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# SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN



AKU6205 Behavioral Accounting

Master of Accounting

UNIVERSITAS GADJAH MADA  
Faculty of Economics and Business  
2024



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COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE COURSE
AKU6205	Behavioral Accounting	3	3	Elective	-

**GRADUATE  
COMPETENCY  
GOALS  
(CG)  
ADDRESSED  
BY THE  
COURSE**

Graduates of the **Master of Accounting Program** at FEB UGM shall:

Competency Goals	Learning Objectives	High	Med	Low	Performance Measurement
1 Students demonstrate the ability to communicate effectively	1.1 Demonstrate the ability to write highly organized reports		√		Weekly Case Assignments
	1.2 Demonstrate the ability to follow standard writing style		√		Weekly Case Assignments
	1.3 Demonstrate the ability to write with consistent flow of thought		√		Weekly Case Assignments
	1.4 Demonstrate the ability to use visual aids professionally	√			Case Presentation
	1.5 Demonstrate the ability to present in an organized manner	√			Case Presentation
	1.6 Demonstrate the ability to answer questions	√			Case Discussion
2 Students demonstrate the ability to work in teams	2.1 Demonstrate a leadership role in managing the team	√			Group assignment
	2.2 Deliver strong efforts and contribute ideas for task completion	√			Group assignment
	2.3 Demonstrate the ability to appreciate opinions from different perspectives	√			Group assignment
3 Students are able to exercise professional ethics	3.1 Demonstrate the ability to identify ethical issues in the accounting profession			√	Discussion
	3.2 Demonstrate the ability to apply the appropriate judgment in making ethical decisions			√	Discussion
4	4.1 Demonstrate the mastery of accounting concepts and theories		√		Exam

	Students demonstrate the ability to analyze financial statements for decision making	4.2	Demonstrate comprehensive knowledge of accounting standards			√	Discussion		
		4.3	Demonstrate the ability to make accounting adjustment to conform with economic reality			√	Discussion		
		4.4	Demonstrate the ability to predict prospect based on fundamental data			√	Discussion		
	5 Students demonstrate the ability to deal with international exposure	5.1	Demonstrate the ability to write thesis in international topics			√	Presentation		
		5.2	Demonstrate participation in the international environment			√	Presentation		
<b>COURSE OBJECTIVES</b>	Upon the completion of the Behavioral Accounting course, students are expected to be able to:								
	CO 1	Understand the concepts and perspectives in behavioral accounting.							
	CO 2	Understand how to conduct applied research in behavioral accounting.							
	CO 3	Comprehend the concepts of financial control, its contextual factors, and designs.							
	CO 4	Understand the process of budgeting and its behavioral consequences.							
	CO 5	Comprehend the purpose and use of performance evaluation and different types of rewards.							
	CO 6	Understand the importance, benefits, and types of internal control.							
	CO 7	Understand the decision making processes and how level of expertise and personality types affect decisions.							
	CO 8	Understand how tax rules affect behaviors and factors affecting tax compliance.							
<b>COURSE OBJECTIVES TO CGs MAPPING</b>		CO 1	CO 2	CO 3	CO 4	CO 5	CO 6	CO 7	CO 8
	CG 1	√	√	√	√	√	√	√	√
	CG 2	√	√	√	√	√	√	√	√
	CG 3								
	CG 4								
	CG 5								
<b>COURSE DESCRIPTION</b>	This course provides students with the understanding of how accounting information affects human behavior, especially in the organizational context. Behavioral accounting studies issues on behavioral science and how they affect accounting practices. Students will learn the behavior of accountants in performing their tasks and preparing/using accounting reports. At the end of semester, it is expected that students develop the ability to conduct applied research in behavioral accounting.								

**Learning Method**

Learning is the responsibility of students and students are required to read the materials before class to help them understand the lectures and help create fruitful discussions in the class. Students are expected to actively participate in every class and interact with each other through discussions while the role of the instructor is to facilitate the discussions. Assignments will be given regularly on a weekly basis, both individual and group assignments.

