

Course unit title	Management Accounting
Course unit code	AKM301
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Second Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	4 <sup>th</sup> semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> <li>1. Prof. Dr. Dian Agustia, M.Si, Ak., CMA., CA.</li> <li>2. Prof. Dr. Bambang Tjahjadi, MBA., Ak., CMA.</li> <li>3. Khusnul Prasetyo, SE., M.M., Ak., CMA., CA.</li> <li>4. Yustrida Bernawati., Dr., S.E., M.Si., Ak.</li> <li>5. Wulandari Fitri Ekasari, S.Ak, MSc., Akt., CFP.</li> <li>6. M. Suyunus, Dr., S.E., MAFIS., Ak.</li> <li>7. Niluh Putu Dian Rosalina Handayani Narsa, S.A., M.Sc.</li> <li>8. Noorlailie Soewarno, Dr., S.E., MBA., Ak., CMA.</li> <li>9. Sri Iswati, Prof., Dr., S.E., M.Si., Ak., CMA.</li> </ol>
Learning outcomes of the course unit	<ol style="list-style-type: none"> <li>1. Students are able to understand general concepts related to managerial functions which include planning, controlling, and decision making as well as understanding the role of management accounting in these managerial functions.</li> <li>2. Students are able to understand well the basic concepts of management accounting which include classification of production costs, tracking costs, and assigning costs.</li> <li>3. Students are able to understand in depth cost behavior and apply it in presenting cost behavior information, estimating and evaluating production costs</li> <li>4. Students are able to perform cost, volume, and profit analysis (CVP Analysis) and present it as managerial information.</li> <li>5. Students are able to understand well the basic concepts of Activity Based Costing (ABC) and Activity Based Management (ABM).</li> <li>6. Students are able to prepare and present income statements and segment reports using a variable-costing perspective.</li> <li>7. Students are able to prepare a simple conventional manufacturing company budget.</li> <li>8. Students are able to understand the concept of standard-costing and are able to perform and present the results of analysis of variations.</li> <li>9. Students are able to understand the measurement of divisional/segment financial performance according to the type of responsibility center</li> <li>10. Students understand well the concept of performance measurement with the perspective of the Balanced Scorecard.</li> </ol>

	11. Students understand well the systematics of making tactical decisions for daily and short-term operations.
Mode of delivery (face-to-face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Introduction to Accounting II
Course content	<ol style="list-style-type: none"> <li>1. Introduction to Managerial Accounting.</li> <li>2. Basic Managerial Accounting Concepts.</li> <li>3. Cost Behavior.</li> <li>4. Cost-Volume-Profit Analysis: A Managerial Planning Tool.</li> <li>5. Job-Order Costing.</li> <li>6. Process Costing.</li> <li>7. Activity-Based Costing and Management.</li> <li>8. Absorption and Variable Costing, and Inventory Management.</li> <li>9. Profit Planning.</li> <li>10. Standard Costing: A Managerial Control Tool.</li> <li>11. Flexible Budgets and Overhead Analysis.</li> <li>12. Performance Evaluation and Decentralization.</li> <li>13. Short-Run Decision-Making: Relevant Costing.</li> </ol>
Recommended or required reading and other learning resources/tools	Mowen, Maryanne M., Hansen, Don R., and Heitger, Dan L., 2016, Cornerstones of Managerial Accounting, Sixth Edition, South-Western. (Required)
Planned learning activities and teaching methods	<ol style="list-style-type: none"> <li>1. Lectures</li> <li>2. Individual assignments</li> <li>3. Quiz</li> </ol>
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods and criteria	Assignment, Quiz, Examination