ABSTRACT

In this research, the author wants to know how big a role in controlling the cost of production is. This research was conducted on a certain CV in Sukabumi area from September 11th, 2009 to November 25th 2009. The method used in this research is descriptive analysis.

From this research, the author discovered that CV "X" already has a reliable system cost estimation to be applied in the implementation of the production process. Based on production cost difference analysis by two difference models, the author concluded that the estimated cost that have been applied in the company acts as management tool in controlling production costs. This is determinable because the occurred realization cost does not have significant difference with estimated costs, for the period October 7\textsuperscript{th}, 2009 to March 8\textsuperscript{th}, 2009 CV”X” has a estimated costs Rp 245.735, 66 / kg while for the real cost is Rp 236.469, 39 / kg.

Keyword: Estimated Cost, Production Cost Control
ABSTRAK


Dari hasil penelitian diketahui bahwa CV "X" telah memiliki sistem biaya taksiran yang dapat diandalkan untuk diterapkan dalam pelaksanaan proses produksi. Berdasarkan analisis selisih biaya produksi dengan model dua selisih, maka penulis menyimpulkan bahwa biaya taksiran yang telah diterapkan perusahaan berperan sebagai alat bantu manajemen dalam mengendalikan biaya produksi. Hal ini dapat diketahui karena biaya realisasi yang dikeluarkan perusahaan tidak berbeda jauh dengan biaya taksirannya, untuk periode Oktober 2007 – Maret 2008, CV "X" memiliki biaya taksiran sebesar Rp 245.735,66 / kg sedangkan biaya realisasi sebesar Rp 236.469,39 / kg.

Kata Kunci: Biaya Taksiran, Pengendalian Biaya Produksi
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