

Name: Cost Accounting					
Module/course code: IAB61006	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 2	Frequency Odd Semester	Duration 1x / Semester
Types of courses: Tutorial/Lecture/ Response		Contact hours: 150 minutes/week	Independent study: 360 minutes/week	Class size X students: 30 Students	
1	Prerequisites for participation 1. Intermediate Accounting I				
2	Learning outcomes 1. Understand the basic concepts of cost accounting, cost basis and cost classification. 2. Understand, and apply the calculation of the cost of goods ordered, the cost of the process using the average and FIFO methods as well as the effect of damaged, missing and defective products. 3. Understand, formulate, implement variable costing and full costing				
3	Description: This course is a compulsory course for the department that aims to provide knowledge, in-depth understanding and apply skills regarding cost accounting in industrial companies. It includes an understanding of the basic concepts of cost in accounting, cost classification, cost behavior, various application of the method of determining the Cost of Products including the determination of the cost of joint products and by-products, variable costing, as well as an understanding of standard costs, transfer prices, and analysis of marketing costs. and profitability in business entities engaged in industry. This course emphasizes the theoretical understanding and problem solving aspects of a problem by using various case studies in a business entity engaged in manufacturing.				
4	Teaching methods: Lectures, Discussions, and Group Works.				
5	Assessment methods: Task, Mid-Term Exam, Final-Term Exam, and Quiz.				
6	Other information e.g. bibliographical references: 1. William K Carter, Akuntansi Biaya Buku 1, Edisi 14, Salemba Empat Jakarta. 2009 2. William K Carter, Akuntansi Biaya Buku 2, Edisi 14, Salemba Empat Jakarta. 2009 3. Don R. Hansen and Maryanne M. Mowen, Cost Management Accounting and Control, Sixth edition: Cengage Learning. 4. Charles T. Hongren, Cost Accounting Managerial Emphasis, fifteen edition Pearson. 5. Milton F Usry and Adolf Matz, Cost accounting, Planning and Control, eight edition 6. Mulyadi, Akuntansi Biaya, edisi lima, Aditya Media: Yogyakarta. 7. Supriyono, Akuntansi Biaya, Pengumpulan Biaya dan Penentuan Harga Pokok, Buku 1, Edisi 2, BPFE, Yogyakarta. 1999 8. Supriyono, Akuntansi Biaya, Perencanaan dan Pengendalian Biaya serta Pembuatan Keputusan, Buku 2, Edisi 2, BPFE, Yogyakarta. 1993				