

ABSTRAK

SISTEM AKUNTANSI PERTANGGUNGJAWABAN DALAM PENGENDALIAN BIAYA PEMASARAN STUDI KASUS PADA PERUSAHAAN SABUN AGUNG TASIKMALAYA

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Penelitian ini bertujuan untuk mengetahui apakah sistem akuntansi pertanggungjawaban telah diterapkan perusahaan sabun Agung Tasikmalaya, khususnya terhadap biaya pemasaran.

Penelitian studi kasus pada perusahaan sabun Agung Tasikmalaya ini dilaksanakan pada bulan juli 2000. Data dikumpulkan dengan teknik wawancara, observasi dan dokumentasi. Sedangkan teknik analisis datanya adalah teknik analisis deskriptif, yaitu dengan membandingkan kelima syarat sistem akuntansi pertanggungjawaban menurut teori dengan pelaksanaannya pada perusahaan sabun Agung Tasikmalaya.

Hasil penelitian menunjukkan: (1) organisasi terdiri atas pusat-pusat pertanggungjawaban dan desentralisasi wewenang didalamnya, (2) anggaran biaya pemasaran telah disusun menurut pusat-pusat pertanggungjawaban yang ada, (3) biaya pemasaran belum digolongkan menjadi biaya terkendali dan biaya tidak terkendali, (4) sistem akuntansi biaya pemasaran belum disesuaikan dengan srtuktur organisasi serta (5) pelaporan biaya pemasaran belum dilaksanakan kepada manajer yang bertanggungjawab.

ABSTRACT

THE ROLE OF AN ACCOUNTABILITY ACCOUNTING SYSTEM TO CONTROL SELLING COST. A CASE STUDY AT P.S. AGUNG TASIKMALAYA

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The purpose of this research was to evaluate whether or not accountability accounting system had been implemented by P.S. Agung Tasikmalaya, especially on its selling cost.

This research was a case study conducted at P.S. Agung Tasikmalaya in June 2000. The techniques used to collect data were interviews, observation, and documentation. The data analysis techniques were a descriptive technique, comparing the five theoretical terms of an accountability accounting system with the real implementation by P.S. Agung Tasikmalaya.

The result of the research were (1) organizational structure consists of a number of responsibility centers with authority decentralization, (2) the selling cost budget had been arranged according to the responsibility centers, (3) the selling cost had not been classified into controllable and uncontrollable cost, (4) the accounting system of the selling cost had not been brought in accordance with the organizational structure, and (5) the selling cost reporting to the accountable managers had not been implemented.