

ABSTRAK

EFEKTIFITAS SISTEM PENGENDALIAN INTERN DALAM SISTEM AKUNTANSI BIAYA PRODUKSI LANGSUNG

Studi Kasus pada PT. Supratik Suryamas
Durenan, Tridadi, Sleman, Yogyakarta

FIDELIS ARIS PRAPTANTRI
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Penelitian ini dimaksudkan untuk mengetahui pelaksanaan unsur-unsur Sistem Pengendalian Intern (SPI) dalam sistem akuntansi biaya produksi langsung dan untuk mengetahui efektivitas unsur-unsur SPI dalam sistem akuntansi biaya produksi langsung (biaya bahan baku dan biaya tenaga kerja langsung) yang diterapkan di PT. Supratik Suryamas. Penelitian dilakukan pada bulan Juni 2002 sampai bulan Juli 2002.

Teknik pengumpulan data yang digunakan adalah teknik kuesioner, wawancara, dan observasi. Objek dari penelitian ini adalah SPI dalam sistem akuntansi biaya produksi langsung di PT. Supratik Suryamas. Untuk mengetahui pelaksanaan unsur-unsur SPI dalam sistem akuntansi biaya produksi langsung di PT. Supratik Suryamas, maka data yang diperoleh dianalisis dengan : 1) mendeskripsikan unsur-unsur SPI dalam sistem akuntansi biaya produksi langsung yang dilaksanakan oleh perusahaan, 2) membandingkan dengan teori. Untuk mengetahui efektifitas SPI dalam sistem akuntansi biaya produksi langsung digunakan pengujian kepatuhan dengan *statistical sampling (attribute sampling)*. Atribut dalam penelitian ini adalah Bukti Permintaan dan Pengeluaran Barang Gudang (BPPBG) dan Rekap Daftar Upah (RDU). Populasi dalam penelitian ini yaitu BPPBG periode bulan Januari-Juli 2002 sebanyak 146 buah dan RDU periode Januari-Juli sebanyak 108 buah. Penentuan besarnya jumlah sampel dilakukan dengan metode *stop-or-go sampling* berdasarkan tingkat keandalan (R%) 95% dan tingkat kesalahan yang dapat diterima (DUPL = *Desired Upper Precision Limit*) sebesar 5%. Pengambilan sampel dilakukan dengan cara *random sampling* sederhana menggunakan tabel bilangan acak.

Berdasarkan hasil analisis data diperoleh kesimpulan bahwa unsur-unsur SPI dalam sistem akuntansi biaya produksi langsung di PT. Supratik Suryamas sebagian sudah diterapkan dengan baik, dan dilaksanakan secara efektif. Hal ini dapat terlihat pada hasil pengujian yang menunjukkan tingkat kesalahan yang dicapai (AUPL = *Achieved Upper Precision Limit*) sama dengan tingkat kesalahan yang dapat diterima (DUPL) = 5%.

ABSTRACT
THE EFFECTIVENESS OF INTERNAL CONTROLLING SYSTEM
IN DIRECT PRODUCTION COST ACCOUNTING SYSTEM
A Case Study at “PT. Supratik Suryamas”,
Durenan, Tridadi, Sleman, Yogyakarta

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This research was purposed to know the implementation of elements of Internal Controlling System in the direct production cost accounting system and the effectiveness of those elements in the direct production cost accounting system (raw materials cost and direct labor cost) applied by “PT Supratik Suryamas”. This research was conducted from June to July 2002.

The data gathering techniques used were questionnaire, interviews, and observation. The research object was “SPI”/ Internal Controlling System in the direct production cost accounting system at "PT. Supratik Suryamas". To know the implementation of those elements of Internal Controlling System in the direct production cost accounting system at “PT. Supratik Suryamas”, the data were analyzed by: 1) describing the elements of Internal Controlling System which was implemented by the company; 2) comparing to the theory. To know the effectiveness of Internal Controlling System, the testing of operation order using statistical sampling (attribute sampling). The attributes in this research were “Bukti Permintaan dan Pengeluaran Barang Gudang (BPPBG)”/ Proof of Storehouse Goods Demand and Expenditure and “Rekap Daftar Upah (RDU)”/ Payroll Recapitulation. The populations in this research were “BPPBG” for January to July 2002, which were for about 146, and “RDU” for January to July which were for about 108. The determination of the number of sample was taken by using stop-or-go sampling method based on the reliability level (R%) which was 95% and the accepted mistake level (DUPL = Desired Upper Precision Limit) which was 5%. The sample taking was done by applying simple random sampling using random number table.

Based on the data analysis result, it was concluded that some of the elements of Internal Controlling System in the direct production cost accounting system at “PT. Supratik Suryamas” was implemented well and effectively. This could be seen from the test which showed that the reached mistake level (AUPL = Achieved Upper Precision Limit) was at the same as the accepted mistake level (DUPL) = 5%.