



Peran, Sejarah dan Arah Perkembangan Akuntansi Manajemen (Source: Hansen&Mowen, 2007, Chapter 1)

Present By : Ayub W.S. Pradana
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Manfaat dan Arti Penting Sistem Informasi Akuntansi Manajemen (contd.)

Akuntansi Manajemen adalah disiplin ilmu yang berkenaan dengan penggunaan informasi akuntansi oleh para manajemen dan pihak-pihak internal lainnya untuk penghitungan biaya produk, perencanaan, pengendalian, dan evaluasi serta pengambilan keputusan

- **Sistem informasi akuntansi manajemen** adalah sistem informasi yang menghasilkan keluaran (output) dengan menggunakan masukan (input) dan berbagai proses yang diperlukan untuk memenuhi tujuan tertentu manajemen.
- Sistem akuntansi manajemen mempunyai **tiga tujuan umum** :
 1. Menyediakan informasi yang dipergunakan dalam penghitungan harga pokok jasa, produk, dan tujuan lain yang diinginkan manajemen
 2. Menyediakan informasi yang dipergunakan dalam perencanaan, pengendalian, pengevaluasian, dan perbaikan berkelanjutan.
 3. Menyediakan informasi untuk pengambilan keputusan

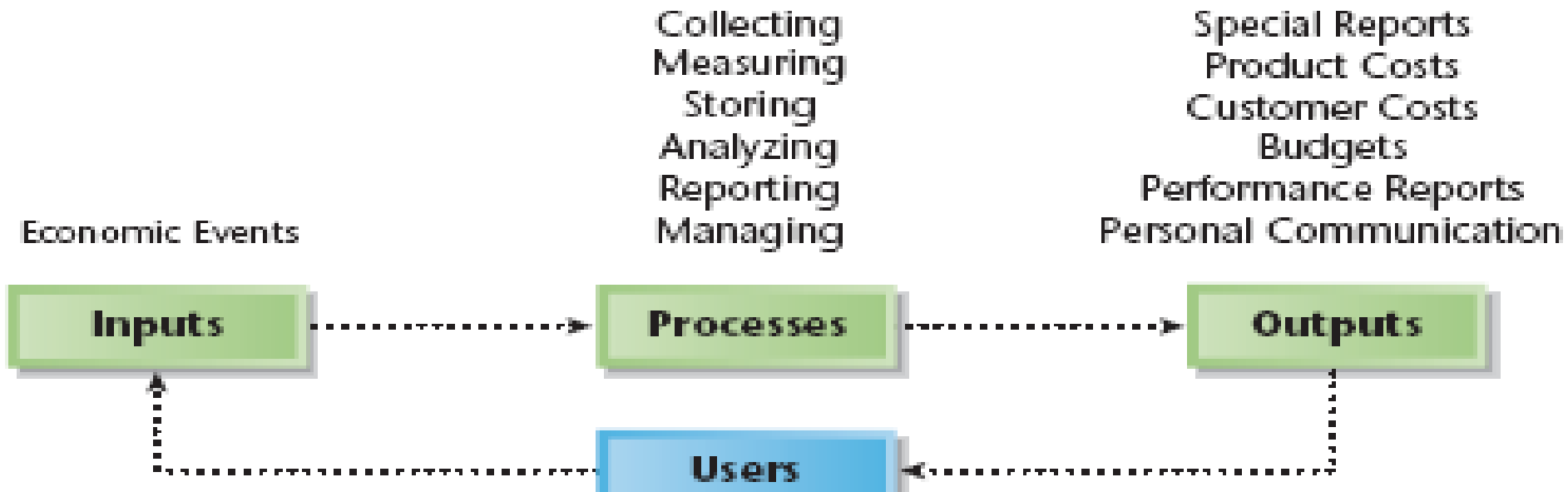
Manfaat dan Arti Penting Sistem Informasi Akuntansi Manajemen (contd.)

