



**PERBANAS
INSTITUTE**

**SEMESTER LEARNING PLAN
COURSE NAME: MANAGEMENT ACCOUNTING - ADVANCED**

**MASTER OF ACCOUNTING DEGREE
GRADUATE SCHOOL
2021**

Course Name	: Management Accounting-Advanced
Course Code/credits	: MA02003/3 credits
Study Program	: Master of Accounting
Semester	: Odd/Even
Teaching Team	: Lecturer Team

Course Description

This course discusses the determination of cost of goods, planning, control, and performance evaluation. Most of the topics that will be discussed have been studied in cost accounting and management accounting courses, however, this course will be discussed in greater depth. This course discusses the accounting for the formation of firms and the preparation of their financial statements, the causes of dissolution of firms and their accounting, types and procedures for liquidation and repayment of partners' equity, installment sales and recognition of gross profit, and preparation of financial statements in installment sales. accounting for consignment sales and matters relating to consignment sales and the calculation of profit and loss, branch offices and their operations accounting, as well as the preparation of consolidated financial statements, and the accounting for foreign currency transactions and the preparation of their financial statements. The goal to be achieved from this exam is for students to have the competence to be able to apply the latest management accounting practices in order to increase corporate value, to be able to evaluate existing management accounting practices, to be able to implement strategic, management and operational control system practices. in order to increase corporate value and be able to evaluate the current practices of strategic, management and operational control systems

Course Objectives (Capaian Pembelajaran Mata Kuliah)

1. Students have the ability to classify and analyze cost terminology and cost behavior and their application according to their intended use.
2. Have the ability to calculate and analyze and compare methods of Job Costing and Process Costing in Industrial Companies.
3. Have the ability to apply, analyze and compare Activity-Based Costing & Activity Based Management systems
4. Have the ability to calculate, apply, analyze and compare the Weighted average and FIFO methods in Process Costing
5. Have the ability to understand, calculate, analyze and compare standard costing, Transferred and Hybrid methods in Process Costing.
6. Have the ability to calculate and analyze the occurrence of spoilage, rework and scrap and record them in accounting journals
7. Have the ability to understand, classify and analyze the purpose of Cost Allocation based on the product produced, the supporting department, common cost and common revenue.
8. Have the ability to understand, apply and analyze as well as evaluate the concept of Balanced Score Card which refers to the cost of quality, cost of time and theory of constraints.
9. Have the ability to calculate, analyze and evaluate inventory management in retail companies, estimate inventory costs, manage inventory using Just in Time, MRP and Backflush costing

Graduate Learning Outcomes/ Capaian Pembelajaran Prodi Maksi

1. ATTITUDE ASPECT/Sikap

S2	Upholding human values in carrying out duties based on religion, morals, and ethics;
S6	Work together and have social sensitivity and concern for the community and environment
S8	Internalizing academic values, norms and ethics
S9	Demonstrate a responsible attitude towards work in the field of expertise independently;
S11	Menjunjung tinggi nilai dasar Perbanas Institut, <i>ethics (energy and endurance, thrustworthy, humanity, integrity, competence, dan sense of belonging)</i>

2. KNOWLEDGE ASPECT/ Pengetahuan

P1	Mastering the application of financial accounting theories and principles in the preparation of financial reports
P2	Mastering and understanding the implications of accounting theory in making economic, social, and behavior, both in the form of regulations, accounting standards and act policies
P3	Mastering the implementation of accounting theory in economic, social, and behavioral contexts for managerial decision making

3. GENERAL SKILL ASPECTS/ Ketrampilan umum

KU1	Able to develop critical, systematic and creative logical thinking through scientific research, creation of designs, or works of art in the fields of science and technology paying attention to and implementing humanities values in accordance with their areas of expertise, compiling scientific conception and study results based on scientific rules, procedures and ethics in the form of a thesis or other forms that are equivalent and uploaded on the college website as well as papers that have been submitted published in accredited scientific journals or accepted in international journals.
KU2	Able to carry out academic validation or studies according to their area of expertise in completing problems in relevant society or industry through knowledge development and his expertise
KU5	Able to make decisions in the context of solving science and technology development problems that pay attention to and apply humanities values based on analytical or experimental studies of information and data

4. SPECIFIC SKILL ASPECT/Ketrampilan khusus

KK1	Able to develop the application of theories and methods including: conventional and sharia financial/banking accounting/auditing/taxation/management accounting/accounting information systems/public sector accounting
KK2	Able to develop analytical techniques and tools in formulating policies and regulations as a form of decision making through inter and multidisciplinary applications, including utilizing tech-fin.

