

ABSTRACT
The Role of Production Cost Control And Productivity Ratio
of Casing Soil
A Case study at PT Dieng Djaya Ambarawa

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The objectives of this research were to know; (1) the role of production cost control of casing soil for PT Dieng Djaya Ambarawa, (2) the role of the productivity ratio of casing soil for PT Dieng Djaya Ambarawa, and (3) whether the production cost control of casing soil had any influence on the productivity ratio of casing soil. This research was conducted at PT Dieng Djaya Ambarawa. The kind of research used was a case study over the period 1993 - 1997. The calculation of production cost control used the data of 1997. Meanwhile, the calculation of the productivity ratio used the data of 1993 - 1997.

The methods of data gathering in this research were documentation, observation, and interviews. The technique of data analysis was arranged successively, as follows: (1) determining the standard production costs consisting of standard material cost, direct labour cost, and overhead cost, (2) calculating the actual production costs that consisted of the material cost, direct labour cost, and overhead cost, (3) Comparing and analyzing the standard production cost and the actual production costs using a differential analysis, (4) calculating the productivity ratio and profit-related productivity, and (5) determining the correlation between production cost control and productivity.

Based on the result of the calculations and the statistical test the research found : (1) by conducting the production cost control (determining the standard production cost), the actual cost of production activities were known, this enables the management to reduce costs. In addition, it was also known how well PT Dieng Djaya Ambarawa had performed cost control or achieved the efficiency of its production cost. Differential analysis indicated that in 1997 PT Dieng Djaya Ambarawa was able to reduce its production cost as much as Rp 236.000.807,00 or 45,79%, (2) the productivity ratio indicated the level of productivity achieved by PT Dieng Djaya Ambarawa that showed the capability of the company in optimizing the available inputs (resources) to produce outputs (casing soil), and to make the identification of any problems easier so that it could give hint for improving and optimizing its inputs (resources), (3) in this case, calculation of the relation between costs production control and productivity, did not prove that there was a negative and real relations between them, because the correlation coefficient (r) found was $-0,168367$ and t test $-0,170805$ which was larger than t table $-6,314$.