

ABSTRACT

DIFFERENCE ANALYSIS OF PRODUCTION COSTS ON PERFORMANCE ASSESSMENT OF PRODUCTION DEPARTMENT ON PT SEMEN BATURAJA (PERSERO)

By

ANI MARYANI

This study aims to determine the difference between production costs incurred by PT Semen Baturaja (Persero) and assess performance of production department of PT Semen Baturaja (Persero).

Company that becomes the object of this research is PT Semen Baturaja (Persero) in unit Panjang, especially in the production department. Then, data is analyzed using analysis of variance which are the difference analysis in production costs and efficiency analysis of variance.

The result indicates that there is unfavorable for difference in production costs is about Rp808.690.332. If the difference in production costs is caused by differences in prices or tariffs, the presentation of difference in production costs will increase the production costs is about Rp808.690.332. Meanwhile, if difference in the production costs is caused by efficiency use of inputs, the presentation of difference in production costs will increase cost of sales amounts Rp808.690.332. For the performance of production department which is measured in terms of inputs, in terms of cement grinding or the use of raw materials and cement mills at an unfavorable deviation of the number of inputs required to produce one unit of product is higher than the number of standard input.

Keywords: Difference in Production Costs, Performance Assessment, and Production Department.