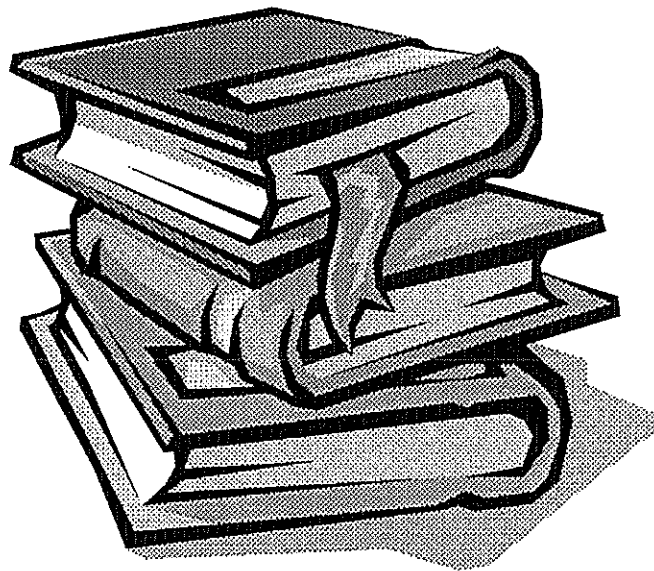


**SET OF COURSE  
COURSE GROUP:  
MANAGEMENT ACCOUNTING**



**ACCOUNTING STUDY PROGRAM  
FACULTY OF ECONOMICS  
DIPONEGORO UNIVERSITY  
2007**

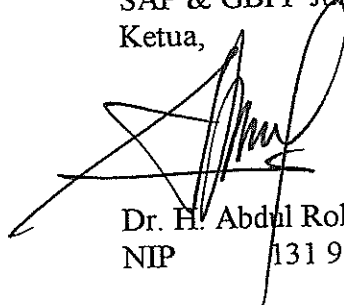
## KATA PENGANTAR

Puji syukur kehadiran Tuhan Yang Maha Esa, karena atas berkat dan rahmat-Nya Jurusan Akuntansi Fakultas Ekonomi Universitas Diponegoro dapat menyelesaikan penyusunan dan penyempurnaan Satuan Acara Perkuliahan (SAP) dan Garis Besar Program Pembelajaran (GBPP) mata kuliah Jurusan Akuntansi. SAP dan GBPP ini diharapkan dapat bermanfaat tidak hanya bagi kelancaran dan kualitas pembelajaran tetapi juga bagi peningkatan kualitas lulusan.

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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain Cost Accounting scope</li><li>2. Explain benefit of Cost Accounting</li><li>3. Explain competence of GO and SO</li></ol>	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain Introduction</li><li>2. Explain Cost term definition</li><li>3. Explain Cost term and purposes</li></ol>	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

1. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP  
Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain Definition</li><li>2. Explain Calculation</li><li>3. Explain Recording</li><li>4. Explain Presentation</li></ol>	Present group task  Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall. (HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## SET OF COURSE

**COURSE TITLE** : Cost Accounting  
**COURSE CODE** : EA 381  
**CREDIT HOURS** : 3 x 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

Phase	Teaching Activities	Student Activities	Media
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 Calculation 3. Explain Recording 4. Explain Presentation	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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
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 Beginning Inventory Influence 2. Explain Average method 3. Explain FIFO method 4. Explain Quality Control	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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
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 Spoilage 2. Explain the Rework 3. Explain Scrap	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**

1. Barfield, Jesse T., Cecily A. Raiborn, & Michael R. Kinney, 2003, Cost Accounting: Traditions and Innovations, Fifth Edition, South-Western, Thomson Learning (BRK)
2. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall. (HDF)
3. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain Service Department</li><li>2. Explain Joint Product</li><li>3. Explain By Product</li></ol>	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

1. Barfield, Jesse T., Cecily A. Raiborn, & Michael R. Kinney, 2003, Cost Accounting: Traditions and Innovations, Fifth Edition, South-Western, Thomson Learning (BRK)
2. Horngren, Charles T., Srikant Dařar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
3. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain Fixed cost</li><li>2. Explain Variable cost</li><li>3. Explain Semi-variable cost</li></ol>	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

1. Barfield, Jesse T., Cecily A. Raiborn, & Michael R. Kinney, 2003, Cost Accounting: Traditions and Innovations, Fifth Edition, South-Western, Thomson Learning (BRK)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
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  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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall. (HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain Full Costing Method</li><li>2. Explain Variable Costing Method</li><li>3. Explain CVP</li></ol>	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

