



**Universitas Negeri Surabaya  
Faculty of Economics and Business Master  
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>																																																		
Advanced Management Accounting	6210103007	Compulsory Study Program Subjects	T=2	P=0	ECTS=4.48	2	February 1, 2023																																																		
<b>AUTHORIZATION</b>		<b>SP Developer</b>	<b>Course Cluster Coordinator</b>			<b>Study Program Coordinator</b>																																																			
		Hariyati	Hariyati			Dr. Ni Nyoman Alit Triani, S.E., M.Ak.																																																			
<b>Learning model</b>	Case Studies																																																								
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																								
	<b>PLO-7</b>	Able to compile ideas, thoughts and scientific arguments in the fields of financial accounting, auditing, management accounting and public sector accounting responsibly and with academic ethics, as well as communicating them																																																							
	<b>PLO-14</b>	Able to develop knowledge of financial accounting, management accounting and public accounting or professional practice through research, to produce innovative and tested work																																																							
	<b>Program Objectives (PO)</b>																																																								
	<b>PO - 1</b>	Demonstrate a responsible attitude towards work in their field of expertise independently and in groups																																																							
	<b>PLO-PO Matrix</b>																																																								
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">P.O</td> <td style="text-align: center;">PLO-7</td> <td style="text-align: center;">PLO-14</td> <td colspan="4"></td> </tr> <tr> <td style="text-align: center;">PO-1</td> <td></td> <td></td> <td colspan="4"></td> </tr> </table>						P.O	PLO-7	PLO-14					PO-1																																										
P.O	PLO-7	PLO-14																																																							
PO-1																																																									
<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																									
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2" style="text-align: center;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> <td style="text-align: center;">3</td> <td style="text-align: center;">4</td> <td style="text-align: center;">5</td> <td style="text-align: center;">6</td> <td style="text-align: center;">7</td> <td style="text-align: center;">8</td> <td style="text-align: center;">9</td> <td style="text-align: center;">10</td> <td style="text-align: center;">11</td> <td style="text-align: center;">12</td> <td style="text-align: center;">13</td> <td style="text-align: center;">14</td> <td style="text-align: center;">15</td> <td style="text-align: center;">16</td> </tr> <tr> <td style="text-align: center;">PO-1</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>						P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																									
PO-1																																																									
<b>Short Course Description</b>	Management Accounting provides understanding regarding the benefits of management accounting for life, The Balanced-Scorecard and Strategy Map, Cost Information and Decision Making, Cost Accumulation and Assignment, ABC and TD ABC Systems, Customer Profitability Analysis, Management Accounting in Japanese (and Asian) MA , Measuring and Managing Process Performance , Measuring and Managing Life-Cycle , Cost Behavioral and Organizational Issues and Budgets for Planning and Coordination, Financial Control and MA in Indonesian Companies. The learning methods used are lectures, discussions, presentations, case studies, and reflection. The learning model uses contextual learning so that students can combine various real world applications in various management accounting concepts which are oriented towards making wise decisions as an entrepreneur.																																																								
<b>References</b>	<b>Main :</b>																																																								
	1. 1. A.A.Atkinson,R.S.Kaplan, E.M. Matsumura, and S.M. Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. NewYork: Palgrave Macmillan. (N)																																																								
	<b>Supporters:</b>																																																								
<b>Supporting lecturer</b>	Prof. Dr. Hariyati, Ak., M.Si., CA. Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Dr. Ika Permatasari, S.E.,Ak., M.Ak.,CA.																																																								
<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	Identify the development of management accounting research over time	1.Explain the reasons for research in the field of management accounting 2.Explain the results of research that are used for life	<b>Criteria:</b> Accuracy of describing and explaining the material  <b>Form of Assessment :</b> Participatory Activities	Presentation and discussion	Identify the development of management accounting research over time	<b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b>	3%
2	Identify theories in management accounting and their relationship to issues in the field of management accounting	(1) mention theories, concepts, constructs, variables and operational definitions; (2) provide examples of the use of theory in research; (3) using theory in solving problems	<b>Criteria:</b> 1.Accuracy of describing and explaining the material 2.Accuracy of describing and explaining the material  <b>Form of Assessment :</b> Participatory Activities	Presentation and discussion	Identify theories in management accounting and their relationship to	<b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b>  <b>Material:</b> 2. The Balanced-Scorecard and Strategy Map <b>References:</b>	2%

3	Identify testing approaches according to the research setting and objectives	explains types of research through various management accounting articles	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and discussion	Identify testing approaches according to the research setting and objectives	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p> <p><b>Material:</b> 3. Cost Information and Decision Making <b>Literature:</b></p>	4%
4	Prepare critical analysis of articles relevant to Responsibility Accounting	explains types of research through various management accounting articles	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and discussion	Prepare critical analysis of articles relevant to Responsibility Accounting	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p> <p><b>Material:</b> 3. Cost Information and Decision Making <b>Literature:</b></p> <p><b>Material:</b> Relevant <b>Library Cost:</b></p>	3%

