



# Akuntansi Manajemen Lanjutan

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## Pendahuluan.

- 1 Menjelaskan perbedaan akuntansi biaya, akuntansi manajemen dan manajemen biaya.
- 2 Menjelaskan penggunaan perhitungan “*costing*” sesuai dengan konteksnya
- 3 Menjelaskan perbedaan karakteristik antara sistem akuntansi manajemen dan keuangan
- 4 Menjelaskan empat tahapan sistem akuntansi perusahaan.
- 5 Menjelaskan konsep *Different cost for different purposes*.

(Walaupun tidak dibahas dalam silabus, namun peserta tetap diharuskan untuk ingat cara perhitungan biaya seperti *job order costing*, *process costing*, *joint costs*, *support department cost allocation*)

	Managerial Accounting	Financial Accounting
<b>Purpose</b>	Decision making	Communicate financial position to outsiders
<b>Primary Users</b>	Internal managers	External users
<b>Focus/Emphasis</b>	Future-oriented	Past-oriented
<b>Rules</b>	Do not have to follow GAAP; cost vs. benefit	GAAP compliant; CPA audited
<b>Time Span</b>	Ultra current to very long time horizons	Historical monthly, quarterly reports
<b>Behavioral Issues</b>	Designed to influence employee behavior	Indirect effects on employee behavior

### Cost Systems Go Through Four Stages of Development

Aspects of Cost System	Stage 1: Poor Data Quality	Stage 2: Focus on External Reporting	Stage 3: Innovation: Managerial Relevance	Stage 4: Integrated Cost Systems
Data Quality	Data Errors Math Errors Large Variances Writedowns Post-closing adjustments	Meets External Audit standards	Shared databases Reporting frequency varies by systems	Linked databases and systems
External (Financial) Reporting	Inadequate	Tailored to financial reporting needs	Keep Stage 2 system	Expanded ABC system: Supports financial reporting as well as product cost management.
Product Costs	Inadequate	Inaccurate product cost	Develop ABC system	
Operational Control	Inadequate	Limited feedback	Develop operational performance measurement system	Operational Control System

# *Different cost for different purposes*



The principle that the management of an organization is likely to need different information, and thus different costs, for the various activities it carries out, especially when making decisions.

For example, when calculating the price of a product on a cost-plus basis, management would need to ensure that all costs, both fixed and variable, are charged to the product.

On the other hand, in determining whether or not additional units of a product should be produced, only the variable costs would be relevant to that decision.

## Pengembangan Sistem Manajemen Biaya.

- 1 Menjelaskan perbedaan antara biaya langsung dan tidak langsung.
- 2 Menjelaskan konsep *Activity based costing*
- 3 Menerapkan konsep *Activity Based Costing* secara sederhana.
- 4 *Menjelaskan konsep Activity based costing with idle capacity*, serta kelebihannya dibandingkan dengan model *Activity Based Costing* sebelumnya
- 5 *Menjelaskan konsep Time driven activity based costing*

## Penggunaan Sistem Manajemen Biaya untuk Efisiensi.

- 1 Menjelaskan konsep *Activity based management*.
- 2 Analisis effisiensi biaya dengan mempergunakan *Activtiy Based Management*
- 3 Analisis effisiensi biaya dengan mempergunakan model biaya kualitas
- 4 *Menjelaskan peranan Just in time dalam effisiensi biaya*
- 5 *Menjelaskan konsep Lean production and accounting dalam kaitannya dengan effisiensi biaya*

## Penggunaan sistem manajemen biaya untuk pengambilan keputusan stratejik – pelanggan.

- 1 Menjelaskan peranan penting dari Analisis Profitas Pelanggan
- 2 Menjelaskan perhitungan profitabilitas pelanggan dengan mempergunakan *Activity Based Costing*
- 3 Analisis terhadap profitabilitas pelanggan beserta cara untuk meningkatkan profitabilitas tersebut.
- 4 Menjelaskan konsep *Customer lifetime value*.
- 5 Analisis profitabilitas pelanggan dengan mempergunakan *Customer lifetime value*

