



UNIVERSITAS INDONESIA  
FACULTY OF ECONOMICS AND BUSINESS  
DEPARTMENT OF ACCOUNTING  
UNDERGRADUATE PROGRAM

**SYLLABUS**  
**AKUNTANSI BIAYA (COST ACCOUNTING)**  
**ECAU 602101**  
**ODD SEMESTER 2021/2022**

Class	Lecturers	E-mail
<b>S1 Reguler</b>		
A	Dr. Dahlia Sari, S.E., M.Si	<a href="mailto:dahlia-s@ui.ac.id">dahlia-s@ui.ac.id</a>
B	Dr. Ancella Anitawati Hermawan S.E., MBA., CA., ACMA.,CGMA. Luluk Widyawati, PhD	<a href="mailto:ancella.anitawati@ui.ac.id">ancella.anitawati@ui.ac.id</a>  <a href="mailto:lwidya@ui.ac.id">lwidya@ui.ac.id</a>
C	Desi Adhariani, S.E., M.Si., Ph.D. Nureni Wijayati S.E., M.S.Ak., PhD	<a href="mailto:kelasdesiadhariani@gmail.com">kelasdesiadhariani@gmail.com</a> <a href="mailto:n.wijayati@gmail.com">n.wijayati@gmail.com</a>
D	Dr. Dyah Setyaningrum S.E., M.S.M.	<a href="mailto:dyah.setyaningrum1978@gmail.com">dyah.setyaningrum1978@gmail.com</a>
E	Prof. Dr. Lindawati Gani, S.E., Ak., MBA, M.M.	<a href="mailto:lgani@ui.ac.id">lgani@ui.ac.id</a>
F	Dr. Dwi Hartanti S.E., M.Sc.	<a href="mailto:dwi.hartanti71@ui.ac.id">dwi.hartanti71@ui.ac.id</a>
<b>S1 KKI</b>		
A	Dr. Evony Silvino Violita S.E., M.Comm.	<a href="mailto:evony.silvino@gmail.com">evony.silvino@gmail.com</a>
B	Nureni Wijayati S.E., M.S.Ak., PhD	<a href="mailto:n.wijayati@gmail.com">n.wijayati@gmail.com</a>
C	Luluk Widyawati, PhD	<a href="mailto:lwidya@ui.ac.id">lwidya@ui.ac.id</a>
D	Dr. Dwi Hartanti S.E., M.Sc.	<a href="mailto:dwi.hartanti71@ui.ac.id">dwi.hartanti71@ui.ac.id</a>
E	Dr. Dini Marina S.E., M.Comm., DEA	<a href="mailto:dini.marina@ui.ac.id">dini.marina@ui.ac.id</a>

Subject Code	ECAU 602101
Subject Title	Cost Accounting
Credit Value	3
Year	2
Pre-requisite/ Co-requisite/ Exclusion	1. Introductory Accounting (ECAU601104)
Role and Purposes	This course is part of the accounting management course cluster, consisting of Cost Accounting and Management Accounting courses. This course aims to provide techniques to support management decision-making, especially in product costing. Discussion in this course includes cost terminologies, the flow of inventoriable costs and period costs, calculating cost of goods manufactured and cost of goods sold, cost accumulation systems, cost allocation methods, and inventory management. This course will be a prerequisite for the Management Accounting course (ECAU602103).
Subject Learning Outcomes	Upon completion of the subject, students should be able to:  Able to apply techniques to support management decision making (T1)

Subject Synopsis/ Indicative Syllabus	Week #	Topic	LO	Required Reading
	1	<b>The Manager &amp; Management Accounting</b> <ul style="list-style-type: none"> <li>• Distinguish financial accounting from management accounting</li> <li>• Understand how management accountants help firms make strategic decisions</li> <li>• Describe the set of business functions in the value chain and identify the dimensions of performance that customers are expecting of companies</li> <li>• Understand how management accounting fits into an organization's structure</li> <li>• Understand what professional ethics mean to management accountants</li> </ul>	T1	HDR: Ch 1  Recommended In-class Exercises ("RIE"): Ex.1-17, 1-26  Recommended Tutorial Exercises ("RTE"): Ex.1-18, 1-29
	2	<b>An Introduction to Cost Terms and Purposes</b> <ul style="list-style-type: none"> <li>• Define and illustrate a cost object</li> <li>• Distinguish between direct costs and indirect costs</li> <li>• Explain variable costs and fixed costs</li> <li>• Interpret unit cost cautiously</li> <li>• Distinguish inventoriable costs from period cost</li> <li>• Illustrate the flow of inventoriable and period costs</li> <li>• Explain why product costs are computed in different ways for different purposes</li> <li>• Describe a framework for cost accounting and cost management</li> </ul>	T1	HDR: Ch 2  RIE: Ex. 2-25, Ex 2-27, Ex. 2-30, Pr.2-38  RTE: Ex. 2-24, Pr.2-40, Pr.2-41, Pr.2-45
	3	<b>Job Costing</b> <ul style="list-style-type: none"> <li>• Describe the building block concepts of costing systems</li> <li>• Distinguish job-costing from process-costing</li> <li>• Describe the approaches to evaluating and implementing job-costing system</li> <li>• Allocating indirect costs: Seven-step approach to normal costing</li> <li>• Distinguish actual costing from normal costing</li> </ul>	T1	HDR: Ch 4 (p. 123-135)  RIE: Ex. 4-22, 4-26  RTE: Ex. 4-23, 4-37

