



**Universitas Negeri Surabaya  
Faculty of Economics and Business  
Bachelor of Accounting Study Program**

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>																																											
Cost Management	6220103108		T=3 P=0 ECTS=4.77	5	July 17, 2024																																											
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>	<b>Study Program Coordinator</b>																																												
	.....		.....	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																												
<b>Learning model</b>	<b>Case Studies</b>																																															
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																															
	<b>Program Objectives (PO)</b>																																															
	<b>PLO-PO Matrix</b>																																															
		P.O																																														
	<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																															
	P.O	<table style="width: 100%; border-collapse: collapse; margin: 0 auto;"> <tr> <td style="width: 5%;"></td> <td colspan="16" style="text-align: center; border-bottom: 1px solid black;">Week</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">1</td> <td style="border: 1px solid black; padding: 2px;">2</td> <td style="border: 1px solid black; padding: 2px;">3</td> <td style="border: 1px solid black; padding: 2px;">4</td> <td style="border: 1px solid black; padding: 2px;">5</td> <td style="border: 1px solid black; padding: 2px;">6</td> <td style="border: 1px solid black; padding: 2px;">7</td> <td style="border: 1px solid black; padding: 2px;">8</td> <td style="border: 1px solid black; padding: 2px;">9</td> <td style="border: 1px solid black; padding: 2px;">10</td> <td style="border: 1px solid black; padding: 2px;">11</td> <td style="border: 1px solid black; padding: 2px;">12</td> <td style="border: 1px solid black; padding: 2px;">13</td> <td style="border: 1px solid black; padding: 2px;">14</td> <td style="border: 1px solid black; padding: 2px;">15</td> <td style="border: 1px solid black; padding: 2px;">16</td> </tr> </table>															Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Week																																															
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<b>Short Course Description</b>	Provides knowledge about costs and revenues, both financial and non-financial information about customer retention, productivity, quality, and other key success factors for the organization.																																															
<b>References</b>	<b>Main :</b>																																															
	1. Hansen, Don R. ; Mowen, Maryanne M. ; and Liming Guan, 2009, Cost Management: Accounting and Control, 6th Edition, South-Western, Cengage Learning 2. Blocher, Edward C.; Stout, David E., ; and Gary Cokins, 2010, Cost Management: A strategic emphasis fifth edition, New York: Mc Graw Hill																																															
	<b>Supporters:</b>																																															
<b>Supporting lecturer</b>	Prof. Dr. Hariyati, Ak., M.Si., CA. Dr. Dewi Prastivi, S.E., Ak., M.Si.																																															
<b>Week-</b>	<b>Final abilities of each learning stage (Sub-PO)</b>	<b>Evaluation</b>		<b>Help Learning, Learning methods, Student Assignments, [ Estimated time ]</b>		<b>Learning materials [ References ]</b>	<b>Assessment Weight (%)</b>																																									
		<b>Indicator</b>	<b>Criteria &amp; Form</b>	<b>Offline ( offline )</b>	<b>Online ( online )</b>																																											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																									

1	Able to describe strategy and cost management	<ol style="list-style-type: none"> <li>1.Explain the learning contract</li> <li>2.Explain the RPS and learning materials that will be provided during the lecture</li> <li>3.Can explain Cost Management and Strategy</li> <li>4.Can explain strategy implementation</li> <li>5.Can explain the basic concepts of cost management</li> <li>6.Can explain the impact of the industrial revolution 4.0 on cost management</li> </ol>	<b>Criteria:</b> 100% correct answer	lecture question and answer 3 X 50			0%
2	Able to explain the concept of costs and the strategic role of cost calculation systems	<ol style="list-style-type: none"> <li>1.Can explain the Cost Concept and Strategic Role of Cost Calculation Systems based on: Job Costing</li> <li>2.Activity-Based Costing and Customer Profitability Analysis</li> <li>3.Costing Process</li> <li>4.Cost Allocation: Departments, Joint Products, and By-Product.</li> </ol>	<b>Criteria:</b> 1.Total score 100, criteria: 2.50 3.50	Lectures and Discussions and Vi Learning 3 X 50			0%
3	Analyzing Cost Estimates and the Strategic Role of Cost Estimates	Can explain the steps in cost estimation. Can explain the strategic role of cost estimation. Can explain the Cost Estimation method	<b>Criteria:</b> 1.Total score 100, criteria: 2.Analysis & discussion is 100 correct 3.Analysis is correct, discussion is incorrect 70 4.Wrong analysis, correct discussion 50 5.Analysis and discussion detected 0 plagiarism	lectures and discussions and vi learning 3 X 50			0%
4	Able to explain Profit Planning through Cost-Volume-Profit Analysis	<ol style="list-style-type: none"> <li>1.Can explain: CVP analysis</li> <li>2.The strategic role of CVP analysis</li> <li>3.CVP analysis in profit planning</li> <li>4.CVP analysis for activity-based costing (ABC)</li> <li>5.Sensitivity Analysis for CVP results</li> <li>6.CVP analysis with two or more products</li> <li>7.CVP analysis for Non for Profit organizations</li> <li>8.Assumptions and limitations of CVP Analysis</li> </ol>	<b>Criteria:</b> 1.Total score 100, criteria: 2.Analysis & discussion is 100 correct 3.Analysis is correct, discussion is incorrect 70 4.Wrong analysis, correct discussion 50 5.Analysis and discussion detected 0 plagiarism	Lectures and Discussions 3 X 50			0%

