





UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" YOGYAKARTA
FACULTY OF SOCIAL SCIENCE AND POLITICAL SCIENCE
BACHELOR'S DEGREE PROGRAMME IN BUSINESS ADMINISTRATION (S1)

DOCUMENT CODE
 Course
 Description/BUSINESS
 ADMINISTRATION
 S1/152220383/2023

COURSE DESCRIPTION

COURSE	(MK)	CODE :	Course Cluster	CREDIT POINT		SEMESTER	Date of Preparation
Cost Accounting	(152220383)		Finance	T = 3 (4,8 ECTS)	P = 0	3	January 03, 2023
AUTHORIZATION	Developer Lecturer		Head of Cluster		Head of Study Program		
	Course Description						
	1. ROSALIA DWI FADMA TJ 2. Suratna		 Sadeli		 Drs. Indro Herry Mulyanto, M.Sc		
Learning Outcomes (LO)	(GLO-PRODI) assigned to the course						
	A1	Apply religious, national, <i>bela negara</i> , 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 theories into business practices based on creativity, innovation, and the utilisation of information technology.					
	SS1	Evaluate the implications of a policy using analytical and systematic approaches in standardised evaluation formats.					
Course Learning Outcomes (CLO)							

CLO1	Students are able to understand, apply theories into business practices based on creativity, innovation, and the use of information technology. apply the values of religiosity, nationality, state defence, and ethics of professionalism in their field of expertise independently understanding COST ACCOUNTING (S1, P2, KU1) (KK1,KU1,P2,S1)
CLO2	Students are able to explain and apply theories into business practices based on creativity, innovation and the use of information technology, make appropriate decisions in implementing programs, supervise and evaluate in their field of expertise through the application of logical, critical, systematic and innovative thinking. evaluate a policy using an analytical and systematic approach in the form of a standardised format. make and calculate production costs (P2, KU1, KK1) (KK1,KU1,P2)
CLO3	Students are able to explain, apply theories into business practices based on creativity, innovation, and use of information technology and make appropriate decisions in implementing programs, supervision, and evaluation in their field of expertise through the application of logical, critical, systematic, and innovative thinking, evaluating a policy using an analytical and systematic approach in the form of a standardised evaluation format, and make a report on the cost of goods produced and cost of goods sold (P2, KU1, KK1) (KK1, KU1, P2)
CLO4	Students are able to explain, apply theories into business practices based on creativity, innovation, and the use of information technology and evaluate a policy using an analytical and systematic approach in the form of a standardised evaluation format and make financial reports for manufacturing companies (P2, KK1, KU1) (KK1,KU1,P2)
Final capability of each learning stage (Sub-CLO)	
Sub CLO1	Students are able to explain the functions, meaning, objectives, and concepts of cost accounting, explain the relationship between organisational structure and cost accounting, financial accounting and cost accounting. (CLO 1,2) (C2, A2, P2)
Sub CLO2	Students are able to explain the meaning of production costs elements (CLO 1.3) (C1, A2, P2)
Sub CLO3	Students are able to explain the data processing and methods of collecting production cost (CLO 1,2,3) (C2, A3, P2)
Sub CLO4	Students are able to explain problems related to material costs, including: determining the cost of materials purchased, and determining the cost of materials (CLO 4) (C3, A3, P2)
Sub CLO5	Students are able to explain problems related to labour costs: monitoring of labour costs, determining the amount of labour costs, expenses for salaries and wages of employees, and accounting for labour costs (CLO1,2,3) (C2, A3, P2)
Sub CLO6	Students are able to explain the determination of the factory overhead cost rate for each department in a company that uses one rate for the entire factory. (CLO 2) (C3, A3, P2)

