



Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Management Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Management Accounting	6120103007	Compulsory Study Program	T=3	P=0	ECTS=4.77	4	July 17, 2024
AUTHORIZATION	SP Developer	Subjects	Course Cluster Coordinator			Study Program Coordinator	
	Trias Madanika Kusumaningrum, S.E., S.Pd., M.M.		Trias Madanika Kusumaningrum, S.E., S.Pd., M.M.			Yuyun Isbanah, S.E., M.SM.	

Learning model	Case Studies
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Program Learning Outcomes (PLO)	PLO study program which is charged to the course
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PLO-5	(PLO 7) Graduates are able to manage organizations ethically
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PLO-14	(PLO 1) Graduates are able to master management theory as a whole
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Program Objectives (PO)	
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PO - 1	C4. Students are able to properly analyze the characteristics of management accounting, cost analysis, the role of costs, performance measurement.
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PO - 2	A5. Students are able to act intelligently, independently, honestly, caringly and toughly (Jelita's Dream) and be responsible in management accounting learning activities as wise economic actors.
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PO - 3	P2. Students are able to apply ethical behavior in making good management accounting decisions.
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PO - 4	C3. Students are able to correctly calculate cost behavior, break-even analysis, the relevance of costs for tactical decision making, responsibility centers, performance assessment, and transfer pricing.
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PLO-PO Matrix	
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PO-1																
PO-2																
PO-3																
PO-4																

PO Matrix at the end of each learning stage (Sub-PO)	
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	<table border="1"> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> <tr> <td>PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-2</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-3</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-4</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																	PO-4																
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Short Course Description	Management Accounting provides understanding regarding the benefits of management accounting for life, The Balanced-Scorecard and Strategy Map, Cost Information and Decision Making, Cost Accumulation and Assignment, ABC and TD ABC Systems, Customer Profitability Analysis, Management Accounting in Japanese (and Asian) MA, Measuring and Managing Process Performance, Measuring and Managing Life-Cycle, Cost Behavioral and Organizational Issues and Budgets for Planning and Coordination, Financial Control and MA in Indonesian Companies. The learning methods used are lectures, discussions, presentations, case studies, and reflection. The learning model uses contextual learning so that students can combine various real world applications in various management accounting concepts which are oriented towards making wise decisions as an entrepreneur.
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References	Main :						
	1. Garrison et Al. 2013. Akuntansi Manajerial Buku 1 dan 2 Edisi 13. Jakarta: Salemba Empat. 2. Maryanne M. Mowen, Don R. Hansen, dan L. Heitger. 2017. Dasar-dasar Akuntansi Manajerial Edisi 5. Jakarta: Salemba Empat						
	Supporters:						
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA. Dr. Harlina Meidiaswati, S.E., M.Si. Lintang Venusita, S.E., M.Si., Ak. R.A. Sista Paramita, S.E., M.Si. Han Tantri Hardini, S.Pd., M.Pd. Yuyun Isbanah, S.E., M.SM. Trias Madanika Kusumaningrum, S.E., S.Pd., M.M. Achmad Kautsar, S.E., M.M. Rediyanto Putra, S.E., M.S.A. Ina Uswatun Nihaya, S.E., M.Sc.						
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline (offline)	Online (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Able to describe the scope of management accounting lectures	1.Explain the learning contract 2.Explain the RPS and learning materials that will be provided during the lecture	Criteria: holistic rubric Form of Assessment : Participatory Activities	Case Study 3 X 50		Material: Scope of management accounting lectures Readers: Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat	3%
2	Able to explain the concept of management accounting	1.Explain management accounting information systems 2.Comparing financial accounting and management accounting 3.Describe the current focus of Management Accounting 4.Explain the management accounting code of ethics 5.Explain certification	Criteria: Holistic Rubric Form of Assessment : Participatory Activities	Case Study 3 X 50		Material: Management Accounting Concepts Literature: Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat. Material: Management accounting concepts Bibliography: Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat	4%

3	<p>1.Calculating the break-even point (BEP) 2.Analyze costs, volumes and profits</p>	<p>1.Calculating the break-even point (BEP) 2.Analyze costs, volumes and profits</p>	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	<p>Study Case 3 X 50</p>		<p>Material: relationship between costs and sales volume with profits. Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Relationship between costs and sales volume and profit. References: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	<p>4%</p>
4	<p>Able to prepare financial reports using a standard costing approach</p>	<p>1.Explain standard costs 2.Calculate standard costs 3.Analyze the difference between standard and actual costs</p>	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	<p>Study Case 3 X 50</p>		<p>Material: standard costing Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Preparing financial reports using a standard costing approach. References: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	<p>4%</p>

5	Able to use relevant cost analysis for decision making	<ol style="list-style-type: none"> 1.Explain the concept of relevant costs 2.Analyzing relevant costs for decision making 3.Prepare profit and loss financial reports using a relevant cost approach to support the decision making process 4.Analyze profit and loss financial statements prepared using the relevant cost approach 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: Relevant cost analysis for decision making</p> <p>References: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%
6	Able to carry out profit planning using budgeting	<ol style="list-style-type: none"> 1.Explain budgeting 2.Analyzing the preparation of the master budget. Using the budget for performance assessment 3.Explain Activity based budgeting 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: Profit planning</p> <p>Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Profit Planning</p> <p>Bibliography: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%

