



UNIVERSITAS INDONESIA
FAKULTAS EKONOMI & BISNIS
DEPARTEMEN AKUNTANSI

SYLABUS
STRATEGY & ORGANIZATION PERFORMANCE MANAGEMENT
ODD SEMESTER 2022/2023

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Subject Code	ECAU601048
Subject Title	Strategy and Organization Performance Management
Credit Value	3
Pre-requisite/ Co-requisite/ Exclusion	Financial Management Management Accounting Case Analysis for Accounting and Business
Role and Purposes	The course contributes to the achievement of Bachelor of Economics in Accounting learning goals by enabling students to be critical thinkers (LG4) and students to apply technical competence in accounting related field (LG5)
Subject Learning Outcomes	<p>Upon completion of the subject, Student will be able to prepare and analyze information for managerial decision making:</p> <ul style="list-style-type: none"> a) Able to analyze the external and internal factors that may influence the strategy of an organization. b) Able to explain the processes that may be used to implement the strategy of an organization. <p>Students are expected to be able to argue and draw conclusion on an issue based on supportive evidence</p>

	<p>c) Able to evaluate performance/adherence to procedures/the results of policies, strategies, and systems implementation, to diagnose of a problem, and to compare options for decision making.</p> <p>d) Able to show sufficient and relevant reasons and or evidence to evaluate, diagnose problems, or compare alternatives</p> <p>e) Able to draw conclusions on evaluation results, to provide solutions to problems, or to provide recommendations for decisions to be taken</p>			
Subject Synopsis/ Indicative Syllabus				
	Week #	Topic	LO	Required Reading
	1	Introduction Strategic Management Overview Lecturing	a	DDD: Chp. 1 S1: Chp 2
	2	Internal Assessment & Competitive Advantage Case: Apple Inc. in 2020 Case-Based Learning	a, c, d, e	DDD Chp 6 CIMA CGMA
	3	External Assessment Case: Tesla in the 2020s: Moment of Truth for the “Master Plan” Case-Based Learning	a, c, d, e	DDD: Chp. 7 CIMA CGMN MP
	4	Strategy Generation, Selection & Implementation Case: Spotify: Face the Music (Update 2021) Case-Based Learning	a, c, d, e	DDD: Chp. 8-9
	5	Project Presentation Internal Assessment Project Based Learning	a, c, d, e	DDD: Chp. 5, 6 CIMA CGMA
	6	Project Presentation External Assessment Project Based Learning	a, c, d, e	DDD: Chp. 7 CIMA, CGMA
	7	Project Presentation Strategy Evaluation Project Based Learning	a, c, d, e	DDD: Chp. 8-9 CIMA, CGMA
	8	Levers of Control	b	S1: Chp 13

		Lecturing		
	9	Diagnostic Control Systems: Strategy Map Case: Domestic Auto Parts Case-Based Learning	b, c, d, e	S: Chapter 9
	10	Diagnostic Control Systems: Balanced Scorecard Case: Transworld Auto Parts (A) Case-Based Learning	b, c, d, e	S: Chapter 9
	11	Strategic Uncertainties Case: Grab: Building a Leading O2O Technology Company in Southeast Asia Case-Based Learning	b, c, d, e	S1: Chp 10
	12	Diagnostic & Interactive Control Systems Case: Continental Media Group: Business Highlights Case-Based Learning	b, c, d, e	S: Chapter 10
	13	Strategic Risk Case: Volkswagen's Emissions Scandal: How Could It Happen Case-Based Learning	b, c, d, e	S1: Chp. 11
	14	Belief and Boundary Systems Case: Infosys in India: Building a Software Giant in a Corrupt Environment Case-Based Learning	b, c, d, e	S1: Chp. 12
Teaching/Learning Methodology	<p>This course applies case-based and project-based approach of student-centered learning. This approach provides students an opportunity to learn theoretical concepts in an applied setting.</p> <p>On case-based learning, all class activities will be discussing cases. The implementation of this approach in each class can be different and will be explained further by each lecturer.</p>			

	<p>On project-based learning, groups are required to identify current strategy of selected Indonesian public companies, analyze the external and internal factors that may influence the strategy using selected strategic analysis tools which are applicable and relevant. Based on the analysis, the groups are required to evaluate current strategy and formulate new strategy, if needed. In order to have a good and convincing analysis, groups need to collect sufficient amount of data from company’s annual reports and other publicly available information.</p> <p>Finally, students will take two exams, which is mid-term and final exam.</p>																																																													
Assessment Method in Alignment with Intended Learning Outcomes	<table><tr><th rowspan="2">Assessment</th><th rowspan="2">% weight</th><th colspan="5">Intended Learning Outcomes to be assessed</th></tr><tr><th>a</th><th>b</th><th>c</th><th>d</th><th>e</th></tr><tr><td>Group</td><td>60%</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Contribution in Group Case Analysis</td><td>20% (7%-13%)</td><td>√</td><td>√</td><td>√</td><td>√</td><td>√</td></tr><tr><td>Participation in Class Discussion</td><td>20% (10%-10%)</td><td>√</td><td>√</td><td>√</td><td>√</td><td>√</td></tr><tr><td>Contribution in Group Project</td><td>20%</td><td>√</td><td></td><td></td><td></td><td></td></tr><tr><td>Individual</td><td>40%</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Mid Exam</td><td>20 %</td><td>√</td><td></td><td></td><td></td><td></td></tr><tr><td>Final Exam</td><td>20 %</td><td></td><td>√</td><td></td><td></td><td></td></tr></table>	Assessment	% weight	Intended Learning Outcomes to be assessed					a	b	c	d	e	Group	60%						Contribution in Group Case Analysis	20% (7%-13%)	√	√	√	√	√	Participation in Class Discussion	20% (10%-10%)	√	√	√	√	√	Contribution in Group Project	20%	√					Individual	40%						Mid Exam	20 %	√					Final Exam	20 %		√			
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Reading List and References	<p>Required Readings:</p> <ul style="list-style-type: none">CGMA, 2013, Essential Tools For Management Accountants (CGMA)CIMA, 2007, Strategic Analysis Tools, Topic Gateway Series No. 34 (CIMA)David, F.R., F.R., David & M.E. David, 2020. Strategic Management: A Competitive Advantage Approach, Concepts and Cases, 17th Ed. (DDD) –David, Fred, R. and Forest R. David. Strategic Management: A Competitive Advantage Approach, Concepts, eBook, Global Edition. Available from: VitalSource Bookshelf, (16th Edition). Pearson International Content, 2017. (DDD)Porter, Michael, The Five Competitive Forces That Shape Strategy (2008): 78-93 (MP)																																																													

	<ul style="list-style-type: none">• Simons, Robert, 2014, Performance Measurement and Control Systems for implementing strategy, Pearson Education Limited, first edition (S) – ebook available at bookshelf.vitalsource.com
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