

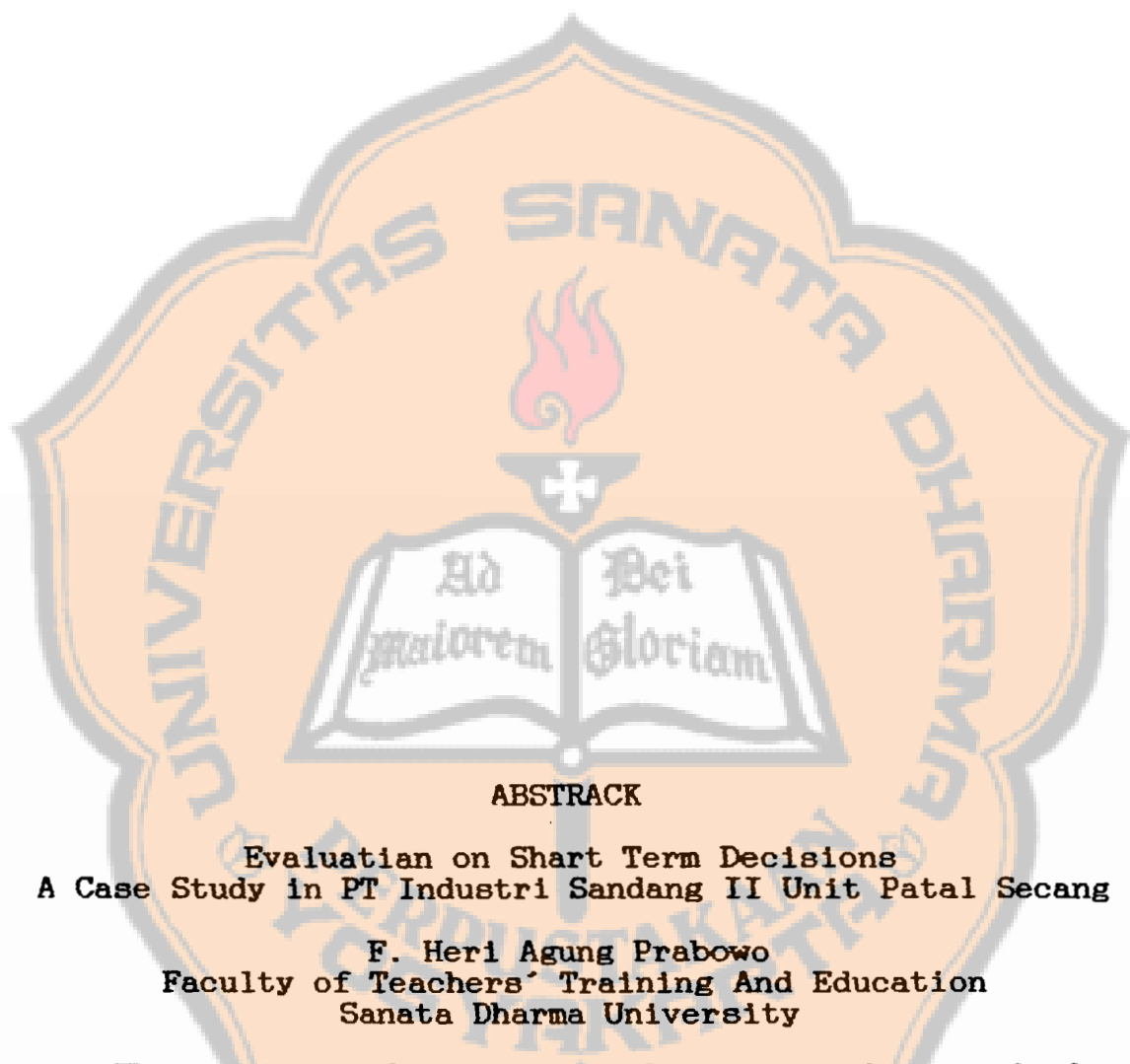


**Evaluasi Terhadap Keputusan-Keputusan Jangka Pendek
Studi Kasus Pada PT Industri Sandang II Unit Patal Secang**

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Tujuan penelitian ini adalah untuk mengetahui apakah pengambilan keputusan menerima pesanan khusus berupa benang RC 30/1 dan meneruskan produksi benang C 1/1, C 30/1 dan R 30/1 yang rugi di PT Industri Sandang II Unit Patal Secang pada tahun 1995 sudah tepat.

Data dikumpulkan dengan menggunakan metode observasi, interview dan dokumentasi. Teknik analisis data: sebelum menjawab rumusan masalah terlebih dahulu dilakukan pemisahan biaya kedalam biaya tetap dan biaya variabel. Setelah biaya dipisahkan, langkah selanjutnya menjawab rumusan masalah pertama dengan menggunakan langkah-langkah: (1) Mendeskripsikan pesanan khusus yang diterima, (2) Menghitung besarnya biaya diferensial, (3) Mengevaluasi keputusan menerima pesanan khusus, sedangkan untuk rumusan masalah kedua digunakan langkah-langkah: (1) Mendes-



ABSTRACT

Evaluation on Short Term Decisions
A Case Study in PT Industri Sandang II Unit Patal Secang

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The purpose of this research is to evaluate whether to accept the decisions the special orders of RC 30/1 fibers and to continuing the unprofitable production of C 1/1, C 30/1, and R 30/1 fibers which in fact had been lost in PT Industri Sandang II Unit Patal Secang were appropriate.

Data were collected through observation, interview and documentation. The data analysis went throughs the following steps: first, prior to answering the questions in the problem formulation it was needed to split up the cost into fixed cost and variable cost. Second, to answer the first question of the problem formulation these following steps are accepted : (1) describing the special orders which were accepted, (2) counting the amount of differetial costs, and (3) evaluating the decisions to accept the special orders. Third, to answer the second question of the problem formulation we follow these following steps : (1) describing fiber products which were unprofitable, (2) splitting up the fixed costs into unavoidable fixed cost and avoidable fixed cost, (3) allocation unavoidable fixed costs, and (4) evaluating