explain process value analysis  
- Describe activity performance measurement  
- Discuss the basic features of the Balance Scorecard | Pay attention to answer or ask questions  
Group discussion | LCD, Laptop |
| (100 minutes)|                                                                                   |                                           |                 |
| Summary      | Ask the students about the topic that have been discussed to conclude               | Participate actively in responding lecturer activities  
Make summary |                                           |
| (30 minutes) |                                                                                   |                                           |                 |

E. Evaluation: Give trivia questions
F. Reference: Hansen & Mowen. Management Accounting, 7th ed. Ch. 10
SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/6th (Sixth Meeting).

A. Objectives:
1. General:
   After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific:
   After taking this topic, the students can prepare a quality cost report and calculate productivity.

B. Main Topic:
   Quality Costs and Productivity: Measurement, Reporting, and Control

C. Sub Main Topic:
   1. The four types of quality costs
   2. A quality cost report, and the conventional view of acceptable quality level and the view expoused by total quality control
   3. Quality cost information: The Need and how to use it
   4. Productivity changes in profits

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>- Ask students to lead pray</td>
<td>One of students lead pray</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>- Explain specific objectives</td>
<td>Give respons</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Overview: ask the students about material that will be discussed</td>
<td>Pay attention and answer question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Identify and describe the four types of quality costs</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td>(100 minutes)</td>
<td>2. Tell why quality cost information is needed, and show how it is used</td>
<td>Prepare a quality cost report</td>
<td></td>
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<tr>
<td></td>
<td>3. Explain what productivity changes in profits</td>
<td>Calculate productivity and its impacts to profit</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>Ask the students about the topic that have been discussed to conclude</td>
<td>Participate actively in responding lecturer activities</td>
<td></td>
</tr>
<tr>
<td>(30 minutes)</td>
<td>Ask the students to do exercise</td>
<td>Doing excercise</td>
<td>Paper</td>
</tr>
</tbody>
</table>

E. Evaluation: Excercise 11-4 and 11-14

F. Reference: Hansen & Mowen. Management Accounting 7th ed. Ch. 11
SET OF COURSE

Course Title: Management Accounting  
Course Code: EA 382 / 3 SCS  
Duration: 150 minutes  
Number of Meeting: 1/7th (Seventh Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can prepare a environmental cost report and use the information for formulate strategy.

B. Main Topic: Environmental Cost Management

C. Sub Main Topic:
1. The importance of measuring environmental costs
2. Environmental costs are assigned to products and processes
3. The life-cycle cost assessment model
4. Activity and strategic based environmental control

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | - Ask students to lead pray  
- Explain specific objectives  
- Overview: ask the students about material that will be discussed | One of students lead pray  
Give respons  
Pay attention and answer question | LCD, Laptop             |
| Content (100 minutes)  | 1. Discuss the importance of measuring environmental costs  
2. Explain how environmental costs are assigned to products and processes  
3. Describe the life-cycle cost assessment model  
4. Compare and contrast activity and strategic based environmental control | Pay attention to answer or ask questions  
Prepare a environmental cost report  
Discuss to find the differentiation between activity and strategic based environmental control | LCD, Laptop             |
| Summary (30 minutes)  | Ask the students about the topic that have been discussed to conclude  
Ask the students to make summary orally | Participate actively in responding lecturer activities  
Make a summary | Paper                 |
E. Evaluation: Trivia question

SET OF COURSE

Course Title : Management Accounting
Course Code : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 1/8th (Eighth Meeting)

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific : After taking this topic, the students can identify responsibility center and evaluate them

B. Main Topic : Performance Evaluation in the Decentralized Firm

C. Sub Main Topic:

1. Responsibility accounting, and four types of responsibility centers and
   The Reasons for decentralization
2. Return on investment (ROI) and economic value added (EVA)
3. Method of evaluating and rewarding managerial performance
4. The role of transfer pricing in a decentralized firm

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>- Ask students to lead pray</td>
<td>One of students</td>
<td>LCD, Laptop</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>- Explain specific objectives</td>
<td>lead pray</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Overview: ask the students about material that will be discussed</td>
<td>Give respons</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pay attention and answer question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Define responsibility accounting, and describe four types of responsibility centers</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Laptop</td>
</tr>
<tr>
<td>(100 minutes)</td>
<td>2. Tell why firms choose to decentralize</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>3. Compute and explain return on investment (ROI) and economic value added (EVA)</td>
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<td></td>
<td>4. Discuss method of evaluating and rewarding managerial performance</td>
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<tr>
<td></td>
<td>5. Explain the role of transfer pricing in a decentralized firm</td>
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</tr>
<tr>
<td>Summary</td>
<td>Ask the students about the topic that have been discussed to conclude</td>
<td>Doing excercise 15-23</td>
<td>Paper</td>
</tr>
<tr>
<td>(30 minutes)</td>
<td>Ask the students to do excercise</td>
<td>15-31</td>
<td></td>
</tr>
</tbody>
</table>
E. Evaluation: Formative test

SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/9th (Ninth Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can describe the international issues in management accounting especially multinational firms

B. Main Topic: International Issues in Management Accounting

C. Sub Main Topic:

1. The role of the management accounting in the international environment
2. The varying levels of involvement that firms can undertake in international trade
3. The ways management accountants can manage foreign currency risk
4. The Reasons for Multinational firms choose to decentralize
5. Affect Environmental factors to performance evaluation in the multinational firm
6. The role of transfer pricing in the multinational firm
6. Ethical issues that affect firms operating in the international environment

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | - Ask students to lead pray  
- Explain specific objectives  
- Overview: ask the students about material that will be discussed | One of students lead pray  
Give respons  
Pay attention and answer question | LCD, Laptop |
| Presentation (100 minutes) | 1. Explain the role of the management accounting in the international environment  
2. Identify the varying levels of involvement that firms can undertake in international trade  
3. List the ways management accountants can manage foreign currency risk  
4. Explain why multinational firms choose to decentralize | Pay attention to answer or ask questions  
Participate actively in responding lecturer activities  
Mention example of foreign currency risk | LCD, Laptop |
<p>| | | | |</p>
<table>
<thead>
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</thead>
<tbody>
<tr>
<td>5. Describe how environmental factors can affect performance evaluation in the multinational firm</td>
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<tr>
<td>6. Discuss the role of transfer pricing in the multinational firm</td>
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<tr>
<td>7. Discuss ethical issues that affect firms operating in the international</td>
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<td></td>
</tr>
<tr>
<td><strong>Summary</strong> (30 minutes)</td>
<td><strong>Ask the students about the topic that have been discussed to conclude</strong></td>
<td><strong>Make orally summary</strong></td>
<td><strong>Paper</strong></td>
</tr>
</tbody>
</table>

e. **Evaluation:** Excercise

f. **Reference:** Hansen & Mowen. *Management Accounting* 7th ed. Ch. 14
SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/10th (Tenth Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can prepare segmented report and use it for planning and controlling organizations

B. Main Topic: Segmented Reporting and Performance Evaluation

C. Sub Topic:

1. The differences between variable and absorption costing
2. Variable costing is useful in evaluating the performance of managers
3. A segmented income statement based on a variable-costing approach, and how to use this format with ABC to assess customer profitability
4. Variable costing for planning and control

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction (20 minutes)</td>
<td>- Ask students to lead pray&lt;br&gt;- Explain specific objectives&lt;br&gt;- Overview: ask the students about material that will be discussed</td>
<td>One of students lead pray&lt;br&gt;Give respos&lt;br&gt;Pay attention and answer question</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td>Content (110 minutes)</td>
<td>1. Discuss the differences between variable and absorption costing&lt;br&gt;2. Explain how variable costing is useful in evaluating the performance of managers&lt;br&gt;3. Prepare a segmented income statement based on a variable-costing approach, and demonstrate how to use this format with ABC to assess customer profitability&lt;br&gt;4. Show how variable costing can be used in planning and control</td>
<td>Pay attention to answer or ask questions&lt;br&gt;Participate actively in responding lecturer activities&lt;br&gt;Prepare segmented reporting&lt;br&gt;Doing excercise</td>
<td>LCD, Lap top</td>
</tr>
<tr>
<td><strong>Summary (20 minutes)</strong></td>
<td>Ask the students about the topic that have been discussed to conclude Ask the students to answer questions</td>
<td>Answer question and make conclusion</td>
<td></td>
</tr>
</tbody>
</table>

**E. Evaluation:** Formative Test

**F. Reference:** Hansen & Mowen. Management Accounting 7th ed. Ch. 15
SET OF COURSE

Course Title : Management Accounting
Course Code : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 11th (Eleventh Meeting)

A. Objectives :

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific : After taking this topic, the students can determine break event point and use it for planning and controlling

B. Main Topic : Cost-volume-profit (CVP) Analysis: A managerial Planning Tool

C. Sub Topic:

1. The number of units and the amount of revenue required to break even or to earn a targeted profit
2. Cost volume profit (CVP) analysis in a multiproduct setting
3. A profit-volume graph and a cost-volume-profit graph, and the meaning of each
4. The impact of risk, uncertainty, and changing variables on CVP analysis
5. The impact of ABC on CVP analysis

