

ABSTRACT

AN ANALYSIS OF THE IMPLEMENTATION OF THE BUDGET OF RAW MATERIAL

**A Case Study on Poultry Feed Production I, KJUB Puspetasari Klepu,
Ceper, Klaten, Central Java**

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The objectives of this research were to find out whether the procedure of raw material budgeting had been in accordance with the theoretical review and to find out whether the implementation of the budget was convenient.

The problems formulated were answered by (1) describing the steps of budgeting for raw material, (2) comparing the real cost of raw material with the cost budgeted by the company, (3) analyzing the difference between the real cost of raw material and the cost budgeted. If the difference was not beneficial and still below the tolerance level (5 %), it would be considered as convenient.

Based on the findings, it was found out that the raw material budgeting of the poultry feed production I in KJUB Puspetasari had been in accordance with the theoretical review. It was also concluded that the implementation of the budget was convenient since the difference between the real cost and the budget was not higher than the tolerance level (5 %).

ABSTRAK

ANALISIS IMPLEMENTASI ANGGARAN BIAYA BAHAN BAKU

Studi Kasus Pada Produksi Makanan Ternak I, KJUB Puspetasari

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Tujuan penelitian ini adalah untuk mengetahui apakah prosedur penyusunan anggaran biaya bahan baku sudah sesuai dengan kajian teori dan mengetahui apakah penggunaan biaya bahan baku terkendali.

Langkah-langkah yang dilakukan dalam menjawab permasalahan adalah:

(1) Mendeskripsikan langkah-langkah penyusunan anggaran bahan baku (2) Membandingkan biaya bahan baku sesungguhnya dengan biaya bahan baku yang dianggarkan oleh perusahaan (3) Menganalisis selisih biaya bahan baku sesungguhnya dengan biaya bahan baku yang dianggarkan oleh perusahaan. Apabila hasil selisih tidak menguntungkan dan masih dalam batas toleransi 5% maka selisih masih dikatakan terkendali.

Berdasarkan hasil analisis, maka dapat diambil kesimpulan bahwa penyusunan anggaran biaya bahan baku PMTN I KJUB Puspetasari sudah sesuai dengan kajian teori dan penggunaan biaya bahan baku dikatakan terkendali karena selisih antara anggaran dan realisasi tidak melebihi batas toleransi 5%.