1. Barfield, Jesse T., Cecily A. Raiborn, & Michael R. Kinney, 2003, Cost Accounting: Traditions and Innovations, Fifth Edition, South-Western, Thomson Learning (BRK)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain Cases</li><li>2. Conducting practice</li></ol>	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.
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

Phase	Teaching Activities	Student Activities	Media
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 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**

1. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall. (HDF)
2. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.
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

Phase	Teaching Activities	Student Activities	Media
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 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**

1. Barfield, Jesse T., Cecily A. Raiborn, & Michael R. Kinney, 2003, Cost Accounting: Traditions and Innovations, Fifth Edition, South-Western, Thomson Learning (BRK)
2. Horngren, Charles T., Srikant Datar, and George Foster, 2003, Cost Accounting: A Managerial Emphasis, Eleventh Edition, Prentice Hall.(HDF)
3. Daljono, 2004, Akuntansi Biaya- Penentuan Harga Pokok dan Pengendalian, BP Undip, Semarang.
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

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

**E. Evaluation** : Trivia Question

**F. Reference** :

- Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch. 1
- Ferara (1995)

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/2<sup>th</sup> (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

ii. **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 scatter[lot 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

Phases	Teacher Activities	Student Activities	Tools and Media
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 (100 minutes)	Give topic to be discussed and explain the material Give excercise	Pay attention to answer or ask questions	LCD, Lap top

Summary (30 minutes)	Ask the students about the topic that have been discussed to conclude Ask the students to do exercise 2-7; 2-10; 3-10	Participate actively in responding lecturer activities Doing exercise	Paper
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**E. Evaluation** : Trivia Question and Exercise

**F. Reference** :

- Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch. 2 and 3

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/3<sup>th</sup> (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

Phases	Teacher Activities	Student Activities	Tools and Media
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 (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, Lap top
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 7<sup>th</sup> ed. Ch. 4

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : **EA 382 / 3 SCS**  
 Duration : **150 minutes**  
 Number of Meeting : **1/4<sup>th</sup> (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

Phases	Teacher Activities	Student Activities	Tools and Media
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 (100 minutes)	Give topic to be discussed and explain the material Give excercise and discuss it Ask the student to differentiate ABB and functional budgeting	Pay attention to answer or ask questions	LCD, Lap top
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 7<sup>th</sup> ed. Ch. 8

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/5<sup>th</sup> (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

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> <li>- Ask students to lead pray</li> <li>- Explain specific objectives</li> <li>- Overview: ask the students about material that will be discussed</li> </ul>	One of students lead pray Give respons Pay attention and answer question	LCD, Lap top
Content (100 minutes)	<ul style="list-style-type: none"> <li>- Compare and contrast functional-based, activity-based and strategic-based responsibility accounting systems</li> <li>- Explain process value analysis</li> <li>- Describe activity performance measurement</li> <li>- Discuss the basic features of the Balance Scorecard</li> </ul>	Pay attention to answer or ask questions Group discussion	LCD, Lap top
Summary (30 minutes)	Ask the students about the topic that have been discussed to conclude	Participate actively in responding lecturer activities Make summary	

**E. Evaluation** : Give trivia questions

**F. Reference**

: Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch.  
10

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/6<sup>th</sup> (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

Phases	Teacher Activities	Student Activities	Tools and Media
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 (100 minutes)	1. Identify and describe the four types of quality costs 2. Tell why quality cost information is needed, and show how it is used 3. Explain what productivity changes in profits	Pay attention to answer or ask questions Prepare a quality cost report Calculate productivity and its impacts to profit	LCD, Lap top
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 11-4 and 11-14

F. **Reference:** Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch. 11

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/7<sup>th</sup> (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

Phases	Teacher Activities	Student Activities	Tools and Media
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 (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, Lap top
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

**F. Reference:** Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch. 12

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/8<sup>th</sup> (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

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> <li>- Ask students to lead pray</li> <li>- Explain specific objectives</li> <li>- Overview: ask the students about material that will be discussed</li> </ul>	One of students lead pray Give respons Pay attention and answer question	LCD, Lap top
Content (100 minutes)	<ol style="list-style-type: none"> <li>1. Define responsibility accounting, and describe four types of responsibility centers</li> <li>2. Tell why firms choose to decentralize</li> <li>3. Compute and explain return on investment (ROI) and economic value added (EVA)</li> <li>4. Discuss method of evaluating and rewarding managerial performance</li> <li>5. Explain the role of transfer pricing in a decentralized firm</li> </ol>	Pay attention to answer or ask questions  Participate actively in responding lecturer activities	LCD, Lap top
Summary (30 minutes)	Ask the students about the topic that have been discussed to conclude Ask the students to do exercise	Doing exercise 15-23 15-31	Paper

