

## SYLLABUS

### MANAGEMENT ACCOUNTING AND SP PERFORMANCE ASSESSMENT

Accounting Graduate Program Faculty of Economic and Business

Universitas Gadjah Mada

#### Course Materials

1. **The Logic Model Guidebook:** Better Strategies for Great Results – Knowlton & Phillips (A)
2. **Trying Hard is Not Good Enough:** How to Produce Measurable Improvements for Customers and Communities – Mark Friedman (B)
3. **Cost Analysis and ABC for Government,** R. Gregory Michel, GFOA (C)
4. Related regulations, articles, and handouts

#### Assessment

| Component              | Portion | Point  | Final Grade |
|------------------------|---------|--------|-------------|
| Participation          | 20%     | 85-100 | A           |
| Group Assignments      | 20%     | 70-84  | B           |
| Individual Assignments | 20%     | 55-69  | C           |
| Mid-term Examination   | 20%     | 40-54  | D           |
| Final Examination      | 20%     | 0-39   | F           |

#### Meeting Plan

| Session              | Materials  | Date                |
|----------------------|--|---------------------|
| 1                    | Introduction   | Wednesday, 17.02.16 |
| 2                    | Management Accounting & Control                                | Tuesday, 23.02.16   |
| 3                    | Introducing, Building & Improving Logic Model<br>(A1, 2 / G-1) | Tuesday, 01.03.16   |
| 4                    | Creating & Improving Program LM (A3, 4 / G-2)                  | Tuesday, 08.03.16   |
| 5                    | LM & Evaluation, Display & Meaning (A5, 6 / G-3)               | Tuesday, 15.03.16   |
| 6                    | Fundamental of Cost Analysis (C Part I / G-4)                  | Tuesday, 22.03.16   |
| 7                    | Using Cost Analysis (C Part II / G-5)                          | Tuesday, 29.03.16   |
| Mid-Term Examination |  |                     |

|                   |  |                   |
|-------------------|--|-------------------|
| 8                 | ABC, IS & Cost Cutting (C Part III / G-6)                    | Tuesday, 19.03.16 |
| 9                 | The Building Block of Results Accountability<br>(B2 / G-7)   | Tuesday, 26.04.16 |
| 10                | Population Accountability (B3 / G-8)                         | Tuesday, 03.05.16 |
| 11                | Performance Accountability (B4 / G-9)                        | Tuesday, 10.05.16 |
| 12                | Putting It Together (B5 / G-10)                              | Tuesday, 17.05.16 |
| 13                | Management, Budgeting & SP as a Single<br>System (B6 / G-11) | Tuesday, 24.05.16 |
| 14                | Implementation Issues & Challenges (B& / G-<br>12). Review   | Tuesday, 31.05.16 |
| Final Examination |  |                   |