

ABSTRAK

EVALUASI PENGENDALIAN BIAYA PRODUKSI Studi Kasus Pada “PT Aseli Dagadu Djokdja” Jalan Pakuningratan 17 Yogyakarta

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Tujuan penelitian ini untuk mengetahui : (1) Apakah biaya bahan baku pada tahun 2002 sudah terkendali?, (2) Apakah biaya tenaga kerja langsung pada tahun 2002 sudah terkendali?, (3) Apakah biaya *overhead* pabrik pada tahun 2002 sudah terkendali? Penelitian ini dilaksanakan di “PT Aseli Dagadu Djokdja” pada bulan Juli 2003. Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi.

Langkah-langkah analisis data adalah : (1) Menentukan standar biaya bahan baku, standar biaya tenaga kerja langsung, standar biaya *overhead* pabrik; (2) Membandingkan biaya produksi standar dengan biaya produksi sesungguhnya; (3) Menganalisis jika terjadi perbedaan (selisih) antara biaya produksi standar dengan biaya produksi sesungguhnya.

Hasil penelitian menunjukkan : (1) Biaya bahan baku “PT Aseli Dagadu Djokdja” pada tahun 2002 sudah terkendali. (2) Biaya tenaga kerja langsung “PT Aseli Dagadu” pada tahun 2002 sudah terkendali. (3) Biaya *overhead* pabrik “PT Aseli Dagadu Djokdja” pada tahun 2002 belum terkendali. Penyimpangan yang terjadi sebesar Rp 15.520.635,00 (5,47%). Selisih biaya bahan baku dan selisih biaya tenaga kerja langsung bersifat menguntungkan sedangkan selisih biaya *overhead* pabrik bersifat tidak menguntungkan.

ABSTRACT

AN EVALUATION ON PRODUCTION COST CONTROL A Case Study At “PT Aseli Dagadu Djokdja” Pakuningratan Street 17 Yogyakarta

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The aims of this research were to know whether or not : (1) The material cost on 2002 had been already controlled, (2) The direct labor cost on 2002 had been already controlled, (3) The factory overhead cost on 2002 had been already controlled. This research was conducted at “PT Aseli Dagadu Djokdja” on July 2003. The data collecting technique used were interviews and documentation.

The steps of data analysis were as follows : (1) Deciding the material cost standard, the direct labor cost standard, and the factory overhead cost standard; (2) Comparing the standard of production cost with the realization of production cost; (3) Analyzing if there was a difference between the standard of production cost with the realization of production cost.

The result of this research showed that : (1) The material cost at “PT Aseli Dagadu Djokdja” on 2002 was already controlled. (2) The direct labor cost at “PT Aseli Dagadu Djokdja” on 2002 was already controlled. (3) The factory overhead cost at “PT Aseli Dagadu Djokdja” on 2002 was uncontrolled. The variance cost amounted to Rp 15.520.635,00 (5,47%). The difference of material cost and the difference of direct labor cost had the quality of favorable while the difference of factory overhead cost had the quality of unfavorable.