5	Able to analyze Strategy and Master Budget Concepts	<ol style="list-style-type: none"> <li>1.Can explain: The role of the budget</li> <li>2.The Importance of Strategy in Budgeting, Formulating Long-term Plans and Master Budgets.</li> <li>3.Budget preparation process</li> <li>4.Master Budget</li> <li>5.Uncertainty in Budget Preparation</li> <li>6.Budget preparation company</li> <li>7.Alternative Approaches to Budgeting</li> <li>8.Behavioral issues in budgeting.</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Total score 100, criteria:</li> <li>2.Analysis &amp; discussion is 100 correct</li> <li>3.Analysis is correct, discussion is incorrect 70</li> <li>4.Wrong analysis, correct discussion 50</li> <li>5.Analysis and discussion detected 0 plagiarism</li> </ol>	Lectures and discussions 3 X 50			0%
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6	Able to analyze decision making with emphasis on strategic aspects	<ol style="list-style-type: none"> <li>1.Can explain: Five steps in the decision making process</li> <li>2.This type of cost information is relevant for decision making</li> <li>3.Use of relevant cost analysis and strategic analysis to make specific decisions</li> <li>4.Use of relevant cost analysis and strategic analysis to make make, rent or buy decisions.</li> <li>5.Use of relevant cost analysis and strategic analysis to make selling decisions before or after additional processes.</li> <li>6.Use of relevant cost analysis and strategic analysis to make decisions to maintain or discontinue a product or service.</li> <li>7.Use of relevant cost analysis and strategic analysis to make evaluation decisions in service companies and NPOs</li> <li>8.Decision analysis with multiple products and limited resources</li> <li>9.Behavioral aspects, application of decision making results and legal issues of decision making.</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Total score 100, criteria:</li> <li>2.Analysis &amp; discussion is 100 correct</li> <li>3.Analysis is correct, discussion is incorrect 70</li> <li>4.Wrong analysis, correct discussion 50</li> <li>5.Analysis and discussion detected 0 plagiarism</li> </ol>	Lectures and Discussions 3 X 50			0%
7	Able to explain capital investment strategies and analysis	<p>Can explain 1. The strategic role of capital investment analysis.2. How accountants can add value to the capital budgeting process.3. General model for determining the relevant cash flows associated with a capital investment project.4. Application of the discounted cash flow (DCF) decision model for capital budgeting purposes.5. Deal with uncertainty in the capital budgeting process.6. Application of other capital budgeting decision models.7. Behavioral problems associated with the capital budgeting process.</p>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Total score 100, criteria:</li> <li>2.Analysis &amp; discussion is 100 correct</li> <li>3.Analysis is correct, discussion is incorrect 70</li> <li>4.Wrong analysis, correct discussion 50</li> <li>5.Analysis and discussion detected 0 plagiarism</li> </ol>	Lectures and Discussions 3 X 50			0%

