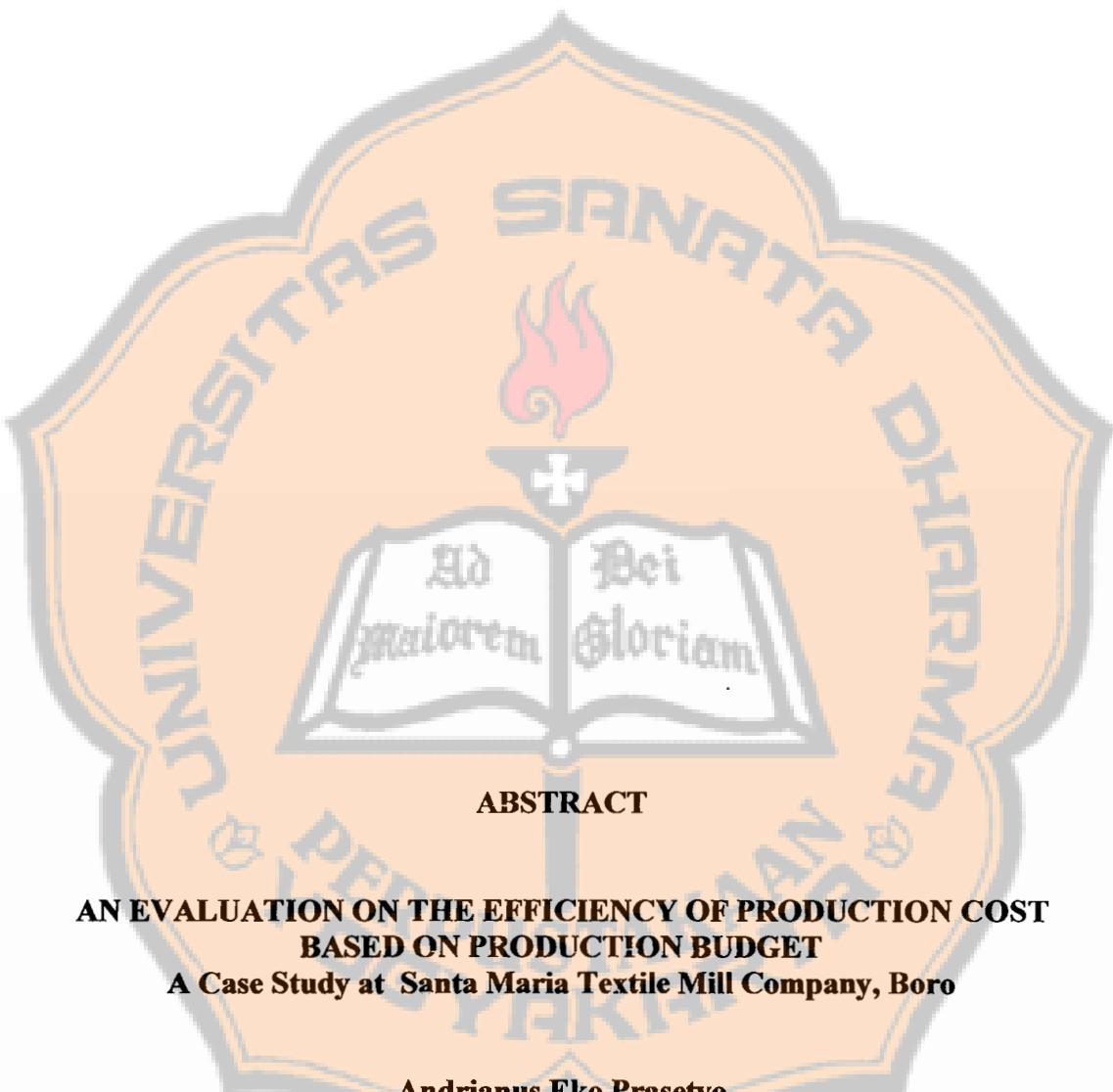




Tujuan penelitian ini adalah untuk mengetahui: (1) Apakah prosedur penyusunan anggaran biaya produksi sudah tepat?, (2) Apakah realisasi biaya bahan baku perusahaan tahun 2003 sudah efisien?, (3) Apakah realisasi biaya tenaga kerja langsung perusahaan tahun 2003 sudah efisien?, (4) Apakah realisasi biaya overhead pabrik perusahaan tahun 2003 sudah efisien?. Jenis penelitian studi kasus pada "Pertenunan Santa Maria Boro" Yogyakarta ini dilaksanakan pada bulan September-Oktober tahun 2004. 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 yang pertama dilakukan langkah-langkah analisis sebagai berikut: (1) mendeskripsikan prosedur penyusunan anggaran biaya



**AN EVALUATION ON THE EFFICIENCY OF PRODUCTION COST
BASED ON PRODUCTION BUDGET**

A Case Study at Santa Maria Textile Mill Company, Boro

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2005**

The aims of this research were to answer the following questions: (1) whether or not the procedure of production cost budgeting was appropriate. (2) whether or not the realization of raw material cost in 2003 was efficient. (3) whether or not the realization of the direct labor cost in 2003 was efficient; and (4) whether or not the realization of the overhead cost in 2003 was efficient. This research was a case study at Santa Maria Textile Mill Company, Boro from September to October 2004. The research object was the bugged procedure of production cost and the difference between the standard production cost and the real production costs. The data collecting technique used were interviews, observation and documentation.

To answer the first problem the following analytical steps were carried out:

- (1) describing the procedure of production cost budgeting conducted by the