


Analysis Of The Role Of Management Accounting In Company Cost Control

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Article Info	ABSTRACT
Keywords: Management Accounting, Cost Control, Efficiency, Managerial Accountants	This study aims to analyze the role of management accounting in cost control in companies. Management accounting plays an important role in providing relevant and timely information for managers to make effective decisions regarding cost control. This study uses a descriptive approach with qualitative methods, where data is collected through literature studies and in-depth interviews with financial and accounting managers in several companies. The results of the study show that management accounting has a crucial role in controlling company costs through accurate planning, budgeting, and cost tracking. By analyzing various cost components, management accounting helps managers identify and manage expenses, set appropriate prices, and evaluate operational performance. In addition, management accounting supports strategic decision-making and resource optimization, enabling companies to achieve financial goals and increase profitability. Through strategies such as cost-benefit analysis, activity-based budgeting, performance measurement, and investment in technology, managerial accountants can provide insights to improve efficiency and create long-term value, strengthening a company's competitive position and supporting sustainable profit growth.
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INTRODUCTION

In today's era of globalization, the business world is experiencing very dynamic changes. The development of technology, information, and communication has made it easier for companies from various parts of the world to connect and compete in the global market (Anggiasari, 2022). The emergence of many new competitors, both from within and outside the country, makes the competition increasingly tight and competitive. In this highly competitive business environment, every company, especially small and medium-sized companies, needs to have the right strategy to survive and thrive (Yuliaty et al., 2020). Even a small increase in revenue can have a significant impact on company performance, given the intense competition that exists (Faruq & Usman, 2014).

In an effort to compete and maintain its position in the market, companies need to have a deep understanding of the factors that influence profits (Hadi & Zakiah, 2021). One of the important steps that must be taken by a company is to analyze profits, expenses, and

production costs thoroughly. By conducting such analysis, companies can identify areas that require improvement, efficiency, and resource optimization (Batubara, 2013). Companies that are able to manage and control costs well will find it easier to achieve the desired level of profitability, even in a challenging environment (Iswahyudi et al., 2023).

Profit analysis is an important aspect in management decision making. Through this analysis, companies can evaluate financial performance and determine strategic steps to increase revenue (Ompusunggu & Irenetia, 2023). In addition, analysis of expenditure costs and production costs also plays an important role in the company's efforts to achieve operational efficiency. Uncontrolled costs can reduce profit margins and hinder company growth. Therefore, it is important for companies to have a good and structured cost control system (Hasibuan et al., 2024).

In this highly competitive era, effective cost control can be the key to a company's success in facing competitive pressures. By reducing waste, increasing efficiency, and maximizing the use of resources, companies can increase their competitiveness in the market (Fauzi et al., 2024). Management accounting has a very crucial role in this process, because it is able to provide relevant and accurate information to management to make strategic decisions (Maharsi, 2000). Thus, the company's ability to conduct profit analysis and cost control will greatly determine its success in achieving long-term goals, namely sustainable growth and increased profits (Kholmi, 2019).

Management accounting provides important insights for companies to not only survive in the midst of fierce competition, but also to grow and achieve competitive advantage (Hariyani, 2018). As one of the essential tools in the decision-making process, management accounting integrates various financial and non-financial information to support management in formulating corporate strategies. Ahmad (2014) stated that management accounting plays a significant role in helping companies achieve their long-term goals, such as growth, efficiency, and profitability. By utilizing the information generated from management accounting, companies can better understand their internal financial condition and how each decision will affect the company's overall performance. In this context, management accounting provides more comprehensive guidance for managers in planning, controlling, and evaluating company operations effectively.

The main difference between management accounting and financial accounting lies in the focus of the reports produced. Financial accounting focuses on preparing reports for external parties, such as investors, creditors, and regulators, with the aim of providing an overview of the company's financial position. Meanwhile, management accounting is more oriented towards internal reports designed to assist managers in daily decision making. Butterfield (2016) explains that management accounting involves collecting, analyzing, interpreting, and communicating relevant financial information for cost control, pricing, and performance evaluation. In the era of increasingly growing globalization, companies not only operate in local markets but also in various complex international markets. This is where the role of management accounting becomes increasingly important, because it helps companies to identify opportunities and risks in various markets and formulate strategic decisions based on accurate and relevant data (Sigalingging et al., 2024).

