

**EVALUASI PENERAPAN BIAYA STANDAR (STANDARD COSTING)
DALAM MENINGKATKAN EFISIENSI BIAYA PRODUKSI
(STUDI KASUS PT. DUNKINDO LESTARI)**

BY :

TRESNA DIANA SARI

43208110 – 014

ABSTRACT

Analysis of the application of standard costs in improving the efficiency of production costs

Standard costs are very important role for the company PT. Dunkindo Lestari to improve efficiency. Where to improve the cost efficiency of production can be done using analysis of variance. Problems in this research that Is Standard Costing applied to improve the efficiency of production costs at PT. Dunkindo Lestari.

This study is a descriptive qualitative and quantitative descriptive with variable costs of raw materials, direct labor costs, and factory overhead costs. Data collection methods are interviews and documentation. The collected data were analyzed using analysis of variance.

Based on the results of studies using standard methods of costing for raw materials, direct labor and overhead costs are the difference between a profitable plant. So with the standard cost of a company can increase the efficiency of production costs.

From the above conclusion, the advice can be given that should the Management companies need to think again to change the budget set or the pricing standard which as a tool to improve efficiency in the PT. Dunkindo Lestari can be run effectively and efficiently

Keyword: Standard Costs (Cost of raw materials, direct labor costs, factory overhead costs), and cost efficiency of production