



**COURSE OUTLINE
and
SET OF COURSE**

Course : MANAGEMENT ACCOUNTING

Code/credits : EA 382 / 3 SKS

**MANAGEMENT DEPARTMENT
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
SEMARANG**

COURSE OUTLINE

COURSE TITLE: Management Accounting

COURSE CODE / SCS: EA 382/3 SCS

COURSE DESCRIPTION:

The Course describe management accounting system role and management accountant in implementing management functions including how to engineer and evaluate management accounting system which is fit to operational conditions and organizational strategy, to provide informations for management need.

GENERAL OBJECTIVES:

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.

No	Specific Objectives After studying each chapter, students should be able to:	Main Topic	Sub Main Topic	Dura- tion	Ref.
1	2	3	4	5	6
1	<ol style="list-style-type: none"> 1. Discuss the need for management accounting information 2. Differentiate between management accounting and financial accounting 3. Provide a brief historical description of management accounting 4. Identify the current focus of management accounting. 5. Describe of the role of management accountants in an organization 6. Explain the importance of ethical behavior for managers and management accountants 	Introduction: The Role, History, and Direction of Management Accounting	<ol style="list-style-type: none"> 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 	150 minutes	HM 1 Y
2	<ol style="list-style-type: none"> 1. Describe the cost assignment process and Define tangible and intangible products. and explain why there are different product cost definitions 2. Prepare income statements for manufacturing and service organizations 3. Outline the difference between functional-based and activity-based systems 	Basic Management Accounting Concepts	<ol style="list-style-type: none"> 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, 	150 minutes	HM 2 & 3 Y

	<ol style="list-style-type: none"> 4. Define cost behavior for fixed, variable, and mixed costs 5. Explain 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. Evaluate the reliability of a cost equation 8. Discuss the role of multiple regression in assessing cost behavior 9. Describe the use of managerial judgment in determining cost behavior 		<ol style="list-style-type: none"> 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 		
3.	<ol style="list-style-type: none"> 1. Discuss the importance of unit costs 2. Describe the functional-based costing (FBCA) approaches and tell why FBCA may produce distorted costs 3. Explain how ABC System works for product costing 4. Provide a detailed description of how activities can be grouped inti homogeneous sets to reduce the number of activity-based customer and supplier costing. 	Activity-Based Costing (ABC)	<ol style="list-style-type: none"> 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. 	150 minutes	HM 4 Y
4	<ol style="list-style-type: none"> 1. Discuss budgeting and its role in planning, controlling and deccision making 2. Define and prepare a master budget. identify its major components, and outline the interrelationships of its various components 3. Describe flexible budgeting, and list the features that a budgetary system should have to encourage managers to 	Functional and Activity-based Budgeting	<ol style="list-style-type: none"> 1. Budgeting and its role in planning, controlling and deccision 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 	150 minutes	HM 8 Y

	engage in goal congruent behavior 4. Explain how activity-based budgeting works				
5.	1. Compare and contrast functional-based, activity-based and strategic-based responsibility accounting systems 2. Explain process value analysis 3. Describe activity performance measurement 4. Discuss the basic features of the Balance Scorecard	Functional-based, Activity-based and Strategic-based Responsibility Accounting Systems	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	150 minutes	HM 10 Y
6.	1. Identify and describe the four types of quality costs 2. Prepare a quality cost report, and differentiate between the conventional view of acceptable quality level and the view expoused by total quality control 3. Tell why quality cost information is needed, and show how it is used 4. Explain what productivity changes in profits	Quality Costs and Productivity: Measurement, Reporting, and Control	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	150 minutes	HM 11 Y
7.	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	Environmental Cost Management	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	150 minutes	HM 12 Y
Mid Semester Examination					
8.	1. Define responsibility accounting, and describe four types of responsibility centers 2. Tell why firms choose to decentralize 3. Compute and explain return on investment (ROI) and economic value added (EVA)	Performance Evaluation in the Decentralized Firm	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	150 minutes	HM 13 Y