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>- Ask students to lead pray &lt;br&gt;- Explain specific objectives &lt;br&gt;- Overview: ask the students about material that will be discussed</td>
<td>One of students lead pray &lt;br&gt;Give response &lt;br&gt;Pay attention and answer question</td>
<td>LCD, Laptop</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Determine the number of units that must be sold and calculate the amount of revenue required to break even or to earn a targeted profit &lt;br&gt;2. Apply cost volume profit (CVP) analysis in a multiproduct setting &lt;br&gt;3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each &lt;br&gt;4. Explain the impact of risk, uncertainty, and changing variables on CVP analysis &lt;br&gt;5. Discuss the impact of ABC on</td>
<td>Pay attention to answer or ask questions &lt;br&gt;Participate actively in responding lecturer activities &lt;br&gt;Doing exercise 16-24 16-29</td>
<td>LCD, Laptop</td>
</tr>
<tr>
<td>(110 minutes)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CVP analysis</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>--------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary (20 minutes)</td>
<td>Ask the students about the topic that have been discussed to conclude. Ask the students to answer questions.</td>
<td>Answer question and make conclusion</td>
<td></td>
</tr>
</tbody>
</table>

**E. Evaluation:** Formative Test

**F. Reference:** Hansen & Mowen. Management Accounting 7th ed. Ch. 16
SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/12th (Twelveth Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can identify types of decision and how to make a tactical decision

B. Main Topic: Tactical Decision Making

C. Sub Topic:

1. The tactical decision-making model
2. The activity resource usage model in assessing relevancy
3. Tactical decision-making concepts in a variety of business situations
4. The optimal product mix when faced with one constrained resource
5. The impact of cost on pricing decisions
6. Linear programming

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | - Ask students to lead pray  
- Explain specific objectives  
- Overview: ask the students about material that will be discussed | One of students lead pray  
Give respons  
Pay attention and answer question | LCD, Lap top |
| Content (110 minutes) | 1. Describe the tactical decision-making model  
2. Explain how the activity resource usage model is used in assessing relevancy  
3. Apply tactical decision-making concepts in a variety of business situations: Example  
4. Choose the optimal product mix when faced with one constrained resource  
5. Explain the impact of cost on pricing decisions  
6. Use linear programming to find the optimal solution to a | Pay attention to answer or ask questions  
Participate actively in responding lecturer activities  
Prepare segmented reporting  
Doing exercise 17-9  
17-20 | LCD, Lap top |
| summary (20 minutes) | Ask the students about the topic that have been discussed to conclude. Ask the students to answer questions. | Answer question and make conclusion |

E. **Evaluation**: Formative Test

F. **Reference**: Hansen & Mowen. Management Accounting 7th ed. Ch. 17
SET OF COURSE

Course Title : Management Accounting
Course Code : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 1/13th (Thirteenth Meeting)

A. Objectives :

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific : After taking this topic, the students can evaluate independent and mutually exclusive projects and also mention the phases of implementing projects

B. Main Topic : Capital Investment Decisions

C. Sub Topic :

1. Definition of A capital investment decision, and differentiation between independent and mutually exclusive capital investment decisions
2. The various methods to assess proposed investments in independent projects and advantage and disadvantage each methods for mutually exclusive and independent projects
3. The role and value of post audits

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction (20 minutes)</td>
<td>- Ask students to lead pray&lt;br&gt;- Explain specific objectives&lt;br&gt;- Overview: ask the students about material that will be discussed</td>
<td>One of students lead pray&lt;br&gt;Give respons&lt;br&gt;Pay attention and answer question</td>
<td>LCD, Laptop</td>
</tr>
<tr>
<td>Content (110 minutes)</td>
<td>1. Explain what a capital investment decision is, and distinguish between independent and mutually exclusive capital investment decisions&lt;br&gt;2. Mention and explain how to use the various methods to assess proposed investments in independent projects and discuss advantage and disadvantage each methods for mutually exclusive and independent</td>
<td>Pay attention to answer or ask questions&lt;br&gt;Participate actively in responding lecturer activities</td>
<td>LCD, Laptop</td>
</tr>
</tbody>
</table>

18-21
18-26
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>projects</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Discuss the role and value of post audits</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Describe capital investment in the advanced manufacturing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>environment.</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>Ask the students about the topic that have been discussed to</td>
<td>Answer question and make conclusion</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>conclude</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ask the students to answer questions</td>
<td></td>
</tr>
</tbody>
</table>

**E. Evaluation:** Formative Test

**F. Reference:** Hansen & Mowen. Management Accounting 7th ed. Ch. 18
SET OF COURSE

Course Title: Management Accounting
Course Code: EA 382 / 3 SCS
Duration: 150 minutes
Number of Meeting: 1/14th (Fourteenth Meeting)

A. Objectives:

1. General: After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.

2. Specific: After taking this topic, the students can compare traditional and JIT inventory and also can use TOC to manage inventory

B. Main Topic: Inventory Management

C. Sub Topic:

1. The traditional inventory management model
2. Just-in Time (JIT) inventory management
3. The theory of constraints (TOC), and how it can be used to manage inventory

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teacher Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | - Ask students to lead pray  
- Explain specific objectives  
- Overview: ask the students about material that will be discussed | One of students lead pray  
Give respons  
Pay attention and answer question | LCD, Lap top |
| Presentation (110 minutes) | 1. Describe the traditional inventory management model  
2. Discuss Just-in Time (JIT) inventory management  
3. Explain the theory of constraints, and tell how it can be used to manage inventory and give example | Pay attention to answer or ask questions  
Participate actively in responding lecturer activities  
Doing exercise 19-21  
19-23 | LCD, Lap top |
| Summary (20 minutes) | Ask the students about the topic that have been discussed to conclude  
Ask the students to answer questions | Answer question and make conclusion |                |

E. Evaluation: Formative Test

F. Reference: Hansen & Mowen. Management Accounting 7th ed. Ch. 19
SET OF COURSE

MANAGEMENT CONTROL SYSTEMS
SET OF COURSE

Course Tittle : Management Accounting
Course Code/Scs : Ea 382 / 3 Scs
Duration : 150
Number of Meeting : 1/ 1st (First Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can explain the nature of Management Control Systems

B. Main Topic : The Nature of Management Control Systems (MCS)

C. Sub Topic

1. The instructional analysis of MCS
2. The basic concepts of MCS
3. The Boundaries of Management Control

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(30 minutes)</td>
<td>Communicate syllabus and instructional analysis</td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Direct the students to form group</td>
<td>Form group</td>
<td></td>
</tr>
<tr>
<td>Presentation</td>
<td>1. Describe the basic concepts of MCS</td>
<td>Pay attention to answer or ask</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(100 minutes)</td>
<td>2. Discuss the Boundaries of Management Control and give example</td>
<td>questions</td>
<td></td>
</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make summary</td>
<td>Answer Question</td>
<td>Story Material</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Telling inspirational/motivational story to make</td>
<td>Make summary</td>
<td></td>
</tr>
</tbody>
</table>

E. Evaluasi : Orally Question

F. Sumber Kepustakaan :

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
Y: Young, S, Mark, Reading In Management Accounting
SET OF COURSE

Course Title : Management Accounting
Course Code/Scs : Ea 382 / 3 Scs
Duration : 150
Number of Meeting : 1/2th (Second Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can explain the goals of organization and strategy to reach the goals

B. Main Topic : Understanding Strategies

C. Sub Topic
1. The goals of organizations
2. The concepts of strategy:
3. Levels and types strategy

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction (20 minutes)</td>
<td>Ask student to lead pray Explain the specific objective of this chapter</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td>Presentation (110 minutes)</td>
<td>1. Discuss the goals of organizations and ask student to give examples 2. Explain the concepts of strategy 3. Mention and explain levels and types strategy and simple case</td>
<td>Pay attention to answer or ask questions Find out example Give some opinions for the case</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>Closing (20 minutes)</td>
<td>Give question to direct student make summary</td>
<td>Answer Question Make summary</td>
<td></td>
</tr>
</tbody>
</table>

E. Evaluasi : Orally Question

F. Sumber Kepustakaan :

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
SET OF COURSE

Course Title: Management Accounting
Course Code/Scs: Ea 382 / 3 Scs
Duration: 150
Number of Meeting: 1/3th (Third Meeting)

A. Objectives:

1. General: After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific: After the studying this chapter the students can understand behavioral people of organizations and be able to control them for Goal Congruence

B. Main Topic: Behavior in Organizations

C. Sub Topic: 1. The goal congruence (GC)
2. The factors that influence GC
3. The types of organizations
4. Controller and its functions

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Explain the specific objective of this chapter</td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ask student to give some overview about the topic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Presentation</td>
<td>1. Explain the goal congruence (GC)</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(110 minutes)</td>
<td>2. Discuss the factors that influence GC</td>
<td>Mention some example factors</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Mention the types of organizations</td>
<td>Image the company</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Describe who controller is and the functions of controller</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make summary</td>
<td>Answer Question</td>
<td></td>
</tr>
<tr>
<td>(20 minutes)</td>
<td></td>
<td>Make summary</td>
<td></td>
</tr>
</tbody>
</table>

E. Evaluasi: Orally Question

F. Sumber Kepustakaan:

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
SET OF COURSE

Course Title: Management Accounting
Course Code/Scs: Ea 382 / 3 Scs
Duration: 150
Number of Meeting: 1/ 4th (Fourth Meeting)

A. Objectives:

1. General: After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific: After the studying this chapter the students can identify the responsibility center in the organizations and also can evaluate them

B. Main Topic: Responsibility Centers

C. Sub Topic: 1. Responsibility Center and its relation to responsibility accounting systems and decentralization  
2. The types of responsibility centers and what each responsibility center account for.  
3. The functions of organizations and responsibility centers  
4. Measuring each responsibility centers profitability

