



Mata Kuliah Sistem Manajemen Biaya

Deskripsi Mata Ajaran

Biaya merupakan suatu elemen yang penting yang harus dikelola dalam rangka mencapai tujuan perusahaan. Pengelolaan biaya yang baik menyebabkan perusahaan dapat menjalankan kegiatan operasionalnya dengan lebih efisien dan efektif, sehingga diharapkan dapat memiliki daya saing yang lebih baik lagi. Untuk keperluan ini, biasanya perusahaan harus memiliki suatu sistem tersendiri yang berbeda dan terpisah dengan sistem akuntansi keuangan yang mereka miliki. Mata kuliah ini bertujuan untuk memberikan pemahaman serta metode atau sistem yang dapat dikembangkan dalam mengelola biaya-biaya yang dikeluarkan perusahaan.

Metode Pengajaran

Pengajaran dalam mata kuliah ini difokuskan pada presentase dan diskusi. Pada setiap kuliah mahasiswa diharuskan untuk membuat ringkasan bahan-bahan yang akan diajarkan pada minggu yang bersangkutan dan mempresentasikannya. Hal yang sama juga berlaku untuk kasus. Selain itu, terdapat dua kali ujian yaitu tengah semester dan ujian akhir semester.

Bobot Penilaian

Ringkasan dan Penyajian Makalah	25 %
Penyelesaian dan Penyajian Kasus	20 %
Partisipasi	10 %
Ujian Tengah Semester	20 %
Ujian Akhir Semester	25 %

Buku Wajib

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3. Kaplan, Robert S., and Anderson, Steven R. **Time-Drive Activity-Based Costing: A Simpler and More Powerful Path to Higher profits**, Harvard Business School Press 2007.
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11. Campanela, Jack, ***Principles of Quality Costs; Principles, Implementation and Use***. 3rd edition, ASQ Quality Press. 1999.
12. Williamson, Peter J., and Ming Zeng, ***Dragon at Your Door, How Chines Cost Innovation is Disrupting Global Competition***. Havard Business School Press. 2007
13. Wileman, Andrew, ***Driving Down Cost; How to Manage and Cut Costs Intelligently***, Nicholas Brealey Publishing, 2008.

Jadwal Pertemuan dan Topik Perkuliahan

1. Introduction to Cost Management

- Mc. Nair, C.J., ***Beyond the Boundaries: Future Trenas in Cost Management, Cost Management***; Jan/Feb, pp 10-21
- Kaplan and Johnson, ***Relevance Lost***. Chapter 1,2,3, and 6
- Kaplan and Cooper, ***Cost and Effect***, Chapter 1 and 2

2. JIT and Loan Production and Accounting

- Hansen, Mowen, Guan, ***cost Management***, Chapter 16
- Johnson and Broms; ***Profit Beyond Measure***, Chapter 1,2, and 3
- Cooper, Robin and Maskell, Brian, ***How to Manage Through worse-Before-Better***, MIT Sloan Management Review. Vol. 49. Summer 2008.

3. Cost of Quality

- Kim, Michel W. and Liao, Woody M., ***Estimating Hidden Quality Costs with Quality Loss Functions***, Accounting Horizon, Vol 8, No. 1, March 1994.
- Campanella, ***Principle of Quality Costs***, Chapter 1-5
- Case: **Burnwood Product**

4. Target Casting

- Cooper, ***When Loan enterprise Collide*** , Chapter 7 and 8
- Cooper, Robin and Slagmulder, regina, ***Develop Profitable New Products with Target Costing***, Sloan Management Review, Vol 40, Summer 1999
- Ibasuki, Ugo, and Kaminski, Paulo Carlos, ***Product Develoment Process with Focus on Value engineering and Target Costing; A cast in an Automotive Company***, International Journal of Production Economics 105 (2007) pp. 459-474.
- Case: **Aeiron Motors**.

5. Kaizen and Life Cycle Costing

- Cooper, ***When Loan Enterprise Collide***, Chapter 11
- Reeve, ***Reading and Issues in Cost Management***, Chapter 10.3
- Blocher, ***Cost Management***, page 376-382
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- Case: Sumitomo Electric Industries
- 6. Resource Consumption Accounting**
- Krumwiede, Kipn, Suessmair, August, **A Closer Look at German Cost Accounting Methods**, Management Accounting Quarterly, Vol 10. Fall 2008.
 - Clinton, B. Douglas, and Webber, Sally A., RCA at Clopay, **Strategic Finance**, Vol 86, October 2006.
 - Case : Precision Pair
- 7. Strategic Cost Management and Supply Chain Cost Management**
- Reeve, **Reading and issue in Cost Management**, Chapter 7.1 and 7.2
 - Kaplan and Anderson, **Time Driven Activity Based Costing**, Chapter 7
 - Anderson, Shannon W., and Dekker, Henri C., **Strategic Cost Management in Supply Chains**, Part 1: Structural Cost Management, Accounting Horizon, Vol 23, No. 2, June 2009.
 - Case: Dairy Pack
- 8. How to Develop on Activity Based Costing System**
- Stout, David E., and Bedenis, Gregory P., **Cost-System Redesign at a Medium Size Company; Getting the Right Number to Drive Improvements in Business Performance**, Management Accounting Quarterly, Vol 8, Summer 2007.
 - Case : Classic Pen (For class illustration)
- 9. Capacity Theory**
- Kaplan and Anderson, **Time-Driven ABC**, Chapter 3
 - Cooper and Kaplan, **The Design of Cost Management Systems**, Chapter 5
 - Case : Winchell Lighting (A)
 - Case : PT. Kerah Sakti
- 10. Time Driven Activity Based Costing**
- Kaplan and Anderson, **Time Driven ABC**, Chapter 1,2,4 and 8
- 11. Operation Activity Based Management and Benchmarking**
- Agrawal, Surendra, and Pak, Hong S., **Continuous Improvement; An Activity-Based Model, Management Accounting Quarterly**, Spring 2006, Vol 7, No. 3, pp. 14-22
 - Kaplan and Cooper, **Cost and Effect**, Chapter 8
 - Case : SLAD A
- 12. Strategic Activity Based Management**
- Kaplan and Cooper, **Cost and Effect**, Chapter 9 and 10



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- Kumar V., and Bharath, Rhojan, ***Profitable Customer Management, Measureing and Maximzing Customer Lifetime Value, Management Accounting Quarterly***. Spring 2009, Vol 10. No. 3
- Case : **Dulux Lamp**

13. Activity Based Budgeting

- Wallander, jan, ***Budgeting-an Unnecessary Evil***, Scandinavian Journal of Management 15, (1999), pp 405-421
- Cooper and Kaplan , ***The Design of Cost Management Systems***, page 527-534
- Klammer, Ansari and Bell, ***Activity Based Budgeting***, page 1-34
- Kaplan and Anderson, ***Time Driven ABC***, Chapter 5

14. Practical Cost Management

- Wileman, ***Driven Down Cost***, Chapter 3,5,6,7,and 8