**E. Evaluation:** Formative test

**F. Reference:** Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch. 13

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/9<sup>th</sup> (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

Phases	Teacher Activities	Student Activities	Tools and Media
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 (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, Lap top

	<p>5. Describe how environmental factors can affect performance evaluation in the multinational firm</p> <p>6. Discuss the role of transfer pricing in the multinational firm</p> <p>7. Discuss ethical issues that affect firms operating in the international</p>		
Summary (30 minutes)	Ask the students about the topic that have been discussed to conclude	Make orally summary	Paper

**E. Evaluation:** Exercise

**F. Reference:** Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch. 14

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : **EA 382 / 3 SCS**  
 Duration : 150 minutes  
 Number of Meeting : 1/10<sup>th</sup> (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**

Phases	Teacher Activities	Student Activities	Tools and Media
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. Discuss the differences between variable and absorption costing 2. Explain how variable costing is useful in evaluating the performance of managers 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 4. Show how variable costing can be used in planning and control	Pay attention to answer or ask questions Participate actively in responding lecturer activities Prepare segmented reporting Doing excercise	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	
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**E. Evaluation:** Formative Test

**F. Reference:** Hansen & Mowen. Management Accounting 7<sup>th</sup> ed. Ch. 15

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/11<sup>th</sup> (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**

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> <li>- Ask students to lead pray</li> <li>- Explain specific objectives</li> <li>- Overview: ask the students about material that will be discussed</li> </ul>	One of students lead pray Give respons Pay attention and answer question	LCD, Lap top
Content (110 minutes)	<ol style="list-style-type: none"> <li>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</li> <li>2. Apply cost volume profit (CVP) analysis in a multiproduct setting</li> <li>3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each</li> <li>4. Explain the impact of risk, uncertainty, and changing variables on CVP analysis</li> <li>5. Discuss the impact of ABC on</li> </ol>	Pay attention to answer or ask questions Participate actively in responding lecturer activities Doing excercise 16-24 16-29	LCD, Lap top

	<b>CVP analysis</b>		
<b>Summary (20 minutes)</b>	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 7<sup>th</sup> ed. Ch. 16

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/12<sup>th</sup> (Twelfth 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**

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> <li>- Ask students to lead pray</li> <li>- Explain specific objectives</li> <li>- Overview: ask the students about material that will be discussed</li> </ul>	One of students lead pray Give respons Pay attention and answer question	LCD, Lap top
Content (110 minutes)	<ol style="list-style-type: none"> <li>1. Describe the tactical decision-making model</li> <li>2. Explain how the activity resource usage model is used in assessing relevancy</li> <li>3. Apply tactical decision-making concepts in a variety of business situations: Example</li> <li>4. Choose the optimal product mix when faced with one constrained resource</li> <li>5. Explain the impact of cost on pricing decisions</li> <li>6. Use linear programming to find the optimal solution to a</li> </ol>	Pay attention to answer or ask questions Participate actively in responding lecturer activities Prepare segmented reporting Doing excercise 17-9 17-20	LCD, Lap top

	problem of multiple constrained resources		
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 7<sup>th</sup> ed. Ch. 17

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/13<sup>th</sup> (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 independewnt and mutually exclusive capital investment decisions
  2. The various methode 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
  4. Capital investment in the advanced manufacturing environment.

**D. Teaching Activities**

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> <li>- Ask students to lead pray</li> <li>- Explain specific objectives</li> <li>- Overview: ask the students about material that will be discussed</li> </ul>	One of students lead pray Give respons Pay attention and answer question	LCD, Lap top
Content (110 minutes)	<ol style="list-style-type: none"> <li>1. Explain what a capital investment decision is, and distinguish between independewnt and mutually exclusive capital investment decisions</li> <li>2. Mention and explain how to use the various methode to assess proposed investments in independent projects and discuss advantage and disadvantage each methods for mutually exclusive and independent</li> </ol>	Pay attention to answer or ask questions Participate actively in responding lecturer activities  Doing excercise 18-21 18-26	LCD, Lap top

	projects 3. Discuss the role and value of post audits 4. Describe capital investment in the advanced manufacturing environment.		
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 7<sup>th</sup> ed. Ch. 18

