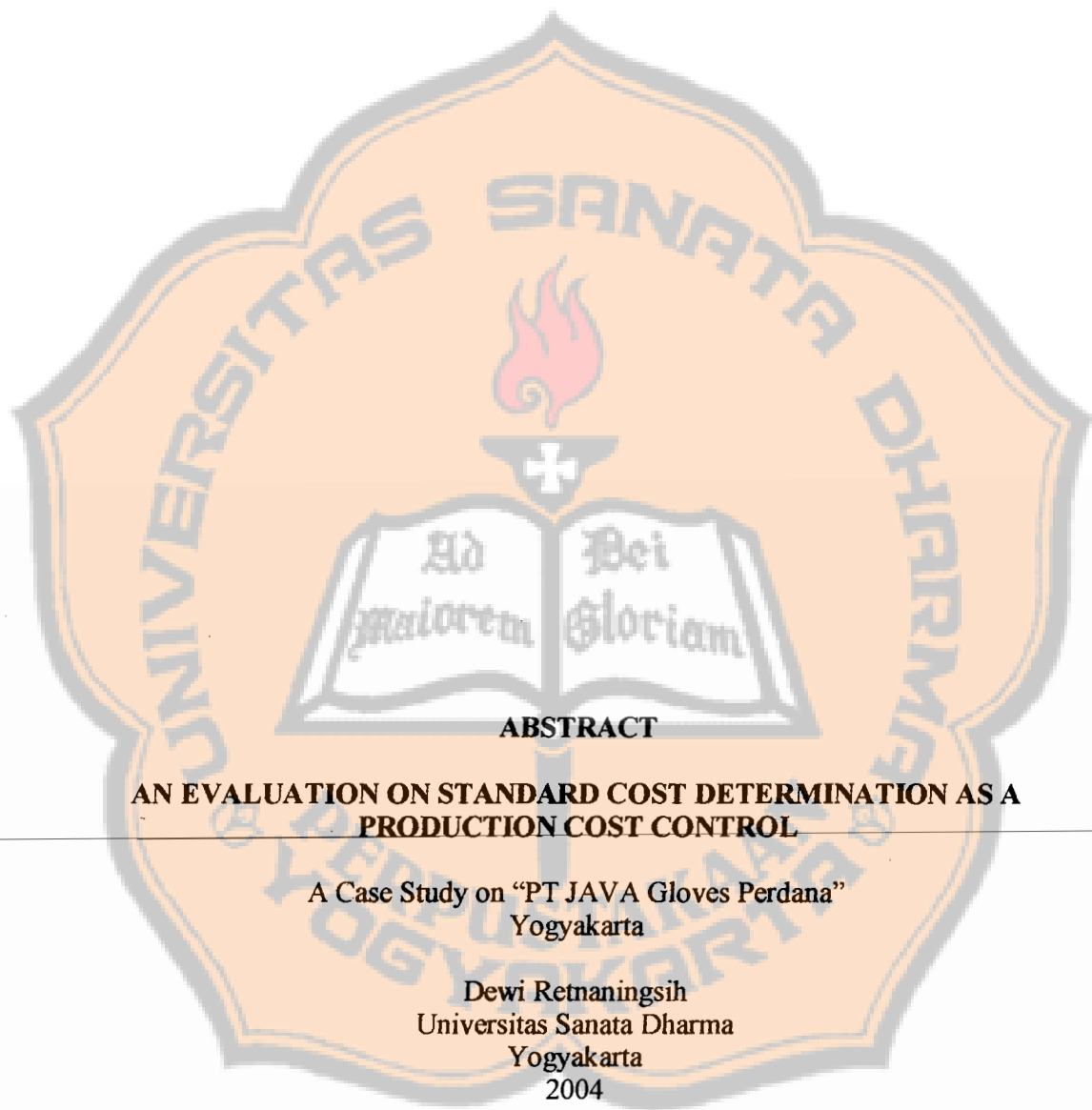


Tujuan penelitian adalah untuk mengetahui : (1) apakah prosedur penentuan biaya standar pada PT JAVA Gloves Perdana sudah baik (tepat) dan (2) apakah realisasi biaya produksi pada PT JAVA Gloves Perdana sudah terkendali (efisien).

Penelitian ini dilaksanakan di PT JAVA Gloves Perdana pada bulan Mei 2004. Teknik pengumpulan data yang digunakan adalah teknik wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah : (1) mendeskripsikan prosedur penentuan biaya standar menurut PT JAVA Gloves Perdana, (2) membandingkan prosedur penentuan biaya standar menurut PT JAVA Gloves Perdana dan menurut teori, (3) menganalisis sebab-sebab perbedaan yang ada dan menarik kesimpulan apakah prosedur penentuan biaya standar PT JAVA Gloves Perdana sudah



**ABSTRACT**

**AN EVALUATION ON STANDARD COST DETERMINATION AS A  
PRODUCTION COST CONTROL**

A Case Study on "PT JAVA Gloves Perdana"  
Yogyakarta

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2004

This research was aimed in finding: (1) whether or not the procedure of standard cost determination on "PT JAVA Gloves Perdana" had been applied properly and (2) whether or not the realization of production cost of "PT JAVA Gloves Perdana" had been controlled (efficiently done).

This research was conducted on "PT JAVA Gloves Perdana" on May 2004. The techniques used to gather the data were interviews, observation, and documentation. To analyze the data some techniques were used, they were: (1) describing the standard cost determination procedure of "PT JAVA Gloves Perdana", (2) comparing the procedure of standard cost determination conducted by the company and according to the theory. (3) analysing the cause of distinction which occurred and