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | Ask student to lead pray  
Explain the specific objective of this chapter  
Ask student to give some overview about the topic | Pray together  
Pay attention and give respon | LCD, Lap Top |
| Presentation (110 minutes) | 1. Explain Responsibility Center and its relation to responsibility accounting systems and decentralization  
2. Mention the types of responsibility centers and explain what each responsibility center account for.  
3. Ask student to identify the functions of organizations that included in which responsibility center  
4. Explain how to measure each responsibility centers profitability | Pay attention to answer or ask questions  
Identify some responsibility center example  
Image the company  
Present Case NJ  
Insurance Comp by G3 | LCD, Lap Top  
Team work |
| Closing (20 minutes) | Give question to direct student make summary | Answer Question  
Make summary | |
E. Evaluasi : Orally Question

F. Sumber Kepustakaan :

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
Y: Young, S, Mark, Reading In Management Accounting
SET OF COURSE

Course Title : Management Accounting
Course Code/Ses : Ea 382 / 3 Ses
Duration : 150
Number of Meeting : 1/5th (Fifth Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can design the transfer mechanism that lead to goal congruence

B. Main Topic : Transfer Pricing

C. Sub Topic

1. Objectives of transfer prices
2. Transfer pricing methods
3. Pricing corporate services
4. Administration of transfer prices

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td></td>
<td>Explain the specific objective of this chapter</td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ask student to give some overview about the topic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(20 minutes)</td>
<td></td>
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</tr>
<tr>
<td>Presentation</td>
<td>1. Explain the objectives of transfer prices</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap Top Team work</td>
</tr>
<tr>
<td></td>
<td>2. Mention and Explain transfer pricing methods</td>
<td>Role Play as a division which doing transfer goods and services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Discuss the pricing corporate services</td>
<td>Image the company</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Describe the administration of transfer prices</td>
<td>Present Case Quality</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Metal Service G5</td>
<td></td>
</tr>
<tr>
<td>(110 minutes)</td>
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<tr>
<td>Closing</td>
<td>Give question to direct student make summary</td>
<td>Answer Question</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td></td>
<td>Make summary</td>
<td>Team work</td>
</tr>
</tbody>
</table>

E. Evaluasi : Orally Question
F. Sumber Kepustakaan:

HM: Hanson and Mowen (2004), Management Accounting, 7th ed. South-Western College Publishing.
Y: Young, S, Mark, Reading In Management Accounting
### SET OF COURSE

**Course Title**: Management Accounting  
**Course Code/Scs**: Ea 382 / 3 Scs  
**Duration**: 150  
**Number of Meeting**: 1/ 6th (Sixth Meeting)

### A. Objectives:

1. **General**: After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system.

2. **Specific**: After the studying this chapter the students can analyze and measure assets to evaluate managers and economic performance of the entity.

### B. Main Topic

: Measuring and Controlling Assets Employed

### C. Sub Topic

1. The structure of the analysis  
2. Measuring assets employed  
3. Explain types of measures: EVA vs ROI  
4. Alternative approaches to evaluate managers and differentiations the manager performance and the entity performance  
5. Evaluating the economic performance of the entity

### D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | Ask student to lead pray  
Explain the specific objective of this chapter  
Ask student to give some overview about the topic | Pray together  
Pay attention and give respon | LCD, Lap Top |
| Presentation (110 minutes) | 1. Describe the structure of the analysis  
2. Measure assets employed  
3. Explain types of measures: EVA vs ROI  
4. Discuss alternative approaches to evaluate managers and differentiate the managers performance and the entity performance  
5. Evaluate the economic performance of the entity | Pay attention to answer or ask questions  
Identify assets to be measured  
Present Case Quality Metal Service G5 | LCD, Lap Top  
Team work |
| Closing (20 minutes) | Give question to direct student make summary  
Show the next material | Answer Question  
Make summary | |
E. Evaluasi

Ask the student to mention elements of one of assets for measuring interest

F. Sumber Kepustakaan

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
Y: Young, S, Mark, Reading In Management Accounting
SET OF COURSE

Course Title: Management Accounting
Course Code/Scs: Ea 382 / 3 Scs
Duration: 150 minutes
Number of Meeting: 1/ 7th (Seventh Meeting)

A. Objectives:

1. General: After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system.

2. Specific: After the studying this chapter the students can implement strategic planning process and analyze proposed programs.

B. Main Topic: Strategic Planning

C. Sub Topic: 1. Nature of Strategic Planning
2. Proposed New vs Ongoing Programs
3. The Strategic Planning Process

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Explain the specific objective of this chapter</td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ask student to give some overview about the topic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Presentation</td>
<td>1. Explain the Nature of Strategic Planning</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(110 minutes)</td>
<td>2. Give example Proposed New vs Ongoing Programs</td>
<td>Analyze proposed program</td>
<td>Team work</td>
</tr>
<tr>
<td></td>
<td>3. Describe The Strategic Planning Process</td>
<td>Present Case Quality</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Metal Service G5</td>
<td></td>
</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make summary</td>
<td>Answer Question</td>
<td></td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Show the next material</td>
<td>Make summary</td>
<td></td>
</tr>
</tbody>
</table>

E. Evaluasi: Ask the student to mention the phases of strategic planning process
F. Sumber Kepustakaan:

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
SET OF COURSE

Course Title: Management Accounting
Course Code/Scs: Ea 382 / 3 Scs
Duration: 150 minutes
Number of Meeting: 1/8h (Eighth Meeting)

A. Objectives:

1. General: After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific: After the studying this chapter the students can mention the budget preparation process and identify behavioral aspect that attach it

B. Main Topic: Budget Preparation

C. Sub Topic
1. The nature of a budget
2. The Types of budgets
3. The budget preparation process
4. The behavioral aspects of using budget
5. The quantitative techniques for budget preparation process

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction          | Ask student to lead pray
Explain the specific objective of this chapter
Ask student to give some overview about the topic | Pray together
Pay attention and give respon | LCD, Lap Top |
| (20 minutes)          |                                                                                     |                                      |                 |
| Presentation          | 1. Explain the nature of a budget
and The Types of budgets
2. Explain the budget preparation process
3. Discuss the behavioral aspects of using budget
4. Describe the quantitative techniques for budget preparation process | Pay attention to answer or ask questions
Student have to find behavioral case | LCD, Lap Top
Team work |
| (110 minutes)         |                                                                                     |                                      |                 |
| Closing               | Give question to direct student make summary
Show the next material | Answer Question
Make summary |                                      |                 |
| (20 minutes)          |                                                                                     |                                      |                 |
E. Evaluasi : Ask the student to mention the budget preparation process

F. Sumber Kepustakaan :

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
SET OF COURS

Course Tittle: Management Accounting
Course Code/Scs: Ea 382 / 3 Scs
Duration: 150 minutes
Number of Meeting: 1/ 9th (Ninth Meeting)

A. Objectives:

1. General: After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific: After the studying this chapter the students can apply variances analysis and use it for feedback to measure performance

B. Main Topic: Analyzing Financial Performance Reports and Performance Measurement

C. Sub Topic
1. Calculating variances
2. Variations in practice
3. Explain limitations of variance analysis
4. Behavioral considerations in performance evaluation
5. Information used in control systems
6. Performance measurement
7. Interactive control

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Explain the specific objective of this chapter</td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ask student to give some overview about the topic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Presentation</td>
<td>1. Explain variances and the variations in practice</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(110 minutes)</td>
<td>2. Explain limitations of variance analysis</td>
<td>Calculate variances</td>
<td>Team work</td>
</tr>
<tr>
<td></td>
<td>3. Discuss behavioral considerations in performance evaluation</td>
<td>Discuss behavioral considerations in performance evaluation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Describe information used in control systems</td>
<td>Present Case Analog Devices, Inc</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5. Measure performance</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>6. Discuss interactive control</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make</td>
<td>Answer Question</td>
<td></td>
</tr>
</tbody>
</table>
E. Evaluasi : Ask students's opinion about interactive control

F. Sumber Kepustakaan :

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
SET OF COURS

Course Title : Management Accounting
Course Code/Scs : Ea 382 / 3 Scs
Duration : 150 minutes
Number of Meeting : 1/10th (Tenth Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can set compensation mechanism to motivate people reaching out the goal of organizations

B. Main Topic : Management Compensation

C. Sub Topic
1. Research Findings on Organizational Incentives
2. Characteristics of Incentive Compensation Plans
3. Incentives for Corporate Officers
4. Incentives for Business Unit

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray Explain the specific objective of this chapter</td>
<td>Pray together Pay attention and</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Ask student to give some overview about the topic</td>
<td>give respon</td>
<td></td>
</tr>
<tr>
<td>Presentation</td>
<td>1. Discuss Research Findings on Organizational Incentives</td>
<td>Pay attention to answer or ask</td>
<td>LCD, Lap Top Team</td>
</tr>
<tr>
<td>(110 minutes)</td>
<td>2. Mention and Explain Characteristics of Incentive Compensation Plans</td>
<td>questions Calculate variances</td>
<td>work</td>
</tr>
<tr>
<td></td>
<td>3. Describe Incentives for Corporate Officers</td>
<td>Discuss behavioral considerations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Describe Incentives for Business Unit</td>
<td>in performance evaluation</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Present Case Mary Kay Cosmetics</td>
<td></td>
</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make summary Show the next material</td>
<td>Answer Question Make summary</td>
<td></td>
</tr>
<tr>
<td>(20 minutes)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

E. Evaluasi : Ask students's opinion about the types of compensation and incentives
F. Sumber Kepustakaan :


HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
SET OF COURSE

Course Title : Management Accounting
Course Code/SCS : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 1/11ᵗʰ (Eleventh Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can design control system for entity that having differentiated strategy