## SET OF COURSE

Course Title : **Management Accounting**  
 Course Code : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/14<sup>th</sup> (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**

Phases	Teacher Activities	Student Activities	Tools and Media
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 excercise 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 7<sup>th</sup> ed. Ch. 19

**SET OF COURSE**

**MANAGEMENT CONTROL  
SYSTEMS**

## SET OF COURSE

Course Title : Management Accounting  
 Course Code/Scs : Ea 382 / 3 Scs  
 Duration : 150  
 Number of Meeting : 1/ 1<sup>th</sup> (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

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

**E. Evaluasi** : Orally Question

**F. Sumber Kepustakaan** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 2<sup>th</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
Introduction (20 minutes)	Ask student to lead pray Explain the specific objective of this chapter	Pray together Pay attention and give respon	LCD, Lap Top
Presentation (110 minutes)	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	Pay attention to answer or ask questions Find out example Give some opinions for the case	LCD, Lap Top
Closing (20 minutes)	Give question to direct student make summary	Answer Question Make summary	

**E. Evaluasi** : Orally Question

**F. Sumber Kepustakaan** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 3<sup>th</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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 the goal congruence (GC) 2. Discuss the factors that influence GC 3. Mention the types of organizations 4. Describe who controller is and the functions of controller	Pay attention to answer or ask questions Mention some example factors Image the company	LCD, Lap Top
Closing (20 minutes)	Give question to direct student make summary	Answer Question Make summary	

**E. Evaluasi** : Orally Question

**F. Sumber Kepustakaan** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 4<sup>th</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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)	<ol style="list-style-type: none"> <li>1. Explain Responsibility Center and its relation to responsibility accounting systems and decentralization</li> <li>2. Mention the types of responsibility centers and explain what each responsibility center account for.</li> <li>3. Ask student to identify the functions of organizations that included in which responsibility center</li> <li>4. Explain how to measure each responsibility centers profitability</li> </ol>	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** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 5<sup>th</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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)	<ol style="list-style-type: none"> <li>1. Explain the objectives of transfer prices</li> <li>2. Mention and Explain transfer pricing methods</li> <li>3. Discuss the pricing corporate services</li> <li>4. Describe the administration of transfer prices</li> </ol>	Pay attention to answer or ask questions Role Play as a division which doing transfer goods and services Image the company Present Case Quality Metal Service G5	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 :**

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 6<sup>th</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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)	<ol style="list-style-type: none"> <li>1. Describe the structure of the analysis</li> <li>2. Measure assets employed</li> <li>3. Explain types of measures: EVA vs ROI</li> <li>4. Discuss alternative approaches to evaluate managers and differentiate the managers performance and the entity performance</li> <li>5. Evaluate the economic performance of the entity</li> </ol>	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** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) *Management Control Systems*, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> ed South-Western College Publishing

Y: Young, S, Mark, *Reading In Management Accounting*

## SET OF COURSE SET OF COURSE

Course Title : Management Accounting  
 Course Code/Scs : Ea 382 / 3 Scs  
 Duration : 150 minutes  
 Number of Meeting : 1/ 7<sup>h</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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 the Nature of Strategic Planning 2. Give example Proposed New vs Ongoing Programs 3. Describe The Strategic Planning Process	Pay attention to answer or ask questions Analyze proposed program 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 the phases of strategic planning process

**F. Sumber Kepustakaan :**

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> ed South-Western College Publishing

## SET OF COURS SET OF COURSE

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

Phases	Teaching Activities	Student Activities	Tools and Media
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 the nature of a budget andfThe 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 Studen have to find behavioral case	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 the budget preparation process

**F. Sumber Kepustakaan** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 9<sup>h</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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)	<ol style="list-style-type: none"> <li>1. Explain variances and the variations in practice</li> <li>2. Explain limitations of variance analysis</li> <li>3. Discuss behavioral considerations in performance evaluation</li> <li>4. Describe information used in control systems</li> <li>5. Measure performance</li> <li>6. Discuss interactive control</li> </ol>	Pay attention to answer or ask questions Calculate variances Discuss behavioral considerations in performance evaluation Present Case Analog Devices, Inc	LCD, Lap Top Team work
Closing	Give question to direct student make	Answer Question	

(20 minutes)	summary Show the next material	Make summary	
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**E. Evaluasi** : Ask students's opinion about interactive control

