

ABSTRAK

**PENERAPAN SISTEM AKUNTANSI
PERTANGGUNGJAWABAN UNTUK PENGENDALIAN
BIAYA PRODUKSI**

**STUDY KASUS DI PT. SANG HYANG SERI
PASURUHAN-JATIM**

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2008**

Penelitian ini bertujuan untuk mengetahui apakah syarat-syarat penerapan sistem akuntansi pertanggungjawaban telah diterapkan oleh PT. Sang Hyang Seri sebagai alat pengendalian biaya produksi. Syarat-syarat tersebut adalah (1) struktur organisasi yang menerapkan secara tegas wewenang dan tanggung jawab tiap tingkatan manajemen, (2) anggaran biaya yang disusun menurut pusat-pusat pertanggungjawaban, (3) penggolongan biaya sesuai dengan dapat dikendalikan tidaknya biaya oleh manajemen pusat pertanggungjawaban, (4) sistem akuntansi biaya yang disesuaikan dengan struktur organisasi, (5) Sistem pelaporan biaya kepada manajer yang bertanggung jawab.

Penelitian studi kasus ini dilaksanakan di PT. Sang Hyang Seri pada bulan maret sampai april 2006. Data dikumpulkan dengan menggunakan teknik dokumentasi, wawancara dan observasi, selanjutnya data yang diperoleh dianalisis dengan membandingkan syarat-syarat sistem akuntansi pertanggungjawaban menurut teori dengan pelaksanaannya pada PT. Sang Hang Seri.

Hasil penelitian menunjukkan : (1) perusahaan sudah menerapkan struktur organisasi yang memisahkan secara tegas wewenang dan tanggungjawab di tiap tingkatan manajemen, (2) perusahaan menyusun anggaran biaya menurut pusat-pusat pertanggungjawaban yang ada, (3) perusahaan belum menggolongkan biaya produksi menjadi biaya terkendali dan biaya tidak terkendali, (4) sistem akuntansi biaya sudah disesuaikan dengan struktur organisasi, (5) sistem pelaporan biaya sudah dilaksanakan kepada manajer tingkat bawah, Agar dapat dilaksanakan sistem akuntansi pertanggungjawaban yang baik kelima syarat penerapannya harus dipenuhi. Pada PT. Sang Hyang Seri terdapat empat syarat yang terpenuhi, maka sistem ini belum sepenuhnya dilaksanakan.

ABSTRACT

**THE IMPLEMENTATION OF ACCOUNTABILITY
ACCOUNTING SYSTEM TO CONTROL THE PRODUCTION COST**

**A CASE STUDY AT “PT. SANG HYANG SERI”
PASURUHAN – EAST JAVA**

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This research was intended to figure out whether or not the requirement of applying the accounting system had been applied by “PT.Sang Hyang Seri” as the controller of production cost. Those requirements were as follows : (1) The structure of organization which strongly settled the authority and responsibility of each management level, (2) the budged of the production cost was made for each responsibility center, (3) the classification of the production cost was based on whether or not the cost was controllable by the management level, (4) the production cost accounting system had to be adjusted with the organizational structure, (5) the production cost reporting system had to be carried out to the authorative manager.

This research was a case study which was carried out at “PT. Sang Hyang Seri” from March to April 2006. The data gathering techniques used were documentation, interviews and observation. Then, the data gathered were analyzed by comparing the requirements of the accountability accounting system based on theory and the application at “PT. Sang Hyang Seri”.

The research results could be concluded as follows: (1) the structure of organization had been settled which was separated the authority and responsibility centers of each management level, (2) the company had arranged the production cost budged for each responsibility center, (3) the company had not classified the production cost into the controllable and uncontrollable cost yet, (4) the production cost accounting system had adjusted with the organizational structure already, (5) the production cost reporting system had been carried out to the authorative manager. In order to be able to do the good accountable accounting system, the five qualifications were needed to be applied well. In “PT. Sang Hyang Seri” there were four qualifications which were applied well, so this system had not been applied completely yet.