



### 1. Course Identity

<b>Course Name/Block</b>	Behavioral Accounting		
<b>Faculty</b>	Business and Economics	<b>Study Program</b>	Accounting
<b>Code</b>	31206032	<b>Credit Point</b>	3
<b>Group</b>	Elective	<b>Intake</b>	Optional
<b>Semester</b>	7	<b>Availability</b>	Limited
<b>Methods</b>	In Class	<b>Media</b>	Mixed
<b>Subject Group/Block</b>	Management Accounting	<b>Prerequisite</b>	Management Accounting
<b>Instructor/Instructor Coordinator</b>			

### 2. Course Learning Outcome

GLO Code	GLO Formulation	CLO Code	CLO Formulation	Indicators	Assessment/ Measurement/Evaluation	Weight
1.12	Mastering the concepts and principles of the business environment	1.12.18	Knowing the influence of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.	<ul style="list-style-type: none"> <li>• Students are able to explain the understanding and characteristics of attitudes, motivations, perceptions, learning, and personality</li> <li>• Students are able to explain various theories about attitude and motivation</li> <li>• Students are able to explain the assumptions of human behavior</li> <li>• Students are able to explain the understanding, objectives, research designs</li> <li>• Students understand the concepts of validity and reliability</li> <li>• Students are able to explain the nature, process and stages of control</li> <li>• Students are able to explain the basics of control systems</li> <li>• Students are able to explain the characteristics of financial control</li> <li>• Students are able to explain the influence of contingency factors which include organizational structure, environment, task characteristics,</li> <li>• strategy, company size against the design of accounting designs.</li> </ul>	Participation 10% Case 20% Mid Test 35% Final Test 35%	



- Students are able to explain various theories that underlie behavioral accounting
- Students are able to explain the meaning of goal setting and behavioral aspects in goal setting
- Students are able to explain the meaning and relationship of participatory budgeting and performance
- Students are able to explain the role of auditors and the problems faced in the auditing process
- Students are able to explain aspects of behavior in the auditing function
- Students are able to explain the notion of responsibility accounting
- Students are able to explain the characteristics of accountability accounting and types of types of responsibility center
- Students are able to explain communication theories as well as information communication models
- Students are able to explain the factors that influence accounting communication
- Students are able to explain the role of Technology acceptance theory and theory of reasoned action in the field of information systems
- Students are able to explain the factors that influence the effectiveness and acceptance of information technology
- Students are able to explain the effect of the effectiveness of information technology on human behavior and organizational performance
- Students are able to explain the effect of aspects of human behavior on the effectiveness of the state budget

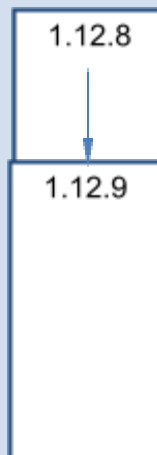


				<ul style="list-style-type: none"> <li>• Students are able to explain the influence of aspects of human behavior on the design of accounting information in hospitals, educational institutions and organizations that are not intended to make a profit</li> <li>• Students are able to explain the effect of aspects of human behavior on the effectiveness of designing accounting information in supporting the Islamic financial system</li> <li>• Students are able to explain the influence of aspects of human behavior on the design of accounting information in Islamic banking, zakat and takaful management organizations</li> <li>• Students are able to explain the application of empirical studies of behavioral aspects in Islamic accounting</li> <li>• Students are able to thoroughly understand behavioral accounting material</li> <li>• Students are able to understand the material implications in practice and academics</li> </ul>		
		1.12.19	Analyzing the results of empirical research on the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.	<ul style="list-style-type: none"> <li>• Students are able to understand the behavioral research process</li> <li>• Students are able to explain examples of behavioral research</li> <li>• Students are able to explain the application of empirical studies of behavioral aspects in the control process</li> <li>• Students are able to explain the application of empirical studies based on contingency theory and various theories in behavioral accounting</li> <li>• Students are able to explain the application of empirical studies based on contingency theory and various theories in behavioral accounting</li> </ul>		



