



SILABUS
AKU6258 – ACCOUNTING FOR DECISION MAKING
CREDIT : 3

Instructor :

Wuri Handayani, PhD

Accounting Department,

Faculty of Economics and Business, Universitas Gadjah Mada

1st Floor, South Wing

Email: wurihandayani@ugm.ac.id

Class meeting : Tuesday, 10.00-12.30, Room 106

Consultation : by appointment

Course description

Financial reporting system has changed significantly over the past 50 years and will continue to change. The financial world is experiencing unparalleled challenges, such as globalization, deregulation and the widespread use of the world wide web. In the midst of these changes, the accounting profession must provide reliable and relevant information to users. The role of management accountants has evolved from serving internal customer into being a business partner. This means accountants are no longer been a counter, scorekeeper or corporate guard. Being a business partner, it means have equal responsibility and authority in making decision for the well-being of the firm. As a business partner, a (manager) accountant has the authority and responsibility to guide an operating executive in distinguishing relevant information for decision making and improve the quality of decision making.

This course focuses on how internal accounting system (which include budget, product costing, financial report, etc) provide knowledge for decision making and help align employee interest with maximizing the organization's value (controlling organization which include assigning responsibilities, measuring performance, and rewarding achievers). Therefore, the backbone of the course consist of two main parts : (1) accounting system (opportunity cost) and (2) organizational architecture.

Course objective

Upon completion of the course students are expected to be able to:

1. Identify the underlying conceptual framework of accounting for decision making (CO1)
2. Apply the conceptual framework of accounting for decision making (CO2)
3. Analyze the method of allocating resources and the behavioral implication of the allocation (CO3)
4. Identify the implication of different method of overhead allocation (CO4)

Learning Objective and Learning Goals

Completion of the course contributes to the following learning goals and objectives:

Learning goals		Learning objective		H	M	L	Method of evaluation
1	Students demonstrate	1.1	Demonstrate the ability to write highly organized report				Group assignment

	the ability to communicate effectively	1.2	Demonstrate the ability to follow the standard in writing report				Group assignment
		1.3.	Demonstrate the ability to write a report with a consistent flow of thought				Group assignment
		1.4.	Demonstrate the ability to use visual aids professionally in presentation				Presentation
		1.5	Demonstrate the ability to present in an organized manner				Presentation
		1.6.	Demonstrate the ability to effectively answer questions				Presentation
2	Students demonstrate the ability to work in a team	2.1.	Demonstrate a leadership role in managing team				<ul style="list-style-type: none"> • Group assignment • Discussion
		2.2.	Deliver strong effort and contribute ideas for task completion				<ul style="list-style-type: none"> • Group assignment • Discussion
		2.3.	Demonstrate the ability to appreciate opinions from different perspectives				<ul style="list-style-type: none"> • Group assignment • Discussion
3	Students demonstrate the ability to exercise professional ethics	3.1	Demonstrate the ability to identify ethical issues in accounting profession				<ul style="list-style-type: none"> • Group assignment • Discussion
		3.2	Demonstrate the ability to use relevant ethical principle in analyzing business issues				<ul style="list-style-type: none"> • Group assignment • Discussion
		3.3.	Demonstrate the ability to apply the appropriate judgment in making ethical decision				<ul style="list-style-type: none"> • Group assignment • Discussion
4	Students demonstrate the ability to apply managerial accounting approach for decision making	4.1	Demonstrate the mastery of accounting concepts and theories				Quizzes, homework, assignment, mid-term exam, final exam
		4.2.	Demonstrate comprehensive knowledge of accounting standards				Quizzes, homework, assignment, mid-term exam, final exam
		4.3.	Demonstrate the ability to make accounting adjustment to conform with economic reality				Quizzes, homework, assignment, mid-term exam, final exam
		4.4.	Demonstrate the ability to predict prospect based on fundamental data				Quizzes, homework, assignment, mid-term exam, final exam

		4.5.	Demonstrate the ability to apply alternative valuation model				Quizzes, homework, assignment, mid-term exam, final exam
		4.6.	Demonstrate the ability identify accounting problems				Quizzes, homework, assignment, mid-term exam, final exam
		4.7.	Demonstrate the ability to identify use relevant accounting number in making decision				Quizzes, homework, assignment, mid-term exam, final exam
		4.8.	Demonstrate the ability to solve accounting problems				Quizzes, homework, assignment, mid-term exam, final exam

Reference :

- Zimmerman, J.L. 2016. Accounting for decision making and control. New York : McGraw Hill
- Other references (such as case study report or journal articles) will be used as additional reference for discussion.

