

## MODULE HANDBOOK

Module name		Cost Accounting																			
Module level, if applicable		2 <sup>nd</sup> year																			
Code, if applicable		SST-413																			
Semester(s) in which the module is taught		4 <sup>th</sup> (fourth)																			
Person responsible for the module		Dina Tri Utari, S.Si., M.Sc.																			
Lecturer		Selfira Salsabilla, S.E., Ak., M.Ak.																			
Language		Bahasa Indonesia																			
Relation to curriculum		Elective course in the second year (4 <sup>th</sup> semester) Bachelor Degree																			
Types of teaching and learning	Class size	Attendance time (hours per week per semester)	Form of active participation	Workload (hours per semester)																	
Lecture	50-60	1.67	Problem solving	Face to face teaching	23.33																
				Structured activities	32																
				Independent study	32																
				Exam	3.33																
Total Workload		90.67 hours																			
Credit points		2 CUs / 3.4 ECTS																			
Requirements according to the examination regulations		Minimum attendance at lectures is 75%. Final score is evaluated based on quiz, mid-term exam, and final exam.																			
Recommended prerequisites		-																			
Related course		Econometric for Business (SST-510)																			
Module objectives/intended learning outcomes		After completing this course, the students have ability to: CO 1. explain the basic concept and system of cost accounting CO 2. calculate, estimate and control costs by using several cost accounting methods CO 3. conclude and decide the results of cost accounting calculation according to the case study.																			
Content		Definition and Scope of Cost Accounting Job Order Cost Method Process Cost Method Variable Costing (Direct Costing / Marginal Costing) Single Fare Factory Overhead Costs and Departmentalization Control and Calculation of Raw Material Costs Labor costs Joint Production and Byproducts Estimated Cost System Standard Cost System Journal recording the cost of goods finished																			
Study and examination requirements and forms of examination		<div>The final mark will be weighted as follows:</div> <table><tr><th>No</th><th>Assessment components</th><th>Assessment types</th><th>Weight (percentage)</th></tr><tr><td>1</td><td>CO 1</td><td>Quiz</td><td>20%</td></tr><tr><td>2</td><td>CO 2</td><td>Midterm Exam</td><td>40%</td></tr><tr><td>3</td><td>CO 3</td><td>Final Exam</td><td>40%</td></tr></table>				No	Assessment components	Assessment types	Weight (percentage)	1	CO 1	Quiz	20%	2	CO 2	Midterm Exam	40%	3	CO 3	Final Exam	40%
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1	CO 1	Quiz	20%																		
2	CO 2	Midterm Exam	40%																		
3	CO 3	Final Exam	40%																		
Media employed		Google Classroom, relevant websites, slides (power points), video, interactive media, white-board, laptop, LCD projector																			
Reading list		1. Matz, A., Milton, F. U., and Hammer, L. H., 1993, Akuntansi Biaya, Perencanaan dan Pengendalian (Terjemahan) edisi 9 Jilid 1, Erlangga, Jakarta																			