MANAGEMENT ACCOUNTING: Objectives

- * Costing services, products, other objectives of interest to management;
- * Planning, controlling, evaluating, & continuous improvement;
- * **Decision making.**

Manfaat dan Arti Penting Sistem Informasi Akuntansi Manajemen

Model Operasional Sistem Informasi Akuntansi Manajemen



- Planning
 - Detailed actions to achieve a particular end
- **Controlling**
 - Monitoring plan implementation & employing corrective action when necessary
- Decision making
 - Choosing among competing alternatives

Akuntansi Manajemen dan Akuntansi Keuangan: Perbedaan dan Persamaan (contd.)

Financial accounting is for external users and follows restrictive rules and regulations.

Managerial accounting is for internal users (managers) who plan, control, and make decisions.

Akuntansi Manajemen dan Akuntansi Keuangan: Perbedaan dan Persamaan

Management Accounting	Financial Accounting
1. Internally focused 2. No mandatory rules 3. Financial and nonfinancial information; subjective information possible 4. Emphasis on the future 5. Internal evaluation and decisions based on very detailed information 6. Broad, multidisciplinary	1. Externally focused 2. Must follow externally imposed rules 3. Objective financial information 4. Historical orientation 5. Information about the firm as a whole 6. More self-contained

Exhibit 1-2 Comparison of Management and Financial Accounting

Sejarah Singkat Akuntansi Manajemen dan Arah Perkembangannya

- Beginnings between 1880 and 1925
 - Pre-1915, management accounting focused on product costing, that is, what products provided best profit
- 1925 to 1950, emphasis on inventory costing systems
 - Improvements to inventory costing in 1950s and 1960s
 - 1980s recognized need for improvements in management accounting

Tema baru dalam akuntansi manajemen (contd.)

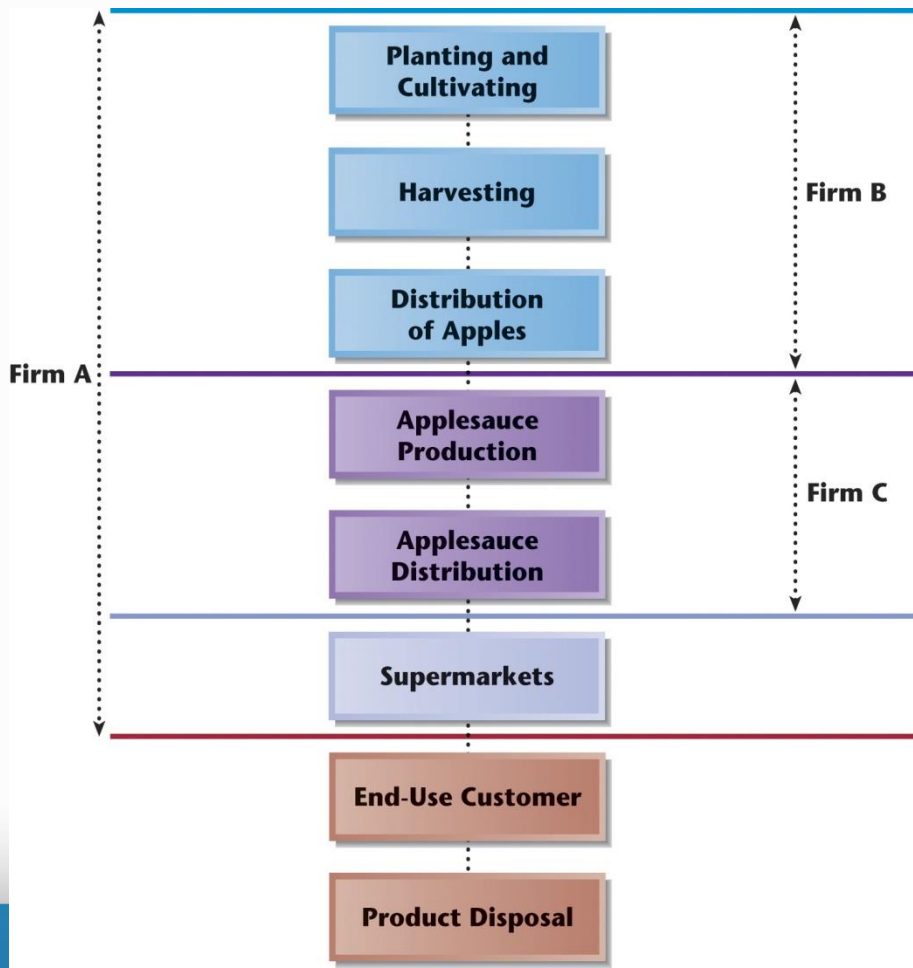
- Need for innovation and relevant produces:
 - Activity based management
 - ABC Improves accuracy of assigning costs
 - Customer orientation
 - Strategic positioning to maintain competitive advantage
 - Value chain framework to focus on customer value
 - Cross functional perspective
 - Understand importance of value chain from manufacturing to marketing to distribution to customer service

