

**ANALISIS SELISIH ANTARA BIAYA STANDAR DENGAN BIAYA
SESUNGGUHNYA GUNA PENGENDALIAN
BIAYA PRODUKSI PADA PG. TRANGKIL PATI**

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Abstraksi

Pabrik Gula Trangkil Pati is one of several manufacturing company which operates on sugar processing that is still exist today. Production cost is an important materially output for manufacturing company. So is the cost allocated by P.G. Trangkil to produce sugar. Thus, controlling to those is being concerned because there will need much awareness if there is much cost to put out. Well attention and controlling will effort the efficient cost as it may. P.G. Trangkil on operation has a policy by fixing the standard cost to control the production cost. The cost is used as an instrument to control the cost and as an achievement marking instrument.

This research is aimed at discover the production cost control between the standard cost and the real cost that is allocated by the company for sugar producing. The research uses descriptive analytic method by using the company data of the cost production during 2003 to 2005. The collecting data method is done by interviewing with accounting department. The data used are the company primary data consist of production volume and production cost. Those eventually are analyzed by different cost production analysis containing the analysis of the main material cost; direct employees cost and manufacture overhead cost.

The result shows that the control between the production cost and the standard cost which is applied by Pabrik Gula Trangkil Pati are effective. The increasing of the sugar production volume will effect to the increasing of production cost. In this case, the company is able to control the production cost well according to the different percentage of the production cost in which is lower than the sugar production volume produced. But in several element fixation of the production cost, there are some fixations that result in the differences which damages the company consists of the main material cost, its quantity and the duration of production machine operated. It can effect the amount of differences between the standard cost the real cost put out for production process. To solve the problem, the company must change or revise the policy to fix those cost elements. Thus, the next production will not result the damage difference.