

Course unit title	Advanced Management Accounting
Course unit code	AKM311
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	5 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	1. Prof. Dr. I Made Narsa 2. Khusnul Prasetyo, SE., MM., CMA., Ak., CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation. 2. Graduates are able to understand and apply basic concepts of supporting subjects, including business, management, law, and economics. 3. Graduates are able to implement quantitative tools for accounting and business analysis. 4. Graduates are able to prepare specific works related to accounting, management, and business decision making. 5. Graduates are able to demonstrate information technology skills in the application of knowledge. 6. Graduates are able to apply information technology skills in the application of knowledge. 7. Graduates are able to implement relevant knowledge and understanding about managing organization. 8. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments.
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Management Accounting
Course content	<ol style="list-style-type: none"> 1. The Strategic Role of Management Accounting. 2. Planning and Decision-Making Under Risk. 3. The Management Control. 4. Financial Modelling. 5. Budgeting and Beyond. 6. Cost Analysis and Estimation. 7. Investment Analysis. 8. Management and Operational Performance. 9. Transfer Pricing in Decentralized Organizations. 10. Integrated Financial and Non-Financial Measures. 11. Inter-organizational Control. 12. Incentive systems in organisations.

Recommended or required reading and other learning resources/tools	1. Advanced Management Accounting, Frank Selto & Tom Groot, Free University, Amsterdam ISBN-10: 0273730185 • ISBN-13: 9780273730187
Planned learning activities and teaching methods	1. Lectures 2. Discussion 3. Assignment
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination