

SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN
RENCANA PROGRAM DAN KEGIATAN PEMBELAJARAN SEMESTER (RPKPS)



AKU 6251

MANAGEMENT CONTROL SYSTEM

Master in Accounting

UNIVERSITAS GADJAH MADA

Faculty of Economics and Business

2024



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Faculty of Economics and
Business
Master in Accounting

SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COURSE STATUS	PRE-REQUISITE COURSE
6521	MANAGEMENT CONTROL SYSTEM	3	2	Compulsory	

GRADUATE COMPETENCY GOALS (CG) ADDRESSED BY THE COURSE	Graduates of the Master in Accounting 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	v			
		1.2	Demonstrate the ability to follow standard writing style	v			
		1.3	Demonstrate the ability to write with consistent flow of thought	v			
		1.4	Demonstrate the ability to use visual aids professionally	v			
		1.5	Demonstrate the ability to present in an organized manner	v			
		1.6	Demonstrate the ability to answer questions	v			
	2 Students demonstrate the ability to work in teams	2.1	Demonstrate a leadership role in managing the team	v			
		2.2	Deliver strong efforts and contribute ideas for task completion	v			
		2.3	Demonstrate the ability to appreciate opinions from different perspectives	v			
	3 Students are able to exercise professional ethics	3.1	Demonstrate the ability to identify ethical issues	v			
		3.2	Demonstrate the ability to apply the appropriate judgment in making ethical decisions	v			
	4 Students demonstrate the ability to analyze, design and implement the management control system	4.1	Demonstrate comprehensive knowledge related to how a corporation's executives design and implement the management system	v			
		4.2	Demonstrate the ability to analyze the management system that are used to plan and control the company's performance.	v			
		4.3	Demonstrate the ability to design the management control system	v			
		4.4	Demonstrate the ability to implement the management control system	v			
	5 Students demonstrate the ability to deal with international exposure	5.1	Demonstrate the ability to identify the issues of management control system in the international environment /multi national companies.	v			
		5.2	Demonstrate the ability to analyze the performance of multi national corporations.	v			

COURSE OBJECTIVES	Upon the completion of the Management Control System course, students are expected to be able to:						
	CO 1	Demonstrate understanding of strategic planning, budgeting, responsibility centers, resource allocation, performance measurement , rewards , transfer pricing, and behavioural aspects of human and organization in the context of achieving individual as well as organizational goals.					
	CO 2	Demonstrate competency in analyzing the management system that are used to plan and control the company's performance.					
	CO 3	Demonstrate competency in designing the effective control system that are used to achieve the company's performance.					
	CO 4	Demonstrate competency in implementing the management control system that are used to achieve the organization's objective.					
	CO 5	Deliver excellent knowledge and skills in evaluating management control system in international business environment.					
COURSE OBJECTIVES TO CGs MAPPING		CO 1	CO 2	CO 3	CO 4	CO 5	
	CG 1	v	v	v	v	-	
	CG 2	v	v	v	v	v	
	CG 3	-	v	v	v	v	
	CG 4	v	v	v	v	v	
	CG 5	v	v	v	v	v	
COURSE DESCRIPTION	Management control system is a course that introduce students to management dilemmas on how to implement corporate strategies. This course is designed to provide knowledge, insight, and analytical skills related to how a corporation's executives design and implement the management system that are used to plan and control the company's performance. This course deals mainly with strategic planning, budgeting, responsibility centers, resource allocation, performance measurement , rewards , transfer pricing, and behavioural aspects of human and organization in the context of achieving individual as well as organizational goals. After completing this course, the students are expected to be able to evaluate or to design effective management control systems.						
COURSE MATERIAL	<ul style="list-style-type: none"> ◆Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i>, 12th edition, Boston: McGraw Hill. ◆Practical cases and academic articles 						
ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVES	ASSESSMENT CRITERIA	PERCENTAGE (%)	COURSE OBJECTIVES				
			1	2	3	4	5
	Assignment	25%	v	v	v	v	v
	Mid-term exam	30%	v	v	v	v	v
	Final exam	30%	v	v	v	v	v
Final project	15%	v	v	v	v	v	

Mid-term and Final Exam

The mid-term and final examinations will be conducted to test the student's knowledge, understanding, comprehension, and capability to apply the course material in solving actual problems.

Assignment

The group assignments consist of two types: Case Discussion and Theory Presentation. For the Case Discussion, each group should prepare an analysis of the problems given in the case and suggest the best possible solutions. The analysis will be discussed during the respective session. For the Theory Presentation, each group is assigned one chapter from the reading materials and prepare a creative presentation.