Attendance is critical and will be taken regularly. Students who miss classes will lose the opportunity to learn and might find difficulties in catching up with the materials. Further, they will miss the points for class participation through involvement in class discussions. When missing a class, it is the responsibility of the students to catch up with the materials and not miss related assignments. Students are responsible for printing the syllabus, handouts, and other class materials and bring them to class.

- Course Materials**
1. Overview of Syllabus and Introduction.
  2. Behavioral science concepts and perspectives
  3. Research methods in behavioral accounting
  4. Financial controls
  5. Behavioral aspects of responsibility accounting
  6. Behavioral aspects of planning and budgeting
  7. Behavioral aspects of controlling costs
  8. Behavioral aspects of performance evaluation
  9. Behavioral aspects of auditor and internal control dimensions
  10. Behavioral aspects of decision making
  11. Behavioral aspects of financial reporting
  12. Communication of accounting information
  13. Behavioral dimensions of taxes
  14. Behavioral aspects of human resources accounting
  15. Behavioral aspects of social accounting

**COURSE MATERIAL**

1. Siegel, G. and H. Marconi-Ramanauskas. 1989. Behavioral Accounting. South Western.
2. Belkaoui, A. 2002. Behavioral Management Accounting. Quorum Books.

**ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVES**

ASSESSMENT CRITERIA	PERCENTAGE (%)	COURSE OBJECTIVES							
		1	2	3	4	5	6	7	8
Group Assignment	25	√	√	√	√	√	√	√	√
Mid-term exam	25	√	√	√	√				
Final exam	25					√	√	√	√
Class Participation	25	√	√	√	√	√	√	√	√

**GRADING**

Grade	Range	Cumulative Weighted Grade
A	90-100	4.0
A-	85-89,99	3.75
A/B	80-84,99	3.5
B+	75-79,99	3.25
B	70-74,99	3
B-	65-69,99	2.75
B/C	60-64,99	2.5

C+	55-59,99	2.25
C	50-54,99	2
C-	45-49,99	1.75
C/D	40-44,99	1.5
D+	35-39,99	1.25
D	30-34,99	1
E	<30	0

Below is the explanation for each grade:

Grade	Explanation
A	Like A-, with consistent evidence of substantial originality and understanding in identifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem, its solutions and the implications of the problem.
A-	Like B+, with much evidence of originality in defining and analyzing issues or problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.
A/B and B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.
B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.
B- to C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving an unsupported or improper argument; communicate information or idea with unclear and inconsistent compliance with disciplinary conventions.
C- to D+	Demonstrate a real shortcoming in understanding and applying underlying concepts; communicate the ideas and information in incomplete ways or confusing and give just little attention the conventions of the science field.
D	Fail to demonstrate the major part or the whole part of learning goals.
E	There is no work that can be graded.

**INSTRUCTOR**

Fuad Rakhman, Ph.D.

**STUDENT'S RESPONSIBILITIES**

1. Students are required to read course materials before class meetings.
2. Students must complete all course assignments and submit them on time. Late submissions of assignments will not be accepted without prior approval by the lecturer.
3. Students are expected to attend the class on time.
4. Students have to follow all academic rules.
5. Student must uphold and implement the codes of academic integrity during the length of the study.

<b>ACADEMIC INTEGRITY</b>	<p>Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Academic integrity forms a fundamental bond of trust between colleagues, peers, lecturers, and students, and it underlies all genuine learning. There is no tolerance for plagiarism or academic dishonesty in any form, including, but not limited to, viewing the exams of others, sharing answers with others, using books or notes while taking the exam, copying answers or papers, or passing off someone else's work as one's own. A FAILURE OF AN ENTIRE COURSE (a grade of "E").</p> <p>Punctuality and regular attendance in class are of prime importance for the successful completion of this course. Students will be expected to attend the class on time and remain in class until the end of the class session.</p> <p>It is imperative for students to comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance.</p>		
<b>AUTHORIZATION</b>	<b>DATE</b>	<b>COURSE COORDINATOR</b>	<b>HEAD OF THE STUDY PROGRAM</b>
	26 August 2024	Fuad Rakhman, Ph.D.	