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|  |  |  |  | <ul style="list-style-type: none"><li>• Students are able to explain the application of empirical studies of behavioral aspects in the performance measurement process</li><li>• Students are able to explain the application of empirical studies of behavioral aspects in the budgeting process</li><li>• Students are able to explain the application of empirical studies of behavioral aspects in the auditing process</li><li>• Students are able to explain aspects of behavior in accountability accounting</li><li>• Students are able to explain the application of empirical studies of behavioral aspects in accountability accounting</li><li>• Students are able to explain the application of empirical studies of behavioral aspects in financial accounting</li><li>• Students are able to explain the application of empirical studies of behavioral aspects in public sector accounting</li></ul> |  |  |
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### 3. Map of Learning Achievement Analysis



### 4. Learning Experience and References



<b>Learning experience</b>	Students will learn the basic concepts of human behavior, the relationship between accounting and human behavior, theories and approaches in behavioral accounting and behavioral accounting applications in empirical research in accounting both in the field of financial accounting, management accounting, information system, public sector accounting and shariah accounting
<b>References</b>	<ol style="list-style-type: none"> <li>1. Siegel, G and Marconi, H.R. (SM). 1989. Behavioral Accounting. Ohio: South Wester Publishing, Co.</li> <li>2. Belkaoui, A.R. (B). 2002. Behavioral Management Accounting. London:Quorum Books.</li> <li>3. Lubis, Arfan Ikhsan. 2010. Akuntansi Keperilakuan, Jakarta: Salemba Empat</li> <li>4. Empirical behavioral accounting articles</li> </ol>

### 5. Details of Learning Activities

Meeting	CLO/Sub-CLO	Topic/ Sub- Topic	Methods/Learning Methods	Activities	References
1	<p>1.12.18 Knowing the influence of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing,</p>	<p>The effect of aspects of human behavior on the effectiveness of designing accounting information in supporting the Islamic financial system</p> <ul style="list-style-type: none"> <li>• The influence of aspects of human behavior on the design of accounting information in Islamic financial institutions</li> </ul> <p>Application of empirical studies of behavioral aspects in Islamic accounting.</p>	<p><b>Face to Face:</b> Lecturer explains and discusses articles about related material</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting material</li> <li>• Preparing article for presentation</li> </ul> <p><b>Online Learning:</b> Upload course materials in Google Classroom</p>	In Class 150 minutes	<p>Siegel &amp; Marconi Ch 1-3 pp 1-42. Belkaoui Ch 1, pp. 1-46. Lubis Ch 1 to 3, pp. 1-76</p>



	accounting information systems and sharia accounting.				
2	<p>1.12.18 Knowing the influence of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research on the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<p>Attitudes and attitude theories</p> <ul style="list-style-type: none"> <li>• Motivation and motivation theory</li> <li>• Perception</li> <li>• Learning</li> <li>• Personality</li> <li>• Assumptions of human behavior: feudalism and capitalism</li> <li>• Assumptions about human behavior</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Siegel &amp; Marconi Ch 3 &amp; 4 pp. 28 to 53.</p> <p>Lubis Ch 4 pp. 77 to 108</p>
3	<p>1.12.18 Knowing the effect of accounting</p>	<ul style="list-style-type: none"> <li>• What is meant by research</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b></p>		<p>Siegel &amp; Marconi Ch 5 pp. 54 to 68</p>



	<p>on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<ul style="list-style-type: none"> <li>● Research Objectives</li> <li>● Design development</li> <li>● Validity and reliability</li> <li>● Select respondents</li> <li>● Research instrument</li> <li>● Data analysis and report preparation</li> <li>● Examples of behavioral accounting research</li> </ul>	<p>Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>● Students read the next meeting's materials</li> <li>● Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Lubis Ch 5 to 7, pp. 109 to 180</p>
<p>4</p>	<p>1.12.18 Knowing the influence of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial</p>	<ul style="list-style-type: none"> <li>● The nature of the control process, basis of control, stages, types and sources of control</li> <li>● Basic control systems, traditional control systems, feedback control systems, feedforward control systems</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>● Students read the next meeting's materials</li> <li>● Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Siegel &amp; Marconi Ch 6 pp. 72 to 91</p> <p>Belkaoui pp 2, pp. 47-65</p> <p>Lubis Ch 8 pp. 181 to 200</p>



