



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																											
Management Control System	6220103088		T=3	P=0	ECTS=4.77	5	July 17, 2024																																											
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																												
			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																												
Learning model	Case Studies																																																	
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																	
	Program Objectives (PO)																																																	
	PLO-PO Matrix																																																	
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="width: 30px; height: 20px;">P.O</td></tr> </table>						P.O																																										
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PO Matrix at the end of each learning stage (Sub-PO)																																																		
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 30px; height: 20px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td></td> <td style="width: 20px;">1</td> <td style="width: 20px;">2</td> <td style="width: 20px;">3</td> <td style="width: 20px;">4</td> <td style="width: 20px;">5</td> <td style="width: 20px;">6</td> <td style="width: 20px;">7</td> <td style="width: 20px;">8</td> <td style="width: 20px;">9</td> <td style="width: 20px;">10</td> <td style="width: 20px;">11</td> <td style="width: 20px;">12</td> <td style="width: 20px;">13</td> <td style="width: 20px;">14</td> <td style="width: 20px;">15</td> <td style="width: 20px;">16</td> </tr> </table>																P.O	Week																	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																		
Short Course Description	Review the basic knowledge understanding of the control function in general and the company in particular to identify deviations and alternative ways to overcome them.																																																	
References	Main :																																																	
	1. Anthony, Robert, Govindarajan, 2005, Management Control Systems, Jakarta: Penerbit Salemba Empat 2. Supriyono, 2010, Sistem Pengendalian Manajemen Buku 2, BPFE Yogyakarta 3. Mulyadi, 2007, Sistem Perencanaan dan Pengendalian Manajemen, Penerbit Salemba Empat, Jakarta																																																	
	Supporters:																																																	
Supporting lecturer	Prof. Dr. Hariyati, Ak., M.Si., CA. Susi Handayani, S.E., Ak., M.Ak., CA. Lintang Venusita, S.E., M.Si., Ak. Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																																	
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)																																											
		Indicator	Criteria & Form	Offline (offline)	Online (online)																																													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																											

1	Students understand the course contract and can explain management control and company strategy	1. Can explain the basic concepts of management control 2. Can explain the limits of management control 3. Can explain the Company's Goals 4. Can explain the concept of strategy 5. Can explain corporate level strategy 6. Can explain Business Unit Strategy		Presentation and Discussion 3 X 50			0%
2	Students understand the course contract and can explain management control and company strategy	1. Can explain the basic concepts of management control 2. Can explain the limits of management control 3. Can explain the Company's Goals 4. Can explain the concept of strategy 5. Can explain corporate level strategy 6. Can explain Business Unit Strategy		Presentation and Discussion 3 X 50			0%
3	Students can explain organizational behavior	1. Can explain goal alignment 2. Can explain factors that influence goal alignment 3. Can explain formal control systems 4. Can explain types of organizations 5. Can explain controller functions		Presentation and Discussion 3 X 50			0%
4	Able to explain Responsibility Centers: Income, Expense and Profit Centers	Can explain Responsibility Center Can explain Revenue Center Can explain Expense Center Can explain Administration and Support Center Can explain Research and Development Center Can explain Marketing Center Can explain Business Units as Profit Centers Can explain other Profit Centers Can explain Measuring profitability		Presentation Discussion 3 X 50			0%

5	Able to explain transfer pricing determination	Can explain the Purpose of Determining Transfer Pricing Can explain the Method of Determining Transfer Pricing Can explain Determining Prices for Corporate Services Can explain Transfer Pricing Administration		PresentationDiscussion 3 X 50			0%
6	Able to explain strategic planning	Can explain the characteristics of strategic planning Can analyze new and ongoing programs Can explain the strategic planning process		Presentation and Discussion 3 X 50			0%
7	Able to prepare a budget	Can explain the nature of budgets Can explain the budget preparation process Can explain Activity Based Budgeting Can explain behavioral aspects		Presentation and Discussion 3 X 50			0%
8	Can do UTS questions	Get a minimum grade of C		Solve a 2 X 50 case			0%
9	Able to analyze financial performance reports	Can Calculate Variance Can explain Variation in Practice Can explain Limitations of Variance Analysis		Presentation and Discussion 3 X 50			0%
10	Able to explain and measure and control managed assets	1. Can explain the Analysis Structure 2. Can measure the assets used 3. Can explain EVA vs ROI 4. Can evaluate performance		Presentation and Discussion 3 X 50			0%
11	Able to explain performance measures	1. Can explain the Performance Measurement System 2. Can explain the implementation of the performance measurement system 3. Can explain the difficulties in implementing performance measurement		Presentation and Discussion 3 X 50			0%
12	Able to explain Management Compensation	1. Can explain the Characteristics of Incentive Compensation Plans 2. Can explain Incentives 3. Can explain Agency Theory		Presentation and Discussion 3 X 50			0%

13	Able to explain differentiated strategic control	1. Can explain Corporate Strategy 2. Can explain Business Unit Strategy 3. Can explain Top Management Style		Presentation and Discussion 3 X 50			0%
14	Able to explain the management control process of Service Organizations	1. Can explain the characteristics of service organizations 2. Can explain service organizations 3. Can explain non-profit organizations		Presentation and Discussion 3 X 50			0%
15	Able to explain the management control process of Multinational Organizations	1. Can explain cultural differences 2. Can explain transfer prices		Presentation and Discussion 3 X 50			0%
16		Create articles per student to upload to Akunesa		3 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

Notes

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.