ABSTRACT

Rinna Nur Azizah "The Role Of Budget Cost Production And Standard Cost Effectiveness in Supporting The Production Cost Control at PT. Sipatex Putri Lestari Bandung" Under the Guidance Of Ony Widilestariningtyas, S.E., M.Si

Research was conducted at PT. Sipatex Putri Lestari Bandung. This company is a manufacturing company which is engaged in textile production is based on order. The pupose of this study was to determine how much influence Budget Production Cost and Standard Cost Effectiveness in Supporting of Production Cost Control in PT. Sipatex Putri Lestari Bandung either partially or simultaneously. The methode used in this research is descriptive analysis method with quantitative approach.

The population used in this research report production costs and standard cost-per-year report PT. Sipatex Putri Lestari obtained from 1976 up to now in 2011. PT. Sipatex Putri Letari obtained from 1967 up to now in 2011.

The sample selection is done by using purposive sampling method with the amount of data as much as 10 years. The statistical method used is multiple linear regression to test the classical assumption in advance using the program SPSS 15.0.

The results showed a partial budget production costs significant role in supporting the effectiveness of controlling production costs. And standard cost significant role in supporting the production cost control effectiveness. In addition, simultaneously both productioncosts and standard costs significant role in supporting the effectiveness of controlling production costs.

Keywords: Budget ost Production, Standard Cost, Production Cost Control Effectiveness