

ABSTRAK

EVALUASI TERHADAP PENGENDALIAN BIAYA PRODUKSI Studi Kasus Pada Perusahaan Genteng Beton ASRI

Yogyakarta

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Tujuan penelitian ini adalah untuk mengetahui apakah prosedur penyusunan anggaran biaya produksi pada perusahaan genteng beton ASRI sudah tepat dan apakah biaya bahan baku langsung, biaya tenaga kerja langsung dan biaya overhead pabrik sudah terkendali. Penelitian ini dilakukan pada perusahaan genteng beton ASRI dengan teknik pengumpulan data berupa wawancara, observasi dan dokumentasi.

Untuk menjawab masalah pertama dianalisis dengan mendiskripsikan prosedur penyusunan anggaran biaya produksi perusahaan kemudian dibandingkan dengan kajian teori. Berdasar hasil analisis, dapat disimpulkan bahwa prosedur penyusunan anggaran biaya produksi perusahaan genteng beton ASRI sudah tepat, karena sudah sesuai dengan kajian teori.

Untuk menjawab masalah kedua, ketiga dan keempat dilakukan analisa selisih. Berdasarkan hasil analisa selisih terdapat selisih biaya bahan baku menguntungkan Rp 4.290.163,5 atau 2,91%, selisih biaya tenaga kerja langsung menguntungkan Rp 1.714,5 atau 0,0074%, selisih biaya overhead pabrik tidak menguntungkan Rp 48.695,39 atau 0,36%. Jadi biaya bahan baku langsung, biaya tenaga kerja langsung dan biaya overhead pabrik dikatakan terkendali karena masih di bawah toleransi 5%.

ABSTRACT

AN EVALUATION ON THE PRODUCTION COST CONTROL A Case Study at Perusahaan Genteng Beton ASRI Yogyakarta

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The purpose of this research was to know about the appropriateness of the procedure of production cost budget at perusahaan genteng beton ASRI, Yogyakarta, and also to know whether or not the direct raw material budget, direct labor cost budget, and factory overhead cost had been well-controlled. The techniques employed to collect data were interviews, observation, and documentation.

To answer the first question which was intended to know about the appropriateness of the procedure of production cost budget, the research described the procedure production cost budget, then compared the company's steps in composing the production cost budget with the steps suggested by the theory. Based on the result of the analysis, the research concluded that the procedure of the production cost budget at perusahaan genteng beton ASRI, Yogyakarta had been appropriate because it was in accordance with the theory.

To answer the second, the third and the fourth question the research used the analysis of difference. Based on the result of the analysis, the research concluded that the raw material cost showed a profitable difference in the amount of Rp. 4.290.163,5 or 2,91%, and the difference of direct labor cost showed a profitable difference in the amount of Rp. 1.714,5 or 0,0074%, while the difference of factory overhead cost showed an unfavorable difference in the amount of Rp. 48.695,39 or 0,36%. Therefore, it could be concluded that the direct raw material cost budget, direct labor cost, and factory overhead cost had been sufficiently under control because the difference among them was still under the tolerance limit of 5%.