Tema baru dalam akuntansi manajemen (contd.)

- Need for innovation and relevant produces (cont.)
 - Total quality management emphasized continuous improvement
 - **Time becomes a competitive advantage for the firm who can compress the value chain**
 - Improving efficiency for profit performance
 - E-business for cost reduction

Tema baru dalam akuntansi manajemen (contd.)

INDUSTRIAL VALUE CHAIN



A value chain combines the output of several firms sequentially to meet customer needs.

Tema baru dalam akuntansi manajemen

Industrial value chain is critical for strategic cost management. It links value-creating activities from raw materials to disposal of final product by end-use customers.

Peranan akuntan manajemen dalam organisasi

MANAGEMENT ACCOUNTING:
Designed for Profit Maximization

“The objective of profit maximization should be constrained by the requirement that profits be achieved through legal and ethical means.”¹

¹Hansen & Mowen, 2007, p. 17



Kode etik untuk akuntan manajemen

Tetap menjaga perilaku etis:

- ▣ Kode Etik Perusahaan
- ▣ Sarbanes-Oxley requirements
- ▣ IMA standards of conduct for management accountants ensure that management accountants maintain
 - Competence
 - Confidentiality
 - Integrity
 - Objectivity
 - Ability for conflict resolution



SARBANES-OXLEY

- Enhanced the role of the management accountant by
 - Tightening regulation of corporate governance
 - Establishing controls over management
 - Raising importance of management's assessment of internal controls

Sertifikasi akuntan (contd.)

- Signifies the accountant has met requirements for
 - Education
 - Experience
- Signifies the accountant has passed a qualifying examination

Sertifikasi akuntan

Memberikan keyakinan bahwa seorang akuntan telah memiliki pendidikan dan pengalaman suatu bidang dan telah lolos dalam ujian kualifikasi/sertifikasi.

- ☐ CMA/CPMA (Certified Management Accountant)
- ☐ CPA (Certified Public Accountant)
- ☐ CIA (Certified Internal Auditor)
- ☐ SAS (Sertifikasi Akuntansi Syariah)
- ☐ CSRS (Certified Sustainability Reporting Specialist)
- ☐ CPSAK (Certified PSAK)
- ☐ AAP (Ahli Akuntansi Pemerintahan)





Konsep-konsep Dasar Akuntansi Manajemen (Source: Hansen&Mowen, 2007, Chapter 2)

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COST: Definition

Biaya adalah Kas atau setara kas yg dikorbankan u/ mendapatkan barang/jasa yg diharapkan memberikan manfaat saat ini atau masa depan bagi organisasi.

“Cost is the cash or cash-equivalent value sacrificed for goods and services that is expected to bring a current or future benefit to the organization.”¹

¹Hansen & Mowen, 2007, p. 47



OPPORTUNITY COST: Definition

Biaya Peluang
adalah manfaat yg
dikorbankan ketika
satu alternatif dipilih
dari alternatif
lainnya.

“Opportunity cost is the benefit given up or sacrificed when one alternative is chosen over another.”²

²Hansen & Mowen, 2007, p. 47

COST OBJECT: Definition

Objek Biaya dapat berupa apapun, seperti; produk, pelanggan, departemen, proyek, aktivitas, dsb, yg digunakan u/ mengukur dan membebankan biaya.

