

ABSTRAK

EVALUASI PERLAKUAN BIAYA PERBAIKAN PRODUK cacat DALAM PENENTUAN HARGA POKOK PRODUK

Studi Kasus Pada PT. Sari Jati Adhitama Divisi Export

**Dedi Barnadi
Universitas Sanata Dharma
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Tujuan Penelitian ini adalah untuk mengetahui perlakuan biaya perbaikan produk cacat dalam penentuan harga pokok produk yang terjadi di perusahaan sudah sesuai dengan kajian teori atau tidak. Penelitian ini dilaksanakan di PT. Sari Jati Adhitama Divisi Export yang berlokasi di Jalan Raya Narogong km. 9 gang Manggis VI Bekasi. Jenis penelitian yang dilakukan berupa studi kasus.

Data dikumpulkan dengan metode observasi, wawancara dan dokumentasi. Analisis data permasalahan pertama adalah: (1) mendeskripsikan perlakuan biaya perbaikan produk cacat menurut perusahaan, (2) mendeskripsikan perlakuan biaya perbaikan produk cacat menurut kajian teori, (3) melakukan perbandingan perlakuan biaya perbaikan produk cacat menurut perusahaan dan kajian teori, (4) melakukan analisis kritis terhadap hasil perbandingan yang diperoleh pada langkah ke-3, (5) menentukan tepat tidaknya perlakuan biaya perbaikan produk cacat yang dilakukan perusahaan dengan kriteria sebagai berikut; (a) apabila produk cacat disebabkan hal yang normal, maka biaya perbaikan diperlakukan sebagai penambah harga pokok produk dan apabila karena kesalahan maka diperlakukan sebagai rugi produk cacat, maka dikatakan sudah tepat, (b) apabila keduanya digabungkan dan diperlakukan sebagai penambah harga pokok produk, maka dikatakan tidak tepat, (c) apabila keduanya digabungkan dan diperlakukan sebagai rugi produk cacat, maka dikatakan tidak tepat. Analisis data permasalahan kedua menggunakan metode statistik yaitu uji t dan uji peringkat bertanda Wilcoxon

Berdasarkan hasil analisis data dan pembahasan dapat disimpulkan bahwa perlakuan biaya perbaikan produk cacat menurut perusahaan dapat dikatakan kurang tepat. Hal ini dibuktikan dengan besarnya biaya perbaikan produk cacat karena kesalahan diperlakukan sebagai penambah harga pokok produk; seharusnya diperlakukan sebagai elemen rugi produk cacat. Namun dalam penentuan harga pokok produk per unit tidak terdapat perbedaan antara harga pokok per unit yang dihitung perusahaan dengan yang dihitung menurut teori, maka dapat dikatakan bahwa penentuan harga pokok per unit menurut perusahaan sudah tepat.

ABSTRACT

AN EVALUATION OF TREATMENT OF REJECTED PRODUCT SERVICE COST IN DETERMINING PRODUCT MAIN COST

A Case Study at Export Division of PT. Sari Jati Adhitama

Dedi Barnadi

Sanata Dharma University

Yogyakarta

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This research purposed to know whether or not the treatment of rejected product service in determining the product main cost was already appropriate with the theory. This research was done at Export Division of PT. Sari Jati Adhitama, which was located at Jalan Raya Narogong km. 9 gang Manggis VI Bekasi. This research was a case study.

The data were gathered using observation, interview, and documentation methods. The first problem data analysis were: (1) describing the treatment of rejected product service cost according to the company, (2) describing the treatment of rejected product service cost according to the theory, (3) doing comparison between the rejected product service based on the company and the theory, (4) doing a critical analysis toward the comparison result obtained from the third step, (5) determining whether or not treatments of rejected product service cost done by the company was appropriate, which were as following : (a) if the rejected product was caused by normal things, then the cost would be as the additional for the main cost of the product, and if it was because of a mistake, then, the cost would be rejected as product disadvantage, then this was appropriate, (b) if those two were combined and treated as the main product cost additional, then it was not appropriate, (c) if those two were combined and treated as the rejected product disadvantage, then it was not appropriate. The second data analysis was using statistical method, that was test and Wicoxon ranking test.

Based on the data analysis result and the discussion, it could be concluded that the rejected product service cost treatment according to the company could be said as not appropriate. This was proved by the high cost of rejected product service because of mistakes charged as the main cost of the product; it should be done as rejected product disadvantage element. But in the determining cost of main product per unit, there was no different between per unit main cost which was calculated by the company and the one on the theory, then it could be said that the determination of per unit main cost based on the company calculation was appropriate.