One of the key aspects in management accounting is cost analysis, which serves as an important tool for managers in understanding the company's cost structure in depth (Fauzi et al., 2022). By conducting cost analysis, managerial accountants can break down the various cost components, such as fixed costs, variable costs, and mixed costs, that affect a company's operations. Through this understanding, companies can identify areas where savings can be made, either through reducing production costs, optimizing raw material usage, or increasing labor efficiency (Suzan et al., 2023). This analysis also provides insight into the costs associated with each stage of production or business process, so that companies can make more strategic decisions and manage costs proactively (Dewi, 2019).

In addition, cost analysis plays an important role in budget planning and cash flow management. By understanding how costs fluctuate under various operating conditions, companies can estimate future cash needs and plan more accurate budgets (Fuad et al., 2020). This helps companies maintain adequate liquidity and avoid cash shortages that can hamper operations. In addition, cost analysis allows companies to determine competitive product or service prices based on a careful analysis of production costs and market conditions (Priyanza & Wibowo, 2024). By setting appropriate prices, companies can remain competitive in the market while ensuring healthy profit margins. Therefore, cost analysis not only helps in managing daily operations but also contributes to long-term planning and the financial success of the company (Sriningsih & Mustaman, 2024).

The purpose of this study is to analyze the role of management accounting in cost control, as well as to understand how information generated by management accounting can help companies plan, control, and optimize operational costs more effectively. This study also aims to identify strategies that managers can use to improve efficiency, reduce waste, and maximize profits through comprehensive cost analysis. The benefits of this research are to provide insight for companies about the importance of implementing management accounting in cost control, as well as offering practical solutions that can be implemented to improve the company's financial performance and competitiveness in a competitive market.

METHOD

This study uses a qualitative approach to deeply analyze the role of management accounting in cost control in companies. The method used is descriptive, which aims to provide an accurate and systematic picture of the implementation of management accounting and the cost control process. The data sources used in this study are secondary data, taken from various literature such as books, articles, newspapers, papers, and documents relevant to the research topic (Sugiyono, 2010). The secondary data is then analyzed by researchers to gain a broader understanding of the issues discussed. In addition, field data is collected through observation, interview, and documentation techniques to complement and enrich the information obtained from secondary sources. By combining these various data collection methods, the study aims to provide a

comprehensive view of how management accounting can be used to optimize cost control in the context of corporate operations.

RESULT AND DISCUSSION

The Role of Management Accounting in Cost Control

Cost is a fundamental element in the world of business and accounting, reflecting the amount of resources that must be spent by a company to obtain goods or services that are expected to provide economic benefits in the future. This expenditure can be in the form of cash payments, commitments for future payments, or other forms of sacrifice that have economic value (Islachiyana et al., 2023). The concept of cost in a business context includes more than just the price paid for goods or services purchased; costs also include all expenses related to the process of producing, distributing, and selling the goods or services produced. Therefore, understanding costs is essential for companies to manage their operations effectively.

In managerial accounting, costs can be categorized into various types, such as raw material costs, labor costs, factory overhead costs, and distribution and marketing costs. Raw material costs are costs incurred to obtain materials that will be processed into final products. Labor costs include payments to employees directly involved in the production process, while factory overhead costs include all indirect costs associated with production, such as machine maintenance costs, utilities, and other production equipment (Purwanti, 2023). In addition, companies must also consider the distribution costs incurred to send products to the market, as well as the marketing costs required to promote products to consumers.

In addition to these costs, companies also need to allocate administrative costs, which include expenses to support operational activities that are not directly related to production, such as management salary costs, office costs, and information technology costs. Each of these costs must be taken into account in the company's financial planning so that management has a clear picture of how much spending is needed to maintain smooth business operations. With a deep understanding of all types of costs incurred, managers can plan the use of resources more efficiently and effectively (Purwaji & Muslim, 2023).

Understanding cost structures not only helps companies control expenses, but also provides a basis for setting appropriate selling prices for products or services. Pricing too low can cause a company to incur losses, while pricing too high may make the product less competitive in the market. Therefore, cost analysis is essential to ensure that the selling price reflects all expenses incurred, while allowing the company to achieve a healthy profit margin. In addition, careful cost evaluation allows managers to more accurately assess product and project performance. By knowing the areas that generate high profits and the areas that cost the company high costs, managers can make strategic decisions, such as stopping production of unprofitable products or shifting resources to more profitable projects.

Furthermore, cost analysis also plays an important role in investment decision making. Before making a major investment in new equipment, a production facility, or an expansion

project, a company must consider all of the costs involved, including the initial cost, maintenance costs, and operating costs associated with the investment. By conducting a comprehensive cost analysis, a company can determine whether the investment will deliver the expected value in the long run, or whether other options are more cost-efficient. In other words, a thorough understanding of costs from a management accounting perspective is key for companies to optimize their resources, improve efficiency, and ultimately achieve long-term success.