“A cost object is any item such as product, customer, project, activity & so on, to which costs are measured and assigned.”³

³Hansen & Mowen, 2007, p. 48

Is there such a thing as TRUE
COST?

NO. *“It is better to be
approximately correct than
precisely inaccurate.”*

COST ASSIGNMENT

- Cause & effect relationship when assigning costs to cost objects
 - Direct costs are easily traceable
 - Indirect costs not so easily traceable

Metode dan teknik pembebanan cost: Direct tracing, driver tracing dan allocation (contd.)

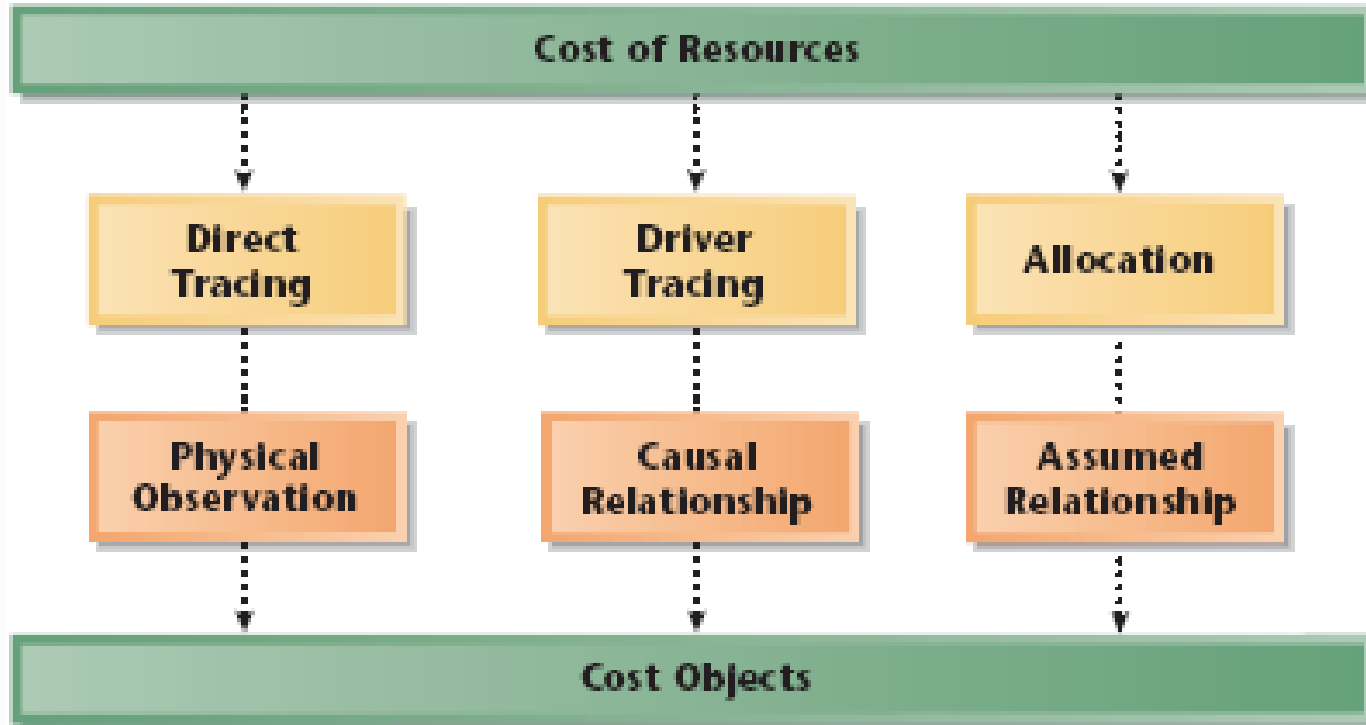
Can you name **3** ways of assigning product costs?