Final Project

Students are required to submit **one big paper at the end of the term**. The paper could be either a theoretical paper (15 pages) or an applied paper (20 pages). The paper should have an abstract, introduction, main ideas and references

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-	60-69,99	2.75
C	50-59,99	2
D	30-49,99	1
E	0-29,99	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 ideas 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'S ROLE	<ol style="list-style-type: none"> 1. The instructor asks students to read the textbook and do a lot of exercises available in the end of each chapter. 2. The instructor explains briefly important stuffs that are related to discussed topic and raises relevant questions or issues. It is expected that students will be an active discussant in every session. 		
STUDENT'S RESPONSIBILITIES	<ol style="list-style-type: none"> 1. Students are expected to attend the class with proper preparation by reading the materials required in each session. 2. Contribute to the class by actively participate in the discussion led by the facilitator/instructor. 3. Listen to the lecture, summarize, and make notes of important items to be discussed further during the course. 4. Do all course assignments. 5. Do the mid-term and final exam in the scheduled week. Student has no right to ask mid- term and final exam in other occasion except in force majeure conditions. 		
ACADEMIC INTEGRITY	<p>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 breach of ethics or act of dishonesty can result in failure of an entire course</p> <p>Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Plagiarism encompasses presenting someone else's words, work, opinions, or factual information as one's own without giving proper acknowledgment. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables, and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. All discovered instances involve the negative grading of the assignment and result in a failure of the course (Grade = E). In the case of group work, the entire team members will fail the course (Grade = E).</p> <p>Participation is a fundamental part of the course. 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>		
AUTHORIZATION	DATE	INSTRUCTOR	HEAD OF THE STUDY PROGRAM

	February 14, 2023	Dr. Hardo Basuki, M.Soc.Sc, Ak, CA, CSA, Asean CPA	Prof. Dr. Abdul Halim, MBA, CA.
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WEEKLY LEARNING ACTIVITY PLAN

Session	Course Sub-Objective	Topic	Material	Assignment	Instructor
1	CO 1 , CO 2, CO 3, CO 4	Chapter 1: The Nature of Management Control System Chapter 2: Understanding Strategy	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case : Nucor Corporation	Hardo Basuki
2	CO 1 , CO 2, CO 3, CO 4	Chapter 3: Behaviour in Organization	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Southwest Airline Corporation	Hardo Basuki
3	CO 1 , CO 2, CO 3, CO 4	Chapter 4: Revenue and Expense Centers	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Whiz Calculator Company	Hardo Basuki
4	CO 1 , CO 2, CO 3, CO 4	Chapter 5: Profit Centers	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Abrams Company	Hardo Basuki
5	CO 1 , CO 2, CO 3, CO 4	Chapter 6: Transfer Pricing	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: General Appliance Corporation	Hardo Basuki
6	CO 1 , CO 2, CO 3, CO 4	Chapter 7: Measuring and Controlling Assets Employed	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Dell Computer Corporation	Hardo Basuki
7	CO 1 , CO 2, CO 3, CO 4	Chapter 8: Strategic Planning	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Emerson Electric Company	Hardo Basuki

			articles		
Mid-term exam					
8	CO 1 , CO 2, CO 3, CO 4	Chapter 9: Budget Preparation	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: New York Times	Hardo Basuki
9	CO 1 , CO 2, CO 3, CO 4	Chapter 10: Analyzing Financial Performance Reports	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Galvor Company.	Hardo Basuki
10	CO 1 , CO 2, CO 3, CO 4	Chapter 11 : Performance Measurement	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case : Enager Industries, Inc.	Hardo Basuki
11	CO 1 , CO 2, CO 3, CO 4	Chapter 12: Management Compensation	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Worthington Industries	Hardo Basuki

12	CO 1 , CO 2, CO 3, CO 4	Chapter 13: Control for Differentiated Strategies	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Texas Instruments & Hewlett Packard	Hardo Basuki
13	CO 1 , CO 2, CO 3, CO 4	Chapter 14: Service Organization	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Piedmont University	Hardo Basuki
14	CO 1 , CO 2, CO 3, CO 4, CO 5	Chapter 15: Multinational Organization	♦Anthony, Robert N and V. Govindarajan (2007), <i>Management Control Systems</i> , 12 th edition, ♦Practical cases and academic articles	Case: Xerox Corporation	Hardo Basuki
Final exam					

