

# **SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN**

**RENCANA PROGRAM DAN KEGIATAN PEMBELAJARAN SEMESTER (RPKPS)**



**STRATEGIC COST MANAGEMENT**

ME 6260

Master of Accounting

**Universitas Gadjah Mada  
Faculty of Economics and Business  
2024**



**Gadjah Mada University**  
 Faculty of Economics and Business  
 Department/Study Program: Accounting/Master of Accounting

Document Code:  
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**SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN (RPKPS)**

Course Code	Course Name	Weight (credits)		Semester	Course Status	Prerequisite Courses
AKU6260	Strategic Cost Management	T: 3	P: -	Complete	Mandatory	-

**Competency Goals (CGs)/ Graduate Learning Outcomes (CPL) Charged to the Constitutional Court**

Competency goal		Learning Objectives		High	With	Low	Performance Measurement
1.	Students demonstrate the ability to communicate effectively	1.1.	Demonstrate the ability to write highly organized reports			√	ON
		1.2.	Demonstrate the ability to follow a standard writing style			√	ON
		1.3.	Demonstrate the ability to write with a consistent flow of thought			√	ON
		1.4.	Demonstrate the ability to use visual aids professionally	√			In-class presentation
		1.5.	Demonstrate the ability to present in an organized manner	√			In-class presentation
		1.6.	Demonstrate the ability to answer questions	√			In-class presentation and participation in discussion
2.	Students demonstrate the ability to work in teams	2.1.	Demonstrate a leadership role in managing the team		√		Group-work assignment
		2.2.	Deliver strong efforts and contribute ideas for task completion		√		Assignment and participation
		2.3.	Demonstrate the ability to appreciate opinions from different perspectives		√		Class discussion and participation
3.	Students are able to exercise professional ethics	3.1.	Demonstrate the ability to identify ethical issues in the accounting profession		√		Assignments, discussion, participation, and exams
		3.2.	Demonstrate the ability to apply the appropriate judgment in making ethical decisions		√		Assignments, discussion, participation, and exams
4.	Students demonstrate the ability to analyze	4.1.	Demonstrate comprehensive knowledge of accounting standards		√		Assignments, discussion, participation, and exams

		<i>financial statements for decision making</i>	4.2.	<i>Demonstrate the ability to make accounting adjustments to conform with economic reality</i>		√		<i>Assignments, discussion, participation, and exams</i>
			4.3.	<i>Demonstrate the ability to predict prospects based on fundamental data</i>			√	<i>ON</i>
			4.4.	<i>Demonstrate the ability to apply alternative valuation models</i>		√		<i>Assignments, discussion, participation, and exams</i>
	5.	<i>Students demonstrate the ability to deal with international exposure</i>	5.1.	<i>Demonstrate the ability to write a thesis on international topics</i>			√	<i>ON</i>
			5.2.	<i>Demonstrate participation in the international environment</i>			√	<i>ON</i>
<b>Course Learning Outcomes (CPMK)</b>	<b>After studying and completing this course, course participants are able to:</b>							
	<b>CPMK1</b>	Identify topics in Strategic Cost Management						
	<b>CPMK2</b>	Analyze various case <i>studies</i>						
	<b>CPMK3</b>	Identify the different types of <i>key concepts</i> in Strategic Cost Management and their implementation						
	<b>CPMK4</b>	Communicate effectively (both in writing and orally) research opinions/ideas/ideas						
<b>Alignment of CPL with CPMK</b>			<b>CPMK1</b>	<b>CPMK2</b>	<b>CPMK3</b>	<b>CPMK4</b>		
	CPL 1		√	√	√	√		
	CPL 2		√	√	√	√		
	CPL 3			√	√			
	CPL 4			√	√			
	CPL 5							
<b>Brief Description of Courses</b>	<p>This course is designed to provide knowledge and understanding of how companies can manage costs strategically to be able to support and achieve company goals. In addition, this course also provides an understanding of various topics and concepts in Strategic Cost Management.</p> <p>To make it easier to understand this, related cases obtained from papers or journal articles that are relevant to the topic discussed are used. In addition to providing an understanding of Strategic Cost Management, this course also provides examples of its implementation from real cases that can be studied by students. At the end, this course also introduces the development of current issues such as <i>diversity, triple bottom line accounting, etc.</i></p>							
<b>Study Materials/Learning Materials</b>	<p>Articles from the following reputable journals:</p> <p><i>1. Management Control Systems;</i>  Henri, J.-F., Boiral, O., &amp; Roy, M.-J. (2016). Strategic cost management and performance: The case of environmental costs. <i>The British Accounting Review</i>, 48(2), 269–282.  <a href="https://doi.org/10.1016/j.bar.2015.01.001">https://doi.org/10.1016/j.bar.2015.01.001</a>  Langevin, P., &amp; Mendoza, C. (2013). How can management control system fairness reduce managers' unethical behaviours? <i>European Management Journal</i>, 31(3), 209–222.  <a href="https://doi.org/10.1016/j.emj.2012.12.001">https://doi.org/10.1016/j.emj.2012.12.001</a>  Duçi, E. (2021). The Relationship between Management Accounting, Strategic Management Accounting and Strategic Cost Management. <i>Academic Journal of Interdisciplinary Studies</i>, 10(5),</p>							