5	<p>1.Prepare critical analysis of articles relevant to MAIS</p> <p>2.Prepare critical analysis of articles relevant to MAIS</p>	synthesize articles based on logical thinking	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and discussion	Prepare critical analysis of articles relevant to MAIS	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p> <p><b>Material:</b> 5. ABC Systems <b>Library:</b></p>	5%
6	Compile critical analysis of articles relevant to Budgeting	synthesize articles based on logical thinking	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and discussion	Compile critical analysis of articles relevant to Budgeting	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p> <p><b>Material:</b> Library Budgeting :</p>	4%

7	Compile critical analysis of articles relevant to Supply Chain	synthesize articles based on logical thinking	<b>Criteria:</b> Accuracy of describing and explaining the material  <b>Form of Assessment :</b> Participatory Activities	Presentation and Discussion	Compile critical analysis of articles relevant to Supply Chain	<b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b> ----- <b>Material:</b> Supply Chain <b>Library:</b>	2%
8	UTS	UTS	<b>Criteria:</b> UTS  <b>Form of Assessment :</b> Test	UTS with Case Base		<b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b> ----- <b>Material:</b> UTS <b>Library:</b>	20%

9	Analyzing ABC and TD ABC Systems	synthesize articles based on logical thinking related to ABC and TS ABC systems	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and Discussion	Analyzing ABC and TD ABC Systems	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N)</p> <p><b>Library:</b></p> <p><b>Material:</b> ABC and TD ABC</p> <p><b>Library:</b></p>	2%
10	Analyzing Customer Profitability Analysis	synthesize articles based on logical thinking	<p><b>Criteria:</b> synthesize articles based on logical thinking</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and Discussion	Analyzing Customer Profitability Analysis	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N)</p> <p><b>Library:</b></p> <p><b>Material:</b> Customer Profitability Analysis</p> <p><b>Literature:</b></p>	2%

11	Analyzing Management Accounting in Asia	synthesize articles based on logical thinking	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations and discussions	Analyzing Management Accounting in Asia	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p> <p><b>Material:</b> 7. Management Accounting in Japanese (and Asian) MA <b>Library:</b></p>	4%
12	Analyzing Measuring and Managing Process Performance	synthesize articles based on logical thinking	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and Discussion	Analyzing Measuring and Managing Process Performance	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p> <p><b>Material:</b> 7. Management Accounting in Japanese (and Asian) MA 8. Measuring and Managing Process Performance <b>References:</b></p>	5%

13	Analyzing Measuring and Managing Life-Cycle Costs	synthesize articles based on logical thinking	<p><b>Criteria:</b> Accuracy of describing and explaining the material</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	presentation and discussion	Analyzing Measuring and Managing Life-Cycle Costs	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N)</p> <p><b>Library:</b></p> <hr/> <p><b>Material:</b> Measuring and Managing Life-Cycle Costs</p> <p><b>References:</b></p>	5%
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14	Analyzing Behavioral and Organizational Issues and Budgets for Planning and Coordination	synthesize articles based on logical thinking	<p><b>Criteria:</b> Analyzing Measuring and Managing Life-Cycle Costs</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and discussion	Analyzing Measuring and Managing Life-Cycle Costs	<p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p> <p><b>Material:</b> 1. AAAtkinson, RSKaplan, EM Matsumura, and SM Young. 2012. Management Accounting: Information for Decision-Making and Strategy Execution. Upper Saddle River: Pearson Prentice Hall. (AKMY) 2. A. Nishimura. 2003. Management Accounting: Feed Forward and Asian Perspectives. New York: Palgrave Macmillan. (N) <b>Library:</b></p>	5%
15	Analyzing Financial Control and MA in Indonesian Companies	Analyzing Financial Control and MA in Indonesian Companies	<p><b>Criteria:</b> Analyzing Financial Control and MA in Indonesian Companies</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentation and Discussion	Analyzing Financial Control and MA in Indonesian Companies	<p><b>Material:</b> 10. Behavioral and Organizational Issues and Budgets for Planning and Coordination <b>Literature:</b></p> <p><b>Material:</b> 9. Measuring and Managing Life-Cycle Costs <b>References:</b></p>	4%
16	UAS	UAS	<p><b>Criteria:</b> UAS</p> <p><b>Form of Assessment :</b> Test</p>	UAS	-	<p><b>Material:</b> UAS <b>Literature:</b></p>	30%

**Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
1.	Participatory Activities	50%

2.	Test	50%
		100%

#### 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.