	<ol style="list-style-type: none"> 4. Discuss method of evaluating and rewarding managerial performance 5. Explain the role of transfer pricing in a decentralized firm 		<p>performance</p> <ol style="list-style-type: none"> 4. The role of transfer pricing in a decentralized firm 		
9.	<ol style="list-style-type: none"> 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 5. Describe how environmental factors can affect performance evaluation in the multinational firm 6. Discuss the role of transfer pricing in the multinational firm 7. Discuss ethical issues that affect firms operating in the international environment. 	International Issues in Management Accounting	<ol style="list-style-type: none"> 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 7. Ethical issues that affect firms operating in the international environment. 	150 minutes	5. H M 14 Y
10.	<ol style="list-style-type: none"> 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 	Segmented Reporting and Performance Evaluation	<ol style="list-style-type: none"> 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 	150 minutes	HM 15 Y

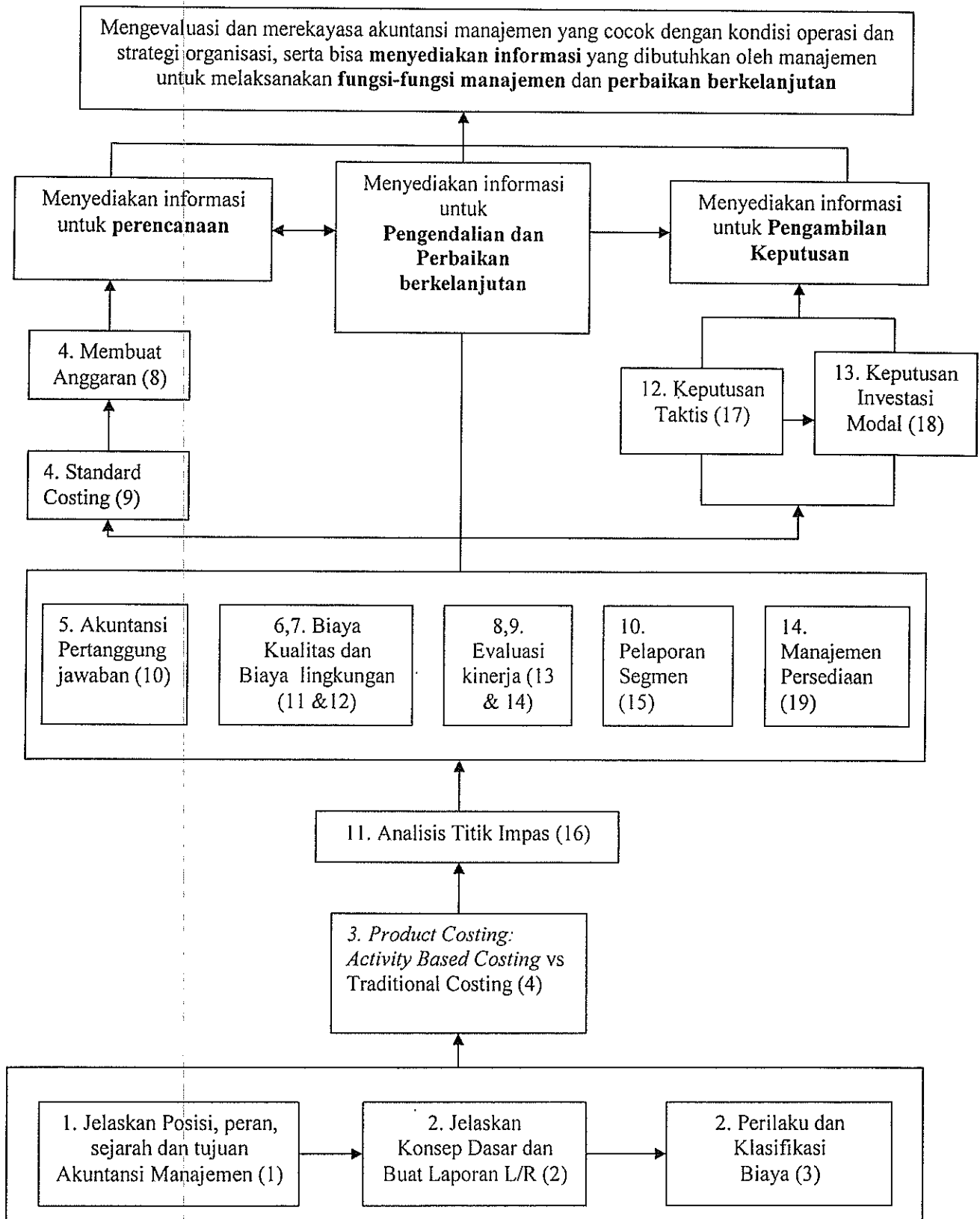
11.	<ol style="list-style-type: none"> 1. Determine the number of units that must be sold and calculate the amount of revenue required to break even or to earn a targeted profit 2. Apply cost volume profit (CVP) analysis in a multiproduct setting 3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each 4. Explain the impact of risk, uncertainty, and changing variables on CVP analysis 5. Discuss the impact of ABC on CVP analysis 	<p>Cost-volume-profit (CVP) Analysis: A managerial Planning Tool</p>	<ol style="list-style-type: none"> 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 	150 minutes	HM 16 Y
12.	<ol style="list-style-type: none"> 1. Describe the tactical decision-making model 2. Explain how the activity resource usage model is used in assessing relevancy 3. Apply tactical decision-making concepts in a variety of business situations 4. Choose the optimal product mix when faced with one constrained resource 5. Explain the impact of cost on pricing decisions 6. Use linear programming to find the optimal solution to a problem of multiple constrained resources 	<p>Tactical Decision Making</p>	<ol style="list-style-type: none"> 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 	150 minutes	HM 17 Y
13.	<ol style="list-style-type: none"> 1. Explain what a capital investment decision is, and distinguish between independent and mutually exclusive capital investment decisions 2. Mention and explain how to use the various methods to assess proposed investments in independent projects and discuss advantage and disadvantage each methods for mutually exclusive and independent projects 	<p>Capital Investment Decisions</p>	<ol style="list-style-type: none"> 1. Definition of A capital investment decision , and differentiation between independent and mutually exclusive capital investment decisions 2. The various methods to assess proposed investments in independent projects and advantage and disadvantage each methods for mutually exclusive and 	150 minutes	HM 18 Y