376-. <https://doi.org/10.36941/ajis-2021-0146> <file:///C:/Users/62812/Downloads/12662-Article%20Text-45143-1-10-20210904.pdf>

2. *Lean Manufacturing and Quality Control;*

3. *Cost Accounting dan Cost Management in a Lean Environment;*

For sessions 2&3:

Bhamu, J., & Singh Sangwan, K. (2014). Lean manufacturing: literature review and research issues. *International Journal of Operations & Production Management*, 34(7), 876–940. <https://doi.org/10.1108/IJOPM-08-2012-0315>

4. *Life Cycle Costing Systems;*

Korpi, E., & Ala-Risku, T. (2008). Life cycle costing: a review of published case studies. *Managerial Auditing Journal*, 23(3), 240–261. <https://doi.org/10.1108/02686900810857703>

Neugebauer, S., Forin, S., & Finkbeiner, M. (2016). From life cycle costing to economic life cycle assessment-introducing an economic impact pathway. *Sustainability*, 8(5), 428. doi:<http://dx.doi.org/10.3390/su8050428>

5. *Benchmarking;*

Diana Cordes Feibert, Bjørn Andersen & Peter Jacobsen (2019) Benchmarking healthcare logistics processes – a comparative case study of Danish and US hospitals, *Total Quality Management & Business Excellence*, 30:1-2, 108-134, DOI: 10.1080/14783363.2017.1299570

Dena W. Galletti, Jim Lee & Theodore Kozman (2010) Competitive benchmarking for fleet cost management, *Total Quality Management*, 21:10, 1047-1056, DOI: 10.1080/14783363.2010.487709

6. *ESG & Triple Bottom Line Accounting*

TBA

7. *Customer Profitability Analysis;*

Sedevich-Fons, L. (2021). Incorporating customer profitability analysis into quality management systems. *TQM Journal*, ahead-of-print(ahead-of-print)<https://doi.org/10.1108/TQM-05-2021-0156>

Dalci, D. i., tanis, P. v. n., & kosan, D. i. (2010). Customer profitability analysis with time-driven activity-based costing: A case study in a hotel. *International Journal of Contemporary Hospitality Management*, 22(5)<https://doi.org/10.1108/95961191080000534>

8. *Process Control and Activity-Based Management;*

Phan, T. N., Baird, K., & Blair, B. (2014). The use and success of activity-based management practices at different organisational life cycle stages. *International Journal of Production Research*, 52(3), 787-803. <https://doi.org/10.1080/00207543.2013.839893>

