

## ADVANCED MANAGEMENT ACCOUNTING

### Syllabus (2018)

#### **Instructor**

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#### **Office**

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#### **Office Hours**

by appointment

#### **Course Description & Objectives**

Advanced Management Accounting covers three domains in management accounting: costing, operation, and control. Particularly, this course concerns with cost analysis and the use of cost information, activity management and the use of modern techniques, and management control to implement company strategy to advance value of the company. This course integrates all functions of business such as strategic management, accounting, human resource, marketing, finance, and information systems. It brings together in an integrated and comprehensive way the modern management accounting methods developed in the last 20 years. As a course, it is designed and developed to provide you with frameworks and strategic options to answer important questions, such as how the innovative approaches fit together to assist management to gain and sustain company's competitive advantage. The course is built on a conjecture that managers must have relevant information within a framework of strategic management and managers must consider a dynamic environment.

Upon completion of this course students should be able to

- Analyze how an organization chooses its competitive strategy and how to identify and measure its critical success factors.
- Apply appropriate cost management methods in strategic management, planning and decision-making, preparation of financial and management reports, and management and operational control.
- Assess the impact of contemporary business environment on cost management methods and practices, including the global business environment, new manufacturing and information technologies, and the increasing emphasis on the customer, new management organizational forms as well as other key social, ethical, political and cultural issues.

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I would rather entertain and hope that people learned something than educate people and hope they were entertained.

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### **Learning Method**

I believe that to educate is to invite students to think and to prepare their own framework from that they can learn more when they encounter a new experience. An interesting educational process, to me, is that from which both students and the teacher get a richer context. Consequently, this method requires a thorough preparation before class. As we emphasize on the development of oral and written skills in this course, my role is to facilitate discussions.

Plagiarism is a serious offence and will lead to disciplinary actions. Please refer to the Department and Faculty standard regarding this matter.

There is no make-up test for the mid-term and final tests. If you are absent from the tests without eligible reasons/documents, you will not earn any marks on the test. If you are absent with eligible reasons/documents, your score on the other exam will be applied higher weight. If you are absent from the oral presentation without eligible reasons/documents, you will not earn any marks on the oral presentation.

### **Course Material**

1. A.A. Atkinson, R.S. Kaplan, E.M. Matsumura, and S.M. Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY)
2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N)

### **Grading**

Your performance will be evaluated based upon the following parts.

Class participation:	20%
Assignments:	15%
Presentation:	15%
Exams:	50%

### **Course Schedule**

Session	Topic	Method	Reference	Homework
1	MA for Decision Making	L & D	AKMY-1; N-1	
2	The Balanced-Scorecard and Strategy Map	L & D	AKMY-2	ES AKMY-2 Cases 2-48 and 2-49
3	Cost Information and Decision Making	P & D	AKMY-3	ES AKMY-3 Case 3-70
4	Cost Accumulation and Assignment	P & D	AKMY-4	ES AKMY-4 Case 4-51
5	ABC Systems	P & D	AKMY-5	ES AKMY-5 Cases 5-32 and 5-33
6	Customer Profitability Analysis	P & D	AKMY-6	ES AKMY-6 Case 6-32

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7	Japanese (and Asian) MA	P & D	N-3,5,6,7	Summary paper on Asian/Japanese MA
Mid Exam				
8	Measuring and Managing Process Performance	P & D P & D	AKMY-7	ES AKMY-7 Case 7-54
9	Measuring and Managing Life-Cycle Cost	P & D	AKMY-8	ES AKMY-8 Case 8-47
10	Behavioral and Organizational Issues	P & D	AKMY-9	ES AKMY-9 Case 9-95
11	Budgets for Planning and Coordination	P & D	AKMY-10	ES AKMY-10 Case 10-80
12	Financial Control	P & D	AKMY-11	ES AKMY-11 Cases 11-73 and 11-74
13	MA in Indonesian Companies	P & D	Student Research Project	
14	Wrap-Up (optional)	L		
Final Exam				

L: Lecture, P: presentation, D: discussion, ES: Executive Summary (maximum 2 pages)

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