## Penggunaan sistem manajemen biaya untuk pengambilan keputusan strategik – produk

- 1 Analisis profitabilitas produk dengan mempergunakan *Activity Based Costing*
- 2 Menjelaskan cara-cara untuk meningkatkan profitabilitas
- 3 Menjelaskan pentingnya pengurangan biaya dalam tahap perencanaan
- 4 Menjelaskan empat tahapan dalam konsep *target costing*

## Penggunaan informasi akuntansi untuk pengambilan keputusan jangka pendek

- 1 Menjelaskan perbedaan antara *Relevant cost vs sunk cost*.
- 2 Menerapkan *relevant cost* dalam situasi *special order*
- 3 Menerapkan *relevant cost* dalam situasi *make or buy*
- 4 Menerapkan *relevant cost* dalam situasi *keep or drop*
- 5 Menerapkan *relevant costs* dalam situasi *sell or process further*
- 6 *Menerapkan relevant costs* dalam penentuan bauran produk
- 7 Menjelaskan konsep *Theory of Constraint* dan kaitannya dengan pengambilan keputusan jangka pendek
- 8 Menjelaskan penerapan *relevant costs* dalam konteks *Activity Based Costing*

## Penggunaan Informasi Akuntansi untuk Perencanaan Laba.

- 1 Menerapkan pemisahan biaya *fixed* dan *variable* untuk analisis *Cost Volume Profit*.
- 2 *Menerapkan analisis Cost volume profit.*
- 3 Menerapkan konsep *Cost Volume Profit* dalam kondisi ketidakpastian
- 4 Menjelaskan perhitungan *Cost Volume Profit* dengan mempergunakan  
*Activity Based Costing.*

# Akuntansi manajemen lingkungan

- 1 Menjelaskan mengenai perkembangan akuntansi manajemen lingkungan
- 2 Menjelaskan konsep *Environmental cost of quality*.
- 3 Menjelaskan konsep *Triple bottom accounting*.



## The Ecoefficiency Paradigm

- 1) Reduce the consumption of resources
- 2) Reduce the environmental impact
- 3) Increase product value
- 4) Reduce environmental liability

- Environmental costs: costs that are incurred because poor environmental quality exists or may exist
- Environmental costs can be classified in four categories
  - Prevention costs
  - Detection costs
  - Internal failure costs
  - External failure costs