	<ul style="list-style-type: none"> 3. Discuss the role and value of post audits 4. Describe capital investment in the advanced manufacturing environment. 		<ul style="list-style-type: none"> independent projects 3. The role and value of post audits 4. Capital investment in the advanced manufacturing environment. 		
14.	<ul style="list-style-type: none"> 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 	Inventory Management	<ul style="list-style-type: none"> 1. The traditional inventory management model 2. Just-in Time (JIT) inventory management 3. The theory of constraints, and how it can be used to manage inventory 	150 minutes	HM 19 Y
Final Examination					

Note:

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

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



SET OF COURSE

Course Title : **Management Accounting**
 Course Code : 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 7th ed. Ch. 1
- Ferara (1995)

SET OF COURSE

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

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
- i. Specific : After taking this topic, the students can explain the basic management accounting concepts and describe cost behavior and also apply the concepts practically
- 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 resourse 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 7th ed. Ch. 2 and 3

SET OF COURSE

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

A. Objectives:

- 1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
- 2. Specific : After taking this topic, the students can apply ABC Concepts and explain differentiate to traditional costing

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

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

D. Teaching Activities

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 7th ed. Ch. 4

SET OF COURSE

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

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can use the budget for planning, controlling and decision making and also be able to identify behavioral aspects that affect people in organization

B. Main Topic : Functional and Activity-based Budgeting

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

D. Teaching Activities

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 7th ed. Ch. 8

SET OF COURSE

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

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can differentiate between ABB and Functional budgeting

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

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

D. Teaching Activities

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> - 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)	<ul style="list-style-type: none"> - Compare and contrast functional-based, activity-based and strategic-based responsibility accounting systems - Explain process value analysis - Describe activity performance measurement - Discuss the basic features of the Balance Scorecard 	Pay attention to answer or ask questions Group discussion	LCD, 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 7th ed. Ch.
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SET OF COURSE

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

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can prepare a quality cost report and calculate productivity.