	Week #	Topic	LO	Required Reading
	4	<b>Job Costing</b> <ul style="list-style-type: none"> <li>Track the flow of costs in job-costing system</li> <li>Dispose of under- or overallocated manufacturing overhead costs at the fiscal year using alternative methods</li> </ul>	T1	HDR: Ch 4 (p. 135-148)  RIE: Ex. 4-30, 4-35  RTE: Pr.4-36, 4-39
	5	<b>Spoilage, Rework, and Scrap in Job Costing</b> <ul style="list-style-type: none"> <li>Understand the definitions of spoilage, rework, and scrap</li> <li>Identify the differences between normal and abnormal spoilage</li> <li>Account for spoilage in job costing</li> <li>Account for rework in job costing</li> <li>Account for scrap</li> </ul>	T1	HDR: Ch 19 (p.770 &p.780-785)  RIE: Ex.19-32, 19-33, 19-34  RTE: Pr.19-40, 19-41, 19-42
	6	<b>Process costing</b> <ul style="list-style-type: none"> <li>Identify the situation in which process-costing systems are appropriate</li> <li>Understand the basic concepts of process costing and compute average unit costs</li> <li>Describe the five steps in process costing and calculate equivalent units.</li> <li>Use the weighted-average method and first-in, first-out (FIFO) method of process costing</li> </ul>	T1	HDR: Ch 18  RIE: Ex.18-29 Ex.18-30 Pr.18-35  RTE: Pr.18-36, 18-37, 18-38
	7	<b>Process Costing</b> <ul style="list-style-type: none"> <li>Apply process-costing methods to situations with transferred-in costs</li> <li>Account for spoilage in process costing using the weighted-average method and FIFO method</li> <li>Account for spoilage at various stages of completion in process costing</li> </ul>	T1	HDR: Ch 18 & Ch 19 (p. 771-777)  RIE: Ex.18-31, 18-32 Ex.19-21, 19-22  RTE: Pr.18-39, 18-40 Pr.19-37, 19-38 Pr.19-44

	Week #	Topic	LO	Required Reading
	8	<b>Join product and by-product</b> <ul style="list-style-type: none"> <li>Identify the split-off point in a joint-cost situation and distinguish joint products from by products</li> <li>Explain why joint costs are allocated to individual products</li> <li>Allocate joint costs using for methods</li> <li>Identify situations when the sales value at split-off method is preferred when allocating joint costs</li> <li>Explain why joint costs are irrelevant in a sell-or-process-further decision</li> <li>Account for byproducts using two methods</li> </ul>	T1	HDR: Ch 17  RIE Ex.17-28, 17-31  RTE: Pr.17-35, 17-38, 17-39
	9	<b>Supporting department cost allocation</b> <ul style="list-style-type: none"> <li>Distinguish the single rate-method from the dual-rate method</li> <li>Understand how the choice between allocation based on budgeted and actual rates and between budgeted and actual usage can affect the incentive of division managers</li> <li>Allocating multiple support departments costs using the direct method, the step down method, and the reciprocal method</li> <li>Allocating common costs using the stand alone method and the incremental method</li> </ul>	T1	HDR: Ch 16  RIE: Ex.16-21, 16-22  RTE: Pr.16-31
	10	<b>Activity-based Costing</b> <ul style="list-style-type: none"> <li>Explain how broad averaging undercosts and overcosts products and services</li> <li>Present three guidelines for refining a costing system</li> <li>Distinguish between simple and activity-based costing system</li> <li>Describe a four-part cost Hierarchy</li> <li>Cost products or services using activity-based costing</li> <li>Evaluate the costs and benefits of implementing activity-based costing system</li> </ul>	T1	HDR: Ch 5 MAHM: Ch 5  RIE: Ex.5-19 Ex.5-26  RTE: Pr.5-34