Student's Responsibilities

1. Class meeting will be used by the instructor to confirm student's understanding of the underlying concepts of managerial accounting. Students should read the chapter assigned and are required to do and submit the individual homework assigned and group assignment before each class meeting.
2. Students are expected to attend all scheduled class meetings. Absence from class meetings shall not exceed 25%. Students who exceed the 25% limit without the excuses acceptable to and approved by the FEB rules and regulations shall not be allowed to take the final exam.
3. Operating laptop, mobile phone, and other communication devices are strictly prohibited during class meetings, unless asked to do so. Any student found operating these devices without the instructor permission should leave the class and will be considered as an absence for the class meeting.

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")**.

The Department of Accounting FEB UGM does not tolerate academic dishonesty. All violation will be recorded in the FEB systems. All of assignments and homework (if any) must be submitted both softcopy and hardcopy, unless being asked differently.

For the first offense, a student who violates the academic integrity will receive a zero point for the assignment (i.e. homework, quiz or exam). For the second offense, the student will receive a grade of “E” in the course where the student commits the second. For the third offense, the Department will recommend that the student be dismissed from the University.

Learning method

To achieve the learning objectives, instructor will not take an active role in the class. Instead, the instructor’s role in the class is to facilitate discussion and to serve as a clarifier. The instructor and the students should work together to make sure that each class session is a lively, stimulating, and intellectually rewarding event. In every class, each of the students will be an active discussant. To assimilate the material more readily and in turn enhance better quality discussions, students have to read the relevance topics prior to attending the class. The instructor will assume that this has been done, hence to be actively participated in the class discussion is a compulsory. To stimulate the students to read the book, active participation will be graded as part of final mark. There will be quizzes and assignments.

Students are responsible for printing the syllabus, handouts, and other class materials and bring them to class. Students must expect that not all of the materials in the syllabus will be covered during the lectures due to time constraints. Hence, students must perform self and independent study to cover all of the materials in the syllabus. Exams (mid and final) will cover topics and materials in the syllabus. Important announcements will be posted throughout the semester on the Simaster. Students must check out the Simaster regularly to learn about the announcements.

Grading system

The performance will be evaluated based on the following components :

Class participation	25%
Quizzes/pre-test/post-test	10%
Assignment and homework	25%
Midterm exam	20%
Final exam	<u>20%</u>
	100%

Your final score will be mapped to a course grade based on the following scheme:

Grade	Grade conversion	Range
A	4,00	90,0-100
A-	3,75	85,0 - <90
A/B	3,50	80,0 - <85
B+	3,25	75 – <80
B	3,00	70 – <75
B-	2,75	65 – <70
B/C	2,50	60 – <65
C+	2,25	55 – <60
C	2,00	50 – <55
C-	1,75	45 – <50
C/D	1,50	40 – <45

D+	1,25	35 – <40
D	1,00	1 – <35
E	0,00	<1

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.

Teaching plan

Sesi	Topik	Referensi	Catatan
1	Syllabus and introduction to accounting for decision making	Z1	
2	Management accounting and sustainability	Z14 Article	
3	The nature of cost	Z2	
4	Accounting : information that creates value	Article	Quiz 1
5	Organizational architecture	Z4	
6	Responsibility accounting and transfer pricing	Z5	

7	Budgeting	Z6	
MID-TERM EXAM			
8	Cost allocation : theory	Z7	
9	Cost allocation : practice	Z8	
10	Absorption cost system	Z9	Quiz 2
11	Criticism of absorption cost system : incentive for overproduce	Z10	
12	Criticism of absorption cost system : inaccurate of product cost	Z11	
13	Standard cost : direct labor, material	Z12	
14	Capital and capital budgeting	Z3	
FINAL EXAM			