
SYLLABUS

Date/ Revision	March 1, 2017
Faculty	Business and Social Sciences
Approval	Dr. Samuel Prasetya

SUBJECT : MANAGEMENT CONTROL SYSTEMS

1. Identification of Subject:

Name of Subject	: Management Control Systems
Code of Subject	: ACCO-4000
SKS/ECTS	: 3 SKS
Semester	: 5
Study Program	: B-MGT/B-IBA
Lecturer	: Aemy Widiati, MSi, Afera Wijayanti, M.Ak & Dr. Samuel Prasetya

2. Identification of Subject:

This subject concentrates on the explanations encircling the conceptual perspective on management accounting & control systems. This is particularly true for the interconnectedness between people and money flows, and the importance of controlling mechanism for the purpose of safeguarding the companies via various measurements and parameters.

3. Competency

After having the course, students are expected to:

- Understand the activities toward managerial control
- Understand the importance of managerial control for the organizations
- Understand various activities to support the process on managerial control
- Understand the relationships among various topics about management control

4. Description of Subject:

This course discusses about multiple perspectives on management accounting and control systems, which are mostly related to assets and liability valuation, operating activities, investing activities, financing activities, risk analysis, cash flow analysis, profitability analysis, credit analysis, accounting quality, transfer pricing, responsibility centers.

5. 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

6. Evaluation

- Absence maximum : 25%

- b) Homework, Class work : 5 points
 - c) Presentation, Simulation : 15 points
 - d) Daily Quiz : 20 points
 - e) Final Examination : 60 points
- Total : 100 Points

7. Contents/Topics of Lecturing

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
1	Introduction		
2	The Nature of Management Control Systems	Ch. 1	Case 1-2: Wal-Mart
3	Understanding Strategies	Ch. 2	Case 2-4 & 2-5: Cisco Systems Quiz 1
4	Behaviors in Organizations	Ch. 3	Case 3-1: Southwest Airlines
5	Responsibility Centers: Revenue and Expense Centers	Ch. 4	Case 4-2: New Jersey Insurance
6	Profit Centers	Ch. 5	Case 5-2: North Country Auto Quiz 2
7	Transfer Pricing	Ch. 6	Case 6-2: Birch Paper Company
8	Semester Break: Only Make-Up Classes		
9	Measuring and Controlling Assets Employed	Ch. 7	Case 7-5: Dell Computer
10	Strategic Planning	Ch. 8	Case 8-1: Allied Office Product Quiz 3
11	Budget Preparation	Ch. 9	Case 9-1: New York Times
12	Analyzing Financial Performance Reports	Ch. 10	Case 10-1: Variance Analysis
13	Performance Measurement	Ch. 11	Case 11-1: Analog Devices Quiz 4
14	Review Sessions, Presentations, Guest Lecturing, or Excursions		
15	Review Sessions, Presentations, Guest Lecturing, or Excursions		

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
16	Semester Break: Only Make-Up Classes		
17-18	Final Examination	Ch	

7. Book Reference:

a) Main Textbook

Anthony, Robert N., dan Vijay Govindarajan (2005), *Management Control Systems*, 12th Edition, New York, Mc Graw Hill.

b) Supplement Articles

Various online journal articles