



**Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Accounting Study Program**

**Document
Code**

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																																																			
Management Accounting Practice	6220103136	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	5	May 8, 2023																																																																																			
AUTHORIZATION		SP Developer	Course Cluster Coordinator			Study Program Coordinator																																																																																				
		Susi Handayani, SE.Ak., M.Ak., CA.	Bayu Rama Laksono, SE., M.Ak			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																																																				
Learning model	Project Based Learning																																																																																									
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																									
	PLO-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned																																																																																								
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		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-3</th> <th>PLO-7</th> <th colspan="4">PLO-8</th> </tr> </thead> <tbody> <tr> <td>PO-1</td> <td style="text-align: center;">✓</td> <td></td> <td colspan="4"></td> </tr> <tr> <td>PO-2</td> <td></td> <td style="text-align: center;">✓</td> <td colspan="4"></td> </tr> <tr> <td>PO-3</td> <td></td> <td></td> <td></td> <td colspan="3" style="text-align: center;">✓</td> </tr> </tbody> </table>						P.O	PLO-3	PLO-7	PLO-8				PO-1	✓						PO-2		✓					PO-3				✓																																																									
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Short Course Description	This course provides an implementation understanding of cost analysis, standard costing, relevant costing, company and customer profitability, budgeting, inventory management, traditional and comprehensive performance evaluation, and contemporary management accounting issues for decision making by management.																																																																																									
References	Main :																																																																																									
	<ol style="list-style-type: none"> 1. Hansen dan Mowen. 2007. Managerial Accounting. Eight Edition. South-Western Cengage learning. 2. Garrison, et. al. 2018. Managerial Accounting. Sixteenth Edition. South-Western Cengage learning. 3. Horngren, et. al., 2015, Cost Accounting: A Managerial Emphasis, Fifteenth Edition, Pearson Education, Inc. 																																																																																									
	Supporters:																																																																																									

1. The National or International Articles on Management Accounting Material							
Supporting lecturer		Prof. Dr. Pujiono, SE., Ak., M.Si. Susi Handayani, S.E., Ak., M.Ak., CA. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA. Bayu Rama Laksono, M.Ak. Rediyanto Putra, S.E., M.S.A.					
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	Students are able to explain the concepts of cost and management accounting	Accuracy in explaining the scope of management accounting	Criteria: Descriptive Rubric: Accuracy in explaining the scope of management accounting Form of Assessment : Participatory Activities	Lecture 2 Credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion of cost concepts and management accounting PR (1x(2x120')): Practice	ViLearning: SIDIA 2 X 50	Material: Chapter 1 Bibliography: Hansen and Mowen. 2007. <i>Managerial Accounting. Eighth Edition.</i> South-Western Cengage learning.	10%
2	Students are able to explain the concepts of cost and management accounting	Accuracy in explaining the implementation of continuous management improvements	Criteria: Descriptive Rubric Form of Assessment : Project Results Assessment / Product Assessment	2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion on the implementation of continuous management improvements PR (1x(2x120')): Reporting on the implementation of continuous management improvements in the entity	ViLearning: SIDIA 2 X 50	Material: Chapter 2 Bibliography: Hansen and Mowen. 2007. <i>Managerial Accounting. Eighth Edition.</i> South-Western Cengage learning. Material: Chapter 2 Bibliography: Garrison,et. al. 2018. <i>Managerial Accounting. Sixteenth Edition.</i> South-Western Cengage learning.	2%
3	Students are able to report cost management for decision making	Accuracy in reporting standard costs and differences with actual costs	Criteria: Descriptive Rubric: accuracy in reporting standard costs and the difference with actual costs Form of Assessment : Project Results Assessment / Product Assessment	2 credits (1x(2x170')): TM (1x(2x50')): Material explanation and discussion about reporting standard costs and the difference with actual costs PR (1x(2x120')): reporting the implementation of standard cost analysis and the difference with costs actual	ViLearning: SIDIA 2 X 50	Material: Chapter 9 Bibliography: Hansen and Mowen. 2007. <i>Managerial Accounting. Eighth Edition.</i> South-Western Cengage learning. Material: Chapter 10 Bibliography: Garrison,et. al. 2018. <i>Managerial Accounting. Sixteenth Edition.</i> South-Western Cengage learning.	2%