**F. Sumber Kepustakaan** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 10<sup>h</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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. Discuss Research Findings on Organizational Incentives 2. Mention and Explain Characteristics of Incentive Compensation Plans 3. Describe Incentives for Corporate Officers 4. Describe Incentives for Business Unit	Pay attention to answer or ask questions Calculate variances Discuss behavioral considerations in performance evaluation Present Case Mary Kay Cosmetics	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's opinion about the types of compensation and incentives

**F. Sumber Kepustakaan :**

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 11<sup>h</sup> (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 Defferentiated Strategies

- C. Sub Topic**
1. Corporate Strategy
  2. Business Unit Strategy
  3. Top Management Style

### D. Teaching Activities

Phases	Teaching Activities	Student Activities	Tools and Media
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. Mention and Explain Corporate Strategy 2. Mention and Explain Business Unit Strategy 3. Discuss Top Management Style	Pay attention to answer or ask questions Discuus the material Present Case Texas Instruments and HP	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's opinion about the types of compensation and incentives

**F. Sumber Kepustakaan** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

## SET OF COURS

Course Tittle : Management Accounting  
 Course Code/SCS : EA 382 / 3 SCS  
 Duration : 150 minutes  
 Number of Meeting : 1/ 12<sup>th</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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. Service Organization in General 2. Professional Organizations 3. Health care Organizations 4. Nonprofit Organizations 5. Government Organizations 6. Merchandising Organizations	Pay attention to answer or ask questions Discuus the material Present Case Piedmont University	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 identify the type of organizations and mention its characteristics

**F. Sumber Kepustakaan :**

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

HM: Hanson and Mowen (2004), *Management Accounting*, 7<sup>th</sup> 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/ 13<sup>th</sup> (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

Phases	Teaching Activities	Student Activities	Tools and Media
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. General Consideration in MO 2. Transfer Pricing in multinational vs national 3. Exchange Rate	Pay attention to answer or ask questions Discuus the material Present Case Xerox Corporation	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 differentiate between national and international transfer pricing

**F. Sumber Kepustakaan** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

## SET OF COURS

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

Phases	Teaching Activities	Student Activities	Tools and Media
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 Discuus 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** :

AG: Anthony, Robert N and Govindarajan, Vijay (2007) Management Control Systems, 11<sup>th</sup> ed. Irwin-McGraw-Hill.

**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 11<sup>th</sup> 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 submitted 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. Submit a day before meeting.

## G. EVALUATION

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

Evaluation Criteria:		Elements of Evaluation::	
A	→ 4,0	Task	: 25%
AB	→ 3,5	Participation and Presentation	: 25%
B	→ 3	Mid Semester Examination	: 25%
BC	→ 2,5	Final Examination	: 25%
C	→ 2		<b>100%</b>
D	→ 1,0		
E	→ 0,0		

## H. MEETING SCHEDULE

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

### 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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, computer, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explaining the rules in class</li><li>2. Defining agreement with students in class</li></ol>	Pay attention and discussion	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving general description for the up-coming session</li></ol>	Pay attention and discussion	LCD, computer, Whiteboard

### 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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, computer, Whiteboard
Content	Discussing Cost/Management Accounting: the 21 Century Paradigm.	<ul style="list-style-type: none"><li>• Presentation in group</li><li>• Pay attention and discussion</li></ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for the up-coming course</li></ol>	Pay attention and discussion	LCD, computer, Whiteboard

### 5. EVALUATION

Giving questions to evaluate students' understandability to the course material.

### 6. REQUIRED REFERENCES

- Ferra, WL, 1995, "Cost/Management Accounting: the 21 Century Paradigm", Management Accounting, December.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled management accounting and control system	<ul style="list-style-type: none"><li>• Presentation in group</li><li>• Pay attention and discussion</li></ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for the up-coming session</li></ol>	Pay attention and discussion	LCD, computer, Whiteboard

### 5. EVALUATION

Giving questions to evaluate students' understandability to the course material.

### 6. REQUIRED REFERENCES

Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2<sup>nd</sup> Ed., Prentice Hall.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Value of Information and Information Economics.	<ul style="list-style-type: none"><li>• Presentation in group</li><li>• Pay attention and discussion</li></ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for up-coming the session</li></ol>	Pay attention and discussion	LCD, computer, Whiteboard

### 5. EVALUATION

Giving questions to evaluate students' understandability to the course material.