Sub CLO 7	Students are able to explain the determination of factory overhead cost rates for each production department, where products or orders are processed in several production departments. (CLO 2,3,4) (C2, A3, P3)
Sub CLO8	Students are able to explain about the collection of cost of goods using the order cost method and prepare a cost of goods report using the cost of goods method (CLO 2,3,4) (C2, A2, P3)
Sub CLO9	Students are able to explain about the collection of process costs in companies that produce one type of product and are able to compile a cost price report using the process cost method. (CLO 2,3,4) (C2, A3, P2)
Sub CLO10	Students are able to explain joint products and joint costs and are able to compile reports on the cost of joint products (CLO 2,3,4) (C2, A4, P2)
Sub CLO11	Students are able to explain about damaged, defective and lost products in the production process able to compile reports on cost of production (CLO 2,3,4) (C2, A4, P2)
Sub CLO12	Students are able to explain the method of determining cost of goods in companies that produce several types of products and are able to compile reports on cost of goods using the process cost method (CLO 2,3,4) (C2, A2, P2)
Sub CLO13	Students are able to explain the method of determining the cost of goods sold in companies that produce several types of products and are able to compile a cost of goods sold report using the process cost method. (CLO 2,3,4) (C2, A2, P2)
Sub CLO14	Students are able to explain the relationship between cost of production, cost of goods sold and financial statements of manufacturing companies (CLO 2,3,4) (C2, A4, P2)

Correlation of GLO to Sub-CLO

GLO	A1	GS1	K2	SS1
Sub CLO1	X	X	X	X
Sub CLO2	X	X	X	X
Sub CLO3	X	X	X	X
Sub CLO4		X	X	X
Sub CLO5	X	X	X	X

Sub CLO6		X	X	X
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Sub CLO7		X	X	X
Sub CLO8		X	X	X
Sub CLO9		X	X	X
Sub CLO10		X	X	X
Sub CLO11		X	X	X
Sub CLO12		X	X	X
Sub CLO13		X	X	X
Sub CLO14		X	X	X

Description Of Course

The Cost Accounting course is designed to provide knowledge and skills to students in Business Administration major on how to calculate elements of production costs and present production cost information used by management for (1) Determination of Cost of Goods Manufactured, (2) Report on Cost of Goods Sold, and (3) Financial Statements of Manufacturing Companies.

Language of Introduction: Indonesian

Material Study/Material Learning	<ol style="list-style-type: none"> 1. 1. Understanding the concept, function and purpose of cost accounting 2. 2. Understanding the elements of production costs 3. 3. Production cost collection method 4. 4. Determination of material costs 5. 5. Determination of labour costs 6. 6. Determination of factory overhead costs 7. 7. Determination of BOP rates for each department 8. 8. Cost based on the cost of goods ordered method 9. 9. Cost based on cost of production method 10. 10. Shared Products and Shared Costs 11. 11. Determination of the cost of lost, damaged, and defective products in the production process 12. 12. Calculating the report on the cost of production for each department 13. 13. Calculating the report on the cost of goods sold for each department 14. 14. Compile Manufacturing company financial reports
References	<p>Main :</p> <ol style="list-style-type: none"> 1. R.A Supriyono, Akuntansi Biaya, BPFE UGM Yogyakarta 2. Mulyadi, Akuntansi Biaya. BPFE UGM Yogyakarta <p>Supporters:</p> <ol style="list-style-type: none"> 1. Mardiasmo Akuntansi Biaya, BPFE, UGM Yogyakarta 2. Firdaus A. Dunia, Wasilah A, Catur S., Akuntansi Biaya Salemba Empat Jakarta 3. Harmanto, Akuntansi Biaya, BPFE, UGM Yogyakarta
Lecturer teacher	<p>Suratna</p>
Prerequisite courses	<p>Basic Financial Accounting</p>

Week	Final capability of each learning stage (Sub-CLO)	Evaluation		Learning Forms, Learning Methods, Assignments Students, [Estimated Time]		Material Learning [Library] (Topic)	Assessment Weight (%)
		Indicator	Criteria & Form	offline	online		

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Students are able to explain the functions, meaning, objectives, and concepts of cost accounting, explain the relationship between organisational structure and cost accounting, financial accounting and cost accounting.	1. Be able to explain the meaning of Accounting Cost 2. Be able to explain the functions and objectives, and the concept of cost accounting 3. Be able to explain the relationship between organizational structure and cost accounting, financial accounting and cost accounting	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry		- 1. Understanding the concept, function and purpose of cost accounting	
2	Students are able to explain the meaning of production costs elements	1. Be able to explain the meaning of elements Production cost	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry		- 2. Understanding the elements of production costs	