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

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

D. Teaching Activities

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 7th ed. Ch. 11

SET OF COURSE

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

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can prepare a environmental cost report and use the information for formulate strategy.

B. Main Topic : Environmental Cost Management

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

D. Teaching Activities

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> - 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)	<ol style="list-style-type: none"> 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 7th ed. Ch. 12

SET OF COURSE

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

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can identify responsibility center and evaluate them

B. Main Topic : Performance Evaluation in the Decentralized Firm

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

D. Teaching Activities

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> - 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)	<ol style="list-style-type: none"> 1. Define responsibility accounting, and describe four types of responsibility centers 2. Tell why firms choose to decentralize 3. Compute and explain return on investment (ROI) and economic value added (EVA) 4. Discuss method of evaluating and rewarding managerial performance 5. Explain the role of transfer pricing in a decentralized firm 	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 7th ed. Ch. 13

SET OF COURSE

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

A. Objectives:

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can describe the international issues in management accounting especially multinational firms

B. **Main Topic** : International Issues in Management Accounting

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

D. Teaching Activities

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: Excercise

F. Reference: Hansen & Mowen. Management Accounting 7th ed. Ch. 14

SET OF COURSE

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

A. Objectives :

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can prepare segmented report and use it for planning and controlling organizations

B. Main Topic : Segmented Reporting and Performance Evaluation

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

D. Teaching Activities

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> - 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)	<ol style="list-style-type: none"> 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 7th ed. Ch. 15

SET OF COURSE

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

A. Objectives :

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can determine break event point and use it for planning and controlling

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

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

D. Teaching Activities

Phases	Teacher Activities	Student Activities	Tools and Media
Introduction (20 minutes)	<ul style="list-style-type: none"> - 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)	<ol style="list-style-type: none"> 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 2. Apply cost volume profit (CVP) analysis in a multiproduct setting 3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each 4. Explain the impact of risk, uncertainty, and changing variables on CVP analysis 5. Discuss the impact of ABC on 	Pay attention to answer or ask questions Participate actively in responding lecturer activities Doing excercise 16-24 16-29	LCD, Lap top

	CVP analysis		
Summary (20 minutes)	Ask the students about the topic that have been discussed to conclude Ask the students to answer questions	Answer question and make conclusion	

E. Evaluation: Formative Test

F. Reference: Hansen & Mowen. Management Accounting 7th ed. Ch. 16

SET OF COURSE

Course Title : **Management Accounting**
 Course Code : EA 382 / 3 SCS
 Duration : 150 minutes
 Number of Meeting : 1/12th (Twelventh 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"> - 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)	<ol style="list-style-type: none"> 1. Describe the tactical decision-making model 2. Explain how the activity resource usage model is used in assessing relevancy 3. Apply tactical decision-making concepts in a variety of business situations: Example 4. Choose the optimal product mix when faced with one constrained resource 5. Explain the impact of cost on pricing decisions 6. Use linear programming to find the optimal solution to a 	Pay attention to answer or ask questions Participate actively in responding lecturer activities Prepare segmented reporting Doing 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 7th ed. Ch. 17

SET OF COURSE

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

A. Objectives :

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can evaluate independent and mutually exclusive projects and also mention the phases of implementing projects

B. Main Topic : Capital Investment Decisions

- C. Sub Topic:**
1. Definition of A capital investment decision , and differentiation between independewnt and mutually exclusive capital investment decisions
 2. The various methodo 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)	- 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. Explain what a capital investment decision is, and distinguish between independewnt and mutually exclusive capital investment decisions 2. Mention and explain how to use the various methodo to assess proposed investments in independent projects and discuss advantage and disadvantage each methods for mutually exclusive and independent	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 7th ed. Ch. 18

SET OF COURSE

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

A. Objectives :

1. General : After completing this course, the student is expected to be able to evaluate and engineer MAS which is fit to operational conditions and organizational strategy, in order to provide informations for management need.
2. Specific : After taking this topic, the students can compare traditional and JIT inventory and also can use TOC to manage inventory

