ABSTRACT

Cost Management for Short-Term Planning, Controlling, And Decision-making
(A Case Studying at CV. Enggal Pratama Majalaya, Bandung)

Hidayadi (2004)

CV. Enggal Pratama is a medium size textile company, situated at Desa Majakarta, Kecamatan Majalaya, Bandung. The company has yet to implement the appropriate management practice. In order to keep surviving in the very tight competition industry, the management is working toward adopting the good management practices.

Planning, controlling, and decision-making process are the main function of the management. In supporting these functions to work properly, the management has to have good information system, both the accounting and management information systems. One of the most important information, among other things, is the information concerning the cost of production. This data is useful for calculating the selling price as part of planning process as well as controlling the cost occurred, and making the decision as to whether to accept or to reject a certain order.

This thesis is aimed at describing the practice of cost management at CV. Enggal Pratama. Most of data collected is primary ones, since the company has yet maintaining a good accounting system and recording. Interview with the management staffs and owner becoming the main sources of the data collections, in addition to the secondary data supplied by the company and other printed sources. The study finds that lacking of accounting records and information system, the management is unable to undertake an appropriate planning, controlling, and decisions. The figures showing at the cost of production has been calculated and reported understated, since some of cost of production data have been ignored, ever since. Based on that finding, it is suggested that the management of CV. Enggal Pratama starts considering to execute the good management practices, designing and implementing appropriate management and accounting information system suitable for company.