3	Students are able to explain the data processing and methods of collecting production costs	1. Able to explain data processing and collection methods Production cost	K = Rubric B = Task case	BP = Activity Assignment structured PM = PM = case-based learning Discuss specific cases that are worked on collaboratively		- 3. Production cost collection method	
4	Students are able to explain problems related to material costs, including: determining the cost of materials purchased, and determining the cost of materials	1. Be able to explain problems related to the cost of production materials 2. be able to explain the determination of the cost of materials	K = Rubric B = Mid Exam	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)		- 4. Determination of material costs	
5	Students are able to explain problems related to labour costs: monitoring of labour costs, determining the amount of labour costs, expenses for salaries and wages of employees, and accounting for labour costs.	1. Be able to explain problems related to labour costs	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)		- 5. Determination of labour costs	

6	Students are able to explain the determination of the factory overhead rate for each department in a company that uses one rate for the entire factory.	1. Be able to explain the determination of fee rates Factory Overheads	K = Rubric B = Task case	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)		- 6. Determination of factory overhead costs	
7	Students are able to explain the determination of factory overhead rates for each production department, where products or orders are processed in several production departments.	1. Be able to explain the determination of Factory Overhead rates per department	K = Rubric B = UTS	BP = Activity Learning Process PM = Lecture PM = Free Entry		- 7. Determination of BOP rates each Department	
8	Mid Exam						
9	Students are able to explain the collection of cost of goods using the order cost method and compile a cost of goods report using the cost of goods method	1. Be able to explain the process of collecting the cost of the process and the method of calculating the cost of orders	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry		- 8. Fees based on the cost-order method	
10	Students are able to explain about the collection of process costs in companies that produce one type of product and are able to compile a cost price report using the process cost method.	1. Be able to explain the process of collecting the cost of the process and the method of calculating the cost of the process	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry		- 9. Fees based on the process cost method	

11	Students are able to explain joint products and joint costs and are able to compile reports on the cost of joint products	1. Be able to explain the determination of joint product costs	K = Rubric B = Test Write	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)	- 10. Joint products and Shared Costs
12	Students are able to explain about damaged, defective and lost products in the production process and are able to compile a report on the cost of production	1. Able to explain the meaning of damaged, defective and lost products in the production process 2. Able to calculate and compile reports on the cost of production based on damaged or lost products in the production process	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry	- 11. Determination of the cost of lost, damaged, and defective products in the production process
13	Students are able to explain the method of determining cost of goods in companies that produce several types of products and are able to compile a cost price report using the process cost method	1. Be able to explain the determination of the cost of products in each department	K = Rubric B = Task	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)	- 12. Calculating reports on the cost of production of each department

14	Students are able to explain the method of determining the cost of goods sold in companies that produce several types of products and are able to compile a cost of goods sold report using the process cost method.	1. Able to calculate and compile reports on cost of goods sold	K = Rubric	BP = Activity Learning Process PM = Lecture PM = Free Entry		- 13. Calculating the report on the cost of goods sold for each department	
15	Students are able to explain the relationship between cost of production, cost of goods sold and financial reports manufacturing company	1. Be able to explain the relationship between the cost of goods manufactured and the cost of goods sold and prepare financial reports for manufacturing companies	K = Rubric B = Final Exam	BP = Activity Learning Process PM = Lecture PM = Task Solving Problem (Problem solving)		- 14. Compile Manufacturing company financial reports	
16	Final Exam						



