



UNIVERSITAS INDONESIA
 FAKULTAS EKONOMI & BISNIS
 DEPARTEMEN AKUNTANSI
 PROGRAM STUDI MAKSI - PPAK

SYLLABUS
ADVANCED COST AND MANAGEMENT ACCOUNTING
ECAM 802105
ODD SEMESTER 2019/2020

Subject Code	ECAM 802105
Subject Title	Advanced Cost and Management Accounting
Credit Value	3
Pre-requisite/ Co-requisite/ Exclusion	Advanced Cost and Management Accounting (ECAM 802105)
Role and Purposes	<p>Management Accounting has grown rapidly over the last fifteen years, responding to the criticism the subject has received over the same period of time. Management Accounting scholars have developed various techniques and concepts that are expected to revive the role of Management Accounting in a modern business process. This course is continuation of the same course in the regular S1 program, emphasizing the application of concepts in the world of practice. In addition, this course will also discuss the development of the field occurring to date, such as activity-based costing, quality costing, and target costing. This course is an advanced level course, and to do well in class, students must already have some basic knowledge of Management Accounting. Upon the completion of the course, students are expected to have a broader perspective on Management Accounting, which in turn will improve their ability in analyzing and presenting accounting information. Such ability is required in management to support planning, control, coordination and decision-making.</p>

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Table of Contents Advanced Cost And Management Accounting Slpage

1. Understanding the eBook Advanced Cost And Management Accounting Slpage
 - The Rise of Digital Reading Advanced Cost And Management Accounting Slpage
 - Advantages of eBooks Over Traditional Books
2. Identifying Advanced Cost And Management Accounting Slpage
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Advanced Cost And Management Accounting Slpage
 - User-Friendly Interface
4. Exploring eBook Recommendations from Advanced Cost And Management Accounting Slpage
 - Personalized Recommendations
 - Advanced Cost And Management Accounting Slpage User Reviews and Ratings
 - Advanced Cost And Management Accounting Slpage and Bestseller Lists
5. Accessing Advanced Cost And Management Accounting Slpage Free and Paid eBooks

- Advanced Cost And Management Accounting Slpage Public Domain eBooks
 - Advanced Cost And Management Accounting Slpage eBook Subscription Services
 - Advanced Cost And Management Accounting Slpage Budget-Friendly Options
6. Navigating Advanced Cost And Management Accounting Slpage eBook Formats
 - ePub, PDF, MOBI, and More
 - Advanced Cost And Management Accounting Slpage Compatibility with Devices
 - Advanced Cost And Management Accounting Slpage Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Advanced Cost And Management Accounting Slpage
 - Highlighting and Note-Taking Advanced Cost And Management Accounting Slpage
 - Interactive Elements Advanced Cost And Management Accounting Slpage
 8. Staying Engaged with Advanced Cost And Management Accounting Slpage
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Advanced Cost And Management Accounting Slpage
 9. Balancing eBooks and Physical Books Advanced Cost And Management Accounting Slpage
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Advanced Cost And Management Accounting Slpage
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Advanced Cost And Management Accounting Slpage
 - Setting Reading Goals Advanced Cost And Management Accounting Slpage
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Advanced Cost And Management Accounting Slpage
 - Fact-Checking eBook Content of Advanced Cost And Management Accounting Slpage
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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