B. Main Topic : Inventory Management

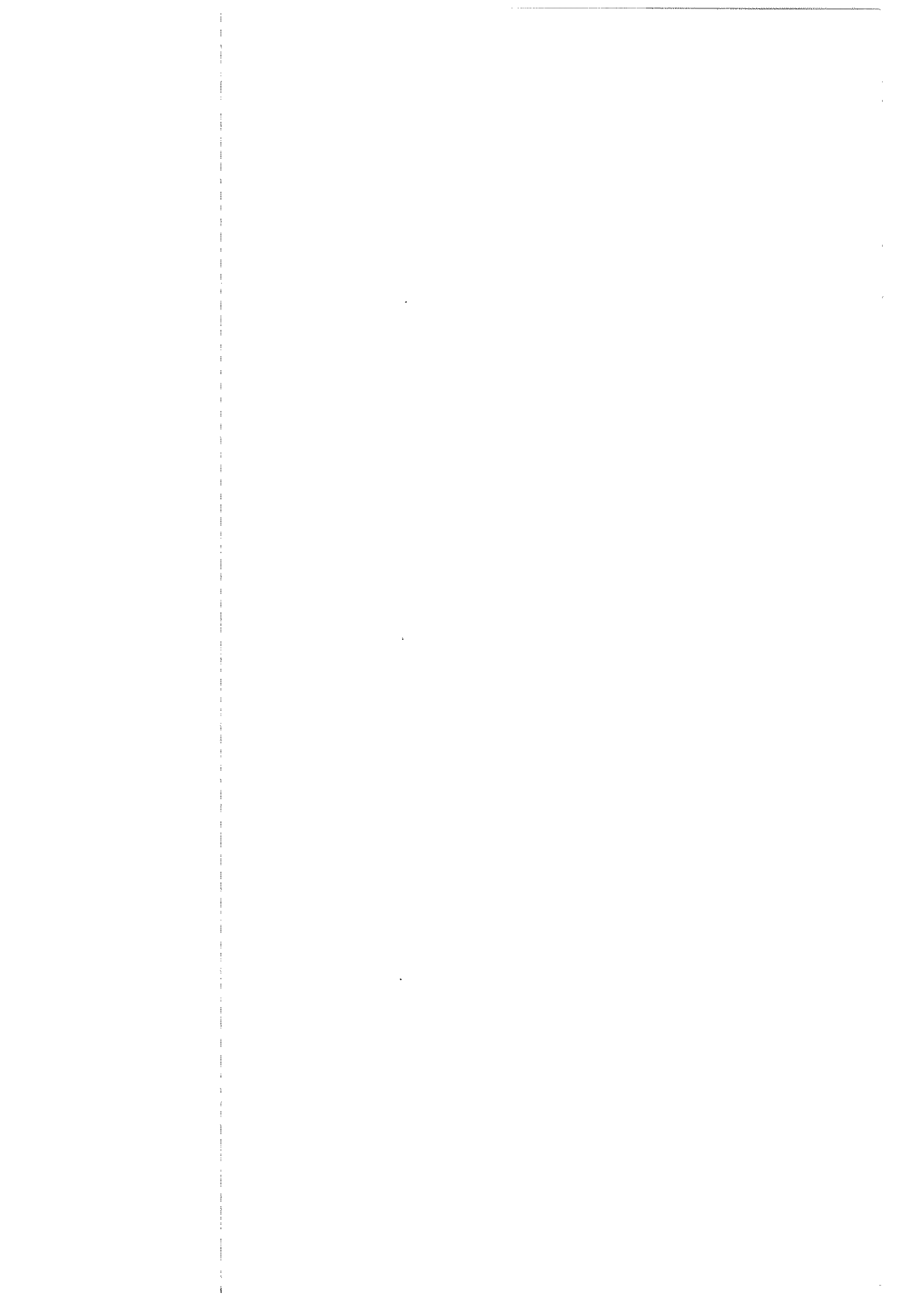
- C. Sub Topic:**
1. The traditional inventory management model
 2. Just-in Time (JIT) inventory management
 3. The theory of constraints (TOC), and how it can be used to manage inventory

