

Name: Cost Accounting for Decision Making					
<b>module/course code:</b>	<b>Student workload:</b>	<b>Credits (ECTS):</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A401	510 Minutes/Week	4.53 ECTS	4	Even Semester	1x / Semester
<b>Types of courses:</b>		<b>Contact hours:</b>	<b>Independent study</b>	<b>Class size X students:</b>	
Tutorial/Lecture/Response		150 minutes/week	360 minutes/week	30 Students (S1) 15 students (S2) 10 students (S3)	
1	Prerequisites for participation 1. IAB4004_Financial Accounting 1 (WM)				
2	Learning outcomes 1. Understand the basic concepts of cost accounting. 2. Understand the basic concepts of cost and cost classification. 3. Understand and apply the calculation of the cost of the order. 4. Understand and apply the cost of the process. 5. Understand and apply costing for by-products and by-products and joint products. 6. Understand and apply raw material inventory management and implementation of Just in Time (JIT). 7. Understand and apply the calculation of factory overhead costs and factory overhead costs as well as implementation in Activity Based Costing (ABC)				
3	Description This course aims to provide knowledge, deeper understanding and apply skills regarding cost accounting in manufacturing companies. It includes an understanding of the basic concepts of cost in accounting, the types of costs, cost behavior, to the components and methods of determining the Cost of Product (HPP) of a product in a business entity engaged in manufacturing. This course emphasizes aspects of theoretical understanding and problem solving techniques on a problem by using various case studies designed to be as close as possible to the accounting function in a business entity that is engaged in actual manufacturing				
4	Teaching methods: Lectures, Discussions, Discovery Learning				
5	Assessment methods: Presentation 10% Discussion 15% Task 25% Middle Semester Exam 25% Final Semester Exam 25%				
6	Other information e.g. bibliographical references: 1. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). <i>Cost Accounting: A Managerial Emphasis</i> (17th Edition). New York: Pearson. 2. Hilton, R. W., & Platt, D. E. (2020). <i>Managerial Accounting: Creating Value in a Dynamic Business Environment</i> (12th Edition). New York: McGraw-Hill Education. 3. Blocher, E., Stout, D. E., Juras, P. E., & Smith, S. (2019). <i>Cost Management: A Strategic Emphasis</i> (8th Edition). Boston: McGraw-Hill Education. 4. Drury, C. (2018). <i>Management and Cost Accounting</i> (10th Edition). Boston: Cengage Learning. 5. Kaplan, R. S., & Atkinson, A. A. (2015). <i>Advanced Management Accounting</i> (4th Edition). Upper Saddle River: Pearson.				

C.1 Mandatory

1. William K. Carter dan Milton F Usry, AKUNTANSI BIAYA BUKU 2, Edisi 13, Jakarta: Salemba Empat, 2005. (K)
2. Don R. Hansen and Maryanne M. Mowen, Cost Management Accounting and Control, Sixth edition: Cengage Learning. (HW)

C.2 Complementary

1. Mulyadi, Akuntansi Biaya, edisi lima, Aditya Media: Yogyakarta. (M)
2. Charles T. Hongren, Cost Accounting Managerial Emphasis, fifteen edition: Pearson. (HG)