	Week #	Topic	LO	Required Reading
	11	<b>Activity-based management</b> <ul style="list-style-type: none"> <li>Describe activity-based management and explain its relationship to activity-based costing</li> <li>Explain process value analysis</li> <li>Describe activity performance measurement</li> <li>Describe activity based customer and supplier costing</li> <li>Explain how managers use activity-based costing system in activity-based management</li> </ul>	T1	HDR: Ch 5 & Ch.15 (p. 615-620) MAHM: Ch 5  RIE: HDR Ex.15-19 MAHM Ex.5-10  RTE: HDR Pr.15-30
	12	<b>Just in-time and backflush costing</b> <ul style="list-style-type: none"> <li>Identify six categories of costs associated with goods for sale</li> <li>Describe why companies are using just-in-time purchasing</li> <li>Distinguish materials requirement planning (MRP) systems from just-in-time (JIT) systems for manufacturing</li> <li>Identify the features and benefits of just-in-time production system</li> <li>Describe different ways backflush costing can simplify traditional inventory costing system</li> </ul>	T1	HDR: Ch 21 (p. 836-845)  RIE: Ex.21-27 s.d Ex.21-29  RTE: Pr.21-37 s.d. 21-39
	13	<b>Quality Cost</b> <ul style="list-style-type: none"> <li>Identify and describe the four types of quality cost</li> <li>Prepare a Quality Cost Report, and differentiate between Acceptable Quality Level and the view espoused by Total Quality Control</li> <li>Explain why quality cost is needed and how it is used</li> </ul>	T1	HDR: Ch.20 (p: 798-801)  MAHM: Ch 15 (p. 668-684)  RIE: MAHM Ex.15-2  RTE: MAHM Ex.15-4
	14	<b>Environmental Cost</b> <ul style="list-style-type: none"> <li>Discuss the importance of measuring environmental costs</li> <li>Explain how environmental costs are assigned to products and processes</li> <li>Describe the life-cycle cost assessment model</li> <li>Compare and contrast activity- and strategic-based environmental control</li> </ul>	T1	MAHM: Ch 17  RIE: MAHM Ex.17-4, 17-7  RTE: MAHM Ex.17-5, 17-6

Teaching/Learning Methodology	<p>Teaching method uses active lecturing, in which students achieve the study objectives by discussing and completing related problems or cases under the guidance of lecturer. The problems and cases are taken from the text book and other sources.</p> <p>Students are required to attend the tutorial sessions to improve their technical skill related to all topics in this subject. Weekly quiz will be conducted according to schedule set by the lecturer. There will be 12 weekly quizzes; 6 best grades will be included in final grade.</p> <p>The policy related to plagiarism, cheating, and attendance must refer to faculty regulation. <b>Recordings and any other media (i.e. pictures and/or videos) taken on the material presented by the lecturer are strictly for personal use only and not to be shared in any circumstances.</b></p>																							
Assessment Method in Alignment with Intended Learning Outcomes	<table><tr><th>Specific Assessment Methods/Tasks</th><th>%</th><th>Intended Learning Outcomes to be Assessed</th></tr><tr><td></td><td></td><td><b>T1</b></td></tr><tr><td>Continuous assessment</td><td>100%</td><td>√</td></tr><tr><td><b>INDIVIDUAL</b></td><td><b>100%</b></td><td></td></tr><tr><td>Mid Term Exam (30%)</td><td></td><td>100%</td></tr><tr><td>Final Exam (30%)</td><td></td><td>100%</td></tr><tr><td>Weekly Quizzes (15%) Class Participation (20%) Tutorial sessions (5%)</td><td></td><td>√</td></tr></table>			Specific Assessment Methods/Tasks	%	Intended Learning Outcomes to be Assessed			<b>T1</b>	Continuous assessment	100%	√	<b>INDIVIDUAL</b>	<b>100%</b>		Mid Term Exam (30%)		100%	Final Exam (30%)		100%	Weekly Quizzes (15%) Class Participation (20%) Tutorial sessions (5%)		√
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Reading List and References	<p>Required Main Reading: Datar, Srikant M., and Rajan, Madhav V., Horngren’s Cost Accounting: A Managerial Emphasis, 17<sup>th</sup> edition, Prentice-Hall (Pearson), 2020. (HDR) <a href="https://bookshelf.vitalsource.com/books/9781292363165">https://bookshelf.vitalsource.com/books/9781292363165</a></p> <p>Supplementary Reading: Hansen, D. R., and, M. M. Mowen, Managerial Accounting, 8th edition, South-Western Publishing Company, 2007. (MAHM)</p>																							