	<p>accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<ul style="list-style-type: none"> <li>• Characteristics of financial control</li> <li>• Application of empirical studies of behavioral aspects in the control process</li> </ul>			
<p>5</p>	<p>1.12.18 Knowing the influence of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<ul style="list-style-type: none"> <li>• The influence of contingency factors including organizational structure, environment, task characteristics, strategies, company size on the design of accounting designs</li> <li>• Various theories in behavioral accounting: theory of reasoned action, theory of planned behavior, agency theory, etc. Application of empirical studies</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Belkaoui Ch 6 pp. 139-160.</p> <p>Lubis Ch 17, pp. 357 to 374</p> <p>Selected articles</p>





	<p>1.12.19 Analyzing the results of empirical research on the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<p>based on contingency theory and various other theories.</p>			
6	<p>1.12.18 Knowing the influence of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research on the relationship between</p>	<p>Definition of performance measurement</p> <ul style="list-style-type: none"> <li>• Use of performance measurements</li> <li>• Effect of appreciation on behavior</li> <li>• Behavioral aspects of performance measurement</li> <li>• Measurement of actual and expected performance. Application of empirical studies of behavioral aspects in performance measurement</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Siegel &amp; Marconi Ch 11 pp. 190 to 232.</p> <p>Selected articles</p>



	accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.				
7	<p>1.12.18 Knowing the effect of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting</p>	<ul style="list-style-type: none"> <li>• Various functions of profit planning and budgeting</li> <li>• Behavioral views of the budget preparation process</li> <li>• Behavioral concepts that are relevant in the budget preparation process</li> <li>• Definition of goal setting and behavioral aspects in goal setting</li> <li>• Definition and relationship of participatory budgets</li> <li>• Application of empirical studies of behavioral aspects in budgeting</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>	<p>Siegel &amp; Marconi Ch 8 &amp; 9 pp. 121 to 157.</p> <p>Belkaoui Ch 8 pp. 183 to 208</p> <p>Belkaoui Ch 10 pp. 225 to 250</p> <p>Lubis Ch 10, pp. 221 to 248</p> <p>Selected articles</p>	



	information systems and sharia accounting.				
8	<p>1.12.18 Knowing the effect of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<ul style="list-style-type: none"> <li>• Problems in operating the intern</li> <li>• Definition and scope of internal control</li> <li>• Benefits and types of internal controls</li> <li>• Auditing and auditors</li> <li>• Auditor's dilemma</li> <li>• The behavioral aspects of auditing</li> <li>• Situations that affect auditor behavior</li> <li>• Troubleshooting auditors through behavioral perceptions</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Siegel &amp; Marconi Ch 13 and 14 pp. 269 to 323</p> <p>Lubis Ch 15 and 16 pp. 321 to 356</p> <p>Selected articles</p>
9	<p>1.12.18 Knowing the effect of accounting on human</p>	<ul style="list-style-type: none"> <li>• Definition of responsibility accounting</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p>		<p>Siegel &amp; Marconi Ch 7 pp. 92 to 120</p>



	<p>behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<ul style="list-style-type: none"> <li>• Characteristics of responsibility accounting</li> <li>• Types of responsibility centers</li> <li>• Planning and data collection by the responsibility center</li> <li>• Application of empirical studies of behavioral aspects in accountability accounting</li> </ul>	<p><b><u>Independent Activities:</u></b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b><u>Online Learning:</u></b> Materials are uploaded in the Google Classroom</p>		<p>Lubis Ch 9 pp. 201 to 220</p> <p>Selected articles</p>
<p>10</p>	<p>1.12.18 Knowing the effect of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting,</p>	<ul style="list-style-type: none"> <li>• Communication theory</li> <li>• The communication model in the preparation of information</li> <li>• Variables that affect accounting communication</li> <li>• Reporting requirements</li> </ul>	<p><b><u>Face to Face:</u></b> Lecturer explains and discusses articles related to the topics</p> <p><b><u>Structured Assignment:</u></b> Students present related articles</p> <p><b><u>Independent Activities:</u></b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b><u>Online Learning:</u></b> Materials are uploaded in the Google Classroom</p>		<p>Siegel &amp; Marconi Ch 17 and 18 pp. 383 to 446.</p> <p>Lubis Ch 13 pp. 299 to 310. Ch 21 pp. 439 to 463.</p>



