



UNIVERSITAS GADJAH MADA

Magister Akuntansi FEB UGM


COST AND MANAGERIAL ACCOUNTING



ARIEF SURYA IRAWAN and DEWI FATMAWATI



Arief Maykel



FEB UGM

Department of Accounting
Faculty of Economics and Business
Universitas Gadjah Mada

<https://www.instagram.com/arief.maykel/?hl=en>

A Lecturer A Tennis Lover
An Orchids Enthusiast
A Student (of Life)
A Coach/trainer A Friend

Grammitophyllum spociosum (TebulMada)

Dendrobium violaceoflavus (Bes)

Bulbophyllum phalaenopsis (Dasi)

Phalaenopsis amabilis (Bulan)

NGOBRAL
(NGObrol BaReng Arief Maykel)



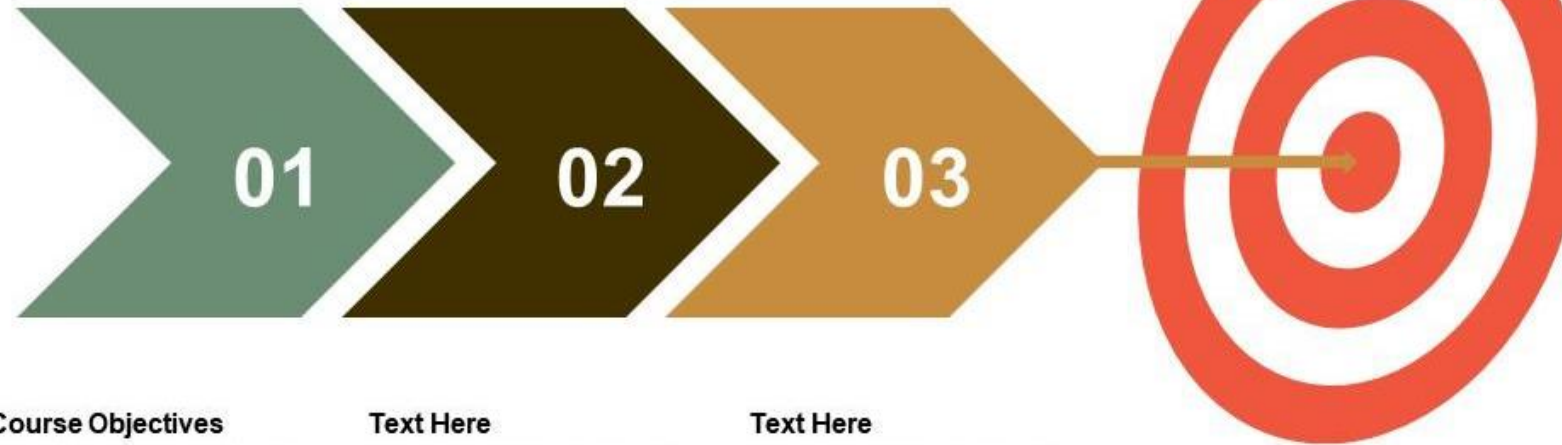
Course Descriptions



- Managerial Accounting concerns with the process of providing and using accounting information for managerial purposes.
- Managerial accounting system has three broad objectives: to provide information for (1) costing (2) planning, controlling, evaluation, and continuous improvement; and (3) decision making.
- Managerial Accounting integrates all functions of business such as strategic management, human resource, marketing, finance, and information systems.

COURSE OBJECTIVES

- Understand various concepts and techniques of managerial accounting.
- Apply the concepts and techniques for planning, controlling, and business decision making simulation.
- Organize yourself for self- and group-study.
- Work and communicate in a team.
- Recognize ethical issues related to managerial accounting practices.



Course Objectives

This slide is 100% editable. Adapt it to your needs and capture your audience's attention.

Text Here

This slide is 100% editable. Adapt it to your needs and capture your audience's attention.

Text Here

This slide is 100% editable. Adapt it to your needs and capture your audience's attention.

