

**ABSTRAK**  
**PENGENDALIAN BIAYA PRODUKSI**

**STUDI KASUS PADA “PT. PRIMISSIMA “**  
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Tujuan penelitian adalah untuk mengetahui apakah pengendalian biaya produksi biaya produksi di PT. Primissima sudah tepat

Penelitian studi kasus ini dilaksanakan di “PT. Primissima” Medari, Sleman, Yogyakarta. Waktu penelitian dilakukan tanggal 05 September 2001 sampai tanggal 05 April 2002 Subyek penelitian yaitu bagian produksi dan bagian anggaran, dan obyek penelitian pada pengendalian biaya produksi. Teknik pengumpulan data yang dipergunakan adalah teknik wawancara, teknik observasi, dan teknik dokumentasi. Data yang diteliti adalah anggaran biaya produksi dan realisasi biaya produksi tahun 1998.

Untuk menjawab masalahnya, apakah biaya produksi di PT. Primissima terkendali, yaitu dengan menganalisis anggaran biaya produksi dan realisasi biaya produksi pada perusahaan. Kemudian membandingkan antara anggaran dan realisasi biaya produksi dan apabila terjadi selisih yang menguntungkan atau merugikan dan dibawah batas toleransi sebesar 5% dikatakan terkendali atau tidak signifikan. Sedangkan untuk mencari penyebab terjadinya selisih digunakan analisis selisih biaya produksi yang terdiri dari analisis selisih biaya bahan baku, analisis selisih biaya tenaga kerja, dan analisis selisih biaya overhead pabrik.

Berdasar hasil analisis selisih dapat diketahui bahwa selisih anggaran dan realisasi menunjukkan menguntungkan sebesar Rp. 54.787.13,00 atau 1%. Selisih ini disebabkan oleh selisih biaya bahan baku sebesar Rp. 327.538.800,00 atau 1%, selisih BTK sebesar Rp. 195.709.500,00 atau 32%, dan selisih BOP sebesar Rp.186.617.213,00 atau 9%.

Dengan demikian dapat ditarik kesimpulan bahwa realisasi biaya produksi yang meliputi BBB, BTK, dan BOP terkendali.

**ABSTRACT**  
**Production Cost Control**  
**A Case Study at “ PT. PRIMISSIMA MEDARI”**  
**Sleman Yogyakarta**

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The aim of the research was to know whether or not the Production cost control at “ PT. Primissima “ had been appropriate yet.

This case study was conducted from 5 September 2001 to 5 April 2002. The subject of the research were production and budget divisions, meanwhile the object of the research was the production cost control. The techniques of data collecting used were interviews, observation, and documentation. The data analyzed were the budget of production cost and the realization of production cost in 1998.

To answer the problem, whether or not the production cost in “PT. Primissima” was already controlled, the budget of production cost and the realization of production cost at the company were analyzed. After that, the researcher compared the budget and the realization of production cost. If there was a difference below the tolerance limit of 5%, it was said that the production cost was controlled. Whereas to find out the cause of the differences, the researcher used an analysis of production cost variance consisted of an analysis of raw material cost; labor cost, and factory overhead cost.

Based on the variance result analysis, it was known that the difference of the budgeted and the realization showed a beneficial difference Rp. 54.787.13,00 or 1%. This difference was caused by the difference of raw material cost that was Rp. 327.538.800,00 or 1%, the difference of labor cost that was Rp. 195.709.500,00 or 32%, and the difference of overhead factory cost that was Rp. 186.617.213,00 or 9%.

Thus, it could be concluded that the realization of production cost consisted of raw material cost, labor cost, and overhead factory cost was controlled.