

## SYLLABUS

<b>Date/ Revision</b>	November 30, 2016
<b>Faculty</b>	Business and Social Sciences
<b>Approval</b>	Dr. Samuel Prasetya

### SUBJECT : MANAGERIAL ACCOUNTING

#### 1. Identification of Subject:

Name of Subject	: Managerial Accounting
Code of Subject	: FINA-1810
SKS/ECTS	: 4 SKS
Semester	: 4
Study Program	: B-MGT/B-IBA
Lecturer	: Aemy Widiati, MSi, Afera Wijayanti, M.Ak & Dr. Wiryawan

#### 2. Competency

At the end of the course, students are expected to:

- Students will have an overview of the most important managerial accounting.
- Students will be able to describe the core aspects of managerial accounting and will be able to illustrate, contrast, and apply the main concepts and theories of managerial accounting.
- Students are also able to discuss critically the role of a manager to analyze and take decision in company.

#### 3. Description of Subject:

The main topics to be covered are: managerial accounting and cost concepts, job order costing, process costing, cost-volume-profit relationships, activity-based costing, master budgeting and flexible budgets, performance measurement in decentralized organizations, standard costs and variances, and capital budgeting decision.

#### 4. Learning Approach

Approach	: Combination of Expository - inquiry and collaborative
Method	: Discussions, questions/answers, sample problems/cases, group works
Student Task	: Home work, presentation
Media	: LCD projector

#### 5. Evaluation

a) Absence maximum	: 25%
b) Participation in discussion	: 5 points
c) Homework, Class work	: 5 points
d) Presentation, Simulation	: 10 points
e) Daily Quiz	: 20 points
f) Final Examination	: <u>60 points</u>
<b>Total</b>	<b>: 100 Points</b>

## 6. Contents/Topics of Lecturing

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
1	<b>Introduction Session</b> <ul style="list-style-type: none"> <li>Why does managerial accounting matter to your career?</li> <li>Cost classification for manufacturing companies</li> <li>The analysis of mixed costs</li> </ul>	Ch. 1, 2	Group formation  Group Topic selections for Group writing project
2	<b>Job Order Costing</b> <ul style="list-style-type: none"> <li>The flow of costs</li> <li>Measuring direct materials, direct labor, and manufacturing overhead</li> <li>Job order costing in service companies</li> </ul>	Ch. 3	
3	<b>Process Costing</b> <ul style="list-style-type: none"> <li>Comparison of job order and process costing</li> <li>Cost flows in process costing</li> <li>Operation costing</li> </ul>	Ch. 4	<b>Draft I</b>
4	<b>Cost-Volume-Profit Relationships</b> <ul style="list-style-type: none"> <li>The basics of Cost-Volume-Profit Analysis</li> <li>Break even and target profit analysis</li> <li>Sales mix</li> </ul>	Ch. 5	<b>Quiz I</b>
5	<b>Activity Based Costing I</b> <ul style="list-style-type: none"> <li>Designing activity based costing system</li> <li>The mechanics of activity based costing</li> <li>Comparison of traditional and activity based costing product costs</li> </ul>	Ch. 7	<b>Draft II</b>
6	<b>Activity Based Costing II</b> <ul style="list-style-type: none"> <li>Targeting process improvements</li> <li>Activity based costing and external reports</li> <li>The limitation of activity based costing</li> </ul>	Ch. 7	<b>Quiz II</b>
7	<b>Evaluation from previous discussion and chapters</b>	Ch. 1-7	
8	<b>Semester Break: Only Make-Up Classes</b>		
9	<b>Master Budgeting</b> <ul style="list-style-type: none"> <li>Responsibility accounting</li> <li>Human factors in budgeting</li> <li>Preparing the master budget</li> </ul>	Ch. 8	<b>Draft III</b>
10	<b>Flexible Budgets and Performance Analysis</b> <ul style="list-style-type: none"> <li>Variance analysis cycle</li> </ul>	Ch. 9	<b>Quiz III</b>

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
	<ul style="list-style-type: none"> <li>Flexible budget variance</li> <li>Some common errors</li> </ul>		
11	<b>Standard Costs and Variances</b> <ul style="list-style-type: none"> <li>Setting and using standard cost in direct material, direct labor, and manufacturing overhead</li> <li>Managerial implications</li> </ul>	Ch. 10	<b>Draft IV</b>
12	<b>Performance Measurement in Decentralized Organizations</b> <ul style="list-style-type: none"> <li>Residual income</li> <li>Operating performance measures</li> <li>Balanced scorecard</li> </ul>	Ch. 11	<b>Quiz IV</b>
13	<b>Differential Analysis</b> <ul style="list-style-type: none"> <li>Core concepts of decision making</li> <li>Opportunity costs</li> </ul>	Ch. 12	<b>Draft V</b>
14	<b>Capital Budgeting Decisions</b> <ul style="list-style-type: none"> <li>Typical capital budgeting decisions</li> <li>Time value of money</li> <li>Expanding net present value</li> </ul>	Ch. 13	<b>Quiz V</b>
15	<b>Review chapters for final exams &amp; group projects</b>	Ch 8-13	<b>Final draft</b>
16	<b>Semester Break: Only Make-Up Classes</b>		
17	<b>Final Examination</b>	Ch 8-13	

## 7. Book Reference:

### a) Main Textbook

Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2015). *Managerial Accounting 15th Edition*. New York: McGraw Hill. ISBN # 978-0078025631

### b) Supplement Textbook

Blocher, E., Stout, D., Juras, P., & Cokins, G. (2015). *Cost Management: A Strategic Emphasis 7th Edition*. New York: McGraw Hill. ISBN # 978-0077733773

### c) Supplement Articles

Various online journal articles