





**UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" YOGYAKARTA**  
**FACULTY OF SOCIAL AND POLITICAL**  
**BUSINESS ADMINISTRATION STUDY PROGRAMME S1**

**KODE DOKUMEN**  
 RPS/ILMU  
 ADMINISTRASI BISNIS  
 S1/152220283/2023

**CLUSTER LEARNING PLAN**

MAIN COURSE (MC)	CODE :	Course Cluster	WEIGHT (credits points)	CLUSTER	Compilation Date
Managerial Accounting(152220283)		Finance	T = 2 (3,2 ECTS) P = 0	7	January 09, 2023
<b>AUTHORIZATION</b>	<b>Developer Lecturer Course Description</b>	<b>Course Cluster Coordinator</b>	<b>Head of Study Programme</b>		
	1. ROSALIA DWI FADMA TJ 2. Nurul Retno Hapsari, S.A.B., M.Si.	  Sadeli	  Drs. Indro Herry Mulyanto, M. Si		
<b>Learning Outcomes (LO)</b>	<b>GLO-PRODI assigned to the course</b>				
	A1	Apply religious, national, bela negara, and professional ethics values independently and in a group setting			
	GS1	Make accurate decisions in implementing programs, supervision, and evaluation in their field of expertise through the application of logical, critical, systematic, and innovative thinking			
	K2	Apply relevant business knowledge and the functions and benefits of information technology in business operations			
	SS1	Evaluate the implications of a policy using analytical and systematic approaches in standardised evaluation formats			
	<b>Course Learning Outcomes (CLO)</b>				
	CLO1	Students are able to understand the concept of managerial accounting (S1, P2)			
	CLO2	Students are able to apply managerial accounting concepts to business decision-making processes (KU1, KK1)			
<b>Final Proficiency of Each Learning Stage (Sub-CLO)</b>					

	Sub CLO1	Students are able to explain the concept of Managerial Accounting for the process of making business decisions. (CLO 1) (C1, A1, P1)
	Sub CLO2	Students are able to explain the classification of costs (CLO 1) (C1, A1, P1)
	Sub CLO3	Students are able to explain concepts and calculate the cost of orders. (CLO 1) ( C3, A2, P2 )
	Sub CLO4	Students are able to explain and calculate the cost of the process. (CLO 2) ( C3, A2, P2 )
	Sub CLO5	Students are able to explain how to calculate cost, volume, profit analysis (CLO 2) (C3, A2, P2)
	Sub CLO6	Students are able to explain and calculate variable costs and absorption costs (CLO 2) (C3, A2, P2)
	Sub CLO7	Students are able to explain and calculate costs based on activities. (CLO 2) ( C3, A2, P2 )
	Sub CLO8	Students are able to explain and prepare a budget (budgeting) (CLO 2) (C3, A2, P2)
	Sub CLO9	Students are able to do flexible budget analysis and performance (CLO 2) (C3, A2, P2)
	Sub CLO10	Students are able to explain and calculate standard costs as part of control. (CLO 2) ( C3, A2, P2 )
	Sub CLO11	Students are able to explain and evaluate operating performance. (CLO 2) ( C3, A2, P2 )
	Sub CLO12	Students are able to explain the concept of cost in decision making (CLO 2) (C3, A2, P2)

Sub

Students are able to explain and interpret cash flow statements (CPMK 2) (C5, A4, P3) CPMK13

	Sub CLO14	Students are able to compile a Profit and Loss Report (CLO 2) (C5, A4, P3)
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**Correlation of LO to Sub-CLO**

LO	A 1	GS 1	K2	SS1
Sub CLO1	X		X	
Sub CLO2	X		X	
Sub CLO3	X		X	
Sub CLO4		X		X
Sub CLO5		X		X
Sub CLO6		X		X
Sub CLO7		X		X
Sub CLO8		X		X
Sub CLO9		X		X
Sub CLO10		X		X
Sub CLO11		X		X
Sub CLO12		X		X
Sub CLO13		X		X
Sub CLO14		X		X