8	Midterm exam	UTS	<b>Criteria:</b> 1.The maximum value for essay questions is 30 2.The maximum value for performance questions is 70	Written exam 3 X 50			0%
9	Able to analyze operational performance measurements	1.Can analyze sales variances and direct costs. 2.The strategic role of nonfinancial performance measures 3.Indirect Cost Variance 4.Resource Capacity Planning	<b>Criteria:</b> 1.Analysis & discussion is 100 correct 2.Analysis is correct, discussion is incorrect 70 3.Wrong analysis, correct discussion 50 4.Analysis and discussion detected 0 plagiarism	Lectures and Discussions 3 X 50			0%
10	Able to analyze strategic emphasis on productivity and sales	can identify lean manufacturing. Can explain the strategy's emphasis on productivity and sales. Can explain variances in strategy implementation. Can explain issues related to economic recession.	<b>Criteria:</b> 1.Analysis & discussion is 100 correct 2.Analysis is correct, discussion is incorrect 70 3.Wrong analysis, correct discussion 50 4.Analysis and discussion detected 0 plagiarism	lectures and discussions 3 X 50			0%
11	Able to explain Quality Management and Control	Can explain the concept of Lean Strategy in designing cost systems related to lean manufacturing.	<b>Criteria:</b> 1.Analysis & discussion is 100 correct 2.Analysis is correct, discussion is incorrect 70 3.Wrong analysis, correct discussion 50 4.Analysis and discussion detected 0 plagiarism	Lectures and discussions 3 X 50			0%

12	Analyzing Quality Management and Control	<ol style="list-style-type: none"> <li>1.Can explain:Strategic primacy over quality</li> <li>2.The role of accounting in quality management and control.</li> <li>3.comprehensive framework for quality management and control.</li> <li>4.Six sigma performance expectations</li> <li>5.interpretation of financial information to support attention to quality.</li> <li>6.techniques for detecting and improving quality</li> <li>7.lean manufacturing and changes to management accounting systems to support lean.</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Analysis &amp; discussion is 100 correct</li> <li>2.Analysis is correct, discussion is incorrect 70</li> <li>3.Wrong analysis, correct discussion 50</li> <li>4.Analysis and discussion detected 0 plagiarism</li> </ol>	Lectures and Discussions 3 X 50			0%
13	Analyzing Strategic Performance Measurements in Cost Centers, Profit Centers and the Role of the Balanced Scorecard	<ol style="list-style-type: none"> <li>1.Can analyze: Management control objectives</li> <li>2.type of management control system</li> <li>3.definition of strategic performance measurement in centralized, decentralized and team-oriented organizations.</li> <li>4.Strategic performance measurement for cost centers, profit centers</li> <li>5.The role of the Balanced Scorecard in strategic performance measurement</li> <li>6.The role of strategic performance measurement in service and non-profit companies.</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Analysis &amp; discussion is 100 correct</li> <li>2.Analysis is correct, discussion is incorrect 70</li> <li>3.Wrong analysis, correct discussion 50</li> <li>4.Analysis and discussion detected 0 plagiarism</li> </ol>	Lectures and Discussions 3 X 50			0%

14	Analyzing Strategy Performance Measurements at the Investment Center	<ol style="list-style-type: none"> <li>1.Can explain: Return on Investment for evaluation of investment centers</li> <li>2.use and limitations of Residual income in evaluating Investment Centers.</li> <li>3.Use and limitations of Economic Value Added in evaluating Investment Centers.</li> <li>4.Purpose of transfer pricing, advantages and disadvantages of alternative transfer pricing methods.</li> <li>5.International issues over transfer pricing.</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Analysis &amp; discussion is 100 correct</li> <li>2.Analysis is correct, discussion is incorrect 70</li> <li>3.Wrong analysis, correct discussion 50</li> <li>4.Analysis and discussion detected 0 plagiarism</li> </ol>	Lectures and Discussions 3 X 50			0%
15	Analyze and Assess management Compensation	<ol style="list-style-type: none"> <li>1.Can explain: types of management compensation</li> <li>2.the strategic role of management compensation and the differences between each type of compensation used in practice.</li> <li>3.bonus plan characteristics, basis for performance appraisal and compensation groups, and bonus payment options.</li> <li>4.tax planning and accounting reporting in management compensation.</li> <li>5.management compensation planning process in service companies.</li> <li>6.application of different methods in business analysis and business valuation.</li> </ol>	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.Analysis &amp; discussion is 100 correct</li> <li>2.Analysis is correct, discussion is incorrect 70</li> <li>3.Wrong analysis, correct discussion 50</li> <li>4.Analysis and discussion detected 0 plagiarism</li> </ol>	Lectures and Discussions 3 X 50			0%
16	Final exams	UAS	<b>Criteria:</b> <ol style="list-style-type: none"> <li>1.The maximum value for essay questions is 30</li> <li>2.The maximum value of the observation sheet is 70</li> </ol>	Written exam 3 X 50			0%

**Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
		0%

## Notes

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.