B. Main Topic : Controls for Differentiated Strategies

C. Sub Topic

1. Corporate Strategy
2. Business Unit Strategy
3. Top Management Style

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
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</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Explain the specific objective of this chapter</td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ask student to give some overview about the topic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Presentation</td>
<td>1. Mention and Explain Corporate Strategy</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap Top Team work</td>
</tr>
<tr>
<td>(110 minutes)</td>
<td>2. Mention and Explain Business Unit Strategy</td>
<td>Discuus the material</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Discuss Top Management Style</td>
<td>Present Case Texas Instruments and HP</td>
<td></td>
</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make summary</td>
<td>Answer Question</td>
<td></td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Show the next material</td>
<td>Make summary</td>
<td></td>
</tr>
</tbody>
</table>

E. Evaluasi : Ask students’s opinion about the types of compensation and incentives

F. Sumber Kepustakaan :

SET OF COURS

Course Title : Management Accounting
Course Code/SCS : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 1/12th (Twelveth Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can design control system for many types service organization

B. Main Topic : Service Organizations

C. Sub Topic

1. Service Organization in General
2. Professional Organizations
3. Health care Organizations
4. Nonprofit Organizations
5. Government Organizations
6. Merchandising Organizations

D. Teaching Activities

<table>
<thead>
<tr>
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<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray Explain the specific objective of this chapter Ask student to give some overview about the topic</td>
<td>Pray together Pay attention and give respon</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(110 minutes)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make summary Show the next material</td>
<td>Answer Question Make summary</td>
<td></td>
</tr>
<tr>
<td>(20 minutes)</td>
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</tbody>
</table>

E. Evaluasi : Ask students to identify the type of organizations and mention its characteristics
F. Sumber Kepustakaan

HM: Hanson and Mowen (2004), Management Accounting, 7th ed South-Western College Publishing
SET OF COURS

Course Title : Management Accounting
Course Code/SCS : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 1/ 13th (Thirteenth Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can design control system for multinational organization related to international issues

B. Main Topic : Multinational Organizations

C. Sub Topic  
1. General Consideration in MO  
2. Transfer Pricing  
3. Exchange Rate

D. Teaching Activities

<table>
<thead>
<tr>
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<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Ask student to lead pray</td>
<td>Pray together</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Explain the specific objective of this chapter</td>
<td>Pay attention and give respon</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ask student to give some overview about the topic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Presentation</td>
<td>Explain and Discuss about:</td>
<td>Pay attention to answer or ask questions</td>
<td>LCD, Lap Top</td>
</tr>
<tr>
<td>(110 minutes)</td>
<td>1. General Consideration in MO</td>
<td>Discuss the material</td>
<td>Team work</td>
</tr>
<tr>
<td></td>
<td>2. Transfer Pricing in multinational vs national</td>
<td>Present Case Xerox Corporation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Exchange Rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing</td>
<td>Give question to direct student make summary</td>
<td>Answer Question</td>
<td></td>
</tr>
<tr>
<td>(20 minutes)</td>
<td>Show the next material</td>
<td>Make summary</td>
<td></td>
</tr>
</tbody>
</table>

E. Evaluasi : Ask students to differentiate between national and international transfer pricing

F. Sumber Kepustakaan :

SET OF COURS

Course Title : Management Accounting
Course Code/SCS : EA 382 / 3 SCS
Duration : 150 minutes
Number of Meeting : 1/14th (Fourteenth Meeting)

A. Objectives:

1. General : After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

2. Specific : After the studying this chapter the students can design control system for projects

B. Main Topic : Management control of projects

C. Sub Topic
1. The Nature of Projects
2. The Control Environment
3. The phases of implementation Projects

D. Teaching Activities

<table>
<thead>
<tr>
<th>Phases</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Tools and Media</th>
</tr>
</thead>
</table>
| Introduction (20 minutes) | Ask student to lead pray  
Explain the specific objective of this chapter  
Ask student to give some overview about the topic | Pray together  
Pay attention and give respon | LCD, Lap Top |
| Presentation (110 minutes) | Explain and Discuss about:  
1. The Nature of Projects  
2. The Control Environment  
3. The phases of implementation Projects | Pay attention to answer or ask questions  
Discuss the material | LCD, Lap Top  
Team work |
| Closing (20 minutes) | Give question to direct student make summary  
Show the next material | Answer Question  
Make summary | |

E. Evaluasi : Ask students to mention the phases of implementation projects

F. Sumber Kepustakaan :

SYLLABUS

MANAGEMENT CONTROL SYSTEMS
SYLLABUS (TEACHING CONTRACTS)

Course Title:  Management Control Systems  
Course Code/SCS:  EA 383/3 SCS  
Lecturer:  
Study Program:  
Place and Time:  

A. COURSE BENEFIT  
This course provide knowledge about environment, behavior, structure, process and variations in control practice in many types organizations. After completing study, students are expected to be able to analyze environment and organizational behavior to find feedback for evaluating organizational structure and process in order to be a competence controller in every type organization.

B. COURSE DESCRIPTION  
The Course discusses concepts, designs and technics control to motivate people in organization to reach the effectively and efficiently goals using predetermined strategy

C. OBJECTIVES  
After completing this course, the students are expected to have theoretical and practical knowledge and also analysis skill that related to design and implementation of organization control system

D. TEACHING STRATEGY  
To reach the objectives, this course will apply some teaching methods. Method will be applied aligning the type of material in each meeting. The methods are tutorial, discussion, team work, that integrated to create cooperative/active learning aura.
The meeting must be on schedule. If the lecturer can't present on predetermined schedule, it will be change on different time on agreement.

E. COURSE MATERIAL  
This course uses a text book (mandatory book), that is Management Control systems 11th ed Anthony and GovindarajanMc Graw Hill (2006) and other related references as support.

F. ASSIGNMENT  
Tasks are assigned in group and individual
1. Individual Task: to make resume of material aligning the meeting schedule (before mid semester examination). The task are summited a day before meeting. After mid semester examination, students answer questions from lecturer orally about main discussion/chapter that discussed on the meeting.
2. Group task : Make and present case report. Summit a day before meeting.
G. EVALUATION

The students should complete all elements evaluation criteria. If not, the students will not get score/in-complete.

<table>
<thead>
<tr>
<th>Evaluation Criteria:</th>
<th>Elements of Evaluation:</th>
</tr>
</thead>
<tbody>
<tr>
<td>A → 4,0</td>
<td>Task</td>
</tr>
<tr>
<td>AB → 3,5</td>
<td>Participation and Presentation</td>
</tr>
<tr>
<td>B → 3</td>
<td>Mid Semester Examination</td>
</tr>
<tr>
<td>BC → 2,5</td>
<td>Final Examination</td>
</tr>
<tr>
<td>C → 2</td>
<td></td>
</tr>
<tr>
<td>D → 1,0</td>
<td></td>
</tr>
<tr>
<td>E → 0,0</td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

H. MEETING SCHEDULE

<table>
<thead>
<tr>
<th>Meeting</th>
<th>Material</th>
<th>Ref</th>
<th>Case</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Instructional Analysis and Syllabus</td>
<td>Ch. 1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>The Nature of MCS</td>
<td></td>
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</tr>
<tr>
<td>2</td>
<td>Understanding Strategies</td>
<td>Ch. 2,</td>
<td>General Electric Comp.</td>
</tr>
<tr>
<td>3</td>
<td>Behavior in Organization</td>
<td>Ch. 3,</td>
<td>Equipment Comp</td>
</tr>
<tr>
<td>4</td>
<td>Responsibilities Center</td>
<td>Ch. 4, 5,</td>
<td>NJ Insurance Comp</td>
</tr>
<tr>
<td>5</td>
<td>Transfer Pricing</td>
<td>Ch. 6,</td>
<td>Strident Chemical comp</td>
</tr>
<tr>
<td>6</td>
<td>Measuring and Controlling Assets Employed</td>
<td>Ch. 7,</td>
<td>Quality Metal Service</td>
</tr>
<tr>
<td>7</td>
<td>Strategic Planning</td>
<td>Ch. 8,</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Mid Semester Examination</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Budget Preparation</td>
<td>Ch. 9,</td>
<td>Analog Devices, Inc</td>
</tr>
<tr>
<td>10</td>
<td>Analyzing Financial Performance Reports</td>
<td>Ch. 10, 11</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Performance Measurement</td>
<td></td>
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</tr>
<tr>
<td>11</td>
<td>Management Compensation</td>
<td>Ch. 12,</td>
<td>Mary Kay Cosmetics</td>
</tr>
<tr>
<td>12</td>
<td>Control for differentiated strategies</td>
<td>CH. 13</td>
<td>Texas Instruments and HP</td>
</tr>
<tr>
<td>13</td>
<td>Service Organizations</td>
<td>Ch. 14,</td>
<td>Piedmont University</td>
</tr>
<tr>
<td>14</td>
<td>Multinational Organizations</td>
<td>Ch. 15,</td>
<td>Xerox Corporation</td>
</tr>
<tr>
<td>15</td>
<td>Management Control of Projects</td>
<td>Ch. 16</td>
<td></td>
</tr>
</tbody>
</table>

16. Final Examination

Case report Form
1. Background
2. Problem
3. Solution alternatives
4. Selected Alternative
5. Justification /Argumentation for selected alternative

Evaluation Criteria of Presentation:
1. Teamwork
2. Creativity in presentation
3. Additional Reference
4. Attitudes
SET OF COURSE

MANAGEMENT ACCOUNTING SEMINAR
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students understand the contract within the class of
      management accounting seminar.
   b. SPECIFIC OBJECTIVE (SO)
      After discussing the introduction of the course, students understand:
      • The rules in class
      • The benefit of management accounting seminar
      • The fundamental of management accounting materials.