	<p>management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<ul style="list-style-type: none"> <li>• How reporting requirements affect behavior</li> <li>• Impact of reporting requirements</li> <li>• Impact assessment on the sender of information</li> <li>• Application of empirical studies of behavioral aspects in financial accounting</li> </ul>			<p>Selected articles</p>
<p>11</p>	<p>1.12.18 Knowing the effect of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<p>Technology acceptance theory</p> <ul style="list-style-type: none"> <li>• Factors that influence the effectiveness and acceptance of information technology</li> <li>• The effect of the effectiveness of information technology on human behavior and organizational performance</li> <li>• Application of empirical studies of behavioral aspects in accounting</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Selected articles</p>



	<p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>				
<p>12</p>	<p>1.12.18 Knowing the effect of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting</p>	<ul style="list-style-type: none"> <li>• The effect of aspects of human behavior on the effectiveness of the state budget</li> <li>• The influence of aspects of human behavior on the design of accounting information in hospitals, educational institutions and organizations that are not intended for profit</li> <li>• Application of empirical studies of behavioral aspects in public sector accounting</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		<p>Selected articles</p>



	and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.				
13	<p>1.12.18 Knowing the effect of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information</p>	<p>The effect of aspects of human behavior on the effectiveness of designing accounting information in supporting the Islamic financial system</p> <ul style="list-style-type: none"> <li>• The influence of aspects of human behavior on the design of accounting information in Islamic financial institutions</li> <li>• Application of empirical studies of behavioral aspects in sharia accounting</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		Selected articles



	systems and sharia accounting.				
14	<p>1.12.18 Knowing the effect of accounting on human behavior, and the influence of human behavior on accounting in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p> <p>1.12.19 Analyzing the results of empirical research into the relationship between accounting and behavior in the fields of financial accounting, management accounting, auditing, accounting information systems and sharia accounting.</p>	<ul style="list-style-type: none"> <li>• Overall lecture material review</li> <li>• Material implications in practice and academics</li> <li>• Discuss final exam preparation</li> </ul>	<p><b>Face to Face:</b> Lecturer explains and discusses articles related to the topics</p> <p><b>Structured Assignment:</b> Students present related articles</p> <p><b>Independent Activities:</b></p> <ul style="list-style-type: none"> <li>• Students read the next meeting's materials</li> <li>• Students prepare presentation's materials</li> </ul> <p><b>Online Learning:</b> Materials are uploaded in the Google Classroom</p>		Selected articles

### 6. Assessment System and Evaluation

Assessment System

The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:

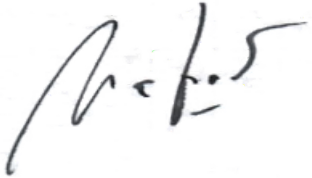




	Total	Mark	Total	Mark
	> 80,00	A	62,50 – 64,99	C+
	77,50 – 79,99	A-	60,00 – 62,49	C
	75,00 – 77,49	A/B	55,00 – 59,99	C-
	72,50 – 74,99	B+	50,00 – 54,99	C/D
	70,00 – 72,49	B	45,00 – 49,99	D+
	67,50 – 69,99	B-	40,00 – 44,99	D
	65,00 – 67,49	B/C	< 40	E

Evaluation System	100% of students who undertake Behavioral Accounting courses score above 55 (> C-), if the indicator has not been reached, students are allowed to repeat courses to get improved grades.
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Date:	Date:	Date:
Validated by Head of Study Program	Checked by Subject Group Coordinator	Prepared by Instructor/Instructor Coordinator
		
Dr. Mahmudi, S.E., M.Si., Ak, CMA		