

ABSTRAK

SISTEM AKUNTANSI PERTANGGUNGJAWABAN DALAM PENGENDALIAN BIAYA PRODUKSI AIR MINUM DALAM KEMASAN STUDI KASUS PADA PT. TRIO BROMO OETOMO KUNINGAN

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Penelitian ini bertujuan untuk mengetahui apakah syarat-syarat penerapan sistem akuntansi pertanggungjawaban telah diterapkan oleh PT. Trio Bromo Oetomo sebagai alat pengendali biaya produksi. Syarat-syarat tersebut meliputi (1) struktur organisasi yang terdiri atas pusat-pusat pertanggungjawaban dan yang terdapat desentralisasi wewenang di dalamnya; (2) anggaran biaya yang disusun menurut pusat pertanggungjawaban; (3) penggolongan biaya sesuai dengan dapat dikendalikan tidaknya biaya oleh manajemen pusat pertanggungjawaban; (4) sistem akuntansi biaya yang disesuaikan dengan struktur organisasi; (5) sistem pelaporan biaya kepada manajer yang bertanggungjawab.

Penelitian studi kasus ini dilaksanakan pada PT. Trio Bromo Oetomo pada bulan Oktober sampai Desember 2001. Data dikumpulkan dengan menggunakan teknik wawancara, observasi dan dokumentasi. Selanjutnya data yang diperoleh dianalisis dengan membandingkan syarat-syarat sistem akuntansi pertanggungjawaban menurut teori dengan pelaksanaannya pada PT. Trio Bromo Oetomo.

Hasil penelitian menunjukkan : (1) perusahaan menerapkan struktur organisasi yang terdiri atas pusat-pusat pertanggungjawaban dan terdapat desentralisasi wewenang di dalamnya; (2) perusahaan menyusun anggaran biaya produksi menurut pusat-pusat pertanggungjawaban yang ada; (3) perusahaan belum menggolongkan biaya produksi menjadi biaya terkendali dan biaya tidak terkendali; (4) sistem akuntansi biaya produksi belum disesuaikan dengan struktur organisasi serta; (5) pelaporan biaya produksi telah dilaksanakan kepada manajer yang bertanggungjawab. Agar dapat dilaksanakannya sistem akuntansi pertanggungjawaban yang baik, maka kelima syarat sistem akuntansi pertanggungjawaban harus dipenuhi.

ABSTRACT

The Accountability Accounting System in Controlling The Production Cost of Mineral Water Drinking Product.

**A Case Study at “ PT Trio Bromo Oetomo “
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This research was intended to figure out whether or not the requirements of applying the accountability accounting system had been applied as the controller of the production cost by “PT. Trio Bromo Oetomo”. Those requirements were as follows : (1) the organizational structure had to consist of responsibility centers and had desentralization authority within it; (2) the budget of the production cost was made for each responsibility center ; (3) the classification of the production cost was based on whether or not the cost was controllable by the management level; (4) the production cost accounting system had to be adjusted with the organizational structure; (5) the production cost reporting system had to be carried out to the authorative manager.

This research was a case study which was carried out at “ PT. Trio Bromo Oetomo “ from October until December 2001 . The data gathering techniques were interviews, observation, and documentation. Then the data gathered were analyzed by comparing the requirements of the accountability accounting system based on theory and the application at “ PT. Trio Bromo Oetomo”.

The research results could be concluded as follows : (1) the company had already applied the organizational structure that consisted of the responsibility centers and had desentralization within it ; (2) the company had arranged the production cost budget for each responsibility center ; (3) the company had not classified the production cost into the controllable and uncontrollable cost yet; (4) the production cost accounting system had not adjusted with the organizational structure yet; (5) the production cost reporting system had been carried out to the authorative manager. In order to implement a good accountability accounting system, those five requirements had to be applied.