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buku ini membahas secara komprehensif tentang akuntansi biaya yang merupakan salah satu aspek penting dalam pengelolaan keuangan suatu perusahaan ditujukan untuk mahasiswa profesional dan praktisi akuntansi buku ini menjelaskan konsep dasar teknik dan penerapan akuntansi biaya dalam mendukung keputusan manajerial yang efektif pembaca akan mempelajari berbagai jenis biaya seperti biaya tetap variabel dan semi variabel serta bagaimana cara mengalokasikan dan mengontrol biaya dengan tepat melalui berbagai contoh dan studi kasus buku ini memberikan pemahaman yang mendalam tentang perhitungan biaya produksi analisis break even penganggaran biaya serta pengendalian biaya untuk meningkatkan efisiensi operasional dengan pendekatan praktis buku ini menjadi panduan yang berguna bagi siapa saja yang ingin memahami bagaimana akuntansi biaya berperan dalam meraih tujuan bisnis yang lebih optimal

akuntansi biaya secara luas dianggap sebagai cara perhitungan atas nilai persediaan yang dilaporkan di neraca dan harga pokok penjualan yang dilaporkan di laporan laba rugi pandangan ini membatasi cakupan informasi yang dibutuhkan oleh manajemen untuk pengambilan keputusan menjadi sekedar data biaya produk guna memenuhi aturan pelaporan eksternal definisi yang terbatas seperti itu tidak sesuai untuk masa sekarang dan tidak cukup menggambarkan kegunaan informasi biaya akuntansi biaya melengkapi manajemen dengan alat yang diperlukan untuk aktivitas aktivitas perencanaan dan pengendalian memperbaiki kualitas dan efisiensi serta membuat keputusan yang bersifat rutin dan strategis

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buku pengantar akuntansi biaya disusun untuk memberikan pemahaman dasar mengenai konsep konsep penting dalam akuntansi biaya yang sering digunakan dalam dunia bisnis buku ini dimulai dengan memperkenalkan akuntansi biaya termasuk penerapan peran dan alasan mengapa mempelajarinya penting dalam dunia usaha pembaca akan diajak untuk memahami berbagai klasifikasi biaya seperti biaya tetap dan variabel serta bagaimana biaya tersebut berperilaku dalam konteks operasional perusahaan buku ini juga menjelaskan secara rinci tentang biaya tenaga kerja dan biaya overhead termasuk cara perhitungannya serta sistem yang digunakan dalam pengelolaannya selain itu pembaca akan mempelajari tentang metode analisis biaya seperti biaya standar analisis varians dan analisis biaya volume laba yang membantu dalam pengambilan keputusan buku ini dilengkapi dengan contoh studi kasus yang menggambarkan penerapan teori akuntansi biaya dalam praktik bisnis sehari hari diharapkan buku ini dapat menjadi referensi yang bermanfaat bagi mahasiswa dosen serta praktisi yang ingin mendalami akuntansi biaya baik dari segi teori maupun aplikasi praktis

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