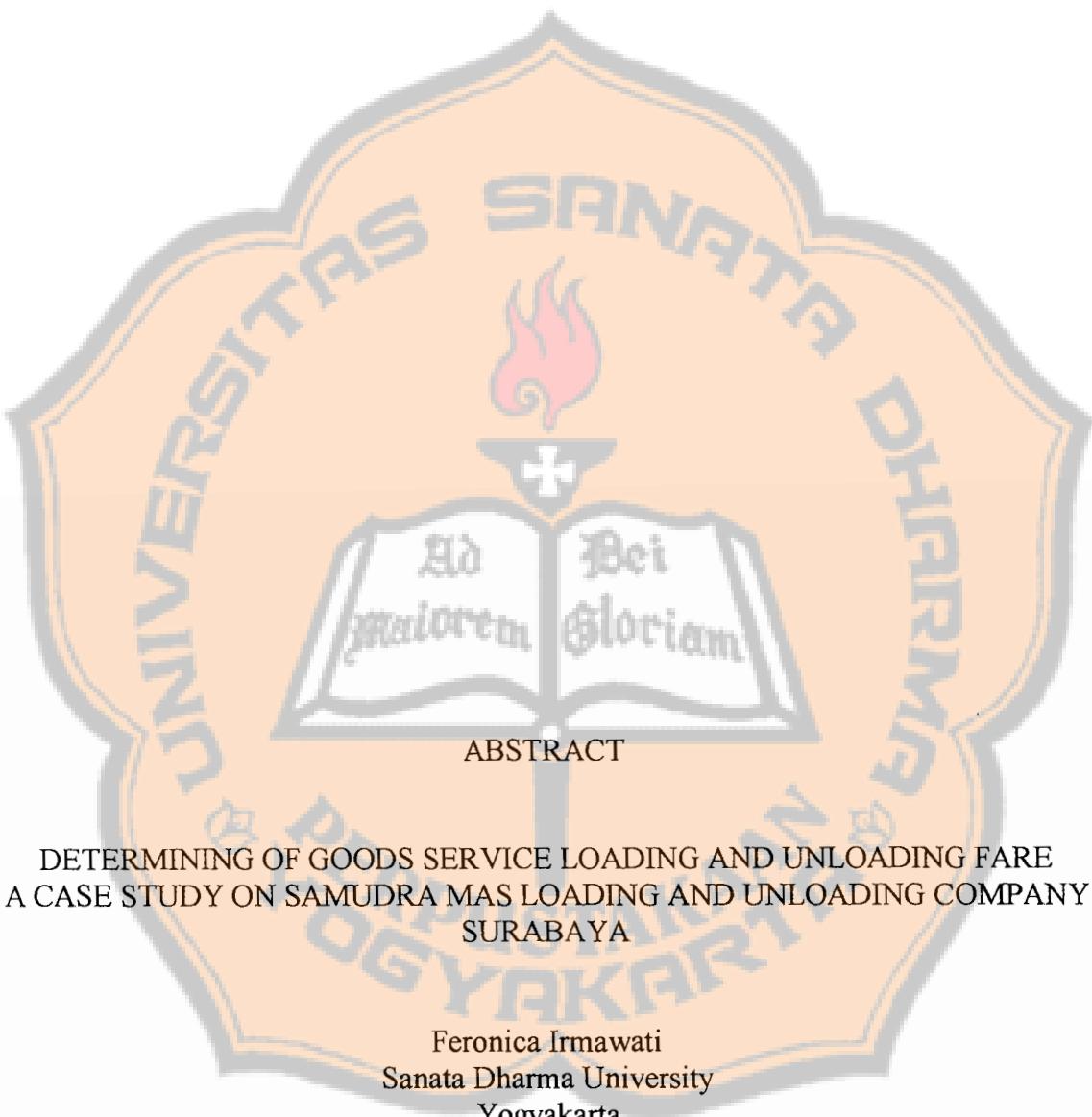


Penentuan Tarif Jasa Bongkar Muat Barang  
Studi Kasus Pada perusahaan Bongkar Muat Samudra Mas  
Surabaya

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Penelitian dilaksanakan di Perusahaan Bongkar Muat Barang Samudra Mas Surabaya, dengan tujuan untuk mengetahui apakah penentuan tarif bongkar muat barang pada PBM Samudra Mas sudah tepat. Metode yang digunakan dalam menghitung tarif jasa bongkar muat barang adalah metode *cost plus pricing* dengan pendekatan *full costing*.

Dari hasil analisis dapat diketahui bahwa tarif jasa bongkar muat barang untuk golongan barang curah kering menurut perusahaan pada tahun 1994/1995 sebesar Rp 12.700 dan perhitungan menurut kajian teori sebesar Rp 13.643,43 sehingga ada selisih sebesar 7,42%, maka penentuan tarif kurang tepat. Sedangkan tarif pada tahun 1995/1996 menurut perusahaan Rp 14.990 dan perhitungan menurut kajian teori sebesar Rp 16.576,67 sehingga ada selisih sebesar 10,58%, maka penentuan tarif tidak tepat. Selain itu tarif bongkar muat barang pada perusahaan tidak sama dengan perhitungan menurut kajian teori.



This research was done in Samudra Mas Loading and Unloading Company, Surabaya. It purposed to know whether determining of goods loading and unloading in Samudra Mas PBM was appropriate. A method which was used in counting goods service loading and unloading fare was used in cost plus pricing method and using full costing approach.

It was known from the result analyziz that the wet goods service loading and unloading fare, according to the company, was Rp 12.700 in 1994/1995, and, according to the theory, it was Rp 13.643,43, so there was a difference for about 7,42%, then determining of the fare was less appropriate. And, in 1995/1996, it was Rp 14.990 according to the company, and it was Rp 16.576,67, based on the theory, so there was found a difference for about 10,58%, then determining of the fare was not appropriate. The fare for good which were classified in log/coal/timber loading and unloading