

SYLLABUS

Date/Revision November 30, 2016

Faculty Business and Social Sciences

Approval 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

B-MGT/B-IBA Study Program

Lecturer Aemy Widiati, MSi, Afera Wijayanti, M.Ak & Dr. Wiryawan

2. Competency

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

- a) Students will have an overview of the most important managerial accounting.
- b) 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.
- c) 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 colaborative

Method Discussions, questions/answers, sample problems/cases, group works

Home work, presentation Student Task

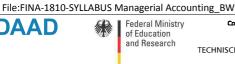
Media LCD projector

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 : 60 points

> Total : 100 Points









6. Contents/Topics of Lecturing

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
1	 Introduction Session Why does managerial accounting matter to your career? Cost classification for manufacturing companies The analysis of mixed costs 	Ch. 1, 2	Group formation Group Topic selections for Group writing project
2	 Job Order Costing The flow of costs Measuring direct materials, direct labor, and manufacturing overhead Job order costing in service companies 	Ch. 3	
3	 Process Costing Comparison of job order and process costing Cost flows in process costing Operation costing 	Ch. 4	Draft I
4	 Cost-Volume-Profit Relationships The basics of Cost-Volume-Profit Analysis Break even and target profit analysis Sales mix 	Ch. 5	Quiz I
5	Activity Based Costing I Designing activity based costing system The mechanics of activity based costing Comparison of traditional and activity based costing product costs	Ch. 7	Draft II
6	 Activity Based Costing II Targeting process improvements Activity based costing and external reports The limitation of activity based costing 	Ch. 7	Quiz II
7	Evaluation from previous discussion and chapters	Ch. 1-7	
8	Semester Break: Only Make-Up Classes		
9	 Master Budgeting Responsibility accounting Human factors in budgeting Preparing the master budget 	Ch. 8	Draft III
10	Flexible Budgets and Performance Analysis Variance analysis cycle	Ch. 9	Quiz III







Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
	Flexible budget variance		
	Some common errors		
	Standard Costs and Variances		
11	Setting and using standard cost in direct material, direct		
	labor, and manufacturing overhead	Ch. 10	Draft IV
	Managerial implications		
	Performance Measurement in Decentralized Organizations		
	Residual income		
12	Operating performance measures	Ch. 11	Quiz IV
	Balanced scorecard		
13	Differential Analysis		
	Core concepts of decision making	Ch. 12	Draft V
	Opportunity costs		
	Capital Budgeting Decisions		
14	Typical capital budgeting decisions		
	Time value of money	Ch. 13	Quiz V
	Expanding net present value		
15	Review chapters for final exams & group projects	Ch 8-13	Final draft
16	Semester Break: Only Make-Up Classes		
17	Final Examination	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