- 1. Direct tracing**
- 2. Driver tracing**
- 3. Indirect costs**



Metode dan teknik pembebanan cost: Direct tracing, driver tracing dan allocation

Merupakan hubungan kausal pada saat membebankan suatu biaya pada suatu obyek biaya (*cost object*)



Biaya (harga pokok) produk dan jasa

Tangible products are goods produced by converting raw materials.

Example: televisions, hamburgers

Services are intangible products. Example: dental or medical care.

DIFFERENCES

- Services differ from products on 4 dimensions
 - Intangibility
 - Perishability
 - Inseparability
 - Heterogeneity

COST ANALYSIS & INTERNAL VALUE CHAIN

- Different costs for different purposes
 - Strategic profitability analysis
 - Uses all costs & revenues associated with product
 - Short run (tactical) profitability analysis
 - Uses production, marketing, distributing & servicing, especially for special orders
 - External financial reporting
 - Uses only production costs



INTERNAL VALUE CHAIN

STRATEGIC PROFITABILITY ANALYSIS

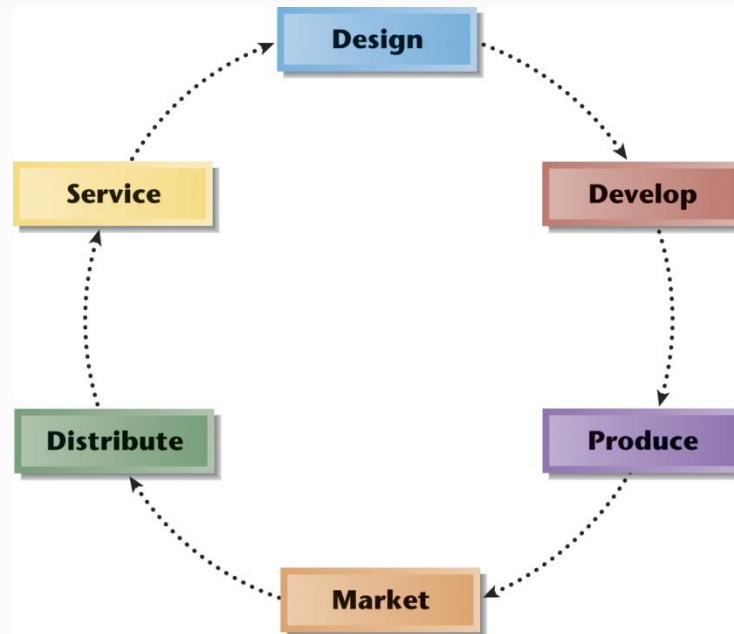


EXHIBIT 2-3



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INTERNAL VALUE CHAIN

TACTICAL PROFITABILITY ANALYSIS

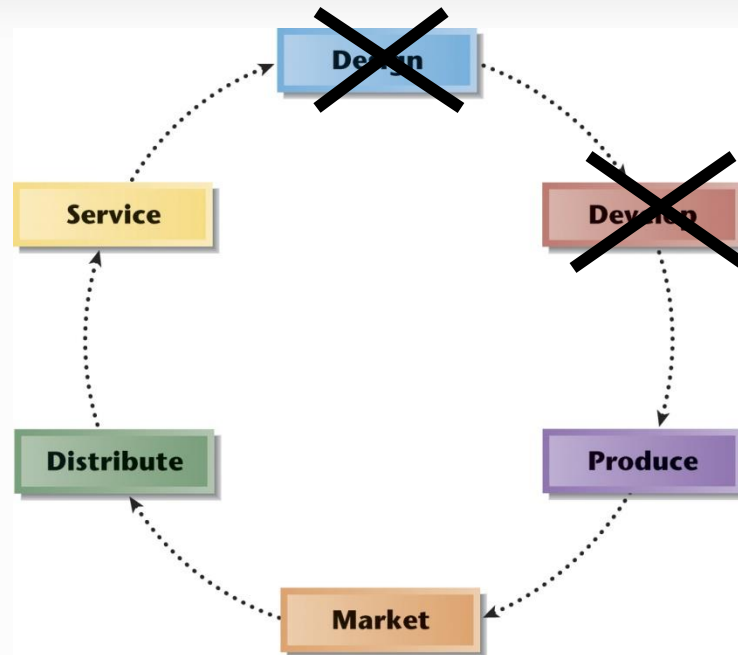


EXHIBIT 2-3



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INTERNAL VALUE CHAIN

EXTERNAL FINANCIAL REPORTING

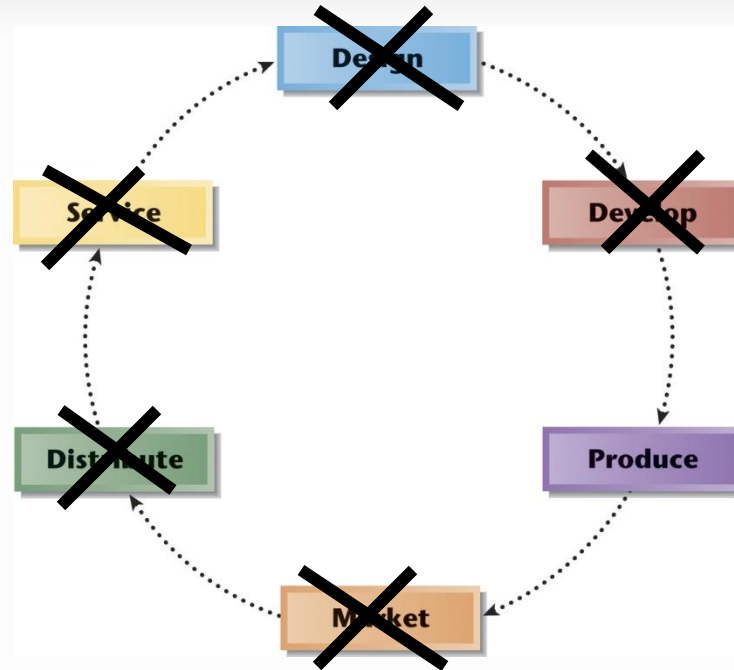


EXHIBIT 2-3



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Biaya Produksi

- Production costs include
 - Direct materials
 - Traceable to goods, services produced
 - Direct labor
 - Traceable to goods, services produced
 - Overhead
 - All other production costs

What is “cost of goods manufactured?”