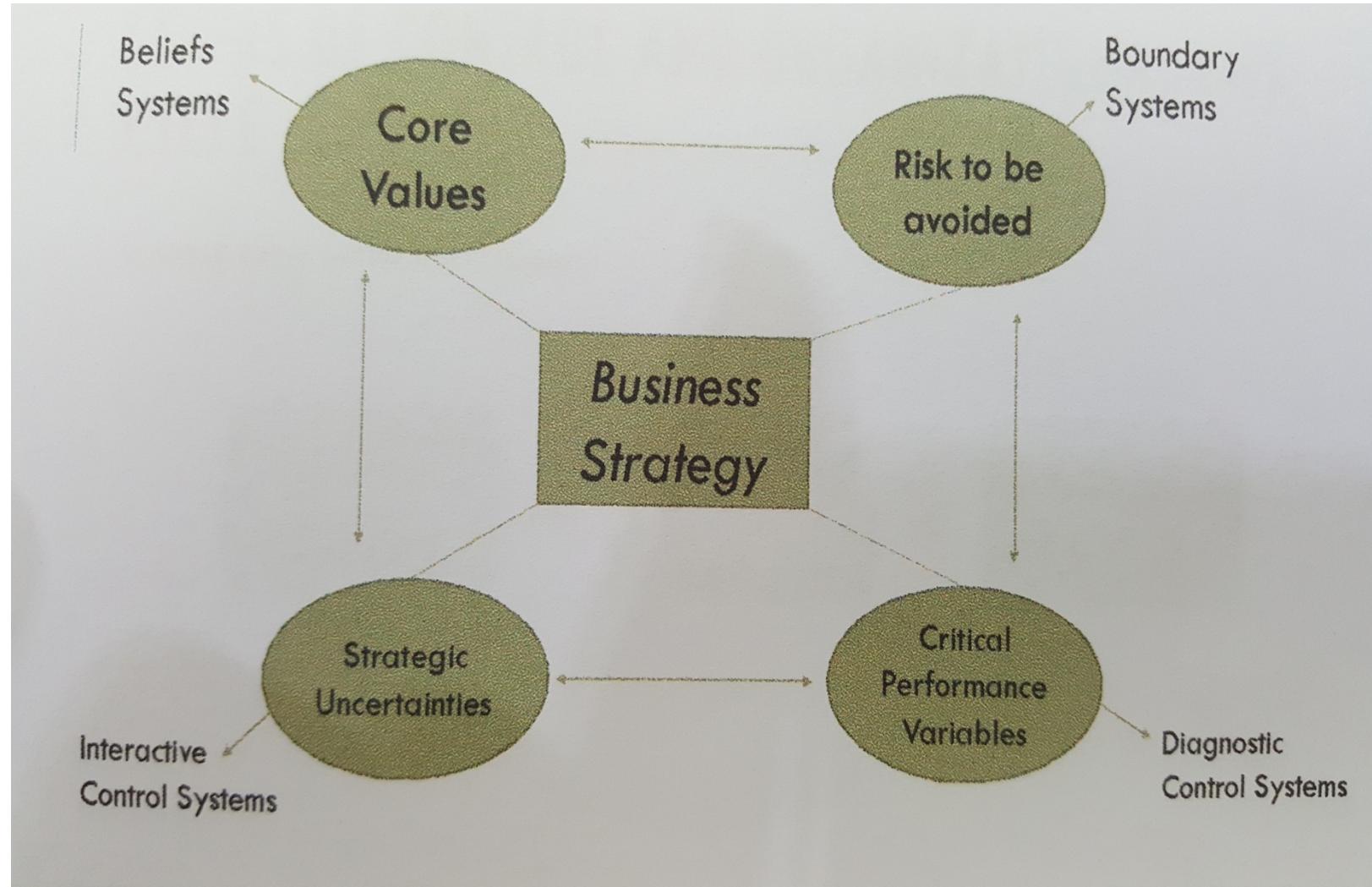


Prevention Activities	Internal Failure Activities
Evaluating and selecting suppliers Evaluating and selecting pollution control equipment Designing processes Designing products Carrying out environmental studies Auditing environmental risks Developing environmental management systems Recycling products Obtaining ISO 14001 certification	Operating pollution control equipment Treating and disposing of toxic waste Maintaining pollution equipment Licensing facilities for producing contaminants Recycling scrap
Detection Activities	External Failure Activities
Auditing environmental activities Inspecting products and processes Developing environmental performance measures Testing for contamination Verifying supplier environmental performance Measuring contamination levels	Cleaning up a polluted lake Cleaning up oil spills Cleaning up contaminated soil Settling personal injury claims (environmentally related) Restoring land to natural state Losing sales due to poor environmental reputation Using materials and energy inefficiently Receiving medical care due to polluted air (S) Losing employment because of contamination (S) Losing a lake for recreational use (S) Damaging ecosystems from solid waste disposal (S)

Note: "S" = societal costs.

