



UNIVERSITAS PENDIDIKAN NASIONAL (UNDIKNAS UNIVERSITY)
FACULTY OF BUSINESS AND ECONOMICS

Jl. Bedugul No. 39 Sidakarya Denpasar, Telp (0361) 723868 Fax. (0361) 723077 Kode Pos (3261) 225

SYLLABUS

COST ACCOUNTING

COURSE CODE: 1812401

ECTS: 5

SEMESTER AND YEAR OFFERED: SEMESTER 3/ YEAR 2

LECTURER: PUTU PURNAMA DEWI, S.E., M.SI., CSRA.

1. DESCRIPTION

This unit introduces students to theory, concepts and practices related to cost accounting for manufacturing companies.

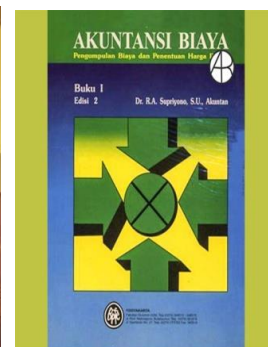
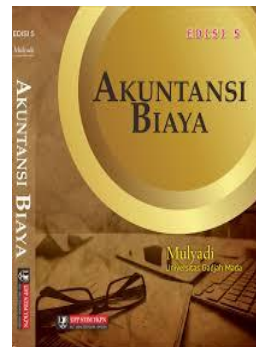
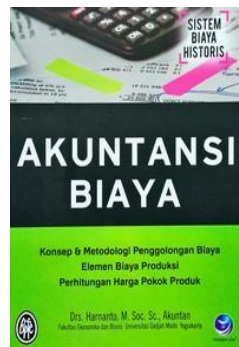
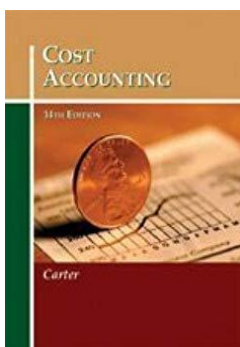
2. EXPECTED LEARNING OUTCOMES

On successful completion of this unit, students should be able to:

- understand the concepts of cost accounting, production, production costs, and accounting for production costs, and the specialization of production costs,
- calculate and record basic prices with the job order costing method, calculate and record the basic price using the costing process method,
- understand the basis of cost accounting as a medium of communication with stakeholders.

3. REFERENCES

1. Carter, 2006. Cost Accounting, 14th edition
2. Harnanto, 2017. Akuntansi Biaya, Penerbit Andi
3. Mulyadi, 2015. Akuntansi Biaya, Edisi 5, UPP STIM YKPN Universitas Gajah Mada
4. Supriyono, Akuntansi Biaya, Edisi 2, BPFE



Vision:

Becoming a superior study program in 2020 as a center for human resource development in the field of accounting that is professional, global-minded, and has entrepreneurial spirit based on the concept of Tri Hita Karana.

4. METHOD OF ASSESSMENT

No.	Assessment	Marks
1.	Mid-term Test	15 %
2.	Final Test	25 %
3.	Individual assignment	10 %
4.	Group assignment	10 %
5.	Active participation in discussion	10 %
6.	Personality	10 %
7.	Quiz	10 %
8.	Attendance	10 %
	Total	100%

5. UNIT GUIDE AND STUDY PLANNER

Meeting	Module Topic
1	Explanation about syllabus and lecturing contract
2	Introduction to cost concepts, cost behavior and classification
3	Cost system and cost collection method
4	Job Order Costing Method
5	Job Order Costing Method
6	Process Costing Method
7	Process Costing Method
8	Mid-term Test
9	Accounting for production losses (at beginning of the process)
10	Accounting for production losses (at the end of process)
11	Accounting for damaged product
12	Accounting for defective product
13	Accounting for joint product
14	Determining basic prices and controlling the remaining of raw materials
15	Quiz
16	Final Test

6. WORKLOAD

COST ACCOUNTING

16 weeks

		Weeks per semester																TOTAL hrs
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
INDEPENDENT WORK	Homework, assignments		2	2	2	2	2	2			2	2	2	2	2	2		24
	Workshops			4				4										8
	Exam preparation							9								10		19
	Company visits, excursions																	0
	Preparation for presentations and papers			2		2		2			2		2		2			12
	Preparation for class		2	2	2	2	2	2			2	2	2	2	2	2		24
	Follow-up for class		1	1	1	1	1	1			1	1	1	1	1	1		12
	Final essay paper																10	10
	Course evaluation																2	2
	Workshops and Excursion Paper					2		2										4
																		115
HRS OF EXAMS								2								2		4
MANDATORY CLASS ATTENDANCE	Class Weekly hrs ~ 2	2	2	2	2	2	2	2			2	2	2	2	2	2		26
	TOTAL WORKLOAD PER COURSE (HOURS)																	145
	TOTAL ECTS																	5

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