“Cost of goods manufactured” is the total of production costs (direct materials & labor & overhead) for the period.



Laporan keuangan eksternal untuk industri manufaktur, jasa dan dagang (contd.)

INCOME STATEMENT: Manufacturing Firm

Manufacturing Organization Income Statement For the Year Ended December 31, 2008		
Sales		\$2,800,000
Less cost of goods sold:		
Beginning finished goods inventory	\$ 500,000	
Add: Cost of goods manufactured	<u>1,200,000</u>	
Cost of goods available for sale	\$1,700,000	
Less: Ending finished goods inventory	<u>300,000</u>	<u>1,400,000</u>
Gross Margin		\$1,400,000
Less operating expenses:		
Selling expenses	\$ 600,000	
Administrative expenses	<u>300,000</u>	<u>900,000</u>
Income before income taxes		<u>\$ 500,000</u>

Exhibit 2-5 Income Statement for a Manufacturing Organization

EXHIBIT 2-5



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COST OF GOODS MANUFACTURED

Manufacturing Organization Income Statement For the Year Ended December 31, 2008

Direct materials:		
Beginning inventory	\$200,000	
Add: Purchases	<u>450,000</u>	
Materials available	\$650,000	
Less: Ending inventory	<u>50,000</u>	
Direct materials used		\$ 600,000
Direct labor		350,000
Manufacturing overhead:		
Indirect labor	\$122,500	
Depreciation	177,500	
Rent	50,000	
Utilities	37,500	
Property taxes	12,500	
Maintenance	<u>50,000</u>	
		<u>450,000</u>
Total manufacturing costs added		\$1,400,000
Add: Beginning work in process		<u>200,000</u>
Total manufacturing costs		\$1,600,000
Less: Ending work in process		<u>400,000</u>
Cost of goods manufactured		<u><u>\$1,200,000</u></u>

Exhibit 2-6 Statement of Cost of Goods Manufactured



Laporan keuangan eksternal untuk industri manufaktur, jasa dan dagang.