Week #	Learning Objectives	Grading Method			Course Materials	Learning Methods	Time allocation	Learning Experiences	Learning Media	Learning Sources
		Indicator	Component	Weight (%)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1					Overview of the syllabus and Introduction				Classroom	Siegel – Ch 1
2	<ul style="list-style-type: none"> <li>- After completing this session, students should have an understanding of the behavioral science concept and perspectives</li> <li>- Students should understand how role, social structure, culture affect individual behavior.</li> <li>- Students should have an understanding in the relationship between attitude, motivation, perception, learning and human behavior.</li> </ul>	Group assignments and Participation	<ul style="list-style-type: none"> <li>- The quality of case written analysis</li> <li>- The quality of presentation and use of media</li> <li>- The strength of arguments</li> </ul>	3,84%	<b>Behavioral Science Concepts and Perspectives:</b> <ul style="list-style-type: none"> <li>- Behavioral science and behavioral accounting</li> <li>- Organizational influence of human behavior</li> <li>- Role theory</li> <li>- Social structure</li> <li>- Culture</li> <li>- Attitudes</li> <li>- Motivation</li> <li>- Perception</li> <li>- Learning</li> </ul>	<ul style="list-style-type: none"> <li>- Student centered learning.</li> <li>- Case based learning.</li> </ul>	<ul style="list-style-type: none"> <li>- Materials presentation for 45 minutes</li> <li>- Class discussion for 45 minutes.</li> <li>- Case discussion for 45 minutes</li> </ul>	<b>Unsynchronous:</b> <ul style="list-style-type: none"> <li>- Self-study on the assigned materials.</li> <li>- Developing case analysis through group assignments.</li> </ul> <b>Synchronous:</b> <ul style="list-style-type: none"> <li>- In class presentation and discussions.</li> </ul>	Classroom	<ul style="list-style-type: none"> <li>- Siegel Ch. 2 &amp; 3</li> </ul>
3	<ul style="list-style-type: none"> <li>- After studying these materials, students are expected to have a good understanding of how to</li> </ul>	Group assignments and Group	<ul style="list-style-type: none"> <li>- The quality of case</li> </ul>	3,84%	<b>Research Methods</b> <ul style="list-style-type: none"> <li>- What is research</li> </ul>	<ul style="list-style-type: none"> <li>- Student centered learning.</li> </ul>	<ul style="list-style-type: none"> <li>- Materials presentation for</li> </ul>	<b>Unsynchronous:</b> <ul style="list-style-type: none"> <li>- Self-study on the assigned materials.</li> <li>- Developing case analysis through group assignments.</li> </ul>	Classroom	<ul style="list-style-type: none"> <li>- Siegel Ch. 5</li> </ul>

