

**ANALISIS SELISIH BIAYA PRODUKSI SEBAGAI ALAT
PENGENDALIAN EFISIENSI BIAYA PRODUKSI PADA PT
REPRONINA**

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ABSTRAK

Analysis of the different in cost is a tool to find out how far the deviations between budgeted costs with actual costs occurred by comparing the budgeted values with values that actually happened. This study aims to measure the efficiency of production costs. By calculating the difference in costs analysis, can identify the cause of the deviation between standard cost to actual cost, so the company can make improvements and control over costs yag irregularities occurred, and can be known whether the efficiency of the production cost has been reached or not. The research method the authors conducted a descriptive study with quantitative and qualitative analysis, as well as the techniques of collecting data through library research and field studies, where data were collected by interview and direct observation of activities-activities undertaken by the company. The results of calculation using the analysis of the cost difference in PT Repronina shows that there are differences that are not profitable at the cost of raw materials, direct labor costs, and factory overhead costs. From the results, it can be concluded that the analysis of the cost difference is very involved in controlling production costs, so hopefully by using the difference in cost analysis, management can control the cost of production that occurred at the company, which in turn can optimize profits.

Key words : Analysis, efficiency of productions costs, controllers