Semester Learning Plan (RPS)

UNESA Universitas Negeri Surabaya	**STATE UNIVERSITY OF SURABAYA FACULTY OF ECONOMICS ACCOUNTING UNDERGRADUATE STUDY PROGRAM**	**Document Code**

SEMESTER LEARNING PLAN

COURSES	**Code**	**Subject**	**Credits**		**Semester**	**Date of Drafting**
MANAGEMENT ACCOUNTING		Management Accounting	**T=2**	**P=1**	4	15 Jan 2020

Authorization	**RPS Developer**	**Coordinator**	**Head of Major**
	Prof. Dr. Hariyati., Ak., MSi., CA., CMA	Susi Handayani., SE., M.Ak., CSRS	Dr. Rohmawati K., SE., Ak., MSA

Learning Achievement (RPS)	**RPS-MAJOR charged to Course**	
	CPL1	1. Attitude : a. Students are careful and patient in their daily behavior. b. Students behave honestly and fairly in their daily life behavior. c. Students behave in an orderly manner and obey the rules or norms that apply in society in everyday life.
	CPL2	2. Knowledge : a. Students understand well the benefits of management accounting information in managing the company. b. Students are experts in Information Concepts, Information Benefits and information engineering in companies.
	CPL3	3. Skills : a. Students have expertise in the Use of Management Accounting Information in planning and controlling company activities. b. Students have the expertise to solve every case and make decisions that may occur in Company Activities. c. Expert student in management accounting at the company.
	Course Learning Achievement (CPMK)	
	CPMK1	**Attitude** 1) Devoted to God Almighty and able to show a religious attitude (S1); 2) Uphold human values in carrying out duties based on religion, morals and ethics (S2)

		3) Have a national identity (S3) 4) Contribute to improving the quality of life in society, nation, state, and civilization based on Pancasila (S4); 5) Act as citizens who are proud and love the country, have nationalism and a sense of responsibility to the state and nation (S5); 6) Respect the diversity of cultures, views, religions and beliefs, as well as the original opinions or findings of others (S6); 7) Work together and have social sensitivity and care for the community and the environment (S7); 8) Obeying the law and discipline in social and state life (S8); 9) Internalizing academic values, norms, and ethics (S9); 10) Show an attitude of responsibility for work in their field of expertise independently (S10); 11) Internalize the spirit of independence, struggle, and entrepreneurship (S11) 12) Able to apply ethical principles in the accounting and finance profession (S12)
	CPMK2	**General Skills** 1) Able to apply logical, critical, systematic, and innovative thinking in the context of the development or implementation of science and technology that pays attention to and applies humanities values (KU1); 2) Able to demonstrate independent, quality, and measurable performance (KU2); 3) Able to study the implications of the development or implementation of science and technology that takes into account and applies humanities values based on scientific principles, procedures and ethics in order to produce solutions, ideas, designs or criticisms (KU3); 4) Able to compile a scientific description of the results of the study mentioned above in the form of a thesis or final project report, and upload it on the college website (KU4); 5) Able to make decisions appropriately in the context of problem solving based on the results of information and data analysis (KU5);
	CPMK3	**Knowledge** 1) Mastering theoretical and practical concepts: a. Management Accounting and Management Reporting b. Management and Control Accounting c. Governance, Strategic Management, Internal Control and Risk Management 2) Mastering the basic principles of: a. Management Accounting b. Environmental Accounting c. Sustainability Report
	CPMK4	**Special skills** 1) Able to compile management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision-making and