4	Students are able to report cost management for decision making	Accuracy in reporting company profitability based on cost, volume and profit analysis	<p>Criteria: Descriptive Rubric: accuracy of reporting company profitability based on cost, volume and profit analysis</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	<p>2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about reporting company profitability based on cost, volume and profit analysis PR (1x(2x120')): reporting company profitability based on cost analysis , volume and profit</p>	ViLearning: SIDIA 2 X 50	<p>Material: Chapter 11 Bibliography: <i>Hansen and Mowen. 2007. Managerial Accounting, Eighth Edition. South-Western Cengage learning.</i></p> <hr/> <p>Material: Chapter 5 Bibliography: <i>Garrison, et. al. 2018. Managerial Accounting, Sixteenth Edition. South-Western Cengage learning.</i></p>	5%
5	Students are able to report cost management for decision making	Accuracy in reporting customer profitability	<p>Criteria: Descriptive Rubric: Accuracy in reporting customer profitability</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	<p>2 credits (1x(2x170')): TM (1x(2x50')): Material explanation and discussion about reporting customer profitability PR (1x(2x120')): reporting customer profitability</p>	ViLearning: SIDIA 2 X 50	<p>Material: Customer profitability analysis References: <i>Hansen and Mowen. 2007. Managerial Accounting, Eighth Edition. South-Western Cengage learning.</i></p> <hr/> <p>Material: Customer Profitability Analysis Reference: <i>The National or International Articles on Management Accounting Material</i></p> <hr/> <p>Material: Chapter 14 Reference: <i>Horngrren, et. al., 2015, Cost Accounting: A Managerial Emphasis, Fifteenth Edition, Pearson Education, Inc.</i></p>	5%

6	Students are able to report on cost management for decision making	Accuracy in reporting decisions based on relevant cost analysis results	<p>Criteria: Descriptive Rubric: accuracy in reporting decisions based on relevant cost analysis results</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	<p>2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about reporting decisions based on the results of relevant cost analysis PR (1x(2x120')): reporting decisions based on the results of relevant cost analysis</p>	ViLearning: SIDIA 2 X 50	<p>Material: Chapter 12 Bibliography: <i>Hansen and Mowen. 2007. Managerial Accounting. Eighth Edition. South-Western Cengage learning.</i></p> <p>Material: Chapter 11 Bibliography: <i>Garrison, et. al. 2018. Managerial Accounting. Sixteenth Edition. South-Western Cengage learning.</i></p>	5%
7	Students are able to determine, analyze and report company budgets for decision making	Accuracy in preparing activity-based flexible budget reports and evaluating performance based on the budget	<p>Criteria: Descriptive Rubric</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	<p>2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about preparing an activity-based flexible budget report and evaluating performance based on the budget Homework (1x(2x120')): preparing a flexible budget report based on activities and evaluate performance against that budget</p>	ViLearning: SIDIA 2 X 50	<p>Material: Chapter 8 Bibliography: <i>Hansen and Mowen. 2007. Managerial Accounting. Eighth Edition. South-Western Cengage learning.</i></p> <p>Material: Chapter 8 Bibliography: <i>Garrison, et. al. 2018. Managerial Accounting. Sixteenth Edition. South-Western Cengage learning.</i></p> <p>Material: Chapter 9 Bibliography: <i>Garrison, et. al. 2018. Managerial Accounting. Sixteenth Edition. South-Western Cengage learning.</i></p>	5%
8	Midterm exam		<p>Form of Assessment : Test</p>	2 credits	2 X 50		10%

