Department of Business Faculty
Subject Syllabus

Subject Code	: BIS09
Subject Title	: Financial Management and Accounting
Subject Specification	: For Management Study Program
Subject Overview	:

Knowledge on the principles of financial management and accounting is essential for all kind of personnel in any kind of organization. In achieving the business goals, the financial management is needed, for effectiveness and efficiency. This course is generally divided into two major components – management and accounting. Before mid test, we will discuss what management is, and in so doing, we will discover that management consists of four primary functions. Those are planning, organizing, leading, and controlling. After mid test, there are many technical aspects of accounting involved to further development of skills that are used in the decision making.

Course Objectives:

By the end of the course, the students are expected to gain a comprehensive understanding in the uses of management and accounting, a grasp of a central idea by studying management and accounting from the side of what management does, and a strong foundation with the basic tenets of general management and accounting functions.

Course method:

1. Lectures
2. Group discussion
3. Group presentation
4. Case studies
5. Group project

Learning Outcomes:

1. Knowledge: The uses of management and accounting in an organization.
2. Skills: Planning, organizing, leading, controlling, budgeting, and making decision.
3. Attitude: Enthusiasm, commitment, and innovative.

Course content :

This course will be delivered in 16 sessions as follows:

Week	Topic
1	Accounting and The Business Environment
2	Accounting Cycle
3	Financial Statement Analysis

4	The Statement of Cashflow
5	Cost-Volume-Profit Analysis and Breakeven Point Analysis
6	Budgeting and Special Decision
7	Review for mid test
8	**Mid Examination**
9	Introduction to Management
10	Organizational Culture and Environment
11	Planning: Foundations of Planning and Decision Making
12	Planning: Tools and Techniques
13	Organizing
14	Leading and Controlling
15	Review for final test
16	**Final Examination**

Grading System

Course Evaluation:
As a general rule, students are evaluated based on the following criteria:

Final Examinations	35%
Mid-term Examinations	25%
Coursework and assignments	30%
Attendance	10%
TOTAL	100%

Evaluation elements are stated in quantitative forms, ranging from 0 to 100. The acceptable grade for LSPR undergraduate programme is **60 and above.** In the Letter Grade System, the quantitative grades mean:

Grade	Symbol	Conversion Value
90 – 100	A	4.0
85 – 89.99	A-	3.7
80 – 84.99	B+	3.3
75 – 79.99	B	3.0
70 – 74.99	B-	2.7
65 – 69.99	C+	2.3
60 – 64.99	C	2.0
50 – 59.99	C-	1.7
40 – 49.99	D	1.0
< 40	E	0

The student Grade Point Average (GPA) is organized into the following categories:

1. GPA of 0.00 – 1.99 = Fail
2. GPA of 2.00 – 2.49 = Pass
3. GPA of 2.50 – 2.99 = Credit
4. GPA of 3.00 – 3.49 = Merit
5. GPA of 3.50 – 4.00 = Distinction

Scheme of Work :

Session	Title/Topic	Area Discussion	Activities
1	Accounting and The Business Environment	1. Definition of accounting. 2. Accounting as system information. 3. Principle of accounting. 4. Managerial accounting 5. The uses of taxes. 6. Tax regulations in Indonesia.	Presentation
2	Accounting Cycle	1. Transaction. 2. Journal Entries. 3. Posting. 4. Trial Balance 5. Worksheet. 6. Adjusting Entries. 7. Financial Statements. 8. Closing the Books.	Presentation and Exercise Coursework 1
3	Financial Statement Analysis	1. Purpose of cash flow statement and its elements. 2. Distinguish between operating, investing, and financing cash flows. 3. Cash flow statement preparation.	Presentation and Exercise
4	The Statement of Cash Flows	1. Purpose of financial statement analysis. 2. Horizontal analysis and vertical analysis. 3. Financial ratios. 4. Measure economic value added. 5. Utilize non-financial data in analyzing financial statements.	Presentation and Exercise

5	Cost-Volume-Profit and BEP Analysis	1. Identification of changes in volume asset costs. 2. Use CVP analysis to compute BEP. 3. Use CVP analysis for profit planning and graph relations. 4. Use CVP methods to perform sensitivity analysis. 5. Exercise calculate the BEP for multiple product lines or services.	Presentation and Exercise Coursework 2
6	Budgeting and Special Decisions	1. Explain the major features and advantafes of a master budget and its importance. 2. Steps in preparing a master budget. 3. Exercise the financial budget. 4. Decision process to make business decisions. 5. The factors that influence pricing decisions in practice.	Presentation
7	Online Session	Review for Mid Test.	Presentation and Q&A
8	**Mid Term Examination**		
9	Introduction to Management	Definition of management. Planning, organizing, directing, and controlling. Managerial roles and skills. The needs of management.	Presentation
10	Organizational Culture and Environment	Organizational culture. The factors of organizational culture. Environment of organization both internal and external.	Presentation

11	Planning: Foundation of Planning and Decision Making	Define planning. Describe the purposes of planning. Goals and plans. Concept of means-end-chain. Management by objective.	Presentation and Exercise Coursework 3
12	Planning: Tools and Techniques	How to do the planning process. Breakeven analysis.	Presentation
13	Organizing	Organizational structure. Departmentalization. The bureaucracy inside of the organization. The causes of different structure.	Presentation
14	Leading and Controlling	The types of leader. The differences between leaders and managers. Definition of controlling. Steps of controlling. Characteristics of controlling.	Presentation and Coursework 4
15	Online Session	Review for Mid Test.	Presentation and Q&A
16	**Final Examination**		

Guidelines

Midterm Paper Guideline **:** Written/Presentation/Projects

Final Paper Guideline **:** Written/Presentation/Projects

References **:**

Book

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Garrison, R. H., ***Noreen***, E. W., & ***Brewer***, P. C. (2008). ***Managerial accounting***. Boston: McGraw-Hill/Irwin.

Robbins, Stephen P, *and* **Coulter,** Mary. (2007) Management, 9th Edition, Prentice Hall

JAF Stomer, Freeman R. E and Daniel R Gilbert, “Management”, Pearson Education, Sixth

Edition, 2004.

Kieso, Weygandt, *and Kimmel*. (2007) Accounting Principles, 9th Edition, Prentice Hall

Horngren, Sundem, Stratton, Burgstahler and Schatzberg (2007) Introduction to Management Accounting 14th Edition, Prentice Hall

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