

ABSTRAK

EVALUASI PERLAKUAN BIAYA PENGOLAHAN LIMBAH

Studi Kasus pada Perusahaan Spiritus Madukismo

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Penelitian ini bertujuan untuk mengevaluasi perlakuan biaya pengolahan limbah oleh Perusahaan Spiritus Madukismo. Penelitian yang dilakukan adalah studi kasus pada Perusahaan Spiritus Madukismo PT. Madu Baru, Padokan, Tirtonirmolo, Kasihan, Bantul, Yogyakarta, selama 3 bulan yaitu 2 November 2001 sampai dengan 2 Februari 2002. Teknik pengumpulan data yang digunakan adalah studi pustaka, wawancara, dokumentasi, dan observasi. Teknik analisa data yang digunakan adalah: (1) Menelusuri biaya pengolahan limbah, (2) Menelusuri penggolongan biaya pengolahan limbah oleh perusahaan, (3) Menelusuri perlakuan biaya pengolahan limbah oleh perusahaan, (4) Membandingkan perlakuan biaya pengolahan limbah menurut perusahaan dan menurut teori yang ada, (5) Menganalisa hasil perbandingan perlakuan biaya pengolahan limbah.

Berdasarkan hasil penelusuran dan pembahasan dapat diketahui bahwa: (1) Penggolongan biaya pengolahan limbah oleh perusahaan kedalam rekening 514.608.2 kurang tepat karena penggolongan tersebut tidak mencerminkan kegiatan yang ada dalam unit pengolahan limbah. (2) Perlakuan biaya pengolahan limbah sebagai penambah Harga Pokok Penjualan (HPP) kurang tepat karena dengan perlakuan ini biaya pengolahan limbah tidak nampak dalam laporan keuangan, khususnya Laporan Laba Rugi. Kondisi tersebut dapat menimbulkan pandangan negatif yaitu perusahaan seolah-olah tidak bertanggungjawab terhadap limbah yang ditimbulkan dari proses produksi. Maka untuk mengantisipasi hal-hal tersebut, biaya pengolahan limbah dapat dilaporkan secara terpisah dan dimasukkan dalam perhitungan laba rugi dengan rekening tersendiri.

ABSTRACT

THE EVALUATION OF THE WASTE PROCESSING EXPENSE TREATMENT

**A case study on Madukismo Methylated Spirit Company
PT. MADU BARU**

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The objective of this research was to evaluate the waste processing expense treatment by Madukismo Methylated Spirit Company. It was a case study on Madukismo Methylated Spirit Company PT. Madu Baru, Padokan, Tirtonirmolo, Kasihan, Bantul, Yogyakarta. The research was conducted for three months, from November 2, 2001 to February 2, 2002. The data collecting used were library research, interview, documentation, and observation. The data analysis technique used were: (1) Investigating the waste processing expense, (2) Investigating the classification of the waste processing expense by the company, (3) Investigating the treatment of the waste processing expense by the company, (4) Comparing the treatment of the waste processing expense according to the company and according to the existing theory, (5) Analyzing the comparison result of the treatment of the waste processing expense.

Based on the result of the investigation and the discussion, it found that: (1) the treatment of the waste processing expense classification by the company into account 514.608.2 was inappropriate because that classification was not reflecting the activity on the waste-processing unit. (2) The treatment of the waste processing expense as The Cost of Goods Sold addition was inappropriate because by this treatment, The waste processing expense could not be seen in the financial report, especially in The Income Statement. Those condition could caused a negative perception that the company seemed irresponsible for the waste result from the production process. In conclusion, to anticipate those matters, the waste processing expense could reported separately and put into The Income calculation with different account.