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Courses:		Cost Accounting	
Code: 152220383	Weight Credit Point (T/P): 3 (4,8 ECTS)/0 Semester : 3	Course Cluster: Finance	No: Date:
AUTHORIZATION	DRAFTING TEAM	Head of Cluster: Sadeli	Head of Study Program: Drs. Indro Herry Mulyanto, M.Sc
Week (1)	Sub CLO (2)	Assessment form (Assessment) (%) (3)	Weight (%) (4)
	Sub CLO 6 Students are able to explain the determination of the factory overhead rate for each department in a company that uses one rate for the entire factory. (C3, A3, P2)	Cases Task () Project Task() Task () Writing test () Presentation () Participation ()	
1	Sub CLO 1 Students are able to explain the functions, meaning, objectives, and concepts of cost accounting, explain the relationship between organizational structure and cost accounting, financial accounting and cost accounting. (C2, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	0 0 0 0 0 0
2	Sub CLO 2 Students are able to explain the meaning of the cost element Production (C1, A2, P2)	Task Cases (0) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	0 0 0 0 0 0
3	Sub CLO 3 Students are able to explain data processing and production cost collection methods (C2, A3, P2)	Case Tasks (5) Project Tasks (0) Tasks (0) Writing Test (0) Presentation (0) Participation (0)	5 0 0 0 0 0

4	<p>Sub CLO 4</p> <p>Students are able to explain problems related to material costs, including: determining the cost of materials purchased, and determining the cost of materials (C3, A3, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
5	<p>Sub CLO 5</p> <p>Students are able to explain problems related to labour costs: monitoring of labour costs, determining the amount of labour costs, the burden on employee salaries and wages, and accounting for labour costs (C2, A3, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
6,7	<p>Sub CLO 7</p> <p>Students are able to explain the determination of factory overhead rates for each production department, where products or orders are processed in several production departments. (C2, A3, P3)</p>	<p>Case Tasks (10.0)</p> <p>Project Tasks (0,0)</p> <p>Tasks (0,0)</p> <p>Writing Test (0,0)</p> <p>Presentation (0,0)</p> <p>Participation (0,0)</p>	<p>10</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
8	MID EXAM	WRITING TEST	35
9	<p>Sub CLO 8</p> <p>Students are able to explain the collection of cost of goods using the order cost method and compile a cost of goods report using the cost of goods method (C2, A2, P3)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
10	<p>Sub CLO9</p> <p>Students are able to explain about the collection of process costs in companies that produce one type of product and are able to compile a cost price report using the process cost method. (C2, A3, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
11	<p>Sub CLO10</p> <p>Students are able to explain joint products and joint costs and are able to compile reports on the cost of joint products (C2, A4, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Written Test (5)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>5</p> <p>0</p> <p>0</p>

12	<p>Sub-CLO11</p> <p>Students are able to explain about damaged, defective and lost products in the production process able to compile reports on cost of production (C2, A4, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
13	<p>Sub-CLO12</p> <p>Students are able to explain the method of determining cost of goods in companies that produce several types of products and are able to compile reports on cost of goods using the process cost method (C2, A2, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (10)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>10</p> <p>0</p> <p>0</p> <p>0</p>
14	<p>Sub-CLO13</p> <p>Students are able to explain the method of determining the cost of goods sold in companies that produce several types of products and are able to compile a cost of goods sold report using the process cost method. (C2, A2, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
15	<p>Sub-CLO14</p> <p>Students are able to explain the relationship between cost of production, cost of goods sold and financial statements of manufacturing companies (C2, A4, P2)</p>	<p>Task Cases (0)</p> <p>Project Tasks (0)</p> <p>Tasks (0)</p> <p>Writing Test (0)</p> <p>Presentation (0)</p> <p>Participation (0)</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>
16	FINAL EXAM	WRITING TEST	35
Total Assessment Weight			100%



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1st STUDENT ASSIGNMENT PLAN

Course	Cost Accounting		
Course code	152220383	Credits Point: 3 (4,8 ECTS) (2-0)	Semesters : 3
Lecturer	Suratna		
Task Form	Practice Question		
Task Title	Practice of Cost of Goods Order		
Sub CLO 4	Students are able to explain problems related to material costs, including: determining the cost of materials purchased, and determining the cost of materials.		
Task Description	Students are able to solve problems and cases of calculation of Cost of Goods Order		
Garage Object	Manufacturing Company		
Working Method Task	Assignment via Spada media		
Outer Form and Format			
Cost of Goods Order Calculation Results and Report			

Indicators and Rating Weights

1. Accuracy of calculation,
2. Timeliness of collection
3. Participation in class

Implementation Schedule

4th meeting

Others:

References:

R.A Supriyono, Buku Akuntansi Biaya

Yogyakarta, 25 January 2023

Suratna