AKUNTANSI MANAJEMEN LANJUTAN (*ADVANCED MANAGEMENT ACCOUNTING*)

Deskripsi Mata Ujian

Tujuan yang ingin dicapai dari mata ujian ini adalah agar peserta ujian memiliki kompetensi sebagai berikut:

1. Menerapkan praktik-praktik akuntansi manajemen yang mutakhir dalam rangka meningkatkan nilai korporat.
2. Mengevaluasi praktik-praktik akuntansi manajemen yang berlaku.
3. Menerapkan praktik-praktik sistem pengendalian strategi, manajemen dan operasional dalam rangka meningkatkan nilai korporat.
4. Mengevaluasi praktik-praktik sistem pengendalian strategi, manajemen dan operasional yang berlaku.

Referensi

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SILABI AKUNTANSI MANAJEMEN LANJUTAN

MATERI DAN SUB MATERI	LEVEL
1. Pendahuluan. 1.1 *Relevance lost* 1.2 Perbedaan akuntansi biaya, akuntansi manajemen dan manajemen biaya 1.3 Mengapa sistem akuntansi manajemen dan keuangan harus dipisahkan 1.4 Empat tahapan sistem akuntansi perusahaan 1.5 *Different cost for different purposes*	1
2. Pengembangan sistem manajemen biaya 2.1 Biaya langsung dan tidak langsung 2.2 *Activity based costing* 2.3 *Activity based costing with idle capacity* 2.4 *Time driven activity based costing*	1
3. Penggunaan sistem manajemen biaya untuk efisiensi 3.1 *Activity based management* 3.2 *Cost of quality* 3.3 *Just in time* 3.4 *Lean production and accounting*	1
4. Penggunaan sistem manajemen biaya untuk pengambilan keputusan stratejik – pelanggan. 4.1 *Customer profitability analysis* 4.2 *Customer lifetime value*	1
5. Penggunaan sistem manajemen biaya untuk pengambilan keputusan stratejik – produk 5.1 *Product profitability analysis* 5.2 *Target costing*	1
6. Penggunaan informasi akuntansi untuk pengambilan keputusan jangka pendek 6.1 *Relevant cost vs sunk cost* 6.2 *Special order, make or buy, keep or drop, product mix,* TOC	1
7. Penggunaan informasi akuntansi untuk perencanaan laba 7.1 Pemisahan biaya *fixed* dan *variable* untuk analisis CVP 7.2 *Cost volume profit analysis* 7.3 CVP *under uncertainty*	1
8. Akuntansi manajemen lingkungan 8.1 *Environmental cost of quality* 8.2 *Triple bottom accounting*	2
9. Landasan sistem pengendalian stratejik 9.1 *Four levers of control* 9.2 *Belief and boundary system*	2

MATERI DAN SUB MATERI	LEVEL
10. Proses penyusunan anggaran 10.1 Penyusunan anggaran dalam lingkungan yang tidak pasti. 10.2 Menghubungkan rencana stratejik dengan anggaran perusahaan 10.3 *Business forecasting* 10.4 *Beyond budgeting*	1
11. Sistem pengendalian stratejik – penekanan pada pengendalian keuangan 11.1 *Responsibility center*. 11.2 ROI, RI, EVA. 11.3 *Transfer Pricing*. 11.4 *Shared service allocation*.	2
12. Sistem pengendalian stratejik terintegrasi 12.1 *Strategy map*. 12.2 *Balanced scorecard*.	2
13. Sistem pengendalian stratejik – proses pembangunan *awareness* dan keselarasan (*alignment*). 13.1 Membangun *awareness*. 13.2 *Cascading the scorecard*.	2
14. Sistem pengendalian stratejik – keterkaitan dengan sistem kompensasi	3