

ABSTRACT

YUNI WARTI. *The analysis of application cost standard syastem in production budgeting formation to controlling production budgeting.* (Under the supervision of Rilla Gantino).

The aim of the research is to know about how to formulate budgeting cost production of PT Dellifood Sentosa Corpindo in 2012 and 2013, and how to aserction the impact of cost standard system to controlling production budgeting pf PT Dellifood Sentosa Corpindo. The data source is devided in primary data and secondary data. The data collection is using literature research and field research. The methods of data analysis is using qualitative and descriptive analysis methods.

PT Dellifood Sentosa Corpindo has not apply cost standard system in formulate budgeting cost production in 2012. so that, there is a significant different between budgeting cost production and realization cost. In 2013 PT Dellifood Sentosa Corpindo has apply cost standard system in formulate budgeting cost production. And the system has reduce the difference between budgeting cost production and realization cost.