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manajemen berbasis aktivitas activity based management accounting ABM Akuntansi manajemen tradisional menekankan pada unit organisasi dan penilaian kinerja manajer unit hanya bersifat keuangan Sebaliknya akuntansi manajemen kontemporer menekankan pada proses bisnis dan penilaian kinerja manajer unit tidak hanya bersifat keuangan tetapi juga bersifat non keuangan seperti kualitas dan waktu Tidak banyak buku akuntansi manajemen yang membahas kedua pendekatan ini Dengan pembahasan kedua pendekatan ini pembaca akan memahami kelemahan pendekatan tradisional dan keunggulan pendekatan kontemporer Agar pembaca buku ini dapat memahami perbedaan pendekatan ini secara mudah maka sebagian besar bab buku ini membahas kedua pendekatan tersebut seperti perilaku biaya berbasis fungsi dan aktivitas functional and activity based cost behaviour variable costing berbasis fungsi dan aktivitas CVP Analysis berbasis fungsi dan aktivitas dan akuntansi pertanggungjawaban berbasis fungsi aktivitas dan strategi Buku ini juga membahas laporan dan manajemen biaya kualitas Laporan biaya kualitas diperlukan untuk memudahkan manajemen dalam membangun daya saing produknya Secara lengkap materi dalam buku ini mencakup Bab 1 Pengantar Akuntansi Manajemen Bab 2 Konsep Dasar Akuntansi Manajemen Bab 3 Perhitungan Harga Pokok Standar Bab 4 Perhitungan Harga Pokok Variabel Berbasis Fungsi dan Aktivitas Bab 5 Cost Volume Profit CVP Analysis Berbasis Fungsi dan Aktivitas Bab 6 Pengambilan Keputusan Taktis Bab 7 Akuntansi Pertanggungjawaban Bab 8 Penetapan Harga Transfer Bab 9 Laporan dan Manajemen Biaya Kualitas Setiap awal bab terdapat tujuan pembelajaran yang merupakan capaian pembelajaran learning outcomes yang harus dicapai oleh mahasiswa Di akhir pembahasan diberikan rangkuman yang disinkronkan dengan tujuan pembelajaran Hal ini akan memudahkan mahasiswa untuk me review kembali apakah tujuan pembelajaran sudah dicapainya Di akhir buku ini juga ada pertanyaan soal pilihan ganda latihan dan soal kasus yang dapat diselesaikan untuk memperdalam pemahaman

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