<b>Course Brief Description</b>	<ul style="list-style-type: none"> <li>• This course provides knowledge to students about the theory of Managerial Accounting as a type of accounting that produces information used by Managers for planning, controlling and decision making.</li> <li>• Language of Introduction: Indonesian</li> </ul>				
<b>Material Study/ Material Learning</b>	<ol style="list-style-type: none"> <li>1. Introduction to Managerial Accounting</li> <li>2. Managerial Accounting and Cost Concept</li> <li>3. Calculation of Cost of Orders</li> <li>4. Process Cost Calculation</li> <li>5. Relationship of Cost, Volume, Profit</li> <li>6. Variable Costing Calculation &amp; Segment Reporting Tool for Management, Value Added Tax and Sales Tax</li> <li>7. Activity-Based Cost Calculation, A Decision Making Tool</li> <li>8. Profit Planning</li> <li>9. Flexible Budget Analysis and Performance</li> <li>10. Standard Cost and Variant</li> <li>11. Performance Measurement in Decentralized Organizations</li> <li>12. Differential Cost: The Key to Making Decisions</li> <li>13. Cash flow statement</li> <li>14. Financial Statement Analysis</li> </ol>				
<b>References</b>	<p><b>Main :</b></p> <ol style="list-style-type: none"> <li>1. Tayler, William B.;Warren, Carl S. 2020. Managerial accounting. Cengage</li> </ol> <p><b>Supporters :</b></p> <ol style="list-style-type: none"> <li>1. Journals on the topic of Managerial Accounting</li> </ol>				
<b>Lecturer</b>	ROSALIA DWI FADMA TJ and Drs. Indro Herry Mulyanto, M. Si				
<b>Prerequisite courses</b>	Basic Financial Accounting				
<b>Week-</b>	<b>Final ability of each learning stage (Sub-CLO)</b>	<b>Evaluation</b>	<b>Forms of Learning, Didactical Methods, Student</b>	<b>Learning Materials [Library] (Topics)</b>	<b>Rating Weight (%)</b>

				Assignments, [ Estimated Time]			
		Indicator	Criteria & Form	offline	online (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Students are able to explain the concept of Managerial Accounting for the process of making business decisions.	1. Able to explain the concept of managerial accounting appropriately 2. Be able to correctly state the skills of the manager 3. Able to understand ethics business, accountant code of ethics, corporate social responsibility	K = Rubric B = Participation B = Mid Exam B = Final Exam	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Introduction Managerial Accounting	
2	Student is able explain cost classification	1. Able to classify costs appropriately	K = Rubric B = Presentation	FL = Activity Learning Process DM = Student presentation in class SA = Task Gaps Information (Information-gap task)		- Draft & Cost Classification - Income statement	

3	Students are able to explain concepts and calculate the cost of orders.	<ol style="list-style-type: none"> <li>1. Able to explain the concept of cost of orders clearly</li> <li>2. Able to calculate the cost of the order</li> </ol>	K = Rubric B = Participatio n	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Cost of goods sold Order	
4	Students are able to explain and calculate the cost of the process.	<ol style="list-style-type: none"> <li>1. Able to compare the cost of orders and the cost of the process with the right</li> <li>2. Able to explain product equivalents precisely</li> <li>3. Able to calculate and assign costs and operating costs correctly</li> <li>4. Able to explain the FIFO and Average methods</li> </ol>	K = Rubric B = Participatio n	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Process Cost - Equivalent Units Product - Counting and Costing - Calculation of operating costs - FIFO method and Average	