2. MAIN TOPIC
   Introductory

3. SUB TOPIC
   • The explanation of the program of the course
   • The explanation of the benefit of management accounting seminar
   • Overview of basic material for management accounting seminar.

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explaining the rules in class</td>
<td>Pay attention and</td>
<td>LCD, computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Defining agreement with students in class</td>
<td>discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention and</td>
<td>LCD, computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving general description for the up-coming session</td>
<td>discussion</td>
<td></td>
</tr>
</tbody>
</table>

5. EVALUATION

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 2

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students understand the history of the development and
      the changing paradigm in management accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After discussing the history of the development of management accounting, students understand:
      - the changing paradigm in management accounting
      - some examples of management accounting application according to the history of management accounting development.

2. MAIN TOPIC
   The history of management accounting development.

3. SUB TOPIC
   Cost/Management Accounting: the 21 Century Paradigm.

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, computer, Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>Discussing Cost/Management Accounting: the 21 Century Paradigm.</td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material 2. Giving questions 3. Giving general description for the up-coming course</td>
<td>Pay attention and discussion</td>
<td>LCD, computer, Whiteboard</td>
</tr>
</tbody>
</table>

5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 3

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students understand and able to analyze.
   b. SPECIFIC OBJECTIVE (SO)
      After discussing the development of management accounting, students able to:
      • Explain the development and scope of management accounting.
      • Explain the development and scope of control system.
      • Explain the role of management accounting on corporate control system.

2. MAIN TOPIC
   The development of management accounting.

3. SUB TOPIC
   Management Accounting and Control System.

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | Explaining the competency of GO and SO                                                | • Pay attention
                                                                      | • Ask question               | LCD, computer, Whiteboard      |
| Content  | Resuming and presenting journal which entitled management accounting and control system | • Presentation in group
                                                                      | • Pay attention and discussion | LCD, computer, Whiteboard      |
| Summary  | 1. Summarizing the material
                                                                      | 2. Giving questions
                                                                      | 3. Giving general description for the up-coming session | Pay attention and discussion | LCD, computer, Whiteboard |

5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students understand the impact of technology
development on management accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After discussing the impact of technology development on management
accounting, students able to:
      • Estimate the value of information
      • Explain the economic value of information

2. MAIN TOPIC
   The impact of technology development on management accounting.

3. SUB TOPIC
   Value of Information and Information Economics.

4. COURSE ACTIVITIES

<table>
<thead>
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<th>Student Activities</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>Resuming and presenting journal which entitled Value of Information and Information Economics.</td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td></td>
<td>• Presentation in group</td>
<td>LCD, computer, Whiteboard</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Pay attention and discussion</td>
<td></td>
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<tr>
<td>Summary</td>
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<td>3. Giving general description for up-coming the session</td>
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</tbody>
</table>

5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REQUIRED REFERENCES
Accounting, 2nd Ed., Prentice Hall.
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students understand the agency theory.
   b. SPECIFIC OBJECTIVE (SO)
      After discussing the development of agency theory, students able to:
      • Explain agency theory
      • Explain the problem in agency theory
      • Explain the implication of agency theory problem on management accounting.

2. MAIN TOPIC
   The development of agency theory.

3. SUB TOPIC
   Agency Theory and Management Accounting

4. TEACHING ACTIVITIES

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
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<td>• Pay attention</td>
<td>LCD, computer, Whiteboard</td>
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<td>• Ask question</td>
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<tr>
<td>Content</td>
<td>Resuming and presenting Agency Theory and Management Accounting</td>
<td>• Presentation in group</td>
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5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REQUIRED REFERENCES
COURSE TITLE : MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE
a. GENERAL OBJECTIVE (GO)
   After following this course, students understand the stewardship theory.
b. SPECIFIC OBJECTIVE (SO)
   After discussing the development of stewardship theory, students able to:
   • Explain stewardship theory
   • Explain the development of stewardship theory

2. MAIN TOPIC
   The development of stewardship theory

3. SUB TOPIC
   Toward a Stewardship Theory of Management

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, computer, Whiteboard</td>
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<tr>
<td>Content</td>
<td>Resuming and presenting journal which entitled Toward a Stewardship Theory of Management</td>
<td>• Presentation in group</td>
<td>LCD, computer, Whiteboard</td>
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<td>• Pay attention and discussion</td>
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5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students understand the development of contingency theory.
   b. SPECIFIC OBJECTIVE (SO)
      After discussing the development of contingency theory, students able to:
      - Explain contingency theory
      - Explain contingency theory in corporate management control system.
      - Explain the role of contingency theory in the corporate outcome.
      - Explain the role of contingency theory within management control system for corporate improvement.

2. MAIN TOPIC
   The development of contingency theory.

3. SUB TOPIC
   Contingency Theory, Management Control System and Firms Outcomes: Past Result and Future Directions

4. COURSE ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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<tr>
<td>Content</td>
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<td>• Presentation in group</td>
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</tbody>
</table>
| Summary   | 1. Summarizing the material  
               2. Giving questions  
               3. Giving general description for the up-coming session | Pay attention and discussion             | LCD, computer, Whiteboard   |
5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REQUIRED REFERENCES
   Outcomes: Past Result and Future Directions”, Behavioral Research in
   Accounting, Vol. 10 Supplement.
SET OF COURSE

COURSE TITLE : MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 8

1. OBJECTIVES
   1. General Objectives
      After following this course, students understand the impact of technology
development on management control.
   2. Specific Objectives
      After discussing the impact of technology development on management
control, students able to:
      • Explain technology development for commercial.
      • Explain the development of accounting information system
      • Explain management control
      • Explain organization design
      • Explain the impact of technology development on management
control, organization design, and accounting information system.

2. MAIN TOPIC:
The impact of technology development on management control system.

3. SUB TOPIC:
Management Control, Organization Design, and Accounting Information
System.

4. COURSE ACTIVITY

<table>
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<tr>
<th>Phase</th>
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5. EVALUATION
Giving questions to evaluate students’ understandability to the course material.

6. REFERENCES
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/ CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 9

1. OBJECTIVES
   1. General Objectives
      After following this course, students understand the estimation of
      production cost under the new operational management.
   2. Specific Objectives
      After discussing the development of management accounting, students
      able to:
      • Explain the development in cost estimation
      • Explain contemporary operational management
      • Explain the advantages of contemporary operational management
      • Estimate the cost of contemporary operational management

2. MAIN TOPIC:
   The development of management accounting.

3. SUB TOPIC:
   Costing and The New Operation Management

4. COURSE ACTIVITY

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<td>Content</td>
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<td>• Presentation in group</td>
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</table>

5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REFERENCES
   Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in
   Management Accounting, 2nd Ed., Prentice Hall
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 10

1. OBJECTIVES
   1. General Objectives
      After following this course, students understand the corporate performance measurement system and reward.
   2. Specific Objectives
      After discussing performance measurement system, students able to:
      - Explain the kind of performance measurement system
      - Explain the kind of reward
      - Explain the effectiveness of performance measurement system and the way to avoid dysfunctional behavior of employee

2. MAIN TOPIC:
   Performance measurement system and reward

3. SUB TOPIC:
   Performance Appraisal and Reward

4. COURSE ACTIVITY

<table>
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<th>Phase</th>
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<tr>
<td>Content</td>
<td>Resuming and presenting journal which entitled Performance Appraisal and Reward</td>
<td>- Presentation in group</td>
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          | 3. Giving general descriptions for the up-coming session. | Pay attention combine with questions and answer.     | LCD, computer, Whiteboard    |

5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REFERENCES
SET OF COURSE

COURSE TITLE : MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 11

1. OBJECTIVES
   1. General Objectives
      After following this course, students understand the development of
      management accounting.
   2. Specific Objectives
      After discussing the development of management accounting, students
      able to:
      • Explain the development of management accounting that begins from
        traditional paradigm until contemporary paradigm
      • Explain the definition of strategic management accounting
      • Explain the scope of strategic management accounting
      • Explain the advantage of strategic management accounting

2. MAIN TOPIC:
   The development of management accounting.

3. SUB TOPIC:
   Strategic Management Accounting

4. COURSE ACTIVITY

<table>
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<th>Phase</th>
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<tbody>
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<td>• Pay attention</td>
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<tr>
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<td>Resuming and presenting journal which entitled Strategic Management Accounting</td>
<td>• Ask questions</td>
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5. EVALUATION
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6. REFERENCES
SET OF COURSE

COURSE TITLE: MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT: EA 481
CREDIT HOURS: 3 x 50 minutes
NUMBER OF MEETING: 12

1. OBJECTIVES
   1. General Objectives
      After following this course, students understand research in management accounting concerning economic value added.
   2. Specific Objectives
      After discussing contemporary research in accounting, students able to:
      • Explain the advantages and the disadvantages of economic value added as performance measurement
      • Explain the research concerning the implementation of economic value added in the case of European manager in responsibility center.

