

ABSTRACT

ANALYSIS OF EFFICIENCY PRODUCTION COSTS BY USING DIFFERENTIAL ACCOUNTING INFORMATION IN DECISION- MAKING TO GET THE RAW MATERIALS (Case Study in PT Ciomas Adisatwa)

By

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This study aimed to determine the best alternative for PT Ciomas Adisatwa in obtaining the main raw material, namely through partnership programs or create your own farm as a whole in order to improve the efficiency of raw material acquisition.

This study uses two analysis: analysis of quantitative and qualitative analysis, because of the method used in this research is the method of mixed methods, which is a step in the research by combining two forms of research that has gone before, namely quantitative and qualitative research. This study focuses on broiler farming division, because the main raw material PT Ciomas Adisatwa is a product resulting from the division of cultivation. Data were obtained through in-depth interviews with informants. Data processed by the quantitative method for obtaining the calculation of production costs of raw materials, so as to compare the efficiency of the production costs of several alternatives, whereas qualitative methods are used to process qualitative data so as to know the strengths and weaknesses in seeking a more efficient production process.

The results show that the quantitative analysis of a partnership as a whole shows the results of the calculation of the cost of production of raw materials is more efficient than other alternatives and qualitative analysis showed similar results, that the partnerships more perceived benefits for the company and for the community, both of aspects of economic and social aspects.

Key Words: Differential accounting information, mixed methods, production costs, raw materials, efficiency