

Penggolongan Biaya

1. Berdasarkan fungsi pokok perusahaan
2. Berdasarkan perilaku biaya

-Biaya produksi/biaya langsung = biaya yang berkaitan dengan proses produksi .
-Biaya non produksi/biaya tidak langsung

Berdasarkan fungsi perusahaan : fungsi produksi dan fungsi non produksi



Penggolongan Biaya

Ying Liu

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

Penggolongan Biaya:

Seri Solusi Bisnis Berbasis TI : Aplikasi Excel Untuk Akuntansi Manajemen Modern , *Manajemen Biaya* Nitasri Murawaty Girsang, Novien Rialdy, Marsa Marsa, Fera Lufhidarani Pranita, Supangat Supangat, Burhanuddin Jauhari, Iskandar Iskandar, Dasmi Husin, 2025-08-04 Buku Manajemen Biaya merupakan karya kolaboratif para akademisi dan praktisi yang mengulas secara komprehensif berbagai konsep metode dan teknik dalam manajemen biaya. Buku ini membahas topik-topik krusial seperti pengertian dan ruang lingkup manajemen biaya, pengklasifikasian biaya berdasarkan berbagai pendekatan perencanaan dan pengendalian biaya, serta metode penentuan harga pokok produksi. Selain itu, buku ini dilengkapi pembahasan tentang teknik manajemen biaya kontemporer seperti Activity Based Costing, ABC Target Costing, dan Balanced Scorecard yang relevan dengan perkembangan bisnis modern. Disertai contoh kasus dan penjelasan praktis, buku ini membantu pembaca memahami penerapan manajemen biaya dalam meningkatkan efisiensi, mengoptimalkan kinerja, dan mendukung pengambilan keputusan strategis di perusahaan. Dengan bahasa yang sistematis dan mudah dipahami, buku ini sangat cocok dijadikan bahan ajar di perguruan tinggi, panduan praktis bagi manajer, maupun referensi bagi siapa saja yang ingin mendalami manajemen biaya sebagai pilar penting dalam kesuksesan organisasi. **BUKU AJAR AKUNTANSI BIAYA** FAUZIAH HUSAIN, Buku ini juga akan memberikan informasi secara lengkap mengenai materi apa saja yang akan dipelajari dari berbagai sumber terpercaya dan berguna sebagai tambahan wawasan mengenai bab-bab yang dipelajari tersebut.

Ekonomi & Akuntansi: Mengasah Kemampuan Ekonomi , **AKUNTANSI BIAYA** Ayu Rakhma Wuryandini, Mulyadi AR., Parju, Yongker Baali, Aprih Santoso, Fitri ria silvida, Rr. Suprantiningrum, Setyobudi., 2025-03-20 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. **Buku Ajar Akuntansi Biaya** Rima Rachmawati, Rieke Sri Rizki Asti Karini, Rai Dwi Andayani W, Parasdy Pandhu Andanawarih, Amy Septrina Tampubolon, Tutut Dewi Astuti, Endang Sri Utami, Pascalina Van Sweet Sesa, Juliana Waromi, Adolf Z.D. Siahay, Ulfah Rizky Muslimin, 2024-03-28 Buku Ajar Akuntansi Biaya ini disusun sebagai buku panduan komprehensif yang menjelajahi kompleksitas dan mendalamnya tentang ilmu akuntansi. Buku ini dapat digunakan oleh pendidik dalam melaksanakan kegiatan pembelajaran di bidang ilmu akuntansi biaya, dan diberbagai bidang ilmu terkait lainnya. Buku ini dapat digunakan sebagai panduan dan referensi mengajar mata

kuliah akuntansi biaya dan menyesuaikan dengan Rencana Pembelajaran Semester tingkat Perguruan Tinggi masing masing Secara garis besar buku ajar ini pembahasannya mulai dari cost accounting manajemen produksi konsep biaya dan sistem informasi akuntansi biaya cost behaviour analysis job order costing process costing just in time material controlling labor controlling factory overhead controlling Selain itu materi mengenai penetapan system biaya standar analisis varian dan analisis biaya pemasaran juga di bahas secara mendalam Buku ajar ini disusun secara sistematis ditulis dengan bahasa yang jelas dan mudah dipahami dan dapat digunakan dalam kegiatan pembelajaran Buku Ajar Analisis Estimasi Biaya (Jilid 1) A. Besse Riyani Indah, 2024-11-01 Buku ini memberikan pemahaman komprehensif tentang konsep konsep dasar akuntansi dan aplikasinya dalam konteks perusahaan Bab pertama menjelaskan pengertian akuntansi peranannya dalam perusahaan serta konsep dasar sistem akuntansi Pembaca akan mendapat wawasan tentang prosedur akuntansi dan komponen komponen laporan keuangan yang merupakan output utama dari proses akuntansi Bab selanjutnya berfokus pada konsep akuntansi biaya jenis jenis biaya tujuan akuntansi biaya serta metode penentuan biaya Selain itu dijelaskan pula mengenai siklus akuntansi secara menyeluruh mulai dari tahap pencatatan transaksi hingga penyusunan laporan keuangan Bab ini juga menyoroti peranan akuntansi dalam pengambilan keputusan pengendalian internal dan audit Pembahasan tentang akuntansi manajemen dan pengambilan keputusan bisnis melengkapi pemahaman tentang aplikasi praktis akuntansi Akuntansi Biaya Sisca Dian Rahmawati, Sinta Putriana, Buku Akuntansi Biaya menyajikan pemahaman mendalam tentang prinsip prinsip akuntansi biaya dan penerapannya dalam pengambilan keputusan bisnis Dengan pendekatan yang sistematis buku ini membahas berbagai konsep penting seperti pengklasifikasian biaya perhitungan biaya produk serta analisis biaya volume laba Pembaca diajak untuk memahami bagaimana biaya berperan dalam perencanaan dan pengendalian operasional perusahaan Melalui studi kasus yang relevan buku ini menunjukkan cara menganalisis biaya untuk meningkatkan efisiensi dan profitabilitas Selain itu buku ini juga mengeksplorasi alat dan teknik modern dalam akuntansi biaya termasuk penggunaan perangkat lunak akuntansi dan metodologi penganggaran yang efektif Dengan penjelasan yang jelas dan praktis Akuntansi Biaya menjadi panduan yang ideal bagi mahasiswa profesional dan siapa pun yang ingin mendalami pengelolaan biaya dalam konteks bisnis yang kompetitif Buku ini mengajak pembaca untuk menguasai strategi pengendalian biaya yang tepat dan membuat keputusan yang lebih cerdas untuk kesuksesan perusahaan Pengantar Akuntansi Biaya Orlin Cicilia, Ida Subaida, Heri Faisal Harahap, Shella kriekoff, Amalina Nur Arifah, Dipa Teruna Awaludin, Yulismi Yulismi, Simon nisja putra Zai, Fefti Yulian mela, 2025-02-22 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