2. MAIN TOPIC:
   Contemporary research in management accounting.

3. SUB TOPIC:
   Economic Value Added: a Primer for European Managers

4. COURSE ACTIVITY

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activity</th>
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<th>Media</th>
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</table>
| Introduction | Explaining the competency of GO and SO.                                             | • Pay attention  
|            |                                                                                   | • Ask questions                                        | LCD, computer,            |
|            |                                                                                   |                                                       | Whiteboard                 |
| Content   | Resuming and presenting journal which entitled Economic Value Added: a Primer for European Managers | • Presentation in group  
|            |                                                                                   | • Pay attention combine with questions and answer.     | LCD, computer,            |
|            |                                                                                   |                                                       | Whiteboard                 |
| Summary   | 1. Summarizing the material that had been given.                                    | Pay attention combine with questions and answer.       | LCD, computer,            |
|            | 2. Giving questions                                                                 |                                                       | Whiteboard                 |
|            | 3. Giving general descriptions for the up-coming session.                          |                                                       |                           |

5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REFERENCES
SET OF COURSE

COURSE TITLE : MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 13

1. OBJECTIVES

1. General Objectives
   After following this course, students understand the implementation performance measurement system using balance scorecard as one of the implementation of corporate strategy.

2. Specific Objectives
   After discussing performance measurement system and reward, students able to:
   - Explain the kind of corporate strategy
   - Explain traditional and contemporary performance measurement system
   - Explain the advantages and the disadvantages of balance scorecard
   - Explain the implementation mechanism of balance scorecard as one of corporate strategy

2. MAIN TOPIC:
   Performance measurement system and reward.

3. SUB TOPIC:
   Implementing Corporate Staretgy: from Tableaux de Bord to Balance Scorecard

4. COURSE ACTIVITY

<table>
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5. EVALUATION
Giving questions to evaluate students' understandability to the course material.

6. REFERENCES
SET OF COURSE

COURSE TITLE : MANAGEMENT ACCOUNTING SEMINAR
CODE/CREDIT : EA 481
CREDIT HOURS : 3 x 50 minutes
NUMBER OF MEETING : 14

1. OBJECTIVES
   1. General Objectives
      After following this course, students understand the material of management accounting seminar.
   2. Specific Objectives
      After discussing the conclusion of all the materials, students are able to:
      • Explain the course materials.
      • Understand the performance of individual and group.

2. MAIN TOPIC:
   Conclusion of course

3. SUB TOPIC:
   • Review of course materials
   • Review the individual and group performance.

4. COURSE ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
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</thead>
</table>
| Introduction | Explaining the competency of GO and SO.             | • Pay attention  
               |                                                      | Ask questions              | LCD, computer, Whiteboard |
| Content  | 1. Reviewing the course material. 
               | 2. Review the individual and group performance.   | Pay attention combine with questions and answer. | LCD, computer, Whiteboard |
| Summary  | 1. Summarizing the material that had been given. 
               | 2. Giving questions                          | Pay attention combine with questions and answer. | LCD, computer, Whiteboard |

5. EVALUATION
   Giving questions to evaluate students’ understandability to the course material.

6. REFERENCES
SET OF COURSE

BEHAVIORAL ACCOUNTING
SET OF COURSE

COURSE TITLE: Behavioral Accounting
COURSE CODE: EA 493
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain history and development of behavioral accounting.

2. MAIN TOPIC
   Behavioral Accounting Introduction

3. SUB TOPIC
   History and Development of Behavioral Accounting

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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</table>
| Introduction | 1. Explain behavioral accounting scope  
               2. Explain behavioral accounting advantages  
               3. Explain competence of GO and SO | • Pay attention  
                                                   • Ask question       | LCD, Whiteboard |
| Content   | 1. Explain history of behavioral accounting  
               2. Explain development of behavioral accounting | Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summarize the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Behavioral Accounting
COURSE CODE: EA 493
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 2

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected:
      1. Explain behavioral concepts from Psychology & Social Psychology
      2. Explain assumption about Human Behavior: A Historical Perspective

2. MAIN TOPIC
   Behavioral Accounting Fundamentals

3. SUB TOPIC
   ✓ Behavioral Concepts from Psychology & Social Psychology
   ✓ Assumption about Human Behavior: A Historical Perspective

4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
  2. Give question which relationship with previous week material | Pay attention with discussion     | LCD, Whiteboard    |
| Content  | 1. Behavioral Concepts from Psychology & Social Psychology  
  2. Assumption about Human Behavior: A Historical Perspective | Present group task  
  Pay attention with discussion | LCD, Whiteboard                  |
| Summary  | 1. Summarize the material  
  2. Give questions  
  3. Give general description about future course | Pay attention with discussion     | LCD, Whiteboard    |
5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Behavioral Accounting
COURSE CODE: EA 493
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 3

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain contingency approach to the
design of accounting systems.

2. MAIN TOPIC
   Behavioral aspects on management accounting

3. SUB TOPIC
   Contingency approach to the design of accounting systems

4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
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</table>
| Introduction | 1. Explain competence of GO and SO  
               2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content   | 1. Explain Contingency Approach to the design of accounting systems | Present group task  
               Pay attention with discussion | LCD, Whiteboard |
| Summary   | 1. Summarize the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together
to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Behavioral Accounting
COURSE CODE: EA 493
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain financial control and behavioral aspects of responsibility accounting

2. MAIN TOPIC
   Behavioral aspects on management accounting

3. SUB TOPIC
   Financial control and behavioral aspects of responsibility accounting.

4. COURSES ACTIVITIES

<table>
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<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td></td>
<td>2. Give question which relationship with previous week material</td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explain financial control</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explain behavioral aspects of responsibility accounting</td>
<td>Pay attention with discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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<td></td>
<td>2. Give questions</td>
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<tr>
<td></td>
<td>3. Give general description about future course</td>
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</tbody>
</table>

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Behavioral Accounting
COURSE CODE : EA 493
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain behavioral aspects of profit planning & budgeting and the practice of slack.

2. MAIN TOPIC
   Behavioral aspects on management accounting

3. SUB TOPIC
   Behavioral aspects of profit planning & budgeting and the practice of slack: an overview.

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material                                                                                                                                   | Pay attention with discussion                | LCD, Whiteboard                  |
| Content   | 1. Explain behavioral aspects of profit planning & budgeting  
2. Explain the practice of slack: an overview                                                                                                                                               | Present group task                           | LCD, Whiteboard                  |
|           |                                                                                                                                                                                                                       | Pay attention with discussion                |                                |
| Summary   | 1. Summarize the material  
2. Give questions  
3. Give general description about future course                                                                                                                                              | Pay attention with discussion                | LCD, Whiteboard                  |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Behavioral Accounting
COURSE CODE : EA 493
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain behavioral aspects of
      performance evaluation and a behavioral interpretation of decentralization

2. MAIN TOPIC
   Behavioral aspects on management accounting

3. SUB TOPIC
   Behavioral aspects of performance evaluation and a behavioral interpretation of decentralization

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
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<tr>
<td></td>
<td>2. Give question which relationship with previous week material</td>
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<tr>
<td>Content</td>
<td>1. Explain behavioral aspects of performance evaluation</td>
<td>Present group task</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Explain a behavioral interpretation of decentralization</td>
<td>Pay attention with discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarize the material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Behavioral Accounting
COURSE CODE : EA 493
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain the behavioral dimensions of internal control.

2. MAIN TOPIC
   Behavioral aspects on auditing

3. SUB TOPIC
   The Behavioral Dimensions of Internal Control

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
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<td>1. Explain competence of GO and SO</td>
<td>Pay attention with discussion</td>
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<td>Content</td>
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<td>Pay attention with discussion</td>
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5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
**SET OF COURSE**

<table>
<thead>
<tr>
<th>COURSE TITLE</th>
<th>Behavioral Accounting</th>
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<tbody>
<tr>
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<td>EA 493</td>
</tr>
<tr>
<td>CREDIT HOURS</td>
<td>3 x 60 minutes</td>
</tr>
<tr>
<td>NUMBER OF MEETING</td>
<td>8</td>
</tr>
</tbody>
</table>

**1. OBJECTIVE**

a. **GENERAL OBJECTIVE (GO)**
   After following this course, student can explain generally behavioral accounting.

b. **SPECIFIC OBJECTIVE (SO)**
   After following this course, student is expected explain human resource consideration in public accounting firms and the behavioral patterns of auditors.

**2. MAIN TOPIC**

Behavioral aspects on auditing

**3. SUB TOPIC**

Human resource consideration in public accounting firms and the behavioral patterns of auditors.

**4. COURSES ACTIVITIES**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard    |
| Content | 1. Explain human resource consideration in public accounting firms  
2. Explain the behavioral patterns of auditors | Present group task  
Pay attention with discussion | LCD, Whiteboard        |
| Summary | 1. Summarize the material  
2. Give questions  
3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard    |

**5. EVALUATION**

Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES


SET OF COURSE

COURSE TITLE: Behavioral Accounting
COURSE CODE: EA 493
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 9

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain the behavioral aspects of
decision making & decision makers and behavioral aspects of reporting requirements

2. MAIN TOPIC
   Behavioral accounting issues on financial accounting

3. SUB TOPIC
   The behavioral aspects of decision making & decision makers and behavioral aspects of
reporting requirements.

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO
                2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content | 1. Explain the behavioral aspects of decision making and decision makers
           2. Explain the behavioral aspects of reporting requirements | Present group task
           Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarize the material
           2. Give questions
           3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together
to know the understanding of student on course material.
6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : Behavioral Accounting
COURSE CODE : EA 493
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 10

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain accounting & language and communication of accounting information.