LEARNING GOALS-OBJECTIVES

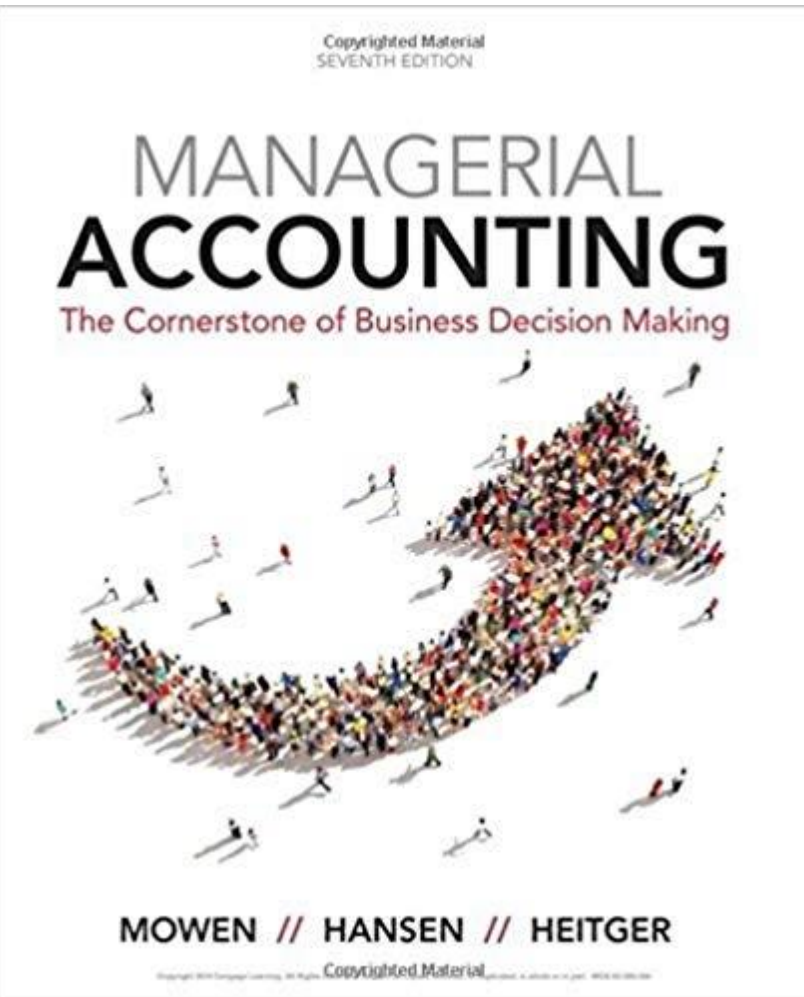


LEARNING GOALS		LEARNING OBJECTIVES		HIGH	MED	LOW
1	Students demonstrate the ability to communicate	1.1	Demonstrate the ability to deliver written reports		■	■
		1.2	Demonstrate the ability to deliver oral presentations		■	■
2	Students show the ability of ethical reasoning	2.1	Demonstrate ability to identify ethical issues in accounting profession	■		■
		2.2	Demonstrate ability to identify ethical standards in accounting profession	■		■
3	Students demonstrate the ability to prepare accounting information	3.1	Demonstrate the ability to prepare accounting information	■		■
		3.2	Students demonstrate a theoretical and practical understanding of cost-managerial accounting	■		■
4	Students demonstrate the ability to work in team	4.1	Demonstrate the ability to work with different background colleagues	■		■
		4.2	Being active in study group	■		■
		4.3	Be an active participant in group meeting	■		■
		4.4	Committed to team-work in team assignments	■		■
5	Students show the ability to lead the others	5.1	Understanding the strengths and weaknesses	■		■
		5.2	Inspiring the colleagues	■		■
		5.3	Leading the colleague and the team	■	■	■

REQUIRED MATERIALS



Managerial Accounting: The Cornerstone of Business Decision-Making, 7th Edition, 2018, [Maryanne M. Mowen](#), [Don R. Hansen](#), [Dan L. Heitger](#)



WHY Is Managerial Accounting Important?