KK3	Able to produce conventional and sharia accounting and banking analysis products that are beneficial to society
KK4	Able to make decisions on various choices of research methods and development techniques for conventional and sharia accounting and banking that suit the needs of organizations and society with an inter and multi-disciplinary approach
KK5	Able to manage research and development of conventional and sharia accounting and banking application theory independently and/or in groups that are beneficial to society and science

References

Main References

- ❖ Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. (2012). *Management Accounting: Information for Decision Making and Strategy Execution, 6th edition*. Pearson (AKEM).
- ❖ Horngren, Charles T., Srikant M. Datar, and George Foster. (2009) *Cost Accounting: A Managerial Emphasis, 13th edition*, Prentice Hall International Inc. (HORN)
- ❖ William K. Carter. 2009. *Cost Accounting, 14th edition*. Dame Publications, Inc. Published. (CARTER)
- ❖ Garrison, Ray H. and Norren, Eric W. *Managerial Accounting, 12th Edition*. McGraw-Hill Companies, Inc. 2008. (GN)
- ❖ Robert S. Kaplan and Robin Cooper (1999). *The Design of Cost Management Systems; Text and Cases, 2nd edition*, Prentice-Hall (KC)
- ❖ Hansen, Don. R. dan Maryanne M. Mowen, *Managerial Accounting, 8th Edition*. South-Western, Thomson learning, Inc. 2007. (HM)
- ❖ Robert S. Kaplan and David P. Norton (2001). *The Strategy Focused Organization; How Balanced Scorecard Companies Thrive in the New Business Environment*. Harvard Business School Press. (Kaplan & Norton (2001))
- ❖ Robert S. Kaplan and David P. Norton (2008). *The Execution Premium; Linking Strategy to Operations for Competitive Advantage*. Harvard Business School Press. (Kaplan & Norton, 2008)

Supporting Refrensi

- ❖ Edward J. Blocher, David E. Stout, Gary Cokins, Kung H. Chen (2008). *Cost Management: A Strategic Emphasis, 4th edition*, Mc-Graw-Hill International Edition. (BSCC).
- ❖ Jack Campanela (1999). *Principles of Quality Costs: Principles, Implementation, and Use, 3rd edition*, ASQ Quality Press.
- ❖ Robin Cooper (1995). *When Lean Enterprise Collide*. Harvard Business School Press.
- ❖ Don R. Hansen, Maryanne M. Mowen, Liming Guan (2009). *Cost Management, 6th edition*. South-Western Cengage Learning. (Hansen, Mowen & Guan)
- ❖ Jeremy Hope and Steve Player (2012). *Beyond Performance Management: Why, When and How to Use 40 Tools and Best Practices for Superior Business Performance*. Harvard Business Review Press.
- ❖ Robert S. Kaplan and Steven R. Anderson (2007). *Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits*. Harvard Business School Press.
- ❖ Robert S. Kaplan and Robin Cooper (1998). *Cost and Effect; Using Integrated Cost Systems to Drive Profitability and Performance*. Harvard Business School Press.
- ❖ Robert S. Kaplan and Robin Cooper (1999). *The Design of Cost Management Systems; Text and Cases, 2nd edition*, Prentice-Hall.

- ❖ Robert S. Kaplan and Thomas H. Johnson (1987). *Relevance Lost: The Rise and Fall of Management Accounting*. The Free-Press.
- ❖ Robert S. Kaplan and David P. Norton (2004). *Strategy Maps; Converting Intangible Assets Into Tangible Outcomes*. Harvard Business School Press.
- ❖ V. Kumar (2008). *Managing Customers for Profit; Strategies to Increase Profit and Build Loyalty*. Wharton School Publishing.
- ❖ James M. Reeve (2000). *Readings and Issues in Cost Management 2nd edition*. South Western College Publishing.
- ❖ John K. Shank (2006). *Cases in Cost Management a strategic Emphasis, 3rd edition*, Thomson- South western. (Shank)
- ❖ Robert Simons (2000). *Performance Measurement and Control Systems for Implementing Strategy*. Prentice-Hall. (Simons)

Artikel Jurnal (Option)

- ❖ THE INFLUENCE OF BUSINESS STRATEGY AND EARNINGS MANAGEMENT ON THE POTENTIAL BANKRUPTCY WITH PROFITABILITY AS A MODERATING VARIABLE. (Fadhillah Akbar Rachman and Atik Djajanti) (Sinta 4)
<https://iocscience.org/ejournal/index.php/mantik/article/view/2864/2253>
- ❖ *Developing The Voluntary Taxpayer Compliance: The Scale of the Tax Authority's Power, Trust, and the Fairness of the Tax System* (Atik Djajanti)
Indonesian Journal of Business and Entrepreneurship Vol. 6 No.1 January 2020
Permalink/DOI:<http://dx.doi.org/10.17358/IJBE.6.1.86>
Available online at <http://journal.ipb.ac.id/index.php/ijbe>
- ❖ Signikansi Ukuran Perusahaan atas harga Saham perusahaan Publik. (Atik Djajanti, Berna Ratnasari, Pamela Magdalena)
Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen (JRAAM) Vol.6 No.1 (2022); Sinta 3
DOI: <http://dx.doi.org/10.33795/jraam.v6i1.006>
<http://jraam.polinema.ac.id/index.php/jraam1/article/view/606>

Grading

Student assessment will be determined based on a combination of the following components:

- 1) Mid Term Exam (UTS) 40%
- 2) Final Exam (UAS) 40%
- 3) Structured assignment, before Mid Term exam 10%
- 4) Structured Assignment, after Mid Term exam (before final exam) 10%

Konversi nilai angka ke nilai huruf, sesuai bobot komponen, adalah sebagai berikut:

Nilai Angka	Nilai Huruf	Bobot	Nilai Angka	Nilai Huruf	Bobot
85,01-100	A	4,00	60,01 – 65	C +	2,25
80,01 – 85	A -	3,75	55,01 – 60	C	2,00
75,01 – 80	B +	3,25	50,01 – 55	C -	1,75
70,01 – 75	B	3,00	45,01 – 50	D	1,00
65,01 – 70	B -	2,75	≤ 45	E	0,00