



EFFECTIVE COST MANAGEMENT

Menjawab Masalah Apa

Manajemen biaya yang efektif merupakan ukuran utama akuntabilitas bisnis. Manajemen biaya merupakan fungsi dan tanggung jawab manajemen, dan harus dilaksanakan oleh tim menggunakan metodologi yang tepat. Manajemen biaya mencakup implementasi strategi serta penyediaan sumber daya dan proses, yang memastikan produktivitas tinggi dan menghasilkan produk berkualitas tinggi dengan biaya serendah mungkin. Jadi, manajemen biaya bukanlah mengenai pemotongan biaya, tetapi proses optimalisasi kinerja.

Semua organisasi mengidentifikasi manajemen biaya sebagai tujuan dan praktik. Meskipun demikian sesungguhnya manajemen biaya sangat berbeda dengan membukukan biaya. Meskipun banyak organisasi meyakini telah memanjagani biaya, tetapi sesungguhnya yang dilakukan adalah menjalankan akuntansi biaya.

Manfaat Apa yang Anda Peroleh

Setelah selesai mengikuti program ini, peserta diharapkan mampu:

- Memahami konsep biaya dan perilaku biaya
- Menggunakan berbagai teknik manajemen biaya praktis secara efektif seperti *Differential Analysis*, *Cost-Benefit-Analysis*, dan *Activity Based Costing (ABC)* atau *Time-Driven ABC*

Apa Saja yang Dibahas

- Konsep Biaya dan Perilaku Biaya, Perbedaan antara Akuntansi Biaya dan Manajemen Biaya
- Teknik *Differential Analysis* dan *Cost-Benefit Analysis*
- *Activity Based Costing (ABC)*
- Mendesain Sistem Manajemen Biaya

Siapa yang Perlu Ikut

- Semua manajer yang terlibat atau bertanggung jawab dalam manajemen produk dan biaya operasional.

Problems To Be Addressed

The effective cost management is the central measure of accountability for business leadership. Cost management is a management function and responsibility, and must be performed by teams using recordable and repeatable methodologies. This will include effective strategy implementation as well as providing the resources and process discipline to enable and ensure the highest possible level of quality, reliability and productivity at the lowest overall cost. It is not about "cost" in the sense of "cutting cost." Rather, cost management is the process of optimizing performance.

All organizations identify cost management as a goal and a practice. Managing cost however is greatly different from accounting for them, and while many organizations believe that they are managing costs, they are in fact are only accounting for them.

Objectives

Having attended this program, the participants are expected to be able to:

- *Understand the concept of costs and their behaviors*
- *Use various practical effective cost management techniques, such as *Differential Analysis*, *Cost-Benefit-Analysis*, and *Activity Based Costing (ABC)* or *Time-Driven ABC*.*

Subjects Covered

- *The Concept of Cost: Cost Behaviors, The Distinction Between Cost Accounting and Cost Management*
- *Differential Analysis in Cost Management and Cost-Benefit Analysis Approach*
- *Activity Based Costing*
- *Approaches on Designing Cost Management System*

Who Should Attend

- *All managers involved in, or responsible for managing product or operating costs*

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