

## SYLLABUS:

**Date / Revision** April 2017/September 2017/IT  
**Faculty** Engineering  
**Study Program** Computer Science

## SUBJECT: COST & MGT ACCOUNTANCY

### 1 Basic Information

<b>1.01</b>	<b>Subject Name</b>	<b>COST &amp; MGT ACCOUNTANCY</b>
<b>1.02</b>	<b>Semester</b>	4
<b>1.03</b>	<b>Level</b>	1
<b>1.04</b>	<b>SKS</b>	3
<b>1.05</b>	<b>Mandatory / Curriculum</b>	D-01
<b>1.06</b>	<b>Subject Code</b>	CMAC
<b>1.07</b>	<b>Subject Code</b>	CSE-D-CMAC-117
<b>1.08</b>	<b>Year</b>	2017
<b>1.09</b>	<b>Quality Control</b>	Final Test, see evaluation
<b>1.10</b>	<b>Limitations</b>	Min 12 and Max 32 students in one class
<b>1.11</b>	<b>Combined with</b>	
<b>1.12</b>	<b>Perquisite</b>	
<b>1.13</b>	<b>Responsible</b>	
<b>1.14</b>	<b>Revision</b>	September 2017

### 2 Description of Subject

This course contains an introduction to management cost accounting which is necessary for the student to understand that at any stage of the value chain require information on the performance of products, services, suppliers, customers, and employees. At this point, student also need to understand decision making related to cost accounting

### 3 Objectives

Evaluation and decision making related to performance of the organization, based on accounting system as source of information and to provide information to other stake holders such as owners and public.

### 4 Competency

- Able to describe how cost accounting is used for decision making and evaluation.
- Able to explain the basic concept of cost and financial statements presentation
- Able to demonstrate type of cost in the organization
- Able to analyze the basic cost flow model

### 5 Learning Approach / Methodology

- Lectures/ Class contact (time-tabled) supplemented with interactive questions and answers;
- Student Study Effort: homework/assignment; preparation for test/quizzes/ examination.

### 6 Evaluation

5.1	<b>Absence maximum</b>	25%
5.2	<b>Participation in Discussion</b>	05 Points
5.3	<b>Homework / Classwork</b>	05 Points
5.4	<b>Presentation /Simulation</b>	10 Points
5.5	<b>Daily Quiz</b>	20 Points
5.6	<b>Final Examination</b>	60 Points
	<b>Total</b>	100 Points

### 7 Text Book and Reference

1	<b>Main Text Book:</b> Fundamentals of Cost Accounting; 4 <sup>th</sup> ed, William Lanen and Shannon Anderson and Michael Maher, ISBN10: 0077727037
2	<b>Supplement Textbooks:</b>

8 Content / Topics of Lecture

Week	Content/Topics of Lecturing	Text Book	Remark
1	Cost Accounting Information for Decision Making Cost Concepts and Behavior	Chapter 1 & 2	
2	Fundamentals of Cost-Volume-Profit Analysis	Chapter 3	
3	Fundamentals of Cost Analysis for Decision Making	Chapter 4	
4	Cost Estimation	Chapter 5	
5	Fundamentals of Product and Service Costing	Chapter 6	
6	Job Costing Process Costing	Chapter 7 & 8	
7	Activity-Based Costing	Chapter 9	
8	Mid Term Break		
9	Fundamentals of Cost Management	Chapter 10	
10	Service Department and Joint Cost Allocation	Chapter 11	
11	Fundamentals of Management Control Systems	Chapter 12	
12	Planning and Budgeting	Chapter 13	
13	Business Unit Performance Measurement	Chapter 14	
14	Fundamentals of Variance Analysis	Chapter 16	
15	Final Examination		