5	Students are able to explain how to calculate cost, volume, profit analysis	<p>1. Be able to explain the basics of cost, volume, profit analysis correctly</p> <p>2. Be able to analyze profit targets and breakeven points clearly</p> <p>3. Be able to consider BVL in choosing the right cost structure</p> <p>4. Able to properly arrange sales commissions</p> <p>5. Able to explain the sales mix correctly</p> <p>6. Be able to explain the assumptions in BVL analysis</p>	<p>K = Rubric</p> <p>B = Participation</p>	<p>FL = Activity Learning Process</p> <p>DM = Lecture</p> <p>SA = Free Entry</p>	<ul style="list-style-type: none"> <li>- Fundamental s of Cost Analysis- Volume-Profit</li> <li>- Profit Target Analysis and Break Even Point</li> <li>- BVL Considerations in Choosing Structure Fee</li> <li>- Commission Arrangement Sale</li> <li>- Sales Mix - Assumptions in BVL Analysis</li> </ul>	
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6	Students are able to explain and calculate variable costs and absorption costs	<p>1. Be able to explain the general description of the calculation of variable costing costs and absorption costs correctly</p> <p>2. Be able to explain the advantages of variable costs and the contribution approach correctly</p> <p>2. Able to explain segmented profit and loss statements and the contribution approach, segmented profit and loss statements with general errors</p> <p>3. Able to explain profit and loss reports, reports for outside parties, segmented financial information appropriately</p>	K = Rubric B = Task	FL = Activity Assignment structured DM = collaborative learning SA = Discuss specific cases that are worked on collaboratively		<ul style="list-style-type: none"> <li>- Calculation of variable costing and segment reporting tools for management</li> <li>- Value added tax and sales tax</li> </ul>	
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7	Students are able to explain and calculate costs based on activities.	<ol style="list-style-type: none"> <li>1. Able to calculate activity-based costs, design the ABC System correctly</li> <li>2. Able to explain activity-based costing mechanisms appropriately</li> <li>3. Able to compare cost of traditional products and ABCs exactly</li> <li>4. Able to explain the target loading process precisely</li> <li>5. Able to correctly calculate costs based on activities and external reports</li> <li>6. Be able to explain the shortcomings of ABC</li> </ol>	K = Rubric B = Participation	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Cost Calculation based on Activity - Manufacturing Aids Decision	
8	Mid Examination						
9	Students are able to explain and prepare a budget (budgeting)	<ol style="list-style-type: none"> <li>1. Able to explain the basic framework of budgeting correctly</li> <li>2. Able to prepare a master budget</li> </ol>	K = Rubric B = Participation	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Profit Planning	

10	Students are able to do flexible budget analysis and performance	<ol style="list-style-type: none"> <li>1. Be able to explain flexible budgets appropriately</li> <li>2. Able to mention flexible budget variance properly</li> <li>3. Able to explain the performance report of a combination of activity, income and expense variants correctly</li> <li>4. Able to explain the performance report of non-profit organizations, cost center performance reports correctly</li> <li>5. Able to explain the performance budget with various triggers correctly</li> </ol>	K = Rubric B = Participation	FL = Activity Learning Process DM = Lecture SA = Free Entry	- Budget Analysis Flexible and Performance	
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11	Students are able to explain and calculate standard costs as part of control.	<ol style="list-style-type: none"> <li>1. Students are able to explain standard costs precisely</li> <li>2. Able to explain the general model for standard cost variance analysis appropriately</li> <li>3. Able to explain the use of international standard costs appropriately</li> <li>4. Able to explain the evaluation of controls based on standard costs appropriately</li> </ol>	K = Rubric B = Participation	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Standard Cost and Variant	
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12	Students are able to explain and evaluate operating performance.	<ol style="list-style-type: none"> <li>1. Able to explain decentralization in the organization appropriately</li> <li>2. Able to explain responsibility accounting appropriately</li> <li>3. Able to evaluate investment center performance - return on investment correctly</li> <li>4. Able to accurately measure operating performance</li> <li>5. Able to explain the balanced scorecard correctly</li> </ol>	<p>K = Rubric  B =  Presentatio  n</p>	<p>FL = Activity  Learning Process  DM = Student  presentation in  class  SA = Task  Solving  Problem (Problem  solving)</p>		<p>- Performance  Measurement in  Decentralized  Organizations</p>	
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13	Students are able to explain the concept of cost in decision making	<p>1. Able to explain the concept of cost for appropriate decision making</p> <p>2. Able to explain the addition and subtraction of product lines and segments correctly</p> <p>3. Able to make the decision to make or buy correctly</p> <p>4. Be able to explain opportunity costs, special orders, use of limited resources appropriately</p> <p>5. Be able to explain joint product costs and contribution approaches correctly</p> <p>6. Able to set costs based on activities and relevant costs appropriately</p>	K = Rubric B = Task case	FL = Activity Assignment structured DM = case-based learning SA = Discuss specific cases that are worked on collaboratively		- Differential Cost: Key to make decisions	
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14	Students are able to explain and interpret cash flow statements	1. Able to explain cash flow statements appropriately 2. Capable interpret cash flow statements clearly	K = Rubric B = Participation	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Cash flow statement	
15	Students are able to compile a Profit Report Make a loss	1. Able to explain the limitations of analysis Accurate financial reports 2. Able to explain reports in comparative and common size forms appropriately 3. Able to analyze: Ratio- Shareholders, Short Term Creditor, Long term Creditor properly	K = Rubric B = Participatio n	FL = Activity Learning Process DM = Lecture SA = Free Entry		- Report Analysis Finance	
16	Final Examination						