Below, the author will explain several roles of management accounting in controlling costs in companies.

1. Planning and Budgeting

Management accounting plays a crucial role in the process of planning a realistic budget for a company by deeply analyzing the operational costs that will be incurred. This process begins with the collection of historical data on expenses in various departments, which are then analyzed to identify cost patterns and trends. With this information, managers can make more accurate projections of future costs and set appropriate budgets for each line of business. Setting a clear budget allows managers to control expenses more effectively, thereby preventing waste and ensuring efficient allocation of resources. In addition, a well-planned budget is an important tool for motivating the team, as it provides clear and measurable targets and helps in evaluating performance at the end of the accounting period. Thus, management accounting not only helps in budget planning but also supports strategic decision-making that has a positive impact on the sustainability and growth of the company.

2. Cost Measurement and Tracking

Management accounting enables companies to measure and track costs in detail, which is a vital aspect of effective cost control. Through a structured accounting system, cost information can be collected and analyzed, covering various cost elements such as raw materials, labor, and overhead. With systematic cost reporting, managers can identify variations between budgeted and actual costs, thereby detecting areas of waste or inefficiency in operational processes. This analysis provides valuable insights that enable companies to take necessary corrective measures, such as optimizing resource use, improving production processes, or evaluating supplier contracts. In addition, accurate cost measurement and tracking helps in making better decisions regarding investment and product development, which in turn supports the achievement of the company's strategic goals and improves long-term profitability.

3. Operational Cost Control

Operational cost control is one of the main functions of management accounting, which provides companies with the ability to identify, analyze, and manage all costs associated with their operational activities. With the information provided by management accounting, companies can differentiate between fixed costs and variable costs, making it easier to plan expenses and manage budgets. Managers can monitor costs continuously and perform variance analysis to evaluate cost performance across departments or projects. If overspending or inefficient costs are detected, managers can take corrective action, such as

renegotiating with suppliers, changing production processes, or even deciding to discontinue unprofitable products. In this way, management accounting serves not only as a reporting tool, but also as a strategic tool for cost control that can improve operational efficiency and support the achievement of the company's financial goals .

4. Proper Pricing

Management accounting plays a vital role in determining the right price for the products or services a company offers. By providing a comprehensive cost analysis, management accounting helps managers understand all the cost components involved in production and distribution, including the cost of raw materials , labor, and overhead. This information allows a company to determine a selling price that not only covers all costs incurred but also provides a healthy profit margin. In addition, by considering external factors such as market conditions, competitor prices, and consumer demand, management accounting enables companies to set competitive prices, thereby increasing the attractiveness of products in the market. The pricing process supported by accurate cost analysis also helps companies identify less profitable products or services and evaluate the potential for elimination or adjustment of marketing strategies. Thus, management accounting not only contributes to pricing but also plays a strategic role in the overall marketing strategy and profitability of the company .

5. Performance and Efficiency Evaluation

Management accounting provides an essential tool for evaluating company performance and efficiency through detailed cost performance analysis. By using various metrics, such as variance analysis, managers can compare budgeted costs with actual costs, allowing them to identify differences and the causes of those discrepancies. This information is invaluable in assessing whether a particular department or project is operating within its established budget constraints or if there are areas that require more attention. In addition, management accounting also allows companies to measure performance through measuring key performance indicators (KPIs), which can include cost efficiency, profitability, and productivity. By understanding performance holistically, managers can make better decisions about resource allocation, process improvements, and cost-saving initiatives. The results of these evaluations not only support cost control efforts, but also contribute to continuous improvement in the company's operations, helping the company to remain competitive in an increasingly challenging market.

6. Strategic Decision Making

Management accounting plays a crucial role in supporting strategic decision making in companies by providing accurate and relevant cost information. In the context of decision making, managers are often faced with a variety of choices, ranging from investing in new projects to determining resource allocation. By analyzing the costs and benefits of each option, management accounting helps managers evaluate the financial impact of decisions. For example, cost-benefit analysis allows managers to understand the potential return on investment from new product development or market expansion. In addition, management accounting also provides information about the break-even point, which helps companies determine the minimum sales volume needed to cover fixed and variable costs. With this

information, managers can make more informed and strategic decisions, which consider not only short-term profits but also the long-term growth and sustainability of the company. Thus, management accounting serves not only as a reporting system, but also as an important supporting tool in the strategic decision-making process at the managerial level.

