



UNIVERSITAS NEGERI PADANG
FACULTY OF MATHEMATICS AND NATURAL SCIENCES MATHEMATICS
DEPARTMENT, MATHEMATICS STUDY PROGRAM Main Campus Universitas
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Bachelor of Science in Mathematics

MODULE HANDBOOK

Module name:	Management Accounting
Module level,if applicable:	Bachelor
Code:	MAT2.62.8008
Subheading,if applicable:	-
Classes,if applicable:	Management Accounting
Semester:	8 th (eighth)
Module coordinator:	Dr. Eka Fauzihardani, SE, Ak, M.Si
Lecturer(s):	<ol style="list-style-type: none">1. Dr. Eka Fauzihardani, SE, Ak, M.Si.2. Nayang Helmayunita, SE, M.Sc.3. Vita Fitria Sari, SE, M.Si.4. Dr. Erinos, SE, Ak, M.Si Halmawati, SE, M.Si.5. Erly Mulyani, SE, Ak, M.Si
Language:	Indonesian Language and English
Classification within the curriculum:	Elective course in the fourth year (8 th semester) Bachelor Degree
Teaching format / class hoursperweekduring the semester:	<ol style="list-style-type: none">a. Lectures : by cooperative learning with methods such as expository, presentations, group and class discussion. (3 x 50 minutes = 150 minutes).b. Structured assignment : Weekly individual written assignment (3 x 60 minutes = 180 minutes).c. Individual study (3 x 60 minutes = 180 minutes).
Workload:	Total workload is 136 hours per semester, which consists of 150 minutes lectures per week for 16 weeks, 180 minutes structured activities per week, 180 minutes individual study per week. In total 16 weeks per semester (including mid and final exam).
Creditpoints:	3 SKS = 4,53 ECTS
Prerequisites course(s):	-

Course outcomes:	<ul style="list-style-type: none"> ● CO1: Implement cost allocation and management accounting as a decision-making process. ● CO2: Apply variable costs and absorption costs to the tool segment reports for management. ● CO3: Develop master budgets and flexible budgets as performance measures. ● CO4: Make decisions regarding relevant cost information.
Content:	<ul style="list-style-type: none"> ● Cost concepts and the behavior ● Cost, volume and profit analysis ● Variable costs, absorption costs, and compiled profit & the loss ● Budget ● Standard costing ● Flexible budgeting system ● Segemen reporting and performance evaluation ● Investment center and transfer pricing ● Service sector costs ● Investment and capital budget ● International issues in management accounting
Study/exam achievements:	<p>The final mark will be weighted as follows:</p> <p>The assessment consists of final exam (35 %), mid term exam (30%), assignment (10%), discussion and presentation (25%).</p> <p>Final and mid term exams are in the form of a closed book essay written test (120 minutes).</p> <p>Weekly assignments (solving selected problems) are given in two forms; group or individual assignments.</p> <p>After collecting the group task, presentations are held in the classroom and focus on the performance of group members.</p>
Forms of media:	White Board, laptop, Projector, e-learning via elearning2.unp.ac.id , and zoom meeting.
Literature:	<p>[1] Garrison, Noreen and Brewer, 2013, Managerial Accounting, 14 Edition, Boston: McGraw-Hill Company.</p> <p>[2] Hansen and Mowen, 2017, Dasar-Dasar Akuntansi Manajerial, Edisi 5. Salemba Empat. Jakarta</p> <p>[3] Siregar, Baldrick dkk. 2013. Akuntansi Manajemen. Salemba Empat. Jakarta</p>

