

ABSTRAK

EVALUASI PENERAPAN AKUNTANSI PERTANGGUNGJAWABAN SEBAGAI DASAR PENILAIAN KINERJA MANAJER PUSAT BIAYA Studi Kasus Pada PT. Asia Trade Perkasa

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Penelitian ini bertujuan untuk mengevaluasi (1) penerapan akuntansi pertanggungjawaban pada pusat biaya pada PT. Asia Trade Perkasa ditinjau dari syarat-syarat penerapannya dan (2) penilaian kinerja manajer pusat biaya. Penelitian ini dilakukan pada PT. Asia Trade Perkasa cabang Yogyakarta. Teknik pengumpulan data yang dilakukan adalah wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah : (1) teknik analisis deskriptif, (2) mengevaluasi data perusahaan dan membandingkan dengan teori akuntansi pertanggungjawaban.

Kesimpulan yang diperoleh adalah : (1) Perusahaan belum menerapkan akuntansi pertanggungjawaban dengan tepat karena belum memenuhi beberapa syarat penerapan akuntansi pertanggungjawaban yaitu : (a) Anggaran telah disusun berdasarkan tiap-tiap tingkatan manajemen namun belum mengikutsertakan organisasi bagian bawah, (b) Perusahaan belum mengklasifikasikan dan memberi kode pada rekening biaya perusahaan, (c) Penggolongan biaya menurut dapat dikendalikan dan tidak dapat dikendalikan oleh manajer pusat biaya belum tepat karena belum memenuhi pedoman penggolongan biaya, (d) Laporan pertanggungjawaban yang disusun perusahaan belum disusun menurut tingkatan manajemen dan bentuk laporan pertanggungjawaban yang ditujukan untuk tiap-tiap manajemen adalah sama. (2) Penilaian kinerja manajer pusat pertanggungjawaban belum tepat karena karena belum ada ukuran yang jelas untuk kriteria-kriteria penilaian kinerja Selain itu, kriteria-kriteria yang telah ditetapkan tidak semuanya bisa digunakan sebagai penilai kinerja manajer pusat biaya karena tidak semua kriteria berkaitan dengan biaya produksi.

ABSTRACT

EVALUATION ON THE APPLICATION OF RESPONSIBILITY ACCOUNTING AS A BASIC VALUATION OF COST CENTER MANAGER'S PERFORMANCE

A case study on PT. Asia Trade Perkasa Branch of Yogyakarta

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This research aimed at evaluating (1) the application of responsibility accounting on cost center of PT. Asia Trade Perkasa as viewed from the requirements of its application, and (2) the appraisal on cost center manager's performance. This research was done in PT. Asia Trade Perkasa branch of Yogyakarta. The data collecting techniques used interview and documentation. The data analysis techniques were: (1) descriptive-analysis technique, (2) evaluating the company's data and comparing them with the theories of responsibility accounting.

The result that could be concluded were: (1) the company had not been applying appropriate responsibility accounting yet as it had not been fulfilling some requirements of responsibility accounting such as: (a) The budget has arranged based on each managerial leveling; however, it had not involved the lower part of the organization, (b) The company had not been classifying and giving codes on its cost account, (c) Controllable cost grouping that could be controlled and could not be controlled by the cost center manager was not been appropriate yet because it had not fulfilling the cost grouping manual, (d) Responsibility report arranged by the company had not been being arranged by the company had not been being arranged based its managerial leveling and the form of the proposed responsibility reports for each managerial level was same. (2) Appraisal on responsibility center manager's performance was not appropriate yet because there was no clear measurement for the valuation of the performance criteria. Beside that, the predetermined criteria were not all could be applied as an assessor to cost center manager's performance for not all of the criteria related to the production cost.