9. *Implementing Cost Analysis and Control Systems;*

Stockman, W. K., Kammerer, J. T., King, D. R., Green, S. G., & Greiner, M. A. (2002). The Relationship between Cost Analysis and Program Management. *The Journal of Cost Analysis & Management*, 4(1), 1–7. <https://doi.org/10.1080/15411656.2002.10462235>

10. *Strategic Performance Management Systems;*

Akhtar, M. (2018). Strategic performance management system in uncertain business environment: An empirical study of the Indian oil industry. *Business Process Management Journal*, 24(4), 923–942. <https://doi.org/10.1108/BPMJ-05-2017-0102>

11. *Sustainability and Carbonomics;*

Bewley, K., & Schneider, T. (2013). Triple Bottom Line Accounting and Energy-Efficiency Retrofits in the Social-Housing Sector: A Case Study. *Accounting and the Public Interest*, 13(1), 105–131. <https://doi.org/10.2308/apin-10359>

Anvari, S., & Turkay, M. (2017). The facility location problem from the perspective of triple bottom line accounting of sustainability. *International Journal of Production Research*, 55(21), 6266–6287. <https://doi.org/10.1080/00207543.2017.1341064>

*12. Governance, Empowerment and Strategic Audit;*  
Tandrayen-Ragoobur, V. (2014). Gendering governance: the case of Mauritius. Equality, Diversity and Inclusion an International Journal, 33(6), 535–563. <https://doi.org/10.1108/EDI-02-2013-0003>

*13. Balance Scorecard;*  
Kaplan and McMillan (2021). HBR BSC <https://hbr.org/2021/02/reimagining-the-balanced-scorecard-for-the-esg-era>

Nørreklit, H., & Mitchell, F. (2014). Contemporary issues on the balance scorecard. Journal of Accounting & Organizational Change, 10(4)<https://doi.org/10.1108/JAOC-04-2014-0026>

*14. Taxation*  
TBA

The distribution of discussion materials in each meeting/discussion is as follows:

<b>Voice</b>	<b>Topics of Discussion</b>	<b>Presenter Group</b>
1	<i>Management Control Systems</i>	
2	<i>Lean Manufacturing and Quality Control</i>	
3	<i>Cost Accounting and Cost Management in a Lean Environment</i>	M Aditya & Seffi
4	<i>Life Cycle Costing Systems;</i>	Tiara & Khofifah
5	<i>Benchmarking</i>	Cahyo & Ismi
6	<i>ESG &amp; Triple Bottom Line Accounting</i>	Dinar & Haula
7	<i>Customer Profitability Analysis</i>	Hosted by Regina
<b>MIDTERM EXAMS</b>		
8	<i>Process Control and Activity-Based Management</i>	Sid R & Fern
9	<i>Implementing Cost Analysis and Control Systems</i>	M Aditya & Seffi
10	<i>Strategic Performance Management Systems</i>	Tiara & Khofifah
11	<i>Sustainability and Carbonomics</i>	Cahyo & Ismi
12	<i>Governance, Empowerment and Strategic Audit</i>	Dinar & Haula
13	<i>Balance Scorecard (BSC)</i>	Hosted by Regina
14	<i>Taxation</i>	Sid R & Fern
<b>FINAL SEMESTER EXAMS</b>		

**Selected SCL Learning Methods**

This course applies the Student-Centered Learning (SCL) method, which is a learning approach that places students at the center of learning activities. Lecturers are facilitators of discussions. Several SCL methods are applied such as presentation methods and active participation of students in discussions. Students can work individually or in groups to explore issues regarding business ethics and professions in their environment and analyze these issues.

A combination of lectures, presentations and discussions is applied to this class. The lecture is intended to confirm students' understanding of the basic concepts of business ethics. Therefore, the most important requirement for this lecture is thorough preparation and reading materials and active participation in the class. Lectures are interactive discussions. Students are required to read the material and do assignments before class meetings so that they can actively participate for the smooth learning process.

According to the academic calendar, the number of online class meetings is fourteen (14) meetings and two exam periods (middle and end of semester).