7. Optimizing Resource Usage

Management accounting plays a very important role in cost control by providing tools for better planning and budgeting. Through this process, management accounting helps companies set realistic budgets based on a thorough analysis of historical data and future cost projections. By having a well-planned budget, managers can control expenses more effectively, ensuring that all costs incurred are in line with the company's strategic goals. In addition, management accounting allows companies to dynamically adjust budgets based on changing market conditions or actual operational performance. Thus, managers can quickly identify areas that require special attention and make informed decisions to improve efficiency and cost effectiveness. With the help of management accounting in planning and budgeting, companies can not only maintain tight control over costs but also create a strong foundation for future growth and sustainability.

Strategies in Increasing Efficiency and Maximizing Company Profits

Managerial accountants' strategies for increasing efficiency and maximizing company profits include several approaches, including:

1. Cost and Benefit Analysis

Cost-benefit analysis is one of the important tools used by managerial accountants to evaluate various projects and investment decisions in a company. This process involves identifying all costs associated with a project, both direct and indirect, and measuring the benefits expected from the project. By comparing costs and benefits, managerial accountants can provide a clear picture of the potential value that a project can generate, allowing managers to make more informed decisions. In this analysis, factors such as risk, investment return time, and long-term impacts should also be taken into account to provide a comprehensive evaluation.

In addition, cost-benefit analysis helps managers identify projects that are not only financially feasible but also aligned with the company's strategic objectives. By choosing the option that offers the best value, companies can maximize existing resources and improve operational efficiency. Managerial accountants can also propose more profitable project alternatives if the initial analysis shows that the existing options are not providing adequate results. In this way, cost-benefit analysis is not just an evaluation tool, but also a proactive strategy in decision-making that focuses on creating long-term value for the company.

2. Implementation of Activity-Based Budgeting

Implementing activity-based budgeting (ABB) is a very effective strategy in helping companies identify and allocate resources more appropriately. By focusing on activities that support the achievement of strategic objectives, companies can assess each activity in terms of its contribution to added value and the costs it generates. This process involves collecting detailed data on all activities performed in the company's operations, so that managers can understand where resources are allocated and which activities are producing

the best results. In this way, companies can prioritize investments in the most significant activities and reduce allocations to activities that do not support strategic objectives.

In addition, activity-based budgeting helps companies in reducing unnecessary costs and increasing operational efficiency. By knowing which activities have high costs but provide little benefit, managers can take steps to simplify or eliminate those activities. This approach allows companies to respond to market changes more quickly and adaptively, thereby increasing competitiveness. In the long run, this strategy not only helps companies control costs but also creates a more conscious cost management culture throughout the organization, encouraging all levels of management to always look for ways to improve efficiency and productivity.

3. Use of Performance Measurement Systems

Implementing a performance measurement system that includes key performance indicators (KPIs) is a crucial strategic step for companies in monitoring and evaluating operational efficiency and financial performance. By setting relevant and measurable KPIs, managers can gain deep insight into how each part of the organization contributes to the company's overall goals. These KPIs can include metrics such as labor productivity, profitability ratios, and costs per unit, all of which provide a clear picture of the company's financial and operational health. This system allows for real-time monitoring, so managers can immediately recognize trends and patterns that may indicate problems or opportunities for improvement.

In addition, the use of KPIs also helps in creating accountability within the organization. When each department or individual knows the performance indicators that must be achieved, they will be more motivated to work more efficiently and effectively. When there is a deviation from the set targets, this measurement system will allow managers to identify areas that require attention and improvement. Thus, the company can take necessary corrective actions quickly, such as responding to declining performance or optimizing less efficient processes. Overall, KPI-based performance measurement not only strengthens cost control but also contributes to continuous improvement in the company's operations.

4. Cost Control and Variance Analysis

Tight cost control, involving variance analysis, is one of the important functions in managerial accounting that aims to manage and optimize the use of company resources. By comparing budgeted costs with actual costs, managerial accountants can identify differences or variances that occur in spending. This process involves a thorough evaluation of all cost components, such as raw material costs, labor, and overhead. By understanding the sources of these variances, accountants can determine whether the differences are due to remediable factors, such as increased raw material prices or decreased labor efficiency. This information is critical because it provides managers with the insight to make more informed and strategic decisions.