2. MAIN TOPIC
   Behavioral accounting issues on financial accounting

3. SUB TOPIC
   Accounting & language and communication of accounting information.

4. COURSES ACTIVITIES

<table>
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<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explain competence of GO and SO 2. Give question which relationship with previous week material</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>1. Explain the accounting and language 2. Explain the communication of accounting information</td>
<td>Present group task  Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizes the material 2. Give questions 3. Give general description about future course</td>
<td>Pay attention with discussion</td>
<td>LCD, Whiteboard</td>
</tr>
</tbody>
</table>

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.
6. REQUIRED REFERENCES

SET OF COURSE

COURSE TITLE : Behavioral Accounting
COURSE CODE : EA 493
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 11

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain human resources accounting.

2. MAIN TOPIC
   Behavioral accounting issues

3. SUB TOPIC
   Human resource accounting: an overview

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
               2. Give question which relationship with previous week material | Pay attention with discussion | LCD, Whiteboard |
| Content | 1. Explain the human resource accounting: an overview | Present group task  
           Pay attention with discussion | LCD, Whiteboard |
| Summary | 1. Summarize the material  
            2. Give questions  
            3. Give general description about future course | Pay attention with discussion | LCD, Whiteboard |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: Behavioral Accounting
COURSE CODE: EA 493
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 12

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, student can explain generally behavioral accounting.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, student is expected explain social accounting.

2. MAIN TOPIC
   Behavioral accounting issues

3. SUB TOPIC
   Social Accounting

4. COURSES ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explain competence of GO and SO  
               2. Give question which relationship with previous week material | Pay attention with discussion       | LCD, Whiteboard |
| Content   | 1. Explain the social accounting                                                | Present group task                  | LCD, Whiteboard  |
|           |                                                                                  | Pay attention with discussion       |                   |
| Summary   | 1. Summarize the material  
               2. Give questions  
               3. Give general description about future course | Pay attention with discussion       | LCD, Whiteboard  |

5. EVALUATION
   Give questions or study case to discuss in small number of group and be discussed together to know the understanding of student on course material.

6. REQUIRED REFERENCES
SET OF COURSE

BUDGETING
SET OF COURSE

COURSE TITLE: BUDGETING
COURSE CODE/CREDIT: EM 363
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 1

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to understand the process of
      making commercial budget and also manufacturing budget comprehensively.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, students understand the literature of commercial
      budgeting and the process of management.

2. MAIN TOPIC
   Introduction and management process.

3. SUB TOPIC
   • The explanation of literature
   • Management process

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explaining the range of course  
                       2. Explaining the benefit of course  
                       3. Explaining the competency of GO and SO | • Pay attention  
                                                            • Ask question        | LCD, Whiteboard |
| Content  | 1. Explaining syllab   
                     2. Explaining management process | Pay attention and discussion | LCD, Whiteboard |
| Summary  | 1. Summarizing the material  
                       2. Giving questions  
                       3. Giving general description for up-coming course | Pay attention and discussion | LCD, Whiteboard |

5. EVALUATION
   Giving questions or case study for small groups discussion and class discussion to
   evaluate understandability of student concerning the course material.

6. REQUIRED REFERENCES
   1. Planning Profit Control Budget “Purwaningsih”
SET OF COURSE

COURSE TITLE : BUDGETING
COURSE CODE/CREDIT : EM 363
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 2

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to understand the process of
      making commercial budget and also manufacturing budget comprehensively.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, students understand the basic of profit planning.

2. MAIN TOPIC
   The basic of planning profit control.

3. SUB TOPIC
   The basic of profit control.

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
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<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving question related to the material of previous week</td>
<td>• Ask question</td>
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</tr>
<tr>
<td>Content</td>
<td>1. Explaining the basic of profit control</td>
<td>Pay attention and discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention and discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Giving questions</td>
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5. EVALUATION
   Giving questions or case study for small groups discussion and class discussion to evaluate the understandability of students concerning the course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: BUDGETING
COURSE CODE/ CREDIT: EM 363
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 3

1. OBJECTIVE
a. GENERAL OBJECTIVE (GO)
   After following this course, students are expected to understand the process of making commercial budget and also manufacturing budget comprehensively.
b. SPECIFIC OBJECTIVE (SO)
   After following this course, students understand the process of profit controlling.

2. MAIN TOPIC
   The process of planning profit control.

3. SUB TOPIC
   • Planning process
   • Profit controlling

4. COURSES ACTIVITIES

<table>
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<td>• Ask question</td>
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<tr>
<td>Content</td>
<td>1. Explaining management process</td>
<td>Pay attention and discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Explaining profit control</td>
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<td>Summary</td>
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5. EVALUATION
   Giving questions or case study for small groups discussion and class discussion to evaluate the understandability of students concerning the course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE: BUDGETING  
COURSE CODE/CREDIT: EM 363  
CREDIT HOURS: 3 x 60 minutes  
NUMBER OF MEETING: 4

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to understand the process of
      making commercial budget and also manufacturing budget comprehensively.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, students understand the implementation of planning
      and budgeting profit.

2. MAIN TOPIC
   The implementation of comprehensive profit planning and controlling.

3. SUB TOPIC
   • The implementation of planning
   • Profit controlling

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
<td>1. Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
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<tr>
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<td>2. Giving question related to the material of previous week</td>
<td>• Ask question</td>
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<tr>
<td>Content</td>
<td>1. Explaining the implementation of planning</td>
<td>Pay attention and discussion</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
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<td>2. Explaining profit controlling</td>
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</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention and discussion</td>
<td>LCD, Whiteboard</td>
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<td>2. Giving questions</td>
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5. EVALUATION
   Giving questions or case study for small groups discussion and class discussion to
   evaluate the understandability of students concerning the course material.

6. REQUIRED REFERENCES
   1. Planning Profit Control Budget “Purwaningsih”
SET OF COURSE

COURSE TITLE : BUDGETING
COURSE CODE/CREDIT : EM 363
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 5

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to understand the process of
      making commercial budget and also manufacturing budget comprehensively.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, students understand the implementation of planning
      and controlling profit.

2. MAIN TOPIC
   The implementation of comprehensive profit planning and controlling.

3. SUB TOPIC
   • The implementation of planning
   • Controlling

4. TEACHING ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explaining the competency of GO and SO  
                              2. Giving question related to the material of previous week | • Pay attention  
                              • Ask question | LCD, Whiteboard |
| Content  | 1. Explaining the implementation of planning  
                              2. Explaining control | Pay attention and discussion | LCD, Whiteboard |
| Summary  | 1. Summarizing the material  
                              2. Giving questions  
                              3. Giving general description for up-coming course | Pay attention and discussion | LCD, Whiteboard |

5. EVALUATION
   Giving questions or case study for small groups discussion and class discussion to
   evaluate the understandability of students concerning the course material.

6. REQUIRED REFERENCES
   1. Planning Profit Control Budget “Purwaningsih”
SET OF COURSE

COURSE TITLE : BUDGETING
COURSE CODE/CREDIT : EM 363
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 6

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to understand the process of
      making commercial budget and also manufacturing budget comprehensively.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, students understand the process of planning and
      controlling for sales and services.

2. MAIN TOPIC
   Planning, controlling sales and services.

3. SUB TOPIC
   - Planning of Sales
   - Controlling services selling

4. COURSE ACTIVITIES

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explaining the competency of GO and SO                                           | • Pay attention  
 |           | 2. Giving question related to the material of previous week                          | • Ask question               | LCD, Whiteboard |
| Content       | 1. Explaining the selling plans                                                     | Pay attention and discussion     | LCD, Whiteboard |
|              | 2. Explaining the control of service selling                                             |                                  |                  |
| Summary       | 1. Summarizing the material                                                           | Pay attention and discussion     | LCD, Whiteboard |
|              | 2. Giving questions                                                                  |                                  |                  |
|              | 3. Giving general description for up-coming course                                   |                                  |                  |

5. EVALUATION
   Giving questions or case study for small groups discussion and class discussion to
   evaluate the understandability of students concerning the course material.

6. REQUIRED REFERENCES
   1. Maudy, Salemba Empat, 5th Ed., (Welsch, Hilm, Gordon)
SET OF COURSE

COURSE TITLE : BUDGETING
COURSE CODE/CREDIT : EM 363
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 7

1. OBJECTIVE
   a. GENERAL OBJECTIVE (GO)
      After following this course, students are expected to understand the process
      of making commercial budget and also manufacturing budget
      comprehensively.
   b. SPECIFIC OBJECTIVE (SO)
      After following this course, students understand the control for production,
      cost of goods sold and finished goods.

2. MAIN TOPIC
   Planning for the control of production, cost of goods sold and finished goods.

3. SUB TOPIC
   • Production plans
   • Control of production, cost of goods sold and finished goods.

4. COURSE ACTIVITIES

<table>
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<th>Phase</th>
<th>Teaching Activities</th>
<th>Student Activities</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explaining the competency of GO and SO</td>
<td>• Pay attention</td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving question related to the material of previous week</td>
<td>• Ask question</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explaining production plans.</td>
<td></td>
<td>LCD, Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explaining the control of production, cost goods sold and finished goods.</td>
<td>Pay attention and discussion</td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material</td>
<td>Pay attention and discussion</td>
<td>LCD, Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions</td>
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<tr>
<td></td>
<td>3. Giving general description for up-coming course</td>
<td></td>
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</tr>
</tbody>
</table>
5. EVALUATION
Giving questions or case study for small groups discussion and class discussion to evaluate the understandability of students concerning the course material.

6. REQUIRED REFERENCES
SET OF COURSE

COURSE TITLE : BUDGETING
COURSE CODE : EM 363
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 8

1. OBJECTIVES
   1. General Objectives
      After following this course, students are expected to understand the
      process of making commercial budget and also manufacturing budget
      comprehensively.
   2. Specific Objectives
      After taking this topic, students understand the control of purchase.