**General Class Rules:**

	<ol style="list-style-type: none"> <li>Group assignments must be collected before class starts via LMS; Delays and collection by other methods (e.g. via email) are not accepted.</li> <li>Attendance will be thoroughly checked through active participation, quizzes, group assignments, and/or manual checks by lecturers during class meetings</li> <li>Active participation will be recorded and is part of the final assessment of the class</li> </ol>					
<b>Assessment Methods and Alignment with CPMK</b>	<b>Technical Valuation</b>	<b>Percentage</b>	<b>CPMK 1</b>	<b>CPMK 2</b>	<b>CPMK 3</b>	<b>CPMK 4</b>
	Partisipasi	20	√	√	√	√
	Individual/group assignments	10				
	Presentations & discussions	20	√	√	√	√
	Mid term Project/UTS	25	√	√		√
	Final Semester Exam/UAS	25			√	√
<p>The conversion of the assessment is as follows:</p> <p>A : 90 – 100      B+ : 75 – &lt;80      C+ : 55 – &lt;60      D+ : 35 – &lt;40</p> <p>A- : 85 – &lt;90      B : 70 – &lt;75      C : 50 – &lt;55      D : 1 – &lt;35</p> <p>A/B : 80 – &lt;85      B- : 65 – &lt;70      C- : 45 – &lt;50      And : Not Passed</p> <p>B/C : 60 – &lt;65      C/D : 40 – &lt;45</p>						
<b>Special Provisions regarding Plagiarism (Academic Integrity)</b>	<ol style="list-style-type: none"> <li>FEB UGM highly upholds the code of ethics in every line</li> <li>Students who violate the academic code of ethics such as cheating during exams, copying other people's papers (plagiarizing), and all other forms of violations of the academic code of ethics will be given severe academic sanctions up to (drop-out) from the Study Program.</li> <li>All forms of indications of cheating and ethical violations, both from exams, assignments, attendance, to attention during class will be taken seriously</li> <li>Each exam will go through a plagiarism test either with tools or in-depth observation. If the similarity score exceeds the tolerance limit of 25%, you will be sanctioned (for the task you get a score of zero, for the exam you will immediately get an E grade for the math). Students are responsible for fully understanding the definition of plagiarism, the student code of ethics, and the academic code of ethics independently. Lack of understanding of this is a form of negligence and is not a reason for taking action against violations.</li> </ol>					
<b>Name of Lecturer (Team Teaching)</b>	<p>Prof. Eko Suwardi, Ph.D. ( <a href="mailto:e.suwardi@ugm.ac.id">e.suwardi@ugm.ac.id</a> )</p> <p>Heyvon Herdhayinta, Ph.D. ( <a href="mailto:heyvonh@umg.ac.id">heyvonh@umg.ac.id</a> )</p>					
<b>Authorization</b>	<b>Drafting Date</b>	<b>Course Coordinator</b>	<b>Expertise Area Coordinator (if any)</b>		<b>Head of Study Program</b>	
	February 1, 2023	Prof Eko Suwardy, F.D. Heyvon Herdhayinta, Ph.D	-		Prof. Abdul Halim	

## Weekly Learning Activity Plan (RKPM)

Week 1	Sub-CPMK (Planned Final Ability)	Topic	Material	Assignment	Facilitator
(1)	(2)	(3)	(4)	(5)	(6)
1	Students are able to explain the importance of studying MBS and MCS	<i>Management Control Systems</i>	Henri, J.-F., Boiral, O., & Roy, M.-J. (2016); Langevin, P., & Mendoza, C. (2013); Duçi, E. (2021).	Summary of material, presentation and participation in class discussions	Heyvon Herdhayinta, Ph.D
2	Students are able to understand and explain Lean concepts and cases	<i>Lean Manufacturing and Quality Control</i>	Bhamu, J., & Singh Sangwan, K. (2014).	Summary of material, presentation and participation in class discussions	Heyvon Herdhayinta, Ph.D
3	Students are able to understand and explain concepts and implementations in cases on related topics	<i>Cost Accounting and Cost Management in a Lean Environment</i>	Bhamu, J., & Singh Sangwan, K. (2014).	Summary of material, presentation and participation in class discussions	Heyvon Herdhayinta, Ph.D
4	Students are able to understand and explain the concept of Life Cycle Costing as in the paper	<i>Life Cycle Costing Systems;</i>	Korpi, E., & Ala-Risku, T. (2008); Neugebauer, S., Forin, S., & Finkbeiner, M. (2016).	Summary of material, presentation and participation in class discussions	Heyvon Herdhayinta, Ph.D
5	Students are able to understand and explain concepts and cases about Benchmarking	<i>Benchmarking</i>	Diana Cordes Feibert, Bjørn Andersen & Peter Jacobsen (2019); Dena W. Galletti , Jim Lee & Theodore Kozman (2010)	Summary of material, presentation and participation in class discussions	Heyvon Herdhayinta, Ph.D

