

ABSTRAK

EVALUASI PENENTUAN HARGA JUAL PRODUK PESANAN Studi Kasus Pada PT Macanan Jaya Cemerlang

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Tujuan dari penelitian ini adalah untuk mengetahui: (1) Apakah penentuan harga jual produk pada PT Macanan Jaya Cemerlang sudah tepat berdasarkan metode *special order pricing* (2) Apakah ada hubungan antara harga jual produk dengan jumlah produk yang dipesan. Penelitian yang dilakukan berupa studi kasus pada PT Macanan Jaya Cemerlang, yang berlokasi di Jalan Ki Hajar Dewantoro Klaten Utara pada bulan Januari sampai Maret 2006.

Teknik pengumpulan data yang digunakan dalam penelitian ini adalah wawancara dan dokumentasi. Teknik analisis data yang digunakan untuk menjawab masalah: (1) Mendiskripsikan penentuan harga jual produk oleh PT Macanan Jaya Cemerlang (2) Mendiskripsikan penentuan harga jual berdasarkan metode *special order pricing* (3) Menguji hubungan antara harga jual produk dan jumlah produk yang dipesan dengan menggunakan *Product Moment* Pearson dan Uji t.

Dari hasil analisis data dapat disimpulkan bahwa: (1) Penentuan harga jual yang dilakukan PT Macanan Jaya Cemerlang tidak tepat berdasarkan metode *special order pricing* (2) Dari hasil pengujian data diketahui nilai $r = -0,962$ sehingga dapat dikatakan sifat hubungan antara harga jual dan jumlah produk yang dipesan adalah negatif. Karena mendekati -1 berarti ada hubungan yang kuat antara keduanya. Dari analisis uji t diperoleh t hitung = $-4,98$ lebih kecil dari t tabel = $-4,303$ yang berarti H_0 ditolak sehingga dapat disimpulkan terdapat hubungan antara harga jual produk dan jumlah produk yang dipesan.

ABSTRACT

AN EVALUATION OF THE ORDERED PRODUCT PRICING A Case Study at PT Macanan Jaya Cemerlang

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The purposes of this research were to know: (1) Whether the determination of selling price of product in PT Macanan Jaya Cemerlang was already appropriate with special order pricing method (2) Whether there was any relationship between product selling price with the amount of ordered product. The research was a case study in PT Macanan Jaya Cemerlang, located at Jalan Ki Hajar Dewantoro Klaten Utara from January to March 2006.

The data collecting techniques used in this research were documentation and interview. The data analysis techniques used to answer problems were: (1) Describing the determination of selling price of product by PT Macanan Jaya Cemerlang (2) Describing the determination of selling price using special order pricing method based on variable costing approach (3) Examining the relationship between product selling price and the amount of ordered product with Product Moment Pearson and t test.

From the result of data analysis, it can be concluded that: (1) The determination of product selling price by PT Macanan Jaya Cemerlang was not appropriated based on special order pricing method (2) From the result of examination of data, it was obtained the value of $r = -0,962$ so that it could be said that the nature of relation between product selling price and the amount of ordered product was negative. Because it was near -1 it meant that there was strong relation between both variables. From t test it was obtained $t \text{ count} = -4,98$ was smaller than $t \text{ table} = -4,303$ which meant that H_0 was rejected so that it could be concluded that there was relation between product selling price and the amount of ordered product.