When the causes of variances are identified, managers can take necessary corrective actions to avoid waste and ensure that spending remains within budget limits. For example, if analysis shows that labor costs are exceeding budget due to excess overtime, managers

can review work schedules and adjust employee numbers to improve efficiency. This action not only helps companies reduce waste but also strengthens budget discipline across the organization. Thus, tight cost control and variance analysis contribute to more effective and efficient cost management, which in turn can increase the company's profitability in the long run.

5. Efficient Supply Chain Management

Implementing efficient supply chain management practices is a crucial step for companies to reduce procurement and distribution costs. An optimized supply chain involves not only procuring raw materials on time and with quality, but also managing the logistics and distribution of products in the most economical manner. By analyzing each stage of the supply chain, managerial accountants can identify areas where waste or inefficiencies exist, such as high transportation costs or long lead times in the distribution process. With this information, companies can implement strategic changes that reduce costs and increase speed and responsiveness to market demand.

Managerial accountants also play a vital role in formulating strategies to optimize the supply chain, by leveraging in-depth data and analysis. Using cost analysis techniques, they can evaluate various alternatives in procurement and distribution, such as selecting suppliers that offer better prices or implementing new technologies to improve operational efficiency. Additionally, managerial accountants can assist in designing information systems that enable real-time monitoring and control of the supply chain. This enables managers to make better and faster decisions, and adapt their strategies based on changing market conditions. Thus, efficient supply chain management not only reduces costs but also increases the competitiveness of companies in an increasingly competitive market.

6. Investment in Technology

Adopting new technologies, such as automation and management information systems, has become a key strategy for companies to improve operational efficiency. By implementing automation, companies can reduce reliance on manual labor, thereby minimizing the risk of errors and increasing speed and accuracy in the production process. For example, the use of automated machines in a production line can speed up the manufacturing process, reduce downtime, and increase overall output. In addition, sophisticated management information systems allow companies to integrate and manage data from various departments in real time, giving managers instant access to the information needed for better decision making.

In addition to increasing efficiency, new technologies also help companies reduce costs and increase profits. With automation, operational costs can be reduced by reducing labor costs and reducing waste generated during the production process. Meanwhile, management information systems enable in-depth data analysis to identify patterns and trends in a company's operations, allowing managers to make more data-driven decisions. For example, by optimizing production schedules and raw material procurement based on market demand analysis, companies can minimize storage costs and avoid shortages or excess stock. In the long run, investment in technology not only improves operational

efficiency but also contributes to sustainable profit growth and the company's competitiveness in the global market .

7. Efficient Tax Planning

The right tax planning strategy is an important tool for companies in minimizing tax liabilities and increasing net income. In this context, managerial accountants have a crucial role to play by analyzing various tax elements that can affect a company's financial performance. They can evaluate the existing tax structure and find ways to optimize it, such as by taking advantage of tax incentives, tax credits, or legitimate deductions. With a strategic approach, companies can plan transactions and expenditures to take advantage of favorable tax provisions, thereby reducing the tax burden that must be paid.

Furthermore, managerial accountants can provide recommendations regarding the most tax-efficient organizational structure, including selecting the appropriate type of business entity, structuring operational locations, and planning revenue allocation. For example, companies may consider establishing branches in areas with lower tax rates or using profit shifting strategies to maximize tax efficiency. By conducting in-depth analysis of applicable tax laws and regulations, managerial accountants can assist companies in formulating comprehensive tax planning strategies. This not only reduces tax liabilities, but also provides more room for the company to reinvest in operations and business growth, thereby significantly increasing net income.

CONCLUSION

Management accounting has a very important role in controlling company costs, from realistic planning and budgeting to accurate cost measurement and tracking. By analyzing various cost components, management accounting helps managers identify and manage expenses, set appropriate prices, and evaluate operational performance and efficiency. In addition, management accounting supports strategic decision making and optimization of resource use, enabling companies to achieve financial goals, increase profitability, and adapt to changing market conditions. Overall, management accounting is an important tool that helps companies maintain tight cost control and ensure sustainable growth. The strategy of managerial accountants in improving efficiency and maximizing company profits involves a number of critical approaches, including cost-benefit analysis, implementation of activity-based budgeting, use of performance measurement systems, cost control and variance analysis, and efficient supply chain management. In addition, investment in technology and efficient tax planning also play a significant role. Through this combination of strategies, managerial accountants can provide deep insights and sound recommendations to increase productivity, reduce costs, and create long-term value for the company. Thus, implementing the right strategy not only strengthens the company's competitive position but also contributes to sustainable profit growth.

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