



Tujuan penelitian ini adalah untuk mengetahui: (1) Apakah prosedur penyusunan anggaran biaya produksi perusahaan sudah tepat?, (2) Apakah biaya bahan baku perusahaan tahun 2003 sudah terkendali?, (3) Apakah biaya tenaga kerja langsung perusahaan tahun 2003 sudah terkendali?, dan (4) Apakah biaya overhead pabrik perusahaan tahun 2003 sudah terkendali?. Jenis penelitian studi kasus pada "PT Diamond Baru" Yogyakarta, dilaksanakan pada bulan Februari-Maret tahun 2003. Objek penelitian adalah prosedur penyusunan anggaran biaya produksi dan selisih antara biaya produksi standar dengan biaya produksi sesungguhnya. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi.

Untuk menjawab masalah pertama dilakukan langkah-langkah analisis sebagai berikut: (1) mendeskripsikan prosedur penyusunan anggaran biaya produksi yang dilakukan oleh perusahaan, (2) membandingkan prosedur penyusunan anggaran biaya produksi perusahaan dengan kajian teori, (3) analisis kritis dan penarikan kesimpulan. Untuk menjawab masalah kedua, ketiga, dan keempat teknik analisis data yang



**ABSTRACT**

**AN EVALUATION ON PRODUCTION COST CONTROL  
A Case Study at "PT Diamond Baru"**

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The aims of this research were to answer the following questions: (1) Have the procedure of cost production budgeting conducted by the company appropriate already? (2) Have the company already controlled the raw material cost of 2003? (3) Have the company already controlled its direct labors of 2003? And (4) Have the company controlled the factory overhead cost of 2003? This research was a case study at "PT Diamond Baru", Yogyakarta performed from February to March 2003. The research object was the budgeted procedure of production cost and the difference between the standard production cost and the real production cost. The data collecting used were interviews, observation, and documentation.

To answer the first problem, the researcher used analytical steps as follows: (1) describing the budgeted procedure of production cost implemented by the company; (2) comparing the company's budgeted procedure of production cost estimation to the theoretical review; (3) conducting critical analysis and having conclusion. To answer the second, third, and fourth questions, the researcher performed an analysis of difference of raw material cost, the direct labors cost, and the factory overhead cost. If standard deviation of difference was within tolerance limits of 5%, it meant that the