### 6. REQUIRED REFERENCES

Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2<sup>nd</sup> 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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, computer, Whiteboard
Content	Resuming and presenting Agency Theory and Management Accounting	<ul style="list-style-type: none"><li>• Presentation in group</li><li>• Pay attention and discussion</li></ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for the up-coming session</li></ol>	Pay attention and discussion	LCD, computer, Whiteboard

### 5. EVALUATION

Giving questions to evaluate students' understandability to the course material.

### 6. REQUIRED REFERENCES

Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2<sup>nd</sup> Ed., Prentice Hall.

## SET OF COURSE

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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Toward a Stewardship Theory of Management	<ul style="list-style-type: none"><li>• Presentation in group</li><li>• Pay attention and discussion</li></ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for the up-coming session</li></ol>	Pay attention and discussion	LCD, computer, Whiteboard

### 5. EVALUATION

Giving questions to evaluate students' understandability to the course material.

### 6. REQUIRED REFERENCES

Davis, JH and Schoorman, FD, 1997, "Toward a Stewardship Tehory of Management" Academy of Management Review, Vol.22., No.1.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask question</li> </ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Contingency Theory, Management Control System and Firms Outcomes: Past Result and Future Directions	<ul style="list-style-type: none"> <li>• Presentation in group</li> <li>• Pay attention and discussion</li> </ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"> <li>1. Summarizing the material</li> <li>2. Giving questions</li> <li>3. Giving general description for the up-coming session</li> </ol>	Pay attention and discussion	LCD, computer, Whiteboard

## **5. EVALUATION**

Giving questions to evaluate students' understandability to the course material.

## **6. REQUIRED REFERENCES**

Fisher, JG, 1998, "Contingency Theory, Management Control Systems and Firms 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

Phase	Teaching Activity	Student Activity	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal entitled Management Control, Organization Design, and Accounting Information System.	<ul style="list-style-type: none"> <li>• Presentation in group</li> <li>• Pay attention combine with questions and answer.</li> </ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"> <li>1. Summarizing material that had been given.</li> <li>2. Giving questions.</li> <li>3. Giving general descriptions for the up-coming session.</li> </ol>	Pay attention combine with questions and answer.	LCD, computer, Whiteboard

**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, 2<sup>nd</sup> Ed., Prentice Hall

## 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

Phase	Teaching Activity	Student Activity	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask questions</li></ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Costing and The New Operation Management	<ul style="list-style-type: none"><li>• Presentation in group</li><li>• Pay attention combine and discussion</li></ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material that had been given.</li><li>2. Giving questions</li><li>3. Giving general descriptions for the up-coming session.</li></ol>	Pay attention combine with questions and answer.	LCD, computer, Whiteboard

### 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, 2<sup>nd</sup> 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

Phase	Teaching Activity	Student Activity	Media
Introduction	Explaining the competency of GO and SO	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Performance Appraisal and Reward	<ul style="list-style-type: none"> <li>• Presentation in group</li> <li>• Pay attention and discussion</li> </ul>	LCD, computer, Whiteboard
Summary	1. Summarizing the material that had been given. 2. Giving questions 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

Ashton, D. Trevor Hopper, and Robert W. Scapens, 1995, Issues in Management Accounting, 2<sup>nd</sup> Ed., Prentice Hall

## 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

Phase	Teaching Activity	Student Activity	Media
Introduction	Explaining the competency of GO and SO.	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Strategic Management Accounting	<ul style="list-style-type: none"> <li>• Presentation in group</li> <li>• Pay attention combine with questions and answer.</li> </ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"> <li>1. Summarizing the material that had been given.</li> <li>2. Giving questions</li> <li>3. Giving general descriptions for the up-coming course.</li> </ol>	Pay attention combine with questions and answer.	LCD, computer, Whiteboard

### 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*, 2<sup>nd</sup> Ed., Prentice Hall

## 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

Phase	Teaching Activity	Student Activity	Media
Introduction	Explaining the competency of GO and SO.	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask questions</li></ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Economic Value Added: a Primer for European Managers	<ul style="list-style-type: none"><li>• Presentation in group</li><li>• Pay attention combine with questions and answer.</li></ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material that had been given.</li><li>2. Giving questions</li><li>3. Giving general descriptions for the up-coming session.</li></ol>	Pay attention combine with questions and answer.	LCD, computer, Whiteboard

### 5. EVALUATION

Giving questions to evaluate students' understandability to the course material.

### 6. REFERENCES

Young, D, 1997, "Economic Value Addes: a Primer for European Managers" European Management Journal, Vol. 15 No. 4, August.