2. MAIN TOPIC:
   Planning purchasing control and the use of purchased material.

3. SUB TOPIC:
   - Purchase plans
   - Purchase controls

4. COURSE ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
</table>
| Introduction | 1. Explaining the competency of GO and SO  
               2. Giving questions regarding last week’s material. | • Pay attention  
                                                          • Ask questions          | LCD Whiteboard |
| Content | 1. Explaining purchase plans  
               2. Explaining purchase controls | Pay attention combine with questions and answer. | LCD Whiteboard |
| Summary | 1. Summarizing material that had been given.  
               2. Giving questions.  
               3. Giving general descriptions for upcoming course. | Pay attention combine with questions and answer. | LCD Whiteboard |

5. EVALUATION
   Giving questions or case study to be discussed in small groups and in general discussion to evaluate the student level of understanding upon the material.

6. REFERENCES
   1. Planning Profit Control Budget “Purwaningsih”
SET OF COURSE

COURSE TITLE: BUDGETING
COURSE CODE: EM 363
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 9

1. OBJECTIVES
   1. General Objectives
      After following this course, students are expected to understand the
      process of making commercial budget and also manufacturing budget
      comprehensively.
   2. Specific Objectives
      After taking this topic, students understand the planning control for labor
      cost and variable cost.

2. MAIN TOPIC:
   Control planning for labor cost and variable cost.

3. SUB TOPIC:
   - Planning labor cost and variable cost
   - Controlling labor cost and variable cost

4. COURSE ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1. Explaining the competency of GO and SO 2. Giving questions regarding last week’s material.</td>
<td>• Pay attention  • Ask questions</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td>Content</td>
<td>1. Explaining labor cost and variable cost planning. 2. Control of labor cost and variable cost</td>
<td>Pay attention combine with questions and answer.</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td>Summary</td>
<td>1. Summarizing the material that had been given. 2. Giving questions 3. Giving general descriptions for upcoming course.</td>
<td>Pay attention combine with questions and answer.</td>
<td>LCD Whiteboard</td>
</tr>
</tbody>
</table>

4. EVALUATION
   Give questions or case study to be discussed in small groups and in general
discussion to evaluate the student level of understanding upon the material.

5. REFERENCES
   1. Planning Profit Control Budget “Purwaningsih”
SET OF COURSE

COURSE TITLE: BUDGETING
COURSE CODE: EM 363
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 10

1. OBJECTIVES
   1. General Objectives
      After following this course, students are expected to understand the
      process of making commercial budget and also manufacturing budget
      comprehensively.
   2. Specific Objectives
      After taking this topic, students understands the control planning for cost
      of capital.

2. MAIN TOPIC:
   Control planning for cost of capital

3. SUB TOPIC:
   - Planning for cost of capital
   - Controlling for cost of capital

4. COURSE ACTIVITY

<table>
<thead>
<tr>
<th>Phase</th>
<th>Teaching Activity</th>
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<th>Media</th>
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</table>
| Introduction | 1. Explaining the competency of GO and SO   
               2. Giving questions regarding last week’s material. | • Pay attention  
                                                          • Ask questions | LCD            |
|          |                                                                                   |                                         | Whiteboard     |
| Content | 1. Explaining cost of capital planning.  
               2. Explaining cost of capital control | Pay attention combine with questions and answer. | LCD            |
|          |                                                                                   |                                         | Whiteboard     |
| Summary | 1. Summarizing the material that had been given.  
               2. Giving questions  
               3. Giving general descriptions for upcoming course. | Pay attention combine with questions and answer. | LCD            |
|          |                                                                                   |                                         | Whiteboard     |

5. EVALUATION
   Give questions or case study to be discussed in small groups and in general
discussion to evaluate the student level of understanding upon the material.

6. REFERENCES
   1. Planning Profit Control Budget “Purwaningsih”
SET OF COURSE

COURSE TITLE: BUDGETING
COURSE CODE: EM 363
CREDIT HOURS: 3 x 60 minutes
NUMBER OF MEETING: 11

1. OBJECTIVES
   1. General Objectives
      After following this course, students are expected to understand the
      process of making commercial budget and also manufacturing budget
      comprehensively.
   2. Specific Objectives
      After taking this topic, students understands cash flow planning and
      controlling.

2. MAIN TOPIC:
   Cash flow planning and controlling, and the use of profit plan.

3. SUB TOPIC:
   - Cash flow planning
   - Cash flow controlling
   - The implementation of profit plan

4. COURSE ACTIVITY

<table>
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<th>Phase</th>
<th>Teaching Activity</th>
<th>Student Activity</th>
<th>Media</th>
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<tbody>
<tr>
<td>Introduction</td>
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<tr>
<td></td>
<td>1. Explaining the competency of GO and SO.</td>
<td>• Pay attention</td>
<td>LCD</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions regarding last week’s material.</td>
<td>• Ask questions</td>
<td>Whiteboard</td>
</tr>
<tr>
<td>Content</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Explaining cash flow planning</td>
<td>Pay attention combine with questions and answer.</td>
<td>LCD</td>
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<tr>
<td></td>
<td>2. Explaining cash flow controlling.</td>
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<td>Whiteboard</td>
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<tr>
<td></td>
<td>3. Explaining the implementation of profit plan.</td>
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<tr>
<td>Summary</td>
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<tr>
<td></td>
<td>1. Summarizing the material that had been given.</td>
<td>Pay attention combine with questions and answer.</td>
<td>LCD</td>
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<td>Whiteboard</td>
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<td>3. Giving general descriptions for up-</td>
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<td>coming course.</td>
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5. EVALUATION
Give questions or case study to be discussed in small groups and in general
discussion to evaluate the student level of understanding upon the material.
6. REFERENCES
   1. Maudy, Salemba Empat, 5th Ed., 96 (Welsch, Hiltm, Gordon)
SET OF COURSE

COURSE TITLE: BUDGETING
COURSE CODE: EM 363
CREDIT HOURS: 3 × 60 minutes
NUMBER OF MEETING: 12

1. OBJECTIVES
   1. General Objectives
      After following this course, students are expected to understand the
      process of making commercial budget and also manufacturing budget
      comprehensively.
   2. Specific Objectives
      After taking this topic, students understands cash flow planning and
      controlling.

2. MAIN TOPIC:
   Flexible cost budgeting.

3. SUB TOPIC:
   - Definition of flexible cost budgeting
   - Flexible cost budgeting

4. COURSE ACTIVITY

<table>
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<tr>
<th>Phase</th>
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<th>Student Activity</th>
<th>Media</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>3. Explaining the competency of GO and SO.</td>
<td>• Pay attention</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td></td>
<td>3. Giving questions regarding last week's material.</td>
<td>• Ask questions</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explaining the definition of flexible cost</td>
<td>Pay attention combine with questions</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explaining flexible cost budgeting</td>
<td>and answer.</td>
<td></td>
</tr>
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<td>Summary</td>
<td>1. Summarizing the material that had been given.</td>
<td>Pay attention combine with questions</td>
<td>LCD Whiteboard</td>
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<tr>
<td></td>
<td>2. Giving questions</td>
<td>and answer.</td>
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6. REFERENCES
1. Maudy, Salemba Empat, 5th Ed., 96 (Welsch, Hilm, Gordon)
COURSE TITLE : BUDGETING  
COURSE CODE : EM 363  
CREDIT HOURS : 3 x 60 minutes  
NUMBER OF MEETING : 13

1. OBJECTIVES  
1. General Objectives  
   After following this course, students are expected to understand the process of making commercial budget and also manufacturing budget comprehensively.  
2. Specific Objectives  
   After taking this topic, students understands the evaluation of managerial performance-variance analysis.

2. MAIN TOPIC:  
Managerial performance evaluation, variance analysis.

3. SUB TOPIC:  
- Definition of managerial performance evaluation and variance analysis.  
- Managerial performance evaluation  
- Variance analysis

4. COURSE ACTIVITY

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<td></td>
<td>2. Giving questions regarding last week’s material.</td>
<td>• Ask questions</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explaining the definition of managerial performance and variance analysis.</td>
<td>Pay attention combine with questions and answer.</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explaining managerial performance evaluation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Explaining variance analysis.</td>
<td></td>
<td></td>
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6. REFERENCES
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2. Maudy, Salemba Empat, 5th Ed., 96 (Welsch, Hilm, Gordon)
SET OF COURSE

COURSE TITLE : BUDGETING
COURSE CODE : EM 363
CREDIT HOURS : 3 x 60 minutes
NUMBER OF MEETING : 14

1. OBJECTIVES
   1. General Objectives
      After following this course, students are expected to understand the
      process of making commercial budget and also manufacturing budget
      comprehensively.
   2. Specific Objectives
      After taking this topic, students understands cash flow planning and
      controlling.

2. MAIN TOPIC:
   Coordination between accounting system and profit control planning.

3. SUB TOPIC:
   - Coordinating accounting system
   - Profit control planning

4. COURSE ACTIVITY

<table>
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<td>1. Explaining the competency of GO and SO.</td>
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<td>LCD Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Giving questions regarding last week’s material.</td>
<td>• Ask questions</td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td>1. Explaining the coordination of accounting system.</td>
<td>Pay attention combine</td>
<td>LCD Whiteboard</td>
</tr>
<tr>
<td></td>
<td>2. Explaining profit control planning.</td>
<td>with questions and answer.</td>
<td></td>
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<tr>
<td>Summary</td>
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