

## **ABSTRAK**

### **EVALUASI PENYUSUNAN ANGGARAN BIAYA PRODUKSI**

**Studi Kasus Pada PT. Bina Busana Internusa Jakarta Utara**

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Penelitian ini bertujuan untuk mengetahui apakah prosedur penyusunan anggaran biaya produksi sudah baik serta mendeteksi secara awal letak kelemahan proses perencanaan anggaran biaya produksi yang akan digunakan sebagai pedoman kerja. Anggaran biaya produksi terdiri dari anggaran biaya bahan baku, anggaran biaya tenaga kerja langsung dan anggaran biaya overhead pabrik

Penelitian ini dilakukan di PT. Bina Busana Internusa selama dua bulan terhitung bulan Oktober sampai dengan November 2004. Metode penelitian yang digunakan adalah studi kasus dengan menggunakan metode penelitian lapangan. Teknik pengumpulan data yang digunakan dengan cara metode dokumentasi dan teknik wawancara.

Data-data yang diperlukan dalam melakukan penelitian adalah prosedur penyusunan anggaran oleh perusahaan, data penjualan pakaian jadi jenis hospital uniform, dan penyusunan anggaran biaya produksi.

Didalam mengetahui apakah penyusunan anggaran biaya produksi PT. Bina Busana Internusa sudah baik, yaitu secara (1) membandingkan antara prosedur penyusunan anggaran biaya produksi yang dilaksanakan PT. Bina Busana Internusa dengan prosedur penyusunan anggaran biaya produksi yang ditetapkan dalam kajian teori, (2) membandingkan anggaran biaya produksi yang disusun perusahaan dengan anggaran biaya produksi yang disusun menurut kajian teori.

Berdasarkan hasil perbandingan bahwa PT. Bina Busana Internusa dalam menyusun anggaran biaya produksi sesuai dengan prosedur penyusunan anggaran biaya produksi secara kajian teori. Adanya kelemahan yang dilakukan perusahaan dalam menyusun ramalan penjualan dimana penyusunannya hanya mendasarkan besarnya minimum pesanan setiap bulan. Oleh sebab itu data penjualan perusahaan pada waktu yang telah lalu sangat perlu dijadikan dasar pertimbangan dalam penyusunan peramalan penjualan produk..

## **ABSTRACT**

### **AN EVALUATION OF PRODUCTION COST BUDGETING ARRANGEMENT**

**A Case study at PT. Bina Busana Internusa Jakarta Utara**

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The aims of this research were to recognise the accuracy of the procedure of production cost budgeting arrangement at PT. Bina Busana Internusa to detect from early stage the weakness of the plan process of production cost budgeting arrangement that would be used as a working foundation. Production cost budgeting consisted of basic commodity cost budgeting, direct employees cost budgeting, and overhead factory cost budgeting.

The research was held at PT. Bina Busana Internusa, Jakarta, for 2 month started from October until November 2004. The method that was used in the research was a case study using field analysis method. The techniques used for collecting data were observation, interview and documentation.

The data that were needed for this research were the procedure of the company's budget arrangement, the data of clothes sale (hospital uniform), and the production cost budgeting arrangement.

The way to know wheter the production cost budgeting arragment had already done properly was by doing comparison between the real procedure arragment that was done by PT. Bina Busana Internusa with the procedure arragment which was set by the study of the related theory. Comparing the budget that was set by the company with the budget that was arranged based on the related theory was the way to find the answer for the second question.

Based on the result of the comparison, PT. Bina Busana Internusa had already used the right steps in arranging the production cost budgeting. However, there's one area that need to be improved in the future. This related with the arrangement of selling prediction where the arrangement was only based on the monthly minimum order. The selling experiment in the past needed to be used as one consideration for arrangement of product selling prediction.