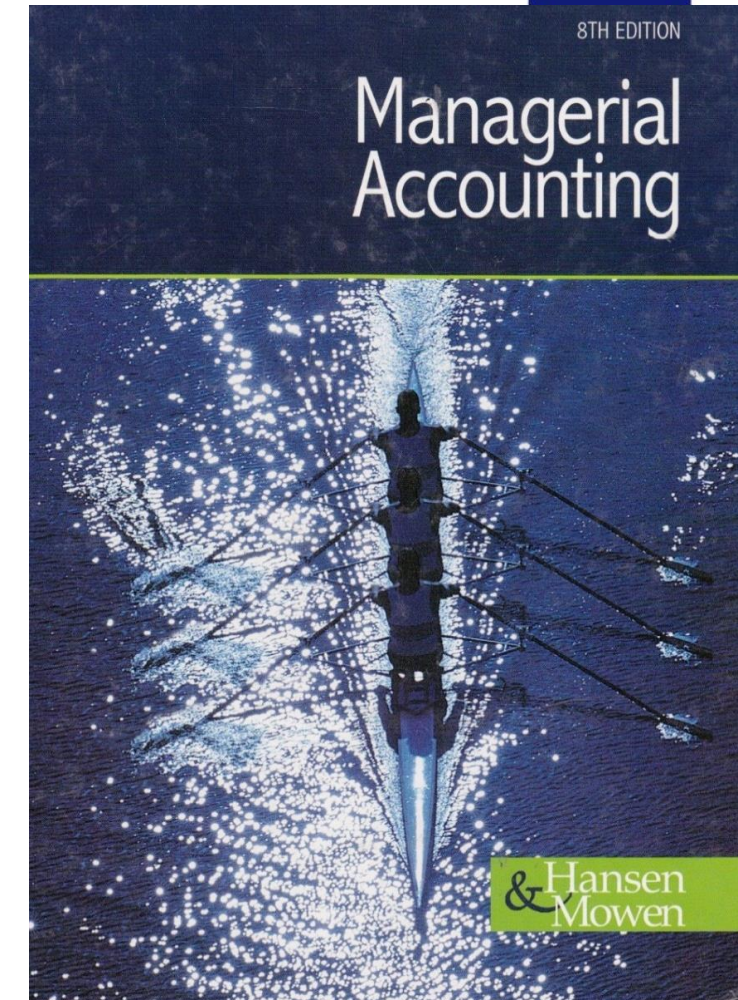
1. Introduction to Managerial Accounting.
 2. Basic Managerial Accounting Concepts.
- ## WHAT Is Managerial Accounting?
3. Cost Behavior, Cost Forecasting, and Segmented Income Statements.

WHERE Does Managerial Accounting Come From?

4. Job-Order Costing and Normal Cost (Overhead Application).
5. Activity-Based Costing and Management
6. Process Costing.

