

ADVANCED MANAGEMENT ACCOUNTING

Syllabus (2024)

Instructor

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Course Description & Objectives

Advanced Management Accounting covers three domains in management accounting: costing, operation, and control. Particularly, this course concerns with cost analysis and the use of cost information, activity management and the use of modern techniques, and management control to implement company strategy to advance value of the company. This course integrates all functions of business such as strategic management, accounting, human resource, marketing, finance, and information systems. It brings together in an integrated and comprehensive way the modern management accounting methods developed in the last 20 years. As a course, it is designed and developed to provide you with frameworks and strategic options to answer important questions, such as how the innovative approaches fit together to assist management to gain and sustain company's competitive advantage. The course is built on a conjecture that managers must have relevant information within a framework of strategic management and managers must consider a dynamic environment.

Upon completion of this course students should be able to

- Analyze how an organization chooses its competitive strategy and how to identify and measure its critical success factors.
- Apply appropriate cost management methods in strategic management, planning and decision-making, preparation of financial and management reports, and management and operational control.
- Assess the impact of contemporary business environment on cost management methods and practices, including the global business environment, new manufacturing and information technologies, and the increasing emphasis on the customer, new management organizational forms as well as other key social, ethical, political and cultural issues.

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Learning Method

I believe that to educate is to invite students to think and to prepare their own framework from that they can learn more when they encounter a new experience. An interesting educational process, to me, is that from which both students and the teacher get a richer context. Consequently, this method requires a thorough preparation before class. As we emphasize on the development of oral and written skills in this course, my role is to facilitate discussions.

You are to design and submit a student project. The project is intended to provide you a way to apply your concepts and theoretical background to practical problems. The project may serve you as a head start for your thesis. Each of you will present and discuss your project before class.

Plagiarism is a serious offence and will lead to disciplinary actions. Please refer to the Department and Faculty standard regarding this matter.

There is no make-up test for the mid-term and final tests. If you are absent from the tests without eligible reasons/documents, you will not earn any marks on the test. If you are absent with eligible reasons/documents, your score on the other exam will be applied higher weight. If you are absent from the oral presentation without eligible reasons/documents, you will not earn any marks on the oral presentation.

Course Material

1. A.A. Atkinson, R.S. Kaplan, E.M. Matsumura, and S.M. Young. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. 2014. (AKMY)
2. Wanderley et al. The unfolding rationales surrounding management accounting innovations: a balanced scorecard case. Accounting, Auditing & Accountability Journal Vol. 35 No. 5, 2022 (RP-1)
3. Gosselin, M. and M. Journeault. The implementation of activity-based costing by a local government: an actor-network theory and trial of strength perspective. Qualitative Research in Accounting & Management Vol. 19 No. 1, 2022. (RP-2)
4. Sedevich-Fons, L. Incorporating customer profitability analysis into quality management systems. The TQM Journal Vol. 34 No. 6, 2022 (RP-3)
5. Elbashir, M.Z. et al. Leveraging business intelligence systems to enhance management control and business process performance in the public sector. Meditari Accountancy Research Vol. 30 No. 4, 2022 (RP-4)
6. Nartey and van der Poll. Innovative management accounting practices for sustainability of manufacturing small and medium enterprises. Environment, Development and Sustainability. 2021 (RP-5)
7. Barros and Da Costa Ferreira. Management Control Systems and Innovation: a levers of control analysis in an innovative company. Journal of Accounting & Organizational Change Vol. 18 No. 4, 2022 (RP-6)

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Grading

Your performance will be evaluated based upon the following parts.

Class participation:	15%
Student Project:	20%
Presentation:	15%
Exam(s):	50%

Course Schedule

Session	Topic	Method	Reference	Team
1	MA for Decision Making	L & D	AKMY-1	
2	The Balanced-Scorecard and Strategy Map	P & D	AKMY-2 RP-1	1
3	Balanced Scorecard Case	P & D		2
4	ABC Systems	P & D	AKMY-5 RP-2	3
5	ABC Case	P & D		4
6	Customer Profitability Analysis	P & D	AKMY-6 RP-3	5
7	CPA Case	P & D		6
MIDTERM				
8	Measuring and Managing Process Performance	P & D	AKMY -7 RP-4	2
9	Measuring and Managing Process Performance Case	P & D		3
10	Measuring and Managing Life-Cycle Cost	P & D	AKMY-8 RP-5	4
11	Measuring and Managing Life-Cycle Cost Case	P & D		5

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12	Management Control	P & D	AKMY-9, 10, 11 RP-6	6
13	Management Control Case	P & D		1
14	Students Projects	P & D		All teams

Final Exam

L: Lecture, P: presentation, D: discussion RP: research paper

Student	Team
Haula Maulidina Hendraputri	1
Regina Ayu Kinanthiningtyas Asa	3
Siti Rojanah Dwinovista Sari	5
Feni Fitriani Putri R	2
Syifa Azzahra Hafidz	4
Dinar Annisa Salsabila	6
Khofifah Fajriati Kamsurya	1
Cahyo Bayu Nugroho	6
Ismi Ratih Prawitowati	3
Tiara Larassati	5
Seffi Aulia Affandhi	4
Muhammad Adhitya Pradana	2

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