<b>Week 1</b>	<b>Sub-CPMK (Planned Final Ability)</b>	<b>Topic</b>	<b>Material</b>	<b>Assignment</b>	<b>Facilitator</b>
(1)	(2)	(3)	(4)	(5)	(6)
6	Students are able to understand and explain the concept and implementation of ABC	<i>ESG &amp; Triple Bottom Line Accounting</i>	TBA	Summary of material, presentation and participation in class discussions	Heyvon Herdhayinta, Ph.D
7	Students are able to understand and explain the concepts and cases of Customer Profitability Analysis	<i>Customer Profitability Analysis</i>	Sedevich-Fons, L. (2021); Dalci, D. i., tanis, P. v. n., & kosan, D. i. (2010).	Summary of material, presentation and participation in class discussions	Heyvon Herdhayinta, Ph.D
8	UTS	All materials before UTS			
9	Students are able to understand and explain the concept of ABM and examples of its implementation	<i>Process Control and Activity-Based Management</i>	Phan, T. N., Baird, K., & Blair, B. (2014).	Summary of material, presentation and participation in class discussions	Proof Eko Suwardy, F.D.
10	Students are able to understand and explain the concept of cost analysis	<i>Implementing Cost Analysis and Control Systems</i>	Stockman, W. K., Kammerer, J. T., King, D. R., Green, S. G., & Greiner, M. A. (2002).	Summary of material, presentation and participation in class discussions	Proof Eko Suwardy, F.D.
11	Students are able to understand and explain performance management concepts and cases	<i>Strategic Performance Management Systems</i>	Akhtar, M. (2018).	Summary of material, presentation and participation in class discussions	Proof Eko Suwardy, F.D.
12	Students are able to understand and explain the concept of TBL Accounting and its implementation	<i>Sustainability and Carbonomics</i>	TBA	Summary of material, presentation and participation in class discussions	Proof Eko Suwardy, F.D.



<b>Week 1</b>	<b>Sub-CPMK (Planned Final Ability)</b>	<b>Topic</b>	<b>Material</b>	<b>Assignment</b>	<b>Facilitator</b>
(1)	(2)	(3)	(4)	(5)	(6)
13	Students are able to understand and explain the concepts and cases of Governance and diversity	<i>Governance, Empowerment and Strategic Audit</i>	Tandarane-Raguber, V. (2014).	Summary of material, presentation and participation in class discussions	Proof Eko Suwardy, F.D.
14	Students are able to understand and explain the concept and implementation of BSC	<i>Balance Scorecard</i>	Nørreklit, H., & Mitchell, F. (2014); HBR BSC <a href="https://hbr.org/2021/02/reimagining-the-balanced-scorecard-for-the-esg-era">https://hbr.org/2021/02/reimagining-the-balanced-scorecard-for-the-esg-era</a>	Summary of material, presentation and participation in class discussions	Proof Eko Suwardy, F.D.
15	Students are able to understand and explain the concept and review of SBM materials	<i>Taxation</i>	TBA	Summary of material, presentation and participation in class discussions	Proof Eko Suwardy, F.D.
16	UAS	All materials before UAS			