		management control by applying management accounting techniques. 2) Able to contribute to the team in preparing investment and funding reports, which include reports on cash and working capital requirements, financial report proforma, capital budgeting reports, relevant information for financial and investment decision making by applying financial and investment management techniques independently. 3) Able to design business processes in an information system that supports the provision of information technology-based information to support management control and organizational decision making using a systems development cycle (SDLC) approach.
	Final ability of each learning stage (Sub-CPMK)	
	Sub-CPMK1	Describe the scope of management accounting courses, cost concepts, and management accountant ethics
	Sub-CPMK2	Determine conventional production costs
	Sub-CPMK3	Determine Modern Production Costs
	Sub-CPMK4	Describe standard costs
	Sub-CPMK5	Analyze costs, sales volume and profit
	Sub-CPMK6	Analyze relevant costs
	Sub-CPMK7	Distinguishes traditional inventory management and JIT
	Sub-CPMK8	Develop and analyze a budget
	Sub-CPMK9	Measure performance in a traditional manner
	Sub-CPMK10	Measure performance comprehensively
	Sub-CPMK11	Describe contemporary issues of management accounting
	Sub-CPMK12	Describe and analyze environmental, social and governance-related quality costs
Short Course Descriptions	The course contains material on the concept of biata, the scope of management accounting, how to determine conventional and modern production costs, standard costs, analyzing CVP and relevant costs, inventory management, budgeting, measuring performance traditionally and comprehensively, contemporary management accounting issues, and ESG-related costs as a basis for decision making.	
Study Materials: Learning Materials	1. Cost Concepts, Cost Accounting, Management Accounting & Management Accountant Ethics 2. Conventional Production Costs (VC, FC, JOB, PROCESS, QC) 3. Modern Production Costs (TDABC & ABC) 4. Standard fee 5. CVP analysis 6. Relevant Cost 7. Inventory Management 8. Budgeting 9. Traditional & comprehensive performance measurement 10. Contemporary Management Accounting Issues 11. Environment, Social and Governance management	

Reference	**Main :** 1. Hansen and Mowen. 2007. *Managerial Accounting.* Eight Edition. South-Western Cengage learning. **Support :** 1. National and international articles related to management accounting 2. Garrison, et. al. 2013. *Managerial Accounting.* Books 1 and 2. Issue 13. Jakarta: Salemba Empat 3. Other Managerial Accounting book updates
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA., CMA Dr. Eni Wuryani, SE., M.Si Dr. Dian Anita Nuswantara., SE., Ak., MSi., CA., BKP Susi Handayani, SE. Ak., M.AK., CA., CSRS
Courses Condition	Introductory Accounting

Week	**The final ability of each learning stage (Sub-CPMK)**	**Assessment**		**Learning Aids, Learning Methods, Student Assignments, [Estimated Time]**		**Learning Materials [Library] yes, I'm sorry.**	**Assessment Weight (%)**
		Indicator	**Criteria & Form**	**Offline**	**Online**		
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
1	Able to describe the Scope of Management Accounting Lectures, cost concepts, and ethics of management accountants	1.1. Explaining the learning contract 1.2. Explain the RPS and learning materials to be provided during the lecture 1.3. explaining the scope of management accounting 1.4. explaining the concept of cost **1.5.** explaining ethics as a management accountant	Criteria: able to explain Form: Non test	Lecture Respond	Self directed learning via vinesa/google classroom	1.1. Learning Contract 1.2. RPS and learning materials to be provided during lectures 1.3. Scope of Accounting management 1.4. Cost concept 1.5. ethics management accountant	

2-4	Able to determinethe cost of conventional production	2.1. Explaining the variable costing system 2.2. Explaining the full costing system 3.1. Explaining the job order costing system 4.1. Explaining the process costing system 4.2. Explain the cost of quality in the production process	Criteria: Total score of 100, criteria: 1. 20 2. 30 3. 50 Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	1.1. Variable costing 1.2. Full costing 1.3. Job order costing 1.4. Process costing 1.5. quality cost	
5	Able to determine the cost of modern production	5.1.determine and analyze ABM 5.2. calculating and analyzing the ABC system 5.3. Menghitung and menganalysis sistema TDABC	Criteria: Total score of 100, criteria: 1. 20 2. 30 3. 50 Total score of 100, criteria:	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	3.1. ABM System 3.2. ABC System 3.2 TDABC system	

