

ABSTRAK

EVALUASI PENILAIAN KINERJA MANAJER PUSAT BIAYA Studi Kasus Pada Hotel Kledung Pass Wonosobo

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2011**

Penelitian ini bertujuan untuk mengevaluasi (1) kemungkinan penerapan akuntansi pertanggungjawaban pada pusat biaya pada Hotel Kledung Pass Wonosobo ditinjau dari syarat – syarat penerapannya dan (2) penilaian kinerja manajer pusat biaya. Penelitian ini dilakukan pada Hotel Kledung Pass Wonosobo. Teknik pengumpulan data yang dilakukan adalah wawancara, observasi 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) Akuntansi pertanggungjawaban dapat diterapkan pada Hotel Kledung Pass Wonosobo walaupun belum memenuhi syarat penerapan akuntansi pertanggungjawaban yaitu: (a) Penyusunan anggaran belum melibatkan partisipasi setiap bagian organisasi di bawahnya, (b) Perusahaan belum mengklasifikasikan dan memberi kode rekening pada pusat biaya, (c) Perusahaan belum menggolongkan biaya menurut dapat dikendalikan dan tidak dapat dikendalikan.(2) Penilaian kinerja manajer pusat biaya bila dinilai menurut akuntansi pertanggungjawaban sudah baik.

ABSTRACT

**AN EVALUATION OF PERFORMANCE ASSESSMENT
OF COST CENTER MANAGER**

A case study at Kledung Pass Hotel Wonosobo

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This research aimed at evaluating (1) the implementation possibility of responsibility accounting system of cost center at Kledung Pass Hotel Wonosobo as viewed from the requirement of its application and (2) the appraisal on cost center manager's performance. This research was done in Kledung Pass Hotel Wonosobo. The data collecting techniques used interview, observation, 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) responsibility accounting had been applied on Kledung Pass Hotel Wonosobo although it had not been fulfilling some requirements of responsibility accounting such as: (a) The budget arranged had not involved the lower part of the organization, (b) The company had not been classifying and giving codes on its cost center, (c) The company had not been separated the cost that could be controlled and could not be controlled. (2) Cost center manager's performance as seen from responsibility accounting system was good.