## 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 Strategy: from Tableaux de Bord to Balance Scorecard

### 4. COURSE ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	Explaining the competency of GO and SO.	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD, computer, Whiteboard
Content	Resuming and presenting journal which entitled Implementing Corporate Strategy: from Tableaux de Bord to Balance Scorecard	<ul style="list-style-type: none"> <li>• Presentation in group</li> <li>• Pay attention combine with questions and answer.</li> </ul>	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"> <li>1. Summarizing the material that had been given.</li> <li>2. Giving questions</li> <li>3. Giving general descriptions for the up-coming session.</li> </ol>	Pay attention combine with questions and answer.	LCD, computer, Whiteboard

**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, 2<sup>nd</sup> Ed., Prentice Hall

## 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

Phase	Teaching Activity	Student Activity	Media
Introduction	Explaining the competency of GO and SO.	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask questions</li></ul>	LCD, computer, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Reviewing the course material.</li><li>2. Review the individual and group performance.</li></ol>	Pay attention combine with questions and answer.	LCD, computer, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material that had been given.</li><li>2. Giving questions</li></ol>	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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain behavioral accounting scope</li><li>2. Explain behavioral accounting advantages</li><li>3. Explain competence of GO and SO</li></ol>	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain history of behavioral accounting</li><li>2. Explain development of behavioral accounting</li></ol>	Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"> <li>1. Explain competence of GO and SO</li> <li>2. Give question which relationship with previous week material</li> </ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"> <li>1. Behavioral Concepts from Psychology &amp; Social Psychology</li> <li>2. Assumption about Human Behavior: A Historical Perspective</li> </ol>	Present group task  Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"> <li>1. Summarize the material</li> <li>2. Give questions</li> <li>3. Give general description about future course</li> </ol>	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**

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain Contingency Approach to the design of accounting systems</li></ol>	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

Belkoui, Ahmed. 1989. Behavioral Accounting: The Research and Practical Issues. Quorum Book, Greenwood Press.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain financial control</li><li>2. Explain behavioral aspects of responsibility accounting</li></ol>	Present group task  Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain behavioral aspects of profit planning &amp; budgeting</li><li>2. Explain the practice of slack: an overview</li></ol>	Present group task  Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

Belkoui, Ahmed. 1989. Behavioral Accounting: The Research and Practical Issues. Quorum Book, Greenwood Press.

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain behavioral aspects of performance evaluation</li><li>2. Explain a behavioral interpretation of decentralization</li></ol>	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
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 dimensions of internal control	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

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## SET OF COURSE

COURSE TITLE : Behavioral Accounting  
COURSE CODE : EA 493  
CREDIT HOURS : 3 x 60 minutes  
NUMBER OF MEETING : 8

### 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explain competence of GO and SO</li><li>2. Give question which relationship with previous week material</li></ol>	Pay attention with discussion	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explain human resource consideration in public accounting firms</li><li>2. Explain the behavioral patterns of auditors</li></ol>	Present group task Pay attention with discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarize the material</li><li>2. Give questions</li><li>3. Give general description about future course</li></ol>	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**

Belkoui, Ahmed. 1989. Behavioral Accounting: The Research and Practical Issues. Quorum Book, Greenwood Press.

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
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**

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
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 accounting and language 2. Explain the communication of accounting information	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**

Belkoui, Ahmed. 1989. Behavioral Accounting: The Research and Practical Issues. Quorum Book, Greenwood Press.

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
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

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

## 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

Phase	Teaching Activities	Student Activities	Media
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 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

Siegel, Gary & HR Marconi. 1989. Behavioral Accounting. South Western Publishing Co.

**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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the range of course 2. Explaining the benefit of course 3. Explaining the competency of GO and SO	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	1. Explaining syllaby 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving question related to the material of previous week	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	1. Explaining the basic of profit 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 dicussion and class discussion to evaluate the understandability of students concerning the course material.

### 6. REQUIRED REFERENCES

1. Maudy, Salemba Empat, 5th Ed., 96 (Welsch, Hiltm, Gordon).

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explaining the competency of GO and SO</li><li>2. Giving question related to the material of previous week</li></ol>	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explaining management process</li><li>2. Explaining profit control</li></ol>	Pay attention and discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for up-coming course</li></ol>	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. Maudy, Salemba Empat, 5th Ed., 96 (Welsch, Hiltm, Gordon).