			1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet				
6	Able to explain the standard cost	The6th. 1.Explain the standard cost The6th. 2.Calculate standard cost The6th. 3. Analyzestandard and actual cost differences	Criteria: Total score of 100, criteria: 1. 20 2. 30 3. 50 Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	4.1 Standard cost concept 4.2. Standard cost calculation 4.3 Analysis of standard and actual cost differences	

			4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet				
7	Able to analyze costs,sales volume,and profit	7.1.Determine variable and fixed costs 7.2.Calculates contribution margin 7.3.Calculates margin of safety 7.4.Calculating operating leverage	Criteria: Total score of 100, criteria: 1. 20 2. 30 3. 50 Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	7.1 Variable and fixed costs 7.2.Contribution margin 7.3.margin of safety 7.4. operating leverage	
8	**Midterm Evaluation / Mid Exam**						

9	Able to analyze relevant costs	9, 2014 inNew New 1. Explain the concept of relevant costs 9, 2014 inNew New 2.Analyze relevant costs for decision making 9.3. Compile profit and loss financial statements using relevant cost approaches to support the decision-making process 9, 2014 inNew New 4. Analyzethe financial statements of profit and loss compiled using the relevant cost approach	Criteria: Total score of 100, criteria: 1. 20 2. 30 3. 50 Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	9.1. Relevant cost concepts 9.2. Cost analysis relevant in decision making 9.3. Preparation of profit and loss financial statements using relevant cost approach to support decision making process 9.4 Analysis of financial statements of profit and loss compiled using the relevant cost approach	
10	Able to distinguish between traditional inventory management and JIT	10.1. Able to explain traditional inventory management 10.2. Ableto explain inventory management just in *time*	Criteria: Total score of 100, criteria: 1. 20 2. 30 3. 50 Total score of 100, criteria:	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	10.1. Traditional Inventory Management 10.2. Just *In Time Inventory Management*	

			1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet				
11	Able to compile and analyze the budget	11th. 1. Explaining *budgeting* 11th. 2.Analyze on preparation of *master budget* 11th. 3.Usethe budget for performance assessment 11th. 4.Explaining *Activity based budgeting*	Criteria: Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	11.1. Budgeting 11.2. Master Budget 11.3. Budget as a performance assessment 11.4. *Activity based budgeting*	

			Form: Description and observation sheet				
12	Able to measure performance traditionally	12.1.Describe accounting per accountability 12. 2.Calculate transfer prices using various methods 12. 3.Validates traditional company performance	Criteria: Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	12.1. Concept of Accounting per accountability and performance measurement 12.2. Transfer pricing using various methods 12.3. Traditional evaluation of the company's performance	
13	Able to measure performance comprehensively	13.1.Explaining the concept of *Balance scorecard* 13.2. Evaluatingthe company's performance with a *Balance scorecard*	Criteria: Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	13.1. *Balance scorecard concept* 13.2. Evaluation of the company's performance with *Balance scorecard*	

			4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet				
14	Able to explain contemporary issues of accounting management	14.1.explain Lean Accounting 14.2.explain Lean manufacturing	Criteria: Total score of 100, criteria: 1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	14.1. Lean accounting 14.2 Lean manufacturing	
15	Able to explain and analyze quality costs related to environment, social,and governance	15.1.explain the cost of environmental quality 15.2. explaining the social costs	Criteria: Total score of 100, criteria:	Lecture Respond Problem based learning	Problem based learning via vinesa/google classroom	15.1. Environmental quality costs 15.2. Social costs 15.3. Governance costs	

		15.3.explain the cost of governance	1. Correct analysis & discussion = 100 2. Correct analysis, incorrect discussion = 70 3. Wrong analysis, correct discussion = 50 4. Analysis and discussion detected plagiarization = 0 Form: Description and observation sheet				
16	**Final Evaluation of Semester / Final Examination**						