

ABSTRAK

EVALUASI PENENTUAN TARIF PAKET BIRO PERJALANAN WISATA DENGAN METODE *COST-PLUS PRICING* Studi Kasus Pada PT PURI CENTRA WISATA Yogyakarta

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Penelitian ini bertujuan untuk mengetahui apakah perusahaan sudah menentukan tarif paket perjalanan wisata dengan tepat.

Metode pengumpulan data yang dipakai dalam penelitian ini adalah wawancara, observasi, dan dokumentasi. Sedangkan teknik analisis data yang digunakan adalah: (1) mendeskripsikan penentuan tarif paket perjalanan wisata yang dilakukan oleh perusahaan, (2) menentukan tarif paket perjalanan wisata berdasarkan landasan teori dengan metode dengan *cost-plus pricing* pendekatan *full costing*, (3) melakukan analisis kritis dengan cara membandingkan prosedur penentuan tarif paket perjalanan wisata menurut metode perusahaan dengan metode *cost-plus pricing*, dan (4) membandingkan besarnya tarif paket perjalanan wisata yang ditentukan perusahaan dengan tarif paket perjalanan wisata berdasarkan metode *cost-plus pricing*, bila besarnya tarif paket perjalanan wisata berbeda, maka digunakan kriteria batas toleransi dengan mengadopsi angka-angka statistik: angka penyimpangan kurang atau sama dengan 5% dikatakan sangat tepat dan penyimpangan di atas 5% dikatakan tidak tepat.

Dari hasil penelitian dan pengkajian teoritis diperoleh hasil: penentuan tarif yang ditentukan biro perjalanan wisata PT PURI CENTRA WISATA tidak tepat. Ada perbedaan dari besarnya tarif menurut perusahaan dan menurut metode *cost-plus pricing*. Besarnya selisih tarif untuk masing-masing paket perjalanan wisata yaitu paket perjalanan wisata Transit 2A - Borobudur + Prambanan + Lunch sebesar 8,44%, paket perjalanan wisata Transit 3 - Borobudur + City Tour + Prambanan + Lunch sebesar 6,17%, paket perjalanan wisata Borobudur + City Tour sebesar 6,40%, paket perjalanan wisata Prambanan + City Tour sebesar 6,51%.

Ketidaktepatan ini disebabkan pembebanan biaya langsung yang terlalu tinggi dan perusahaan belum membebankan biaya tidak langsung dalam perhitungan tarif.

ABSTRACT

AN EVALUATION ON THE DETERMINATION OF PACKAGE TOUR TARIFF EMPLOYING COST PLUS PRICING A Case Study at PT Puri Centra Wisata Yogyakarta

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This research aimed at investigating whether the travel agent being studied had determined tour tariff appropriately.

The research used interviews and documentary methods to collect the data. The data analysis techniques employed in this research covered four process : (1) describing the package tour tariff determination which had be done by the travel agent, (2) determining package tour tariff based on related theory employing cost plus pricing method with full costing approach, (3) doing critical analysis of tariff determination procedures by comparing those of related literature / library research and those of the travel agent, and (4) comparing the tariff determined by the travel agent and the tariff based on related theory. If the tariffs of those two sources were different, the research employed the tolerance limitation criteria which adopted statistical figures: the standard deviation showing the figure of 5% or less is regarded as completely appropriate, while the standard deviation of more than 5% is regarded as inappropriate.

The research concluded that the package tour tariff determination which had been done by PT PURI CENTRA WISATA travel agent and related literature was inappropriate. The difference of tariff for Transit 2A-Borobudur + Prambanan + Lunch package tour was 8,44%, for Transit 3-Borobudur + City Tour + Prambanan + Lunch package tour was 6,17%, for Borobudur + City Tour package tour was 6,40%, for Prambanan + City Tour package tour was 6,51%. This inappropriateness was caused by the excessive charge of direct costing, whereas, the travel agent had not charged the indirect costing into tariff calculation.