## 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explaining the competency of GO and SO</li><li>2. Giving question related to the material of previous week</li></ol>	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explaining the implementation of planning</li><li>2. Explaining profit controlling</li></ol>	Pay attention and discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for up-coming course</li></ol>	Pay attention and discussion	LCD, Whiteboard

### 5. EVALUATION

Giving questions or case study for small groups dicussion 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explaining the competency of GO and SO</li><li>2. Giving question related to the material of previous week</li></ol>	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explaining the implementation of planning</li><li>2. Explaining control</li></ol>	Pay attention and discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for up-coming course</li></ol>	Pay attention and discussion	LCD, Whiteboard

### 5. EVALUATION

Giving questions or case study for small groups dicussion 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

Phase	Teaching Activities	Student Activities	Media
Introduction	<ol style="list-style-type: none"><li>1. Explaining the competency of GO and SO</li><li>2. Giving question related to the material of previous week</li></ol>	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask question</li></ul>	LCD, Whiteboard
Content	<ol style="list-style-type: none"><li>1. Explaining the selling plans</li><li>2. Explaining the control of service selling.</li></ol>	Pay attention and discussion	LCD, Whiteboard
Summary	<ol style="list-style-type: none"><li>1. Summarizing the material</li><li>2. Giving questions</li><li>3. Giving general description for up-coming course</li></ol>	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. Maudy, Salemba Empat, 5<sup>th</sup> Ed., (Welsch, Hiltm, 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

Phase	Teaching Activities	Student Activities	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving question related to the material of previous week.	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask question</li> </ul>	LCD, Whiteboard
Content	1. Explaining production plans. 2. Explaining the control of production, cost goods sold and finished goods.	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. Maudy, Salemba Empat, 5<sup>th</sup> Ed., (Welsch, Hiltm, Gordon).

## 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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions regarding last week's material.	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask questions</li></ul>	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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions regarding last week's material.	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD Whiteboard
Content	1. Explaining labor cost and variable cost planning. 2. Control of labor cost and variable cost	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

### 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 cot of capital

### 4. COURSE ACTIVITY

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Explaining the competency of GO and SO 2. Giving questions regarding last week's material.	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	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 up-coming 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

Phase	Teaching Activity	Student Activity	Media
Introduction	<ol style="list-style-type: none"> <li>1. Explaining the competency of GO and SO.</li> <li>2. Giving questions regarding last week's material.</li> </ol>	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD Whiteboard
Content	<ol style="list-style-type: none"> <li>1. Explaining cash flow planning</li> <li>2. Explaining cash flow controlling.</li> <li>3. Explaining the implementation of profit plan.</li> </ol>	Pay attention combine with questions and answer.	LCD Whiteboard
Summary	<ol style="list-style-type: none"> <li>1. Summarizing the material that had been given.</li> <li>2. Giving questions</li> <li>3. Giving general descriptions for upcoming course.</li> </ol>	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. Maudy, Salemba Empat, 5<sup>th</sup> Ed., 96 (Welsch, Hiltm, Gordon)

## SET OF COURSE

COURSE TITLE : BUDGETING  
COURSE CODE : EM 363  
CREDIT HOURS : 3 x 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

Phase	Teaching Activity	Student Activity	Media
Introduction	3. Explaining the competency of GO and SO. 3. Giving questions regarding last week's material.	<ul style="list-style-type: none"><li>• Pay attention</li><li>• Ask questions</li></ul>	LCD Whiteboard
Content	1. Explaining the definition of flexible cost 2. Explaining flexible cost budgeting	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. Maudy, Salemba Empat, 5<sup>th</sup> Ed., 96 (Welsch, Hiltm, Gordon)

## SET OF COURSE

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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Explaining the competency of GO and SO. 2. Giving questions regarding last week's material.	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD Whiteboard
Content	1. Explaining the definition of managerial performance and variance analysis. 2. Explaining managerial performance evaluation. 3. Explaining variance analysis.	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 up-coming 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"
2. Maudy, Salemba Empat, 5<sup>th</sup> Ed., 96 (Welsch, Hiltm, 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

Phase	Teaching Activity	Student Activity	Media
Introduction	1. Explaining the competency of GO and SO. 2. Giving questions regarding last week's material.	<ul style="list-style-type: none"> <li>• Pay attention</li> <li>• Ask questions</li> </ul>	LCD Whiteboard
Content	1. Explaining the coordination of accounting system. 2. Explaining profit control planning.	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 up-coming 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. Maudy, Salemba Empat, 5<sup>th</sup> Ed., 96 (Welsch, Hiltm, Gordon)