

SILABUS AKUNTANSI BIAYA

(3 SKS)

Deskripsi

Mata Kuliah ini membahas mengenai akuntansi untuk penentuan harga pokok berdasar pesanan dan proses , serta penggunaan sistem biaya standar.

Dosen Pengampu

- o Clara Susilawati, MSi.
- o Linggar Yekti N,MComm

Referensi

1. Horngren, C. T. & Datar, S. M., Foster, G., (2003); **Cost Accounting**. 11<sup>th</sup> International Edition, Prentice Hall-Pearson Education Incorporation, Upper Saddle River, New Jersey. **(HFD)**
2. Arief Suadi et. Al (2000), **Akuntansi Biaya**, STIE YKPN, Yogyakarta **(AS)**
3. Rayburn, Letricia Gayle; **Cost Accounting: Using a Cost Management Approach**, 6th Richard D. Irwin,Inc.1996 **(R)**

Penilaian

Ujian tengah semester (UTS)	25%	Partisipasi	10%
Ujian akhir semester (UAS)	25%	Tugas	20%
Kuis	20%		

Materi

Pertemuan	Topik	Ref
1	Introduction to Cost Accounting The Accountant’s Role in The Organization. An Introduction o Cost Terms and Purposes.	<ul style="list-style-type: none"><li>▪ HFD Ch-1</li><li>▪ HFD Ch-2</li></ul>
2	Volume Based Cost Assigments	<ul style="list-style-type: none"><li>▪ R Ch-4</li></ul>
3	Activity Based Cost Systems and Strateegic Cost Analysis	<ul style="list-style-type: none"><li>▪ HFD Ch 5</li><li>▪ R Ch 5</li></ul>
4	Job Order Costing.	<ul style="list-style-type: none"><li>▪ HFD Ch 4</li><li>▪ R Ch 6</li></ul>
5	Process Costing- Weighted Average & FIFO	<ul style="list-style-type: none"><li>▪ HFD ch 17</li><li>▪ R Ch 7</li></ul>
6	Process Costing- Additional of Material & Loss Units	<ul style="list-style-type: none"><li>▪ HFD ch 17</li><li>▪ R Ch 8</li></ul>
7	Kuis	
UTS		

8	Spoilage,Rework and Scrap	▪ HFD Ch 18
9	Costing By-Products and Joint Products.	▪ HFD Ch 15 ▪ R Ch 9
10	Standard Costing – Materials and Labor	▪ R Ch 12
11	Standard Costing- Factory Overhead Variances	▪ R Ch 13
12	Inventory Management, Just In Time, and Backflush Costing	▪ HFD Ch 20 ▪ R Ch 15
13	Cost Allocation	▪ HFD Ch 14
14	Review akhir	
UAS		