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**FACULTY OF SOCIAL SCIENCE AND POLITICAL SCIENCE**  
**STUDY PROGRAMME BUSINESS ADMINISTRATION S1**

<b>Subject:</b>		<b>MANAGERIAL ACCOUNTING</b>	
<b>Code:</b> 152220283	<b>Credit weight (T/P): 2 (3,2 ECTS)/0</b> <b>Cluster: 7</b>	<b>Course Cluster:</b> Finance	<b>No:</b> <b>Date:</b>
<b>AUTHORIZATION</b>	DRAFTING TEAM	<b>Course Coordinator:</b> Sadeli	<b>Study Programme Coordinator:</b> Drs. Indro Herry Mulyanto, M.Sc
<b>Week (1)</b>	<b>CLO Sub (2)</b>	<b>Assessment form (Evaluation) (%) (3)</b>	<b>Weight (%) (4)</b>
1	Sub CLO 1 Students are able to explain accounting concepts Managerial for business decision making process. (C1, A1, P1)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
2	Sub CLO 2 Students are able to explain the classification of costs (C1, A1, P1)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (5) Participation (0)	0 0 0 0 5 0
3	Sub CLO 3 Students are able to explain concepts and calculate the cost of orders. (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
4	Sub CLO 4 Students are able to explain and calculate the cost of the process. (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2

5	Sub CLO 5 Students are able to explain how to calculate cost, volume, profit analysis (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
6	Sub CLO 6 Students are able to explain and calculate variable costs and absorption costs (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (5) Writing Test (0) Presentation (0) Participation (0)	0 0 5 0 0 0
7	Sub CLO 7 Students are able to explain and calculate costs based on activity. (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
<b>8</b>	<b>MIDDLE EXAMINATION</b>	<b>WRITING TEST</b>	<b>30</b>
9	Sub CLO 8 Students are able to explain and prepare a budget (budgeting) (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
10	Sub CLO9 Students are able to do flexible budget analysis and performance (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2

11	Sub CLO10 Students are able to explain and calculate standard costs as part of control. (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
12	Sub-CLO11 Students are able to explain and evaluate operating performance. (C3, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (5) Participation (0)	0 0 0 0 5 0
13	Sub-CLO12 Students are able to explain the concept of cost in decision making (C3, A2, P2)	Case Tasks (5) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	5 0 0 0 0 0
14	Sub-CLO13 Students are able to explain and interpret cash flow statements (C5, A4, P3)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
15	Sub-CLO14 Students are able to prepare Profit and Loss Reports (C5, A4, P3)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (2)	0 0 0 0 0 2
16	<b>FINAL EXAMINATION</b>	<b>WRITING TEST</b>	<b>30</b>
<b>Total Assessment Weight</b>			<b>100%</b>



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**STUDENT ASSIGNMENT PLAN To 1**

<b>Subject</b>	<b>MANAGERIAL ACCOUNTING</b>		
<b>Course code</b>	<b>152220283</b>	<b>Credits Points : 2 (3,2 ECTS-0)</b>	<b>Cluster : 7</b>
<b>Lecturer</b>	ROSALIA DWI FADMA TJ and Drs. Indro Herry Mulyanto, M.Sc		
<b>Task Form</b>	Case Based Learning		
<b>Task Title</b>	Cost Concept		
<b>Sub CLO 2</b>	- Students are able to explain the classification of costs		
<b>Task Description</b>	Students are asked to present material on the cost concept and its application		
<b>Garage Object</b>	-		
<b>Task Work Method</b>	Group		
<b>Outer Form and Format</b>			
<b>Indicators and Rating Weights</b>			
Document			
<b>Implementation Schedule</b>			
2nd meeting			
<b>Etc:</b>			
<b>References:</b>			
Yogyakarta, 09 January 2023			
ROSALIA DWI FADMA TJ			
Drs. Indro Herry Mulyanto, M. Si		