	<p>conduct research in behavioral accounting.</p> <ul style="list-style-type: none"> <li>- Students should understand the characteristics of good research designs.</li> <li>- Students are expected to understand how to gather and analyze data and prepare a research report.</li> </ul>	<p>assignments and Participation</p>	<p>written analysis</p> <ul style="list-style-type: none"> <li>- The quality of presentation and use of media</li> <li>- The strength of arguments</li> </ul>		<ul style="list-style-type: none"> <li>- Research design</li> <li>- Validity and reliability</li> <li>- Data collection</li> <li>- Selection of respondents</li> <li>- Research instruments</li> <li>- Data analysis and report preparation</li> </ul>	<ul style="list-style-type: none"> <li>- Case based learning.</li> </ul>	<p>45 minutes</p> <ul style="list-style-type: none"> <li>- Class discussion for 45 minutes.</li> <li>- Case discussion for 45 minutes</li> </ul>	<p><b>Synchronous:</b></p> <ul style="list-style-type: none"> <li>- In class presentation and discussions</li> </ul>		
<p>4 CO3</p>	<ul style="list-style-type: none"> <li>- After completing this materials, students are expected to comprehend the aspects of comprehensive financial controls.</li> <li>- Students will understand factors that affect the effectiveness of controls and the control designs.</li> </ul>	<p>Group assignments and Participation</p>	<ul style="list-style-type: none"> <li>- The quality of case written analysis</li> <li>- The quality of presentation and use of media</li> <li>- The strength of arguments</li> </ul>	<p>3,84%</p>	<p><b>Financial control:</b></p> <ul style="list-style-type: none"> <li>- Definition of financial control</li> <li>- Comprehensive control</li> <li>- Contextual factors</li> <li>- Design consideration</li> </ul>	<ul style="list-style-type: none"> <li>- Student centered learning.</li> <li>-Case based learning.</li> </ul>	<ul style="list-style-type: none"> <li>- Materials presentation for 45 minutes</li> <li>- Class discussion for 45 minutes.</li> <li>- Case discussion for 45 minutes</li> </ul>	<p><b>Unsynchronous:</b></p> <ul style="list-style-type: none"> <li>- Self-study on the assigned materials.</li> <li>- Developing case analysis through group assignments.</li> </ul> <p><b>Synchronous:</b></p> <ul style="list-style-type: none"> <li>- In class presentation and discussions</li> </ul>	<p>Classroom</p>	<ul style="list-style-type: none"> <li>- Siegel Ch. 6</li> </ul>



5 CO4	<ul style="list-style-type: none"> <li>- After completing these materials, students should understand the definition and types of responsibility accounting.</li> <li>- Students understand how the creation of responsibility accounting affect the behavior of individuals in the organization.</li> </ul>	Group assignments and Participation	<ul style="list-style-type: none"> <li>- The quality of case written analysis</li> <li>- The quality of presentation and use of media</li> <li>- The strength of arguments</li> </ul>	3,84%	<b>Behavioral Aspects of Responsibility Accounting:</b> <ul style="list-style-type: none"> <li>- Definition of responsibility accounting</li> <li>- Types of responsibility centers</li> <li>- Behavioral assumptions of responsibility accounting</li> </ul>	Student centered learning.	<ul style="list-style-type: none"> <li>- Materials presentation for 45 minutes</li> <li>- Class discussion for 45 minutes.</li> <li>- Case discussion for 45 minutes</li> </ul>	<b>Unsynchronous:</b> <ul style="list-style-type: none"> <li>- Self-study on the assigned materials.</li> <li>- Developing case analysis through group assignments.</li> </ul> <b>Synchronous:</b> <ul style="list-style-type: none"> <li>- In class presentation and discussions</li> </ul>	Classroom	- Siegel Ch. 7
6 CO4	<p>After completing this session, students are expected to have a good understanding of the function and the process of budgeting.</p> <p>Students understand the behavioral consequence of the budgeting aspects of the budgeting process.</p> <p>Students comprehend the relevant behavioral concepts in budgeting.</p>	Group assignments and Participation	<ul style="list-style-type: none"> <li>- The quality of case written analysis</li> <li>- The quality of presentation and use of media</li> <li>- The strength of arguments</li> </ul>	3,84%	<b>Behavioral Aspects of Budgeting:</b> <ul style="list-style-type: none"> <li>- Functions of budgeting</li> <li>- The budgeting processes</li> <li>- Dysfunctional consequences of budgeting process</li> <li>- Relevant behavioral concepts of budgeting</li> </ul>	<ul style="list-style-type: none"> <li>- Student centered learning.</li> <li>- Case based learning.</li> </ul>	<ul style="list-style-type: none"> <li>- Materials presentation for 45 minutes</li> <li>- Class discussion for 45 minutes.</li> <li>- Case discussion for 45 minutes</li> </ul>	<b>Unsynchronous:</b> <ul style="list-style-type: none"> <li>- Self-study on the assigned materials.</li> <li>- Developing case analysis through group assignments.</li> </ul> <b>Synchronous:</b> <ul style="list-style-type: none"> <li>- In class presentation and discussions</li> </ul>	Classroom	- Siegel Ch. 8 and 9