How does the income statement for a service company differ from that of a manufacturing company?

A service company doesn't have the manufacturing costs associated with producing a product.

Jenis-Jenis sistem akuntansi manajemen (contd.)

Can you name **2** ways to design a management accounting system?

Functional based management **(FBM)** & activity based management **(ABM)** are 2 ways to design a management accounting system.



Jenis-Jenis sistem akuntansi manajemen (contd.)

Sistem Manajemen berdasarkan Fungsi (FBM)

menggunakan penggerak berdasarkan unit, lebih intensif dlm pengalokasian, definisi by. yg sempit, fokus pd pengelolaan biaya, sedikit informasi aktivitas, penekanan pd kinerja unit dan individual, ukuran kinerja keuangan.

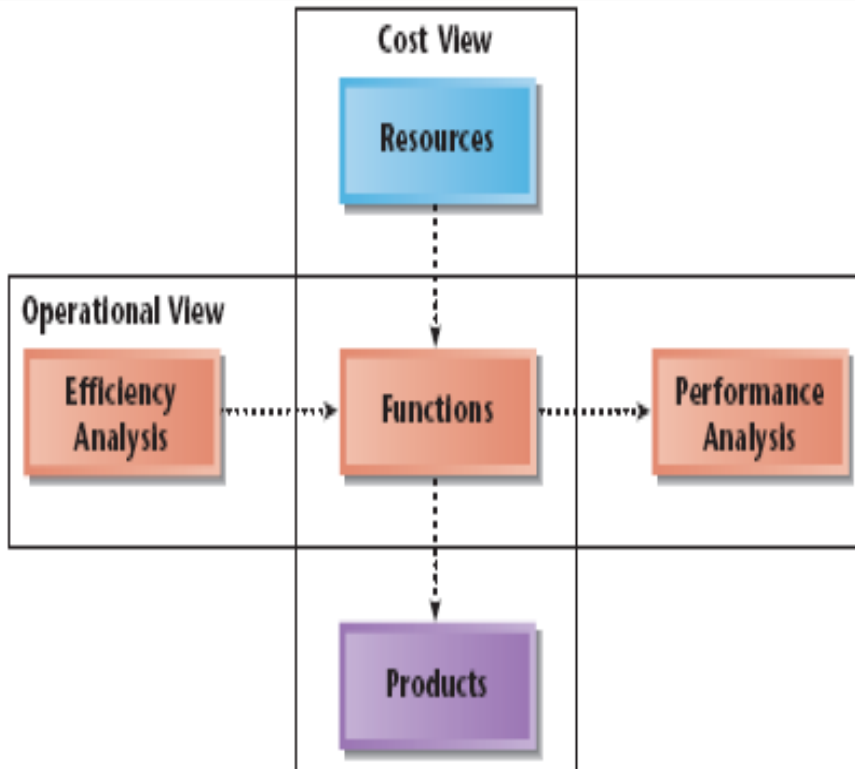
Sistem Manajemen berdasarkan Aktivitas (ABM)

menggunakan penggerak berdasarkan unit dan non unit, intensif dlm penelusuran, perhitungan HPP fleksibel, fokus pd pengelolaan aktivitas, informasi aktivitas scr terperinci, penekanan pd kinerja sistem secara keseluruhan, ukuran kinerja keuangan dan non keuangan.

