

ABSTRAK

**ANALISIS VARIANS BIAYA PRODUKSI
Studi Kasus di PT. Kalirejo Lestari Lampung**

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Tujuan Penelitian ini untuk mengetahui apakah varians biaya produksi di PT. Kalirejo Lestari tahun 2014 masih dalam batas yang ditetapkan. Penelitian ini penting dilakukan karena mencapai laba yang optimal dibutuhkan pengendalian terhadap biaya produksi. Varians dapat dianalisis untuk pengendalian biaya.

Jenis penelitian adalah studi kasus. Data diperoleh dengan melakukan wawancara, observasi dan dokumentasi. Teknik analisa data yang digunakan adalah analisis varians.

Hasil penelitian menunjukkan bahwa varians biaya bahan baku sebesar 0,96%. Varians tersebut bersifat menguntungkan dan masih dalam batas yang ditetapkan. Di sisi lain varians biaya tenaga kerja langsung sebesar 13% dan varians biaya overhead pabrik sebesar 10% bersifat tidak menguntungkan dan berada di luar batas yang ditetapkan perusahaan.

Kata kunci: varians, biaya produksi, pengendalian biaya

ABSTRACT

**ANALYSIS THE VARIANCE OF PRODUCTION COST
A Case Study at PT. Kalirejo Lestari Lampung**

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The aim of this study was to determine whether the variance of production cost at PT. Kalirejo Lestari in the year 2014 was in accordance with standards set by the company. This study is important because to achieve the optimal profit, company should control the production costs. Variance analysis is a tool to control production cost.

This study is a case study. The data collection methods used were interview, observation, and documentation. Data analysis technique used was variance analysis.

The result showed that raw material cost variance was 0,96%. It was a favourable variance and in accordance with the standard that was determined by the company. On the other hand, the direct labour cost variance was 13% and overhead cost variance was 10%. They were unfavourable variances and beyond the acceptable variance that was set by the company.

Keywords: variance, raw material cost, cost-controlling