7	After the session, students can distinguish between traditional and modern costing systems.  Students understand that the choice of cost systems affect the behavior of individuals and managers in organizations.	Group assignments and Participation	- The quality of case written analysis  - The quality of presentation and use of media  - The strength of arguments	3,84%	<b>Behavioral Aspects of Controlling Costs:</b>  - Traditional vs Modern Costing Systems  - Variable costing  - Behavioral aspects of cost accounting	- Student centered learning.  - Case based learning.	- Materials presentation for 45 minutes  - Class discussion for 45 minutes.  - Case discussion for 45 minutes	<b>Unsynchronous:</b> - Self-study on the assigned materials. - Developing case analysis through group assignments.  <b>Synchronous:</b> - In class presentation and discussions.	Classroom	- Siegel Ch. 10
	Midterm	Mid term	Midterm	25%						Mid term
8	After completing this session, students understand the purpose and use of performance evaluation.  Students comprehend types of rewards and how these rewards affect the behavior of managers in organizations.	Group assignments and Participation	- The quality of case written analysis  - The quality of presentation and use of media	3,84%	<b>Behavioral Aspects of Performance Evaluation:</b>  - Definition and purpose of performance evaluation  - Use of performance evaluation  - Effect of rewards on behavior	- Student centered learning.  - Case based learning.	- Materials presentation for 45 minutes  - Class discussion for 45 minutes.	<b>Unsynchronous:</b> - Self-study on the assigned materials. - Developing case analysis through group assignments.  <b>Synchronous:</b> - In class presentation and discussions	Classroom	- Siegel Ch. 11

			- The strength of arguments			-Types of rewards		- Case discussion for 45 minutes			
9 CO6	<p>Upon the completion of the session, students understand the scope and definition of internal controls.</p> <p>Students comprehend the benefits and types of internal controls.</p> <p>Students are understand the characteristics of good internal control designs.</p>	Group assignments and Participation	<ul style="list-style-type: none"> <li>- The quality of case written analysis</li> <li>- The quality of presentation and use of media</li> <li>- The strength of arguments</li> </ul>	3,84%	<b>Behavioral Aspects of Internal Control and Auditing:</b>	<ul style="list-style-type: none"> <li>- Definition and scope of internal control</li> <li>- Benefits of internal control</li> <li>- Types of internal control</li> <li>- Auditing and auditors</li> <li>- Auditor dilemma</li> </ul>	Student centered learning.	<ul style="list-style-type: none"> <li>- Materials presentation for 45 minutes</li> <li>- Class discussion for 45 minutes.</li> <li>- Case discussion for 45 minutes</li> </ul>	<p><b>Unsynchronous:</b></p> <ul style="list-style-type: none"> <li>- Self-study on the assigned materials.</li> <li>- Developing case analysis through group assignments.</li> </ul> <p><b>Synchronous:</b></p> <ul style="list-style-type: none"> <li>- In class presentation and discussions</li> </ul>	Classroom	Siegel Ch. 13 and 14
10 CO6	<p>After the completion of this session, students should understand the decision making process.</p> <p>Students comprehend the difference between individual vs group decision making and</p>	Group assignments and Participation	<ul style="list-style-type: none"> <li>- The quality of case written analysis</li> <li>- The quality of presentation</li> </ul>	3,84%	<b>Behavioral Aspects of Decision Making</b>	<ul style="list-style-type: none"> <li>- Decision making process</li> <li>- Organizational decision making</li> </ul>	Student centered learning.	<ul style="list-style-type: none"> <li>- Materials presentation for 45 minutes</li> <li>- Class discussion for</li> </ul>	<p><b>Unsynchronous:</b></p> <ul style="list-style-type: none"> <li>- Self-study on the assigned materials.</li> <li>- Developing case analysis through group assignments.</li> </ul> <p><b>Synchronous:</b></p>	Classroom	Siegel Ch 15