Tubagus Raymond: Penerapan Activity Based Cost dalam Menghitung Unit Cost Pelayanan Di Rumah Sakit

Tubagus Raymond, Mengapa buku ini penting Buku ini merupakan satu satunya referensi bacaan berbahasa Indonesia terkait implementasi metode Activity Based Cost ABC dalam menghitung unit cost pelayanan di RS Melalui buku ini pembaca dapat mengetahui bagaimana cara menggunakan metode ABC dalam proses menghasilkan informasi biaya per produk di RS dan organisasi pelayanan kesehatan secara umum Pada bagian awal buku ini disajikan tentang pentingnya mengelola biaya di RS yang dilanjutkan dengan pemaparan mengenai biaya dan perilakunya dalam bab 2 Bagian selanjutnya membahas perkembangan penggunaan metode perhitungan unit cost di RS Indonesia dan kelemahan metode konvensional Pada bab 4 juga dipaparkan terkait ABC dan sistem biaya berbasis aktivitas di RS Bagian selanjutnya dipaparkan tentang step by step implementasi ABC dalam menghitung unit cost pelayanan di RS Buku ini menjadi sangat penting bagi manajemen dan SDM RS terutama dalam memandu penerapan konsep ABC dalam mengelola biaya dan menghitung unit cost pelayanan Kepada siapa buku ini ditujukan Prinsipnya buku ini ditujukan bagi manajemen Manajemen RS direksi Manajer kepala instalasi RS Manajer staf keuangan S2 manajemen RS S2 manajemen Gizi kesehatan S2 asuransi kesehatan S2 kebijakan kesehatan dll Mahasiswa S1 Fakultas kesehatan masyarakat mahasiswa FE yang ingin mempelajari industri pelayanan kesehatan Pemerhati manajemen RS organisasi pelayanan kesehatan lainnya Buku ini berisi panduan bagi RS dan organisasi pelayanan kesehatan dalam menghitung unit cost pelayanan dengan metode Activity Based Cost ABC Untuk mendapatkan pemahaman menyeluruh tentang proses perhitungan unit cost pelayanan di RS organisasi pelayanan kesehatan penulis membagi buku ini kedalam 7 bab Pada bagian awal buku ini bab 1 menyajikan terkait tren peningkatan biaya di industri pelayanan kesehatan yang mengharuskan manajemen RS perlu mengelola biayanya Agar mendapatkan pemahaman tentang biaya pada bab 2 dijelaskan tentang konsep biaya serta perilakunya Hal ini penting bagi manajemen dalam mengambil berbagai keputusan berdasarkan informasi biaya Sebelum membahas lebih penulis juga mencoba menjelaskan tentang perkembangan penggunaan metode perhitungan unit cost pelayanan di RS Indonesia Bab 3 Pada bab ini diawali dengan adanya kebijakan untuk menggunakan metode tertentu hingga perkembangan metode ABC Pada bab ini juga dijelaskan berbagai kelemahan metode konvensional dan pentingnya metode ABC dalam menghitung unit cost pelayanan Sebagai persiapan dalam memahami proses perhitungan unit cost pada bab 4 disajikan beberapa hal terkait dengan perhitungan unit cost pelayanan dan pentingnya sistem biaya berbasis ABC di RS Penerapan dan proses rinci

perhitungan unit cost selanjutnya akan disajikan pada bab 5 Bab ini akan menjelaskan tahapan dan langkah langkah disertai contoh dalam melakukan perhitungan unit cost pelayanan dengan metode ABC Sedangkan bab 6 merupakan kelanjutan bab 5 dimana berisi tentang bagaimana RS dapat melakukan analisis biaya secara reguler Akhir dari buku ini bab 7 akan menjelaskan rinci tentang penggunaan informasi biaya dalam mendukung berbagai keputusan manajerial di RS

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