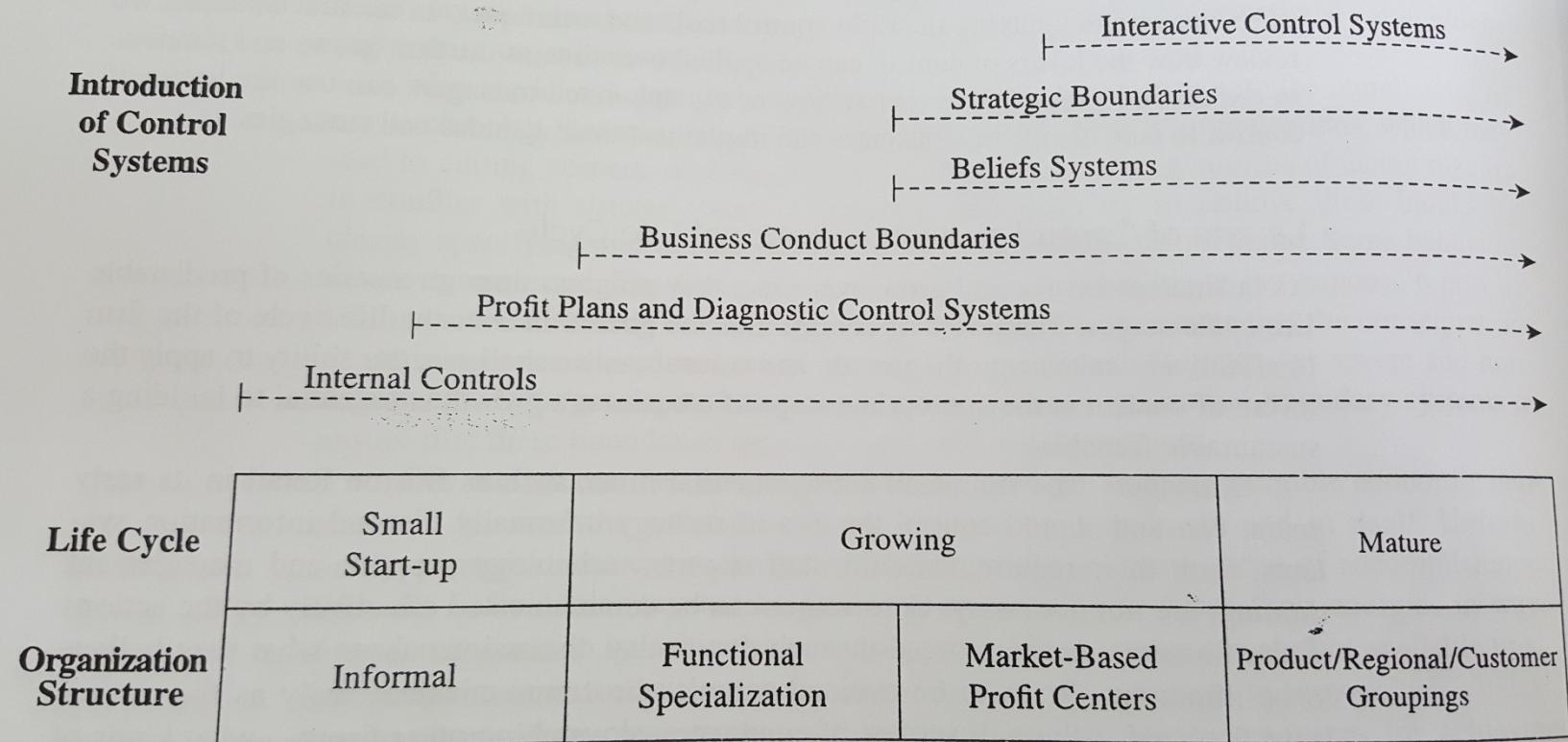
## Landasan sistem pengendalian stratejik

- 1 Menjelaskan fungsi dan kegunaan dari sistem pengendalian stratejik
- 2 Menjelaskan penggunaan *four levers of control* dalam sistem pengendalian stratejik.
- 3 Menjelaskan peranan dari belief and boundary sistem dalam sistem pengendalian stratejik



Control System	Purpose	Communicates	Control of Strategy as
Beliefs Systems	Empower and expand search activity	Vision	Perspective
Boundary Systems	Provide limits of freedom	Strategic domain	Competitive position
Diagnostic Control Systems	Coordinate and monitor the implementation of intended strategies	Plans and goals	Plan
Interactive Control Systems	Stimulate and guide emergent strategies	Strategic uncertainties	Pattern of action