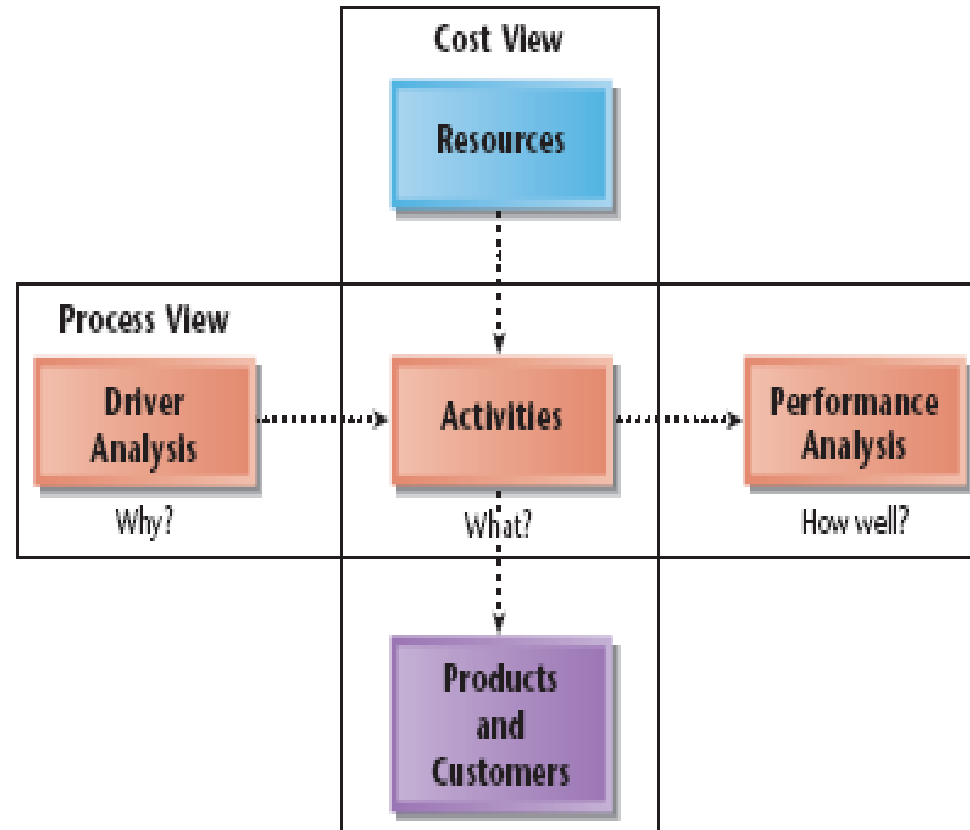


Jenis-Jenis sistem akuntansi manajemen (contd.)

FBM



ABM



MANAGEMENT ACCOUNTING SYSTEMS (FBM)

- Functional-based management system (FBM)
 - Cost view
 - Only uses drivers related to the production function to assign costs
 - Direct materials, direct labor, machine hours
 - Operational efficiency view
 - Holds managers of each function (e.g., engineering) responsible for controlling costs to derive operating efficiency



MANAGEMENT ACCOUNTING SYSTEMS (ABM)

- Activity-based management system (ABM)
 - Cost view
 - Driver analysis, activity analysis, performance evaluation
 - A tracing-intensive system
 - Operational efficiency view
 - Focuses on managing activities and improving values for operational efficiency

COMPARING FBM & ABM

Functional-Based

1. Unit-based drivers
2. Allocation intensive
3. Narrow and rigid product costing
4. Focus on managing costs
5. Sparse activity information
6. Maximization of individual unit performance
7. Use of financial measures of performance

Activity-Based

1. Unit-based and non-unit-based drivers
2. Tracing intensive
3. Broad and flexible product costing
4. Focus on managing activities
5. Detailed activity information
6. Systemwide performance maximization
7. Use of both financial and nonfinancial measures of performance

EXHIBIT 2-10



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Tugas Pertemuan 2

Tugas Individu:

Membuat Rangkuman Materi Kuliah (RMK) tentang :
Perilaku kos (biaya) aktifitas (HM Bab 3)

Tugas Kelompok:

Tugas penelitian 1-18 hal 42 Hansen & Mowen bab 1

Tugas penelitian 2-27 hal 93 Hansen & Mowen bab 2

Dikumpulkan pada pertemuan berikutnya (pertemuan ke 3).



**Thank
You**

Mahalo

Kiitos

Tack

Toda

Grazie

Obrigado

Takk

Thanks

Gracias

Merci

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