9	Students are able to report on inventory management for decision making	Accuracy in reporting the results of traditional and modern based company inventory management	Criteria: Descriptive Rubric: accuracy in reporting the results of traditional and modern based company inventory management Form of Assessment : Participatory Activities	2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about reporting the results of inventory management for traditional and modern based companies PR (1x(2x120')): reporting the results of inventory management for traditional and modern based companies modern	ViLearning: SIDIA 2 X 50	Material: Chapter 14 Bibliography: Hansen and Mowen. 2007. <i>Managerial Accounting, Eighth Edition.</i> South-Western Cengage learning.	10%
10	Students are able to report performance evaluations in a traditional and comprehensive manner	Accuracy in Reporting corporate responsibility accounting practices	Criteria: Descriptive Rubric: Accuracy in Reporting corporate responsibility accounting practices Form of Assessment : Project Results Assessment / Product Assessment	2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion on Reporting corporate responsibility accounting practices PR (1x(2x120')): Reporting corporate responsibility accounting practices	ViLearning: SIDIA 2 X 50	Material: Chapter 10 Bibliography: Hansen and Mowen. 2007. <i>Managerial Accounting, Eighth Edition.</i> South-Western Cengage learning. Material: Chapter 11 Bibliography: Garrison,et. al. 2018. <i>Managerial Accounting, Sixteenth Edition.</i> South-Western Cengage learning.	3%
11	Students are able to report performance evaluations in a traditional and comprehensive manner	Accuracy in reporting evaluations of financial-based company performance measurements	Criteria: Descriptive Rubric Form of Assessment : Project Results Assessment / Product Assessment	2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about reporting evaluations of financial-based company performance measurements PR (1x(2x120')): reporting evaluations of financial-based company performance measurements	ViLearning: SIDIA 2 X 50	Material: Chapter 10 Bibliography: Hansen and Mowen. 2007. <i>Managerial Accounting, Eighth Edition.</i> South-Western Cengage learning. Material: Chapter 11 Bibliography: Garrison,et. al. 2018. <i>Managerial Accounting, Sixteenth Edition.</i> South-Western Cengage learning.	3%

12	Students are able to analyze and report performance evaluations in a traditional and comprehensive manner	Accuracy in reporting company comprehensive performance measurement (BSC) evaluations	<p>Criteria: Descriptive Rubric: Accuracy in reporting the company's comprehensive performance measurement (BSC) evaluation</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	<p>2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about reporting a company's comprehensive performance measurement evaluation (BSC) PR (1x(2x120')): reporting a comprehensive performance measurement evaluation (BSC) company</p>	ViLearning: SIDIA 2 X 50	<p>Material: Chapter 16 Bibliography: <i>Hansen and Mowen. 2007. Managerial Accounting. Eighth Edition. South-Western Cengage learning.</i></p> <hr/> <p>Material: Chapter 11 Bibliography: <i>Garrison, et. al. 2018. Managerial Accounting. Sixteenth Edition. South-Western Cengage learning.</i></p>	5%
13	Students are able to determine, analyze and report contemporary management accounting issues	Accuracy in reporting the company's implementation of lean accounting & lean manufacturing	<p>Criteria: Descriptive Rubric</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	<p>2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about the company's implementation of lean accounting & lean manufacturing PR (1x(2x120')): Reporting on the company's implementation of lean accounting & lean manufacturing</p>	ViLearning: SIDIA 2 X 50	<p>Material: Chapter 16 Bibliography: <i>Hansen and Mowen. 2007. Managerial Accounting. Eighth Edition. South-Western Cengage learning.</i></p> <hr/> <p>Material: Chapter 11 Bibliography: <i>Garrison, et. al. 2018. Managerial Accounting. Sixteenth Edition. South-Western Cengage learning.</i></p>	5%
14	Students are able to determine, analyze and report contemporary management accounting issues	Accuracy in Reporting the quality costs of corporate environmental management accounting	<p>Criteria: Descriptive Rubric: accuracy in reporting quality costs in corporate environmental management accounting</p> <p>Form of Assessment : Project Results Assessment / Product Assessment</p>	<p>2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about reporting quality costs of corporate environmental management accounting PR (1x(2x120')): Reporting quality costs of corporate environmental management accounting</p>	ViLearning: SIDIA 2 X 50	<p>Material: Chapter 17 Bibliography: <i>Hansen and Mowen. 2007. Managerial Accounting. Eighth Edition. South-Western Cengage learning.</i></p>	5%

15	Students are able to determine, analyze and report contemporary management accounting issues	Accuracy in reporting the results of company sustainability reporting on the IDX	Criteria: Descriptive Rubric: accuracy in reporting the results of company sustainability reporting on the IDX Form of Assessment : Project Results Assessment / Product Assessment	2 credits (1x(2x170')): TM (1x(2x50')): Explanation of material and discussion about reporting the results of corporate sustainability reporting on the BEI PR (1x(2x120')): reporting the results of corporate sustainability reporting on the BEI	ViLearning: SIDIA 2 X 50	Material: Sustainability reporting Reference: <i>The National or International Articles on Management Accounting Material</i>	5%
16	Final exams		Form of Assessment : Test	2 credits			20%

Evaluation Percentage Recap: Project Based Learning

No	Evaluation	Percentage
1.	Participatory Activities	20%
2.	Project Results Assessment / Product Assessment	50%
3.	Test	30%
		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.
- 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.
- 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.
- Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.