

ABSTRAK

RUSLAN 2019. *Perbandingan Perhitungan Tarif Bop Berdasarkan Jam Kerja Dan Jam Produksi Pada Pt. Pabrik Gula Takalar*, Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh pembimbing I Mahmud Nuhung dan pembimbing II Abd Salam.

Penelitian ini dilakukan dengan menggunakan metode analisis deskriptif (*Descriptive Analysis Method*). Metode analisis deskriptif yakni suatu metode yang memberikan gambaran terlebih dahulu mengenai tarif jam kerja dan jam produksi serta biaya overhead pada PT. Pabrik Gula Takalar. Biaya variabel dan biaya tetap, harga jual, dan volume penjualan. Hal tersebut dibuktikan dalam analisis sensitivitas. Analisis tersebut menunjukkan perubahan-perubahan faktor seperti perubahan harga jual, volume penjualan, biaya variabel, dan biaya tetap akan mempengaruhi perolehan laba secara signifikan PT Pabrik Gula Takalar berdasarkan Tarif BOP ditinjau dari jam kerja jauh lebih rendah dibandingkan tarif BOP ditinjau dari jam produksi. Hal ini akan menyebabkan peningkatan aset suatu perusahaan akan terhambat.

Kata Kunci: *Tarif BOP, Jam Kerja, Jam Produksi*

ABSTRACT

RUSLAN 2019. *Comparison of Calculation of Bop Rates Based on Working Hours and Production Hours at Pt. Takalar Sugar Factory*, Thesis Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by supervisor I Mahmud Nuhung and mentor II Abd Salam

This research was conducted using descriptive analysis method (*Descriptive Analysis Method*). Descriptive analysis method is a method that gives a prior description of the hours of work and hours of production and overhead costs at PT. Takalar Sugar Factory. Variable costs and fixed costs, selling prices, and sales volumes. This is evidenced in sensitivity analysis. The analysis shows changes in factors such as changes in selling prices, sales volume, variable costs, and fixed costs that will significantly affect the profitability of PT Takalar Sugar Factory based on BOP Rates in terms of working hours far lower than BOP rates in terms of hours of production. This will cause an increase in a company's assets will be hampered.

Keywords: *BOP Rates, Working Hours, Production Hours*