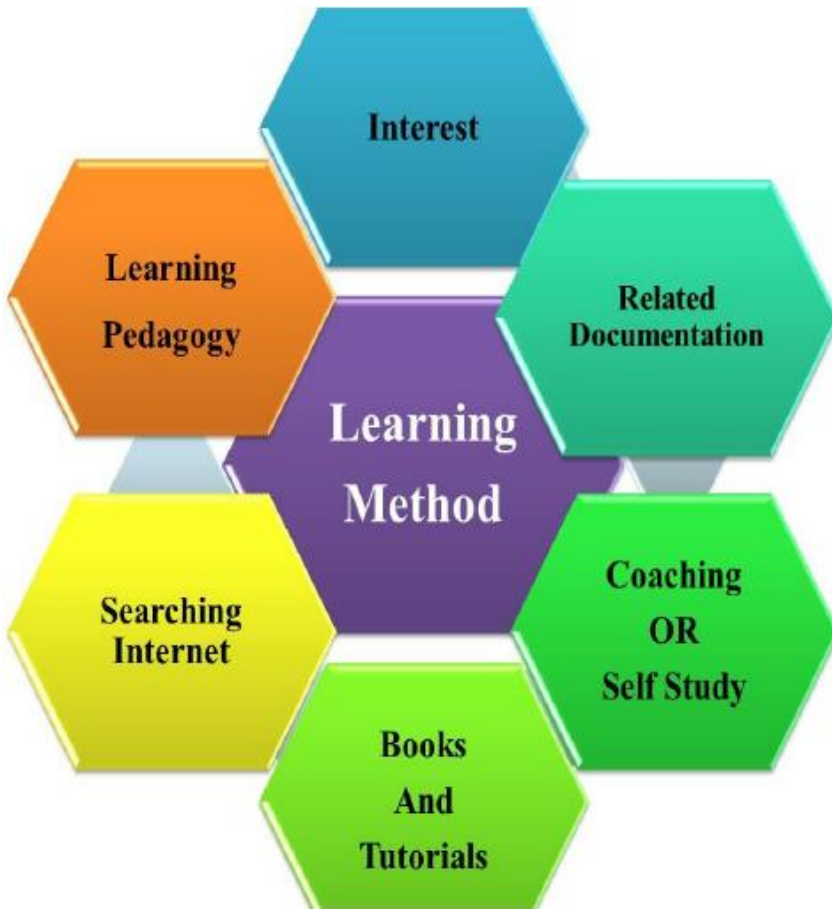
HOW Is Managerial Accounting USED for Decision Making?

7. Cost-Volume-Profit Analysis.
8. Tactical Decision-Making and Relevant Costing.
9. Profit Planning and Flexible Budgets.
10. Standard Costing and Variance Analysis.
11. Performance Evaluation and Decentralization.
12. Capital Investment Decisions.
13. Emerging Topics in Managerial Accounting: Sustainability, Quality Cost, Lean Accounting, International Issues, Enterprise Risk Management, The Managerial Accountant in Forensic/Fraud Accounting
14. Statement of Cash Flows.
15. Financial Statement Analysis.



Hansen & Mowen,
Managerial Accounting, 8th Edition, 2007,
South-Western College Publishing

LEARNING METHODS



- Class discussions are the fundament of this course. You are expected to read the materials prior to the class to create fruitful discussions in the class.
- You & I (facilitator) should work together to make each session is a lively, stimulating, and intellectually rewarding.
- You will be assigned into groups to work on case assignments and group presentations on a weekly basis.
- In every presentation, one group will be assigned as the presenters and the rest will be the discussants. The presenters must prepare power point presentations.
- Each member of the presenting group must contribute to the presentation fairly in terms of effort and time. The individual mark of the presenters will be based on the contribution.
- Case based: from the textbook/handouts
- A final group project. The project is to identify and to analyze the application of management accounting in business.

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

ACADEMIC INTEGRITY



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").

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.



Vanda insignis



GROUP 1

- 1 Julian Max Bria Seran
- 2 Adizza Djasmine Setiawan
- 3 Ranidzar Gani
- 4 Andini Syafitri

GROUP 2

- 5 Wahyu Suwandika
- 6 Layly Rahmawati
- 7 Yuli Kartika Sari
- 8 Febby Caroline Devina Harum
- 9 Widya Angelina Muryanto

GROUP 3

- 10 Muhammad Ghozali
- 11 Nur Resky Marda
- 12 Jeanette Agustina Lolong
- 13 Khosyi Tiara Anggita

GROUP 4

- 14 M. Reza Shah Fahlevi Lubis
- 15 Andi Riska Wulandari
- 16 Nurul Ramdiana
- 17 Wanda Lydia Sihombing
- 18 Hanuningtyas Muthmainah

GROUP 5

- 19 Rizky Suprahirja
- 20 Dwi Ariyanti Hapsari
- 21 Nurhayati Fadjriah Sella
- 22 Gualbertoni Jafrayola Sabulana Pande



Vanda frankiena

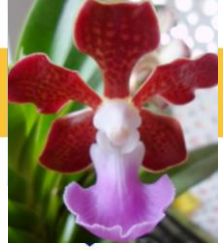
Vanda celebica



Vanda hindsii

Vanda helvola
 (syn. leucosteale)





