

## **ABSTRAK**

### **EVALUASI EFISIENSI BIAYA OVERHEAD PABRIK**

Studi Kasus pada Perusahaan Pengecoran Alumunium "SP"

Sorogenen UH VI / 84 Yogyakarta

Yakubus Tribowo Susanto  
Universitas Sanata Dharma  
Yogyakarta  
2002

Penelitian ini bertujuan untuk mengetahui keefisienan biaya overhead pabrik pada Perusahaan Pengecoran Alumunium "SP" Sorogenen UH VI / 84 Yogyakarta.

Penelitian ini dilaksanakan pada bulan Oktober sampai dengan bulan November tahun 2001. Teknik pengumpulan data yang digunakan adalah observasi, wawancara dan dokumentasi. Untuk mengetahui keefisienan biaya overhead pabrik dilakukan analisis selisih biaya overhead pabrik.

Dari hasil penelitian diketahui bahwa selisih BOP yang terjadi di Perusahaan Pengecoran Alumunium "SP" menguntungkan sebesar Rp 107.102,14 atau sebesar 0,025%. Selisih tersebut dianalisis kedalam analisis dua selisih yaitu selisih terkendalikan tidak menguntungkan sebesar Rp 585.917,62 atau 0,138% dan selisih volume menguntungkan sebesar Rp 693.019,76 atau 0,163% serta analisis empat selisih yaitu selisih anggaran menguntungkan sebesar Rp 2.245.076,60 atau 0,53%, selisih kapasitas menguntungkan sebesar Rp 1.183.381,20 atau 0,28%, selisih efisiensi tetap tidak menguntungkan sebesar Rp 490.807,35 atau 0,78% dan selisih efisiensi variabel tidak menguntungkan sebesar Rp 2.830.548,31 atau 0,78%.

Dari hasil penelitian dapat ditarik kesimpulan bahwa realisasi biaya overhead pabrik di Perusahaan Pengecoran Alumunium "SP" Sorogenen UH / 84 Yogyakarta sudah efisien.

## **ABSTRACT**

### **AN EVALUATION OF FACTORY OVERHEAD COST EFFICIENCY**

A Case Study at “Pengecoran Alumunium SP” Company  
Sorogenen UH VI / 84 Yogyakarta

Yakubus Tribowo Susanto  
Sanata Dharma University  
Yogyakarta  
2002

The aim of this research was to know the efficiency of factory overhead cost. This research was a case study conducted at Pengecoran Alumunium “SP” company, Sorogenen UH VI / 84 Yogyakarta.

The observation was carried out from October until November 2001. The data collecting techniques used were observation, interview and documentation. To know the efficiency of the factory overhead cost, the researcher used an analysis of factory overhead cost variance.

Based on the research it was known that there was a beneficial variance on the factory overhead cost at “Pengecoran Alumunium SP” company as much as Rp 107.102,14 or 0,025%. The variance then was divided into two variances that were controllable – unbeneficial variance as much as Rp 585.917,62 or 0,138%; and beneficial volume variance as much as Rp 693.019,76 or 0,163%. The variance of the factory overhead cost were analysed also by dividing it into four kind of variances that were beneficial budget variance as much as Rp 2.245.076,60 or 0,53%, beneficial capacity variance as much as Rp 1.183.381,20 or 0,28%, unbeneficial fixed efficiency variance as much as Rp 490.807,35 or 0,78% and unbeneficial variable efficiency variance as much as Rp 2.830.540,31 or 0,78%.

Based on the research it could be concluded that the real implementation of factory overhead cost “Pengecoran Alumunium SP” company, Sorogenen UH VI / 84 Yogyakarta was efficient.