	novice vs expert decision making.  Students understand the behavioral aspects such as personality and cognitive style in decision making.		n and use of media  - The strength of arguments		- Novice vs expert decision making  - Personality and cognitive style in decision making	- Case based learning.	45 minutes.  - Case discussion for 45 minutes.	- In class presentation and discussions		
11 CO3	Students understand the theory and models used in the communication of accounting information.  Students comprehend the variables impacting the accounting communication and the implication following the communication of accounting information.	Group assignments and Participation	- The quality of case written analysis  - The quality of presentation and use of media  - The strength of arguments	3,84%	<b>Communication of Accounting Information</b>  - Communication theory  - Model of communication  - Variables of impact in accounting communication  - Implication	- Student centered learning.  - Case based learning.	- Materials presentation for 45 minutes  - Class discussion for 45 minutes.  - Case discussion for 45 minutes.	<b>Unsynchronous:</b> - Self-study on the assigned materials. - Developing case analysis through group assignments.  <b>Synchronous:</b> - In class presentation and discussions	Classroom	- Siegel Ch. 18
12 CO6	Upon the completion of this session, students understand how tax laws affect the behavior of managers and individuals in organization. Students are expected to understand how organizational behavior affects tax compliance and theories	Group assignments and Participation	- The quality of case written analysis  - The quality of presentation and use of media	3,84%	<b>Behavioral Dimensions of Taxes</b>  - Tax laws and behavior  - Theories of motivational strength  - Motive, expectancy, and incentive.	- Student centered learning.	- Materials presentation for 45 minutes  - Class discussion for	<b>Unsynchronous:</b> - Self-study on the assigned materials. - Developing case analysis through group assignments.  <b>Synchronous:</b> - In class presentation and discussions	Classroom	Siegel Ch. 19

	explaining tax compliance behavior.		- The strength of arguments				45 minutes.  - Case discussion for 45 minutes.			
13 CO7	After the completion of this session, students will have a good understanding of the roles of human resources accounting in organizations.  Students understand the measurement methods in determining costs and the value of human resources.	Group assignments and Participation	- The quality of case written analysis  - The quality of presentation and use of media  - The strength of arguments	3,84%	<b>Behavioral Aspects of Human Resources Accounting</b>  - History of human resource accounting  - HRA managerial roles  - Measurement of HR cost and value	- Student centered learning.  - Case based learning.	- Materials presentation for 45 minutes  - Class discussion for 45 minutes.  - Case discussion for 45 minutes.	<b>Unsynchronous:</b> - Self-study on the assigned materials. - Developing case analysis through group assignments.  <b>Synchronous:</b> - In class presentation and discussions	Classroom	- Siegel Ch. 20
14 CO8	Students are expected to understand how to account for social costs and benefits. Students will understand how to report social performance in financial reports and the contemporary research in social accounting.	Group assignments and Participation	- The quality of case written analysis  - The quality of presentation and use of media	3,84%	<b>Social Accounting</b>  - Accounting for social costs and benefits  - Reporting social performance  - Current research in social accounting	- Student centered learning.  - Case based learning.	- Materials presentation for 45 minutes  - Class discussion for	<b>Unsynchronous:</b> - Self-study on the assigned materials. - Developing case analysis through group assignments.  <b>Synchronous:</b> - In class presentation and discussions	Classroom	- Siegel Ch. 21

			- The strength of arguments				45 minutes.			
			Final Exam	25%			- Case discussion for 45 minutes			