
SYLLABUS

Date/ Revision : 20 January 2017
Faculty : Business and Social Science
Approval : Dr. Samuel Prasetya

SUBJECT : MANAGERIAL ACCOUNTING

1. Identification of Subject:

Name of Subject : Managerial Accounting
Code of Subject : ACCO-2000
SKS/ECTS : 3/5
Semester : 4
Study Program : B-IBA/B-MGT
Lecturer(s) : Aemy Widiati, MSi & Afera Wijayanti, M.Ak

2. Competency

After having the course, students are expected to:

- Knowing about features of managerial accounting, differences between product and period costs, how to compute cost of goods manufactured and prepare financial statement for a manufacturer (Chapter 1)
- Knowing about how to compute product cost with job order costing and process costing (chapter 2 and 3)
- Knowing about how to assign manufacturing overhead cost with Activity Based Costing, benefits and limitations of ABC (chapter 4)
- Knowing about to prepare CVP income statement and compute breakeven point in single and multiple products (chapter 5 and 6)
- Knowing about how to analyze the relevant costs with incremental analysis and set the product price (chapter 7 and 8)
- Knowing about master budget and prepare operating and financial budget for manufacturing company and budgetary control with static and flexible budget (chapter 9 and 10)

3. Description of Subject:

This course introduces standard fundamentals of accounting principles and concept for business transaction in the company. These topics through in-class presentations, exercises discussions (both face-to-face and online), readings (from both text and on-line sources), exercises (both individual and group-based), and a variety of graded assignments and tests.

4. Learning Approach

Approach : Combination of Expository - inquiry and collaborative
Method : Discussion, question answer, sample problem, group work
Student Task : Home work, presentation
Media : LCD projector, film.

5. Evaluation

a) Absence maximum	: 25%
b) Homework, Classwork	: 20 points
c) Daily Quiz	: 20 points
d) Final Examination	: 60 points
Total	: 100 points

6. Contents/ Topics of Lecturing:

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
1	Managerial Accounting <ul style="list-style-type: none"> • Managerial Accounting and Financial Accounting • Manufacturing cost and Period cost • Cost of Goods Manufactured • Financial statements for a manufacturer • Exercises 	Ch 1	
2	Job Order Costing <ul style="list-style-type: none"> • Job order cost system • Job cost sheet • Predetermined overhead rate • Exercises 	Ch 2	
3	Process Costing <ul style="list-style-type: none"> • Process cost system • Production cost report • Exercises 	Ch 3	Quiz chapter 1,2
4	Activity Based Costing <ul style="list-style-type: none"> • Traditional costing and Activity Based Costing • Apply ABC to a manufacturer • Exercises 	Ch 4	
5	Cost Volume Profit <ul style="list-style-type: none"> • Variable, fixed, mixed cost and relevant range • High low method • CVP income statement • Breakeven point • Target net income and margin of safety • Exercises 	Ch 5	Quiz Chapter 3,4
6	Cost Volume Profit Analysis: Additional Issues <ul style="list-style-type: none"> • CVP concept • Sales mix and break even sales • Operating leverage effect profitability • Exercises 	Ch 6	
7	Review and Quiz		Quiz chapter 5,6
8	SEMESTER BREAK		

Week	Content/ Topics of Lecturing	Text Book Chapter	Remark
9	Incremental Analysis <ul style="list-style-type: none"> Incremental analysis approach Analyze the relevant costs in five different cases Exercises 	Ch 7	
10	Pricing <ul style="list-style-type: none"> Target cost Cost plus pricing Time and material pricing Exercises 	Ch 8	
11	Budgetary Planning <ul style="list-style-type: none"> Components of master budget Operating budget Budgeted income statement Exercises 	Ch 9	Quiz chapter 7,8
12	Budgetary Planning <ul style="list-style-type: none"> Financial budget Budgeted balance sheet Exercises 	Ch 9	
13	Budgetary Control <ul style="list-style-type: none"> Static budget report Flexible budget report Exercises 	Ch 10	
14	Budgetary Control and Responsibility Accounting <ul style="list-style-type: none"> Responsibility accounting for cost and profit center Evaluate performance in investment center Exercises 	Ch 10	
15	Review and Quiz		Quiz Chapter 9 and 10
16	SILENT WEEK		
17-18	FINAL EXAMINATION		

7. Book Reference:

- Main Text Book:** Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2015). *Managerial Accounting: Tools for Business Decision 7th Edition*. New Jersey: John Wiley & Sons, Inc. ISBN: 978-1-118-95773-8
- Supplement Textbooks:** Ikatan Akuntan Indonesia. (2015). *Standar Akuntansi keuangan*. Jakarta: Salemba Empat.