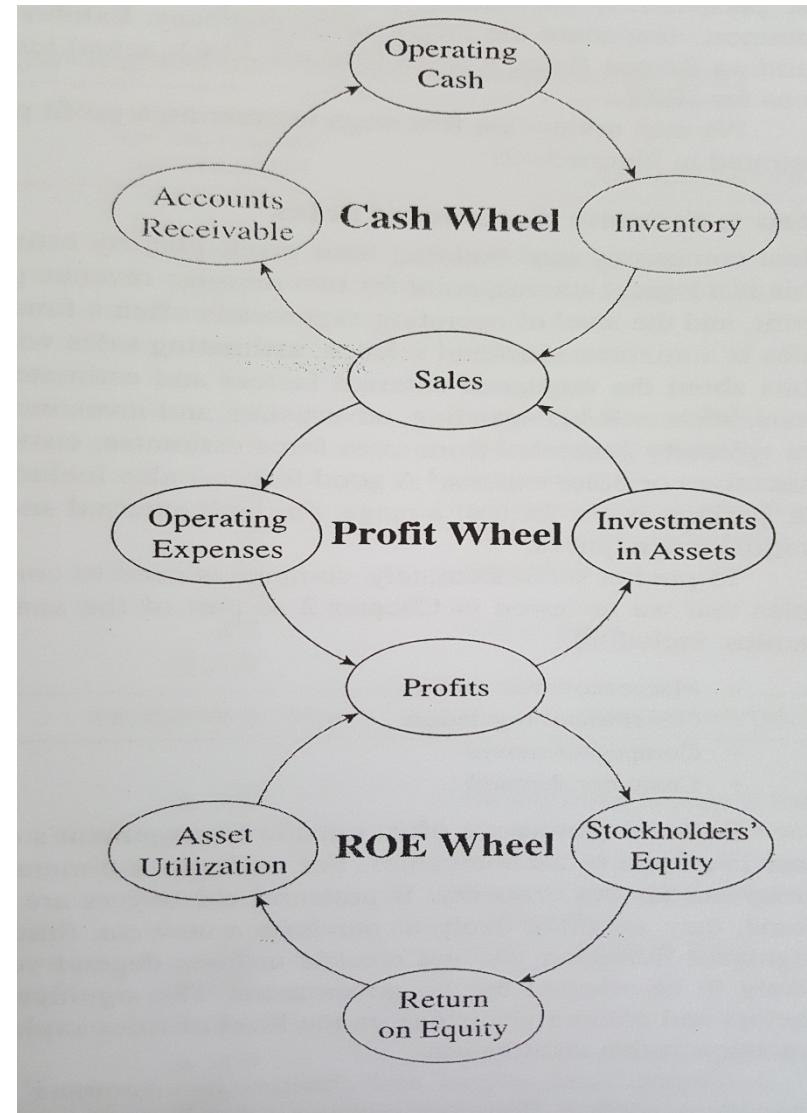
**FIGURE 14–3** Introduction of Control Systems over the Life Cycle of a Business



Source: Adapted from Simons, *Levers of Control*, p. 128.

## Proses penyusunan anggaran

- 1 Menjelaskan kegunaan dari anggaran
- 2 Menjelaskan kelemahan-kelemahan dari anggaran
- 3 Menjelaskan kesulitan-kesulitan dalam penyusunan anggaran
- 4 Menjelaskan konsep *three wheels of profit planning* dalam penyusunan anggaran
- 5 Menjelaskan cara penyusunan anggaran dalam lingkungan yang tidak pasti.
- 6 Menerapkan cara untuk menghubungkan rencana stratejik dengan anggaran perusahaan.
- 7 Menjelaskan cara dan kegunaan dari *Business forecasting*.
- 8 Menjelaskan konsep *Beyond budgeting*.



## Sistem pengendalian stratejik – penekanan pada pengendalian keuangan

- 1 Menjelaskan konsep *Responsibility center*
- 2 Analisis *Cost Center* dengan mempergunakan *standard cost*
- 3 Analisis *Revenue Center* dengan memper-gunakan *Sales Variance Analysis*
- 4 Analisis Profit Center
- 5 Analisis hasil ROI, RI, EVA.
- 6 Analisis *Transfer Pricing*.
- 7 Menjelaskan konsep *Shared service allocation*.