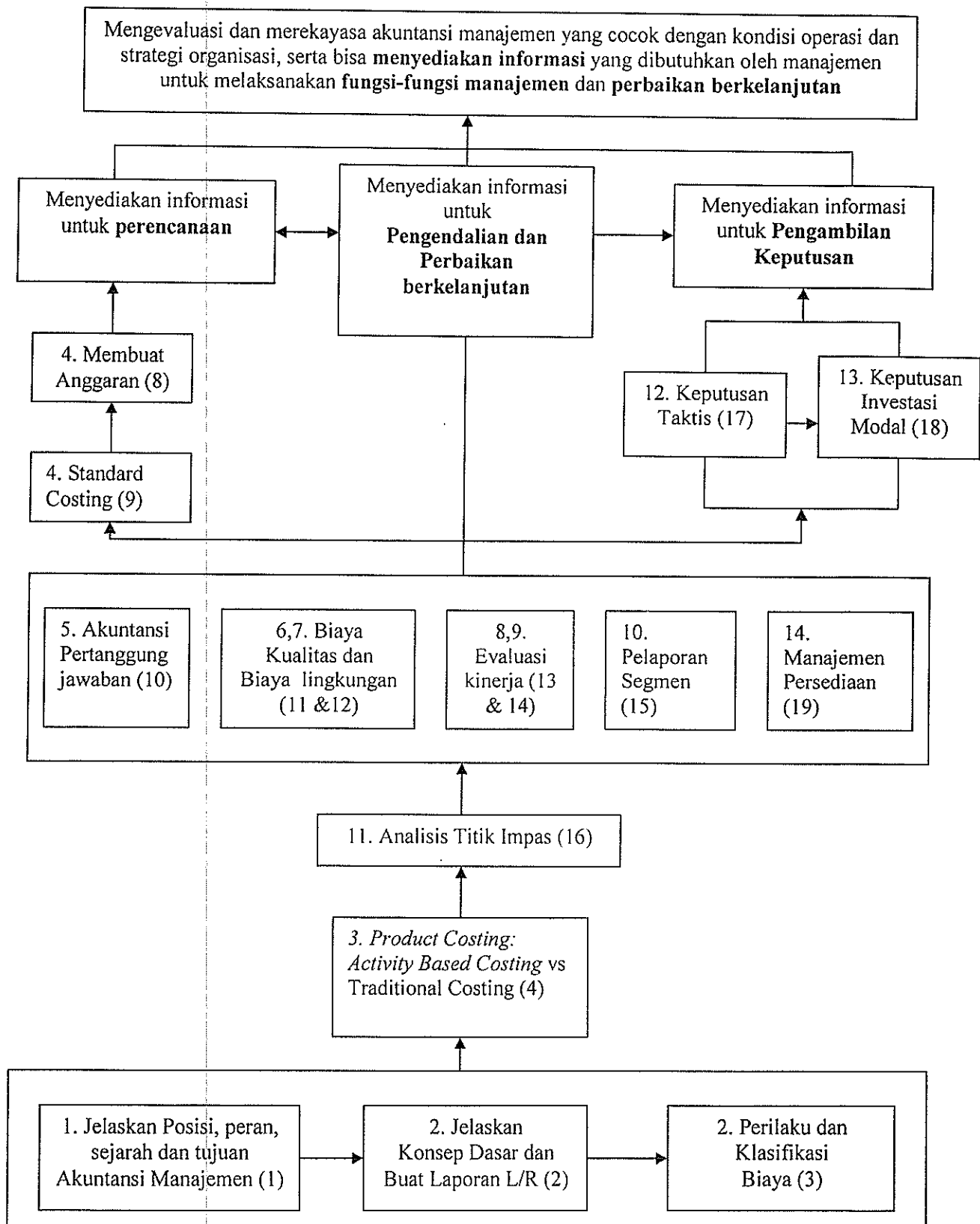
D. Teaching Activities

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 7th ed. Ch. 19





Entry Behavior - Cost Accounting

Gambar: Analisis Instruksional Mata Kuliah Akuntansi Manajemen