

Course unit title	Cost Accounting
Course unit code	AKM201
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	3 rd semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Prof. Dr. I Made Narsa, MSi., Ak., CMA., CA 2. Dr. Ardianto, SE., MSc., Ak., CA 3. Khusnul Prasetyo, SE., MM., Ak., CMA., CA 4. Wulandari Fitri Ekasari, SAK., MSc., 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 implement quantitative tools for accounting and business analysis 3. Graduates are able to prepare specific works related to accounting, management, and business decision making. 4. Graduates are able to demonstrate information technology skills in the application of knowledge 5. Graduates are able to apply information technology skills in the application of knowledge 6. Graduates are able to implement relevant knowledge and understanding about managing organisation 7. 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)	Basic Accounting

Course content	<ol style="list-style-type: none"> 1. Management process, Classification of production cost, Cost tracking, and Charging cost. 2. Cost behavior. 3. Cost system, the accumulation of costs, and the basis of cost calculation (manufacturing company). 4. Job order costing and production cost. 5. Process Costing by assuming Average cost flow. 6. Process Costing by assumption of FIFO cost flow. 7. Classification of quality costs and their implications for cost calculations. 8. The concept of combined costs. 9. Concept of planning and control of raw material costs directly. 10. Concept of planning and direct labor control. 11. OHP cost planning and control. 12. Concept of departmentalization and its implications for production costs. 13. The limitations of conventional production cost calculations.
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Carter, William K; Hwang, Jin Fa; and Chou, Sheng Te, 2015, Cost Accounting: An Asia Edition, Cengage Learning Asia Pte Ltd.
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Quiz 3. Individual assignment
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Quiz, Examination