

SILABUS/SAP	Tgl. Berlaku : Mei 2012	Versi/Revisi : 01/00
	Tgl. Revisi : -	Kode Dok.: FRM-01

SILABUS, SAP MATA KULIAH STRATEGIC COST MANAGEMENT 3 SKS

Deskripsi dan tujuan mata kuliah

Mata kuliah ini diharapkan mampu memberikan pengetahuan, pengertian dan pemahaman serta menjelaskan peran akuntan manajemen dalam kompleksitas organisasi yang menuntut penyajian informasi berkaitan dengan variabilitas bidang operasional yang memerlukan pengendalian dan pengambilan keputusan strategis maupun taktis. Pengkajian juga menekankan pada isu-isu kontemporer yang mencakup kepentingan stakeholder dalam hal penciptaan nilai maupun keberlanjutan organisasi.

Metodologi pengajaran

No	Deskripsi Metode	Ket
A	Kuliah Tatap Muka	Ada
B	Reading Assignment	Ada
C	Presentasi dan Diskusi Kelas	Ada
D	Studi Kasus dan Problem Solving	Ada

Kehadiran

Peserta didik diharapkan selalu menghadiri perkuliahan dan diwajibkan untuk hadir minimal 75% atau 11 kali dari 14 kali pertemuan. Apabila peserta didik kehadirannya kurang dari 75% (11 pertemuan) maka tidak diperkenankan untuk mengikuti Ujian Akhir Semester (UAS).

Bahan Bacaan

- Shank dan Govindarajan, 1993, Strategic Cost Management, The New Tool for Competitive Advantage, The Free Press.
- Zahirul Hoque, 2003, Strategic Management Accounting, Spiro Press
- Readings in Management Accounting, Pearson Prentice Hall. Mark Young, 2004. J
- James M. Reeve, 2000, Readings and Issues in Cost Management, South Western College Publishing
- John K Shank, 2006, Cases in Cost Management: A Strategic Emphasis, Thompson

Evaluasi Hasil Belajar

- UTS 30%
- UAS 30%
- Tugas Individu 10%
- Tugas kelompok dan Presentasi 10%
- Partisipasi 10%
- Quiz Test 10%

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Jadwal Pertemuan

Perkuliahan terdiri dari 16 kali pertemuan termasuk UTS dan UAS dengan durasi waktu 50 menit/SKS.

No	PokokBahasan	Sub. PokokBahasan	DaftarPustaka
1	Strategic Cost Management and The Value Chain Framework: Three Key Themes	<ol style="list-style-type: none"> 1. Introduction to Strategic Cost Management 2. Definition and Overview 3. The Value Chain Concept, Strategic Positioning Concept, Cost Driver Concept. 	BB 1 (Bab 1,2) BB 2 (Bab 1,2)
2	The Value Chain Concept: The First Key to Effective Cost Management	<ol style="list-style-type: none"> 1. The Value Chain Concept 2. Value Chain Methodology 3. The Strategic power of Value Chain Analysis: Case Studies 	BB 1 (Bab 4) BB 2 (Bab 7)
3	Explicit Attention to Strategic Positioning: The Second Key to Strategic Cost Management	<ol style="list-style-type: none"> 1. The Concept of Strategy 2. Business Unit Mission 3. Business Unit Competitive Advantage 4. Additional Consideration 	BB 1 (Bab 6) BB 2 (Bab 2,3)
4	What Drives Cost? The Third Key to Strategic Cost Management	<ol style="list-style-type: none"> 1. Volume and Cost 2. Strategy and Cost 3. Structural Cost Drivers 4. Strategic Cost Arithmetic 5. Using Cost Driver Analysis 	BB 1 (10) BB 2 (4,)
5	Cost Accounting and Cost Management in a Lean Environment	<ol style="list-style-type: none"> 1. Accounting for the lean Enterprise 	IMA
6.	Lean Manufacturing and Quality Control	<ol style="list-style-type: none"> 1. Quality Costing, 2. Total Quality Management 	BB 2 (6)
7	Life Cycle Costing Systems	<ol style="list-style-type: none"> 1. Product life Cycle Costing 	BB 2 (5)
UJIAN TENGAH SEMESTER			
8	Activity Based Costing Systems	<ol style="list-style-type: none"> 1. Case in Ajak Manufacturing 2. Activity Based costing 3. Managerial Implication 4. ABC: Strategic tool not a Accounting System 	BB 1 (11,12) BB 2 (4,5)
9	Activity Based management and Process Control	<ol style="list-style-type: none"> 1. Responsibility Accounting, Financial performance 2. Measuring non financial performance 	BB 1 (9) BB 2 (10,11)
10	Benchmarking	<ol style="list-style-type: none"> 1. 	■
11	Strategic Cost Management: Customer Profitability Analysis	<ol style="list-style-type: none"> 1. Customer Profitability analysis (CPA) 2. The implementation of CPA 3. Profile Customer 	BB 2 (8)
12	Implementing Cost Analysis and Management Control Systems	<ol style="list-style-type: none"> 1. Case Northam Packaging Company 2. Conventional Analysis of the Strategic Options 3. Strategic Analysis 4. Value Chain Analysis-A Key Cost Management tool 	BB 1 (5) BB 2 (3)
13	Strategic Performance Management Systems	<ol style="list-style-type: none"> 1. Balanced scorecard and TQM linkage 	BB 2 (10,11)

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14	Triple Bottom Line Accounting and Carbonics		Articles
UJIAN AKHIR SEMESTER			

Disahkan oleh :		Diperiksa oleh :		Disusun oleh :	
Dekan Fakultas Ekonomi		Ketua Program Magister Akuntansi		Koordinator Tim	Dosen Pembina
					
Dr. H. Islahuzzaman, S.E., M.Si., Ak		Prof. Dr. H. Karhi N Sardjudin, M.M., Ak.		Dr. Veronica Christina, S.E., M.Si., Ak.	Dr. H. Harry Suharman, S.E., MS., Ak