## **CA\_Compétitive Effectiveness\_Profitability Analysis**

- 1. Contribution margin variance = Actual contribution margin – Expected contribution margin**
  
- 2. Budgeted average unit contribution margin**  
**= Budgeted total contribution margin/Budgeted total units**
  
- 3. Contribution margin volume variance**  
**= (Actual quantity sold – Budgeted quantity sold) × Budgeted average Unit contribution margin**
  
- 4. Sales mix variance**  
**= [(Product 1 actual units – Product 1 budgeted units) × (Product 1 budgeted contribution margin – Budgeted average unit contribution margin)] + [(Product 2 actual units – Product 2 budgeted units) × (Product 2 budgeted contribution margin – Budgeted average unit contribution margin)]**
  
- 5. Market share variance**  
**= [(Actual market share percentage – Budgeted market share percentage) × Actual industry sales in units] × Budgeted average unit contribution margin**
  
- 6. Market size variance**  
**= [(Actual industry sales in units – Budgeted industry sales in units) × Budgeted market share percentage] × Budgeted average unit contribution margin**

## Sistem pengendalian stratejik terintegrasi

- 1 Menjelaskan kegunaan dan pentingnya *Strategy map*.
- 2 Menerapkan dan membuat *strategy map* sebagai penjabaran strateji perusahaan
- 3 Menjelaskan konsep dan kegunaan *Balanced scorecard*.
- 4 Menjelaskan definisi visi, misi, dan strateji dalam konteks Balanced Scorecard
- 5 Menerapkan dan merancang *Corporate Balanced Scorecard*

# Strategy Map



Perspectives	Objectives	Measures	Targets
Financial (25%)	Increase shareholder value (25%)	Share price	50% increase
	Increase profits (25%)	Profits	100%
	Increase revenues (25%)	Revenues	30% increase
	Decrease process costs (25%)	Costs	20% decrease
Customer (25%)	Increase market share (20%)	Market share	25%
	Increase customer retention (30%)	Repeat orders	70%
	Improve delivery reliability (50%)	On-time percentage	100%
Internal Process (25%)	Improve cycle time (60%)	Cycle time	2 days
	Redesign process (40%)	Yes or No	Yes
Learning & Growth (25%)	Improve employee skills (100%)	Hours of training	30 hours per employee

Perspektif	Sasaran Strategis	Tolok Ukur	Target	Inisiatif	Penanggung jawab
Finansial	1. Pertumbuhan nilai perusahaan	• ROI	• 25%	• Meningkatkan Sales	• Direktur
	2. Pertumbuhan penghasilan	• Revenue Growth	• 50%	• Meningkatkan jumlah klien	• Direktur Business and Development • COO and Finance Manager
	3. Cost efficiency	• Penurunan biaya	• 25%	• Efisiensi biaya operasional	• Direktur Keuangan
Pelanggan	4. Meningkatkan kepercayaan klien	• Jumlah klien meningkat	• 50%	• Peningkatan kualitas pelayanan	• Direktur
	5. Meningkatkan hubungan dengan klien	• Customer retention	• 100%	• Membangun kemitraan dengan klien	• COO
	6. Variasi jasa layanan	• Percentage of loyal customer	• 90%	• Peningkatan kualitas pelayanan	• COO
Proses	7. Pengembangan jasa pelayanan	• Software baru	• 5 software	• Bekerja sama dengan perusahaan software	• COO
	8. Efisiensi dan efektivitas proses layanan	• Membandingkan sistem IT lama dengan IT baru	• 1 aplikasi baru	• Peningkatan sistem IT dan database	• Direktur business dan development
	9. Meningkatkan proses layanan kepada klien	• Time to respond to customer's request	• 1 x 24 jam	• Peningkatan kecepatan dan ketepatan layanan	• Direktur business dan development
SDM & Pertumbuhan	10. Jumlah konsultan	• Konsultan bertambah	• 10 orang	• Rekrutmen konsultan	• COO
	11. Mengembangkan kualitas dan kompetensi karyawan	• Karyawan yang mengikuti pelatihan	• 50%	• Pelatihan dan pengembangan	• COO
	12. Meningkatkan komitmen karyawan	• Turnover rate • Indeks kepuasan karyawan	• 5% • 90%	• Menciptakan lingkungan kerja yang kondusif	• COO

# **Sistem pengendalian stratejik – keterkaitan dengan sistem kompensasi**

- 1 Menjelaskan cara mempergunakan Balanced Scorecard untuk penilaian kinerja
- 2 Analisis penilaian kinerja dengan mempergunakan Balanced Scorecard
- 3 Menjelaskan cara untuk menghubungkan sistem penilaian kinerja dengan kompensasi