Vanda limbata

Vanda insignis



Vanda dearei

Vanda floresensis



Vanda foetida

Vanda tricolor



Vanda lombokensis

Vanda helvola (syn. leucostele)

THE PRESENTATION & VIDEO CASE

SESSION	TOPIC	REFERENCE	VIDEO CASE	SOURCE
2	Basic Managerial Accounting	Chapter 2		
2	Cost Behavior	Chapter 3		
3	Job Order Costing	Chapter 4	Wheeled Coach	VC Horngren Ch 4
3	Process Costing	Chapter 6	Nantucket Nectars	VC Horngren Ch 17
4	ABC	Chapter 5	Columbo Yogurt	VC Horngren Ch 5
4	ABM & Target Costing	Chapter 5	Dell Computer	VC Horngren Ch 5
5	Profit Planning & Variance Analysis	Chapter 9	Ritz Carlton	VC Horngren Ch 6
6	Performance Evaluation & Decentralization	Chapter 10	Starbucks	VC Horngren Ch 7

Final Project Guidelines

- Successful entrepreneurs understand all aspects of business, especially costs and costing systems. Managerial accounting provides a framework for strategic analysis and planning with regard to cost behaviors and costing systems.
- The team will have the opportunity to act as consultant team and apply managerial accounting principles to evaluate and manage costs related to the products within a costing system.
- Additionally, you will demonstrate your ability to communicate:
 - Your proposal in pitching ideas series
 - Your findings effectively to internal stakeholders as in final project report that could be made as presentation materials such as PowerPoint, Poster, Video or other delivery systems.

**FINAL
PROJECT**



**KEEP
CALM
AND
FINISH YOUR
FINAL PROJECT**



A

B

C

D

E

GRADING

Your grade will be determined based on your total score on these items:

Mid Exam	25%
Final Exam	25%
Quizzes and assignments	15%
Presentation/Discussion	15%
Participation	10%
Final Project	10%
	<u>100%</u>

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-	60-69,99	2.75
C	50-59,99	2
D	30-49,99	1
E	0-29,9	0

WEEKLY SESSIONS



WEEK	TOPIC	CHAPTER	ASSIGNMENT
1	Syllabus and Introduction: Introduction to Managerial Accounting	Syllabus-Chapter 1	Discussion: Future of MA
2	Basic Managerial Accounting & Cost Behavior	Chapter 2-3	Presentation 1 & 2 CR: What does cost
3	Costing: Job Order & Process Costing	Chapter 4 & 6	Presentation 3 & 4 VC: Wheeled Coach & Nantucket Nectars
4	Activity Based Costing and Management & Target Costing	Chapter 5	Presentation 5 & 6 Case: Dell Computer
5	Profit Planning & Variance Analysis	Chapter 9	Presentation 7 Case: Ritz Carlton
6	Performance Evaluation and Decentralization	Chapter 10 (8 th)	Presentation 8 Case: Starbuck
MID TERM			
7	Cost Volume Profit Analysis	Chapter 11 (8 th)	Presentation Case: Lucent Technology
8	Tactical Decision Making & Relevant Costing	Chapter 12 (8 th)	Presentation 7
9	Capital Investment Decision & Inventory Management	Chapter 13 & 14 (8 th)	Presentation 8 & 9 Case: Regal Marine
10	Emerging Topics in Managerial Accounting: Sustainability, Environmental Cost Management & Quality Cost	Chapters 15 & 17 (8 th)	Presentation 10 & 11 Case: Ritz Carlton
11	Emerging Topics in Managerial Accounting: Lean Accounting, & BSC	Chapter 13 & 16 (8 th)	Presentation 12 & 13 Case: McDonald
12	Emerging Topics in Managerial Accounting: Enterprise Risk Management & International Issues in Managerial Accounting	Chapter 13 Chapter 18 (8 th)	Presentation 14
FINAL EXAM			



The 3 C's

CHOICES CHANCES CHANGES

You must make a choice
to take a chance or your
life will never change.

