# KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN

**UNIVERSITAS NEGERI YOGYAKARTA**

**FAKULTAS EKONOMI**

# SYLLABUS

## COURSE DETAILS

Study Program : Accounting

Course Name : Management Control System Semester V

Code & credits : AKT 6315 & 3

Lecturer : Prof. Sukirno, Ph.D.

## COURSE DESCRIPTION

This course discusses a good management control system based on the structure and process. The discussion on structure will include responsibility centers and performance measurement, personnel behavior in the organization, and transfer credit. Meanwhile, discussion on process will include company’s strategy, budget formation, analysis on performance repot, and management compensation. The main topics covered in this course are the concept of MCS, control environment, control process, and control system implementation in various aspects.

## STUDY OBJECTIVES

## At the end of this course, the students are expected to:

## Understand the organization theory and concept, good governance, risk management, strategic management, internal control, and business environment.

## Evaluate and implement organization theory, good governance, risk management, strategic management, internal control, and business environment.

## COURSE TOPICS

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| Meeting | Topics | Learning Objectives |
| 1 | Learning contract and Introduction | By the end of the meeting the students will be able toUnderstand the general overview of management control systemIdentify the scope of management control system course, andEstablish and implement the agreed learning contract |
| 2 | Knowing management control system | By the end of the meeting the students will be able toExplain the concept of management control systemExplain what strategic management is |
| 3 | The concept of strategyCorporate level strategyBusiness unit level strategy | By the end of the meeting the students will be able to   * Understand the concept of strategy * Understand corporate level strategy * Understand business unit level strategy |
| 4 | Formal management controlTypes of organizationThe function of controller | By the end of the meeting the students will be able toUnderstand types of formal controlUnderstand types of organizationUnderstand the function of controller |
| 5 | Responsibility centers | By the end of the meeting the students will be able to understand and explain the concept and types of responsibility centers |
| 6 | Understanding profit and measuring profitability | By the end of the meeting the students will be able to understand and explain the concept of profit and profitability measurement |
| 7 | Transfer Pricing | By the end of the meeting the students will be able to understand and explain transfer pricing |
| 8 | Asset measurement and controlPerformance measurement | By the end of the meeting the students will be able toExplain asset measurement and controlExplain performance measurement method and performance evaluation |
| 9 | MID EXAM |  |
| 10 | Strategic planning | By the end of the meeting the students will be able toExplain the concept of strategic planningExplain the process of strategic planning |
| 11 | Budgeting | By the end of the meeting the students will be able toUnderstand the budgeting processUnderstand budgeting behavior and quantitative method in budgeting |
| 12 | Analysis on performance report | By the end of the meeting the students will be able to understand and explain performance report analyses |
| 13 | Performance measurement system and compensation system | By the end of the meeting the students will be able toExplain compensation and management performance measurementExplain performance measurement |
| 14 | Modern management control system in corporations | By the end of the meeting the students will be able to   * Explain modern control strategy * Explain corporate level control strategy |
| 15 | Management control system in service companies | By the end of the meeting the students will be able toExplain management control system in service organizationExplain management control system in financial organization |
| 16 | Management control system in multinational companies | By the end of the meeting the students will be able toExplain management control system in multinational organizationExplain management control system in projects |

1. **ASSESSMENTS**

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| **No** | **Assessment** |  |
| 1 | Participation and attitude | 10 % |
| 2 | Assignments (presentation, discussion, summary) | 20 % |
| 3 | MID TERM TEST | 30 % |
| 3 | FINAL EXAM | 40 % |

1. **REFERENCES**
2. **Mandatory** 
   1. Robert N. Anthony & Vijay Govindarajan , *Management Control System*, 10th Edition, McGraw-Hill, Boston, 2007.
   2. <https://link.springer.com/journal/187/online-first>(empirical articles)

## Suggested Readings

1. Abhijit Dutta. (). Management Control Systems: Text and Cases. Jaico Publishing House: Mumbai
2. Directorate of Distance Education Lovely Professional University Phagwara. (2012). Management Control Systems. Excel Books Private Limited: India
3. Geert Hofstede. 1919). Management Control Of Public And Not-For-Profit Activities. International Institute For Applied Systems Analysis: Laxenburg, Austria.
4. ICFAI Center for Management Research. (2006). Principles of Management Control Systems. The Institute of Chartered Financial Analysts of India: India
5. Kenneth A. Merchant and Wim A. Van der Stede. (2017). Management Control Systems: Performance Measurement, Evaluation, and Incentives. Pearson Education Limited: UK. (Notes and Cases).
6. Xianzhi Zhang. (2014). Enterprise Management Control Systems in China. Springer: Verlag Berlin Heidelberg

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