



xiv

ABSTRAK

ANASTASIA ANIK KRISMAWANTI: PENERAPAN SISTEM AKUNTANSI PERTANGGUNGJAWABAN SEBAGAI PENGENDALIAN BIAYA STUDI KASUS PT. INDUSTRI SANDANG II UNIT PATAL SECANG, MAGELANG, 1997.

Tujuan penelitian ini adalah untuk mengetahui, Apakah sistem akuntansi pertanggungjawaban dapat diterapkan di pabrik pemintalan Patal Secang, dengan meninjau lima syarat yaitu (a) Struktur organisasi yang menetapkan secara tegas wewenang dan tanggung jawab setiap tingkatan manajemen, (b) Anggaran biaya disusun untuk setiap tingkatan manajemen, (c) Penggolongan biaya menjadi terkendali dan tidak terkendali oleh manajemen tertentu dalam organisasi, (d) Sistem akuntansi biaya disesuaikan dengan struktur organisasi, (e) Sistem pelaporan biaya kepada manajer yang bertanggungjawab.

Jenis penelitian yang digunakan adalah studi kasus. Penelitian dilakukan bulan Juli sampai Agustus 1997.

Teknik pengumpulan data dalam penelitian ini menggunakan metode observasi, dokumentasi dan wawancara. Sedangkan teknik analisa data menggunakan analisa kualitatif yaitu sebagai berikut: Membandingkan lima syarat sistem akuntansi pertanggungjawaban dengan realisasi yang ada kemudian dibuat kesimpulan apakah kelima syarat tersebut sudah ada atau belum. Menarik kesimpulan akhir apakah secara umum pabrik pemintalan Patal Secang dapat menerapkan sistem akuntansi



xv

ABSTRACT

ANASTASIA ANIK KRISMAWANTI : THE IMPLEMENTATION OF RESPONSIBILITY ACCOUNTING SYSTEM AS THE COST CONTROL. A CASE STUDY IN GARMENT INDUSTRY COMPANY II UNIT PATAL SECANG, MAGELANG, 1997.

The aim of this research is to find out whether the responsibility accounting system could be implemented at Patal Secang spinning factory by regarding the five following conditions: (a) Organizational structure that firmly defines the authority and responsibility of each managerial level, (b) The making of cost budget drawn up for each managerial level, (c) The cost classification into controllable or uncontrollable, (d) The adjustment of cost accounting system to organizational structure, (e) Cost report system for higher level manager.

This research is a case study. This research was conducted from July until August 1997.

Observation, documentation and interviews were used as the data gathering techniques, while qualitative analysis was used as the data analysis technique. The analysis was conducted as follows: The five responsibility accounting conditions were compared to the existing reality and to draw a conclusion whether the five conditions have been implemented. The final conclusion was to see if Patal Secang spinning factory could generally adopt the responsibility accounting system.

The result of the research is as follows: (1) The organizational structure of the factory is suitable for the implementation responsibility accounting system, (2) The factory cost budget had been drawn up for each managerial level, (3) The factory had not classified the cost into controllable and uncontrollable costs. The classification can