7	Able to differentiate between traditional and JIT inventory management	<ol style="list-style-type: none"> 1. Able to explain traditional inventory management 2. Able to explain just in time inventory management 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: traditional inventory management and JIT</p> <p>Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: traditional inventory management and JIT</p> <p>Bibliography: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%
8	Midterm exam	<ol style="list-style-type: none"> 1. Management accounting concept 2. Relationship between costs and sales volume with profit 3. Financial reports with a standard costing approach 4. Cost analysis is relevant for decision making 5. Profit planning using budgeting 6. Traditional and JIT inventory management 	<p>Form of Assessment : Test</p>	Written exam 3 X 50		<p>Material: Basic Concepts of Management Accounting, Cost Volume Profit, Relevant Costs, Standard Costing</p> <p>Literature: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Basic Concepts of Management Accounting, Cost Volume Profit, Relevant Costs, Standard Costing</p> <p>Readers: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	20%

9	Able to calculate the cost of products using the ABC system	<ol style="list-style-type: none"> 1. Calculating the cost of products using the traditional approach 2. Analyze the limitations of traditional cost accounting systems 3. Calculate the cost of products using traditional ABC 4. Comparing the calculation of product cost with the traditional and ABC approaches 5. Calculating the cost of products using the JIT and ABC approaches 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: product cost using the ABC system.</p> <p>Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: product cost using the ABC system</p> <p>Readers: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%
10	<ol style="list-style-type: none"> 1. Able to calculate the cost of products using the TDABC system 2. Compare product cost calculations with traditional and modern ABC approaches 	<ol style="list-style-type: none"> 1. Calculating the cost of products using the TDABC approach 2. Compare product cost calculations with traditional and modern ABC approaches 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: product cost using the TDABC system</p> <p>Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: product cost using the TDABC system.</p> <p>Readers: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%

11	Able to analyze Activity Based Management	<ol style="list-style-type: none"> 1.Explain the concept of ABM 2.Describe the dimensions of the ABM model 3.Describe performance measurement based on the ABM model 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: Activity Based Management Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Activity Based Management Bibliography: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%
12	Able to carry out traditional-based performance measurement evaluations	<ol style="list-style-type: none"> 1.Describe responsibility accounting 2.Calculate transfer prices using various methods 3.Evaluating company performance traditionally 	<p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: traditional-based performance measurement References: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: traditional-based performance measurement Bibliography: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%

13	Able to evaluate performance measurements using the Balance Scorecard (BSC)	<ol style="list-style-type: none"> 1.Explain the concept of Balance scorecard 2.Evaluate company performance with the Balance Scorecard 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: Balance scorecard (BSC)</p> <p>References: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Balance scorecard (BSC)</p> <p>References: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%
14	Able to explain Lean accounting	<ol style="list-style-type: none"> 1.Explaining Lean Manufacturing 2.Explaining Lean Accounting 3.Explain Target Costing 	<p>Criteria: Holistic Rubric</p> <p>Form of Assessment : Participatory Activities</p>	Study Case 3 X 50		<p>Material: Lean accounting</p> <p>Reference: <i>Hansen and Mowen. 2007. Managerial Accounting Eight Edition. South-Western Cengage learning.</i></p> <hr/> <p>Material: Lean accounting</p> <p>Bibliography: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i></p>	4%

15	Able to explain environmental cost management	1.Measuring environmental costs 2.Imposing environmental costs	Form of Assessment : Participatory Activities	Study Case 3 X 50		Material: environmental cost management Reference: <i>Garrison et Al. 2013. Managerial Accounting Books 1 and 2 Edition 13. Jakarta: Salemba Empat.</i> Material: environmental cost management Bibliography: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i>	4%
16	Final exams	1.calculate the cost of products using the ABC system 2.calculate the cost of products using the TDABC system 3.analyzing Activity Based Management 4.traditional based performance measurement evaluation 5.performance measurement evaluation using the Balance Scorecard 6.explain Lean accounting 7.explain environmental cost management	Criteria: Holistic Rubric Form of Assessment : Test	Written exam 3 X 50		Material: ABC, TDABC, ABM, BSC, Lean Accounting, Environmental Cost Management Readers: <i>Maryanne M. Mowen, Don R. Hansen, and L. Heitger. 2017. Basics of Managerial Accounting 5th Edition. Jakarta: Salemba Empat</i>	25%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	55%
2.	Test	45%
		100%

Notes

- Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special

- skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
 4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
 5. **Indicators for assessing** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities or performance of student learning outcomes accompanied by evidence.
 6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
 7. **Forms of assessment:** test and non-test.
 8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
 9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
 10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
 11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
 12. TM=Face to face, PT=Structured assignments, BM=Independent study.