

ABSTRAK

ANALISIS PENENTUAN TARIF SEWA MOBIL Studi Kasus Pada Gangsar *Car Rental* Yogyakarta

UNIK LESTARI
UNIVERSITAS SANATA DHARMA
YOGYAKARTA
2004

Penelitian ini bertujuan untuk mengetahui : (1) bagaimana penentuan tarif sewa mobil di Gangsar *Car Rental*, (2) apakah penentuan tarif sewa mobil di Gangsar *Car Rental* sudah tepat. Penelitian ini dilaksanakan di Gangsar *Car Rental* yang berlokasi di Jl. Miliran No. 36 Yogyakarta. Jenis penelitian yang digunakan adalah studi kasus. Teknik pengumpulan data yang digunakan adalah metode wawancara dan dokumentasi.

Teknik analisis data yang digunakan adalah teknik deskriptif dan teknik komparatif. Untuk menjawab masalah pertama, disajikan terlebih dahulu langkah-langkah penentuan tarif sewa mobil di Gangsar *Car Rental* kemudian membandingkan langkah-langkah penentuan tarif tersebut dengan langkah-langkah penentuan tarif menurut kajian teori. Metode penentuan tarif yang dipakai sebagai pembanding adalah metode *cost-plus pricing* dengan pendekatan *variable costing*. Sedangkan untuk menjawab masalah kedua, peneliti menghitung selisih tarif sewa mobil yang dilakukan oleh Gangsar *Car Rental* dengan tarif sewa mobil menurut kajian teori.

Berdasarkan analisis data yang dilakukan, dapat ditarik kesimpulan bahwa penentuan tarif sewa mobil di Gangsar *Car Rental* ditentukan dengan cara menjumlahkan total biaya dengan laba yang diharapkan sebesar 30% dari total biaya. Sedangkan dari hasil analisis selisih tarif sewa mobil yang dilakukan dapat disimpulkan dua hal yaitu besarnya tarif untuk mobil Super Kijang, Super Kijang G, 2 buah Super Kijang G 1.8, Kijang MCV pada Gangsar *Car Rental* adalah tepat, karena memiliki persentase selisih tarif lebih kecil dari 5%, masing-masing sebesar 3,71%, -1,63%, -2,17%, -2,48%, dan -7,26%. Sedangkan besarnya tarif untuk mobil Suzuki Katana GX dan Suzuki Futura tidak tepat, karena memiliki persentase selisih tarif lebih besar dari 5 %, masing-masing sebesar 6,34% dan 5,08%.

ABSTRACT

AN ANALYSIS ON THE TARIFF DETERMINATION OF A CAR RENTAL A Case Study at Gangsar *Car Rental* Yogyakarta

UNIK LESTARI
SANATA DHARMA UNIVERSITY
YOGYAKARTA
2004

This research was meant to know: (1) how was the determination of car rental tariff at Gangsar Car Rental, (2) whether the tariff determination at Gangsar Car Rental has been appropriate. This research was done at Gangsar Car Rental which is located at Miliran Street No. 36 Yogyakarta. The type of research employed was a case study. The techniques of gathering data were interview and documentations. The data were analyzed by using descriptive and comparative techniques. To answer the first question, firstly it was presented the steps of the decision of the car rental tariff at Gangsar Car Rental then they were compared with the steps of the tariff determination according to the theoretical review. The method of tariff determination that was used as a comparison was cost-plus pricing method with variable costing approach. To answer the second question, the researcher counted the discrepancy of the car rental tariff set by Gangsar Car Rental and the car rental tariff according to the theoretical review.

Based on the data analysis, a conclusion can be drawn that the car rental tariff in Gangsar Car Rental was determined by accumulating the total cost and the expected margin as big as 30% of the total cost. From the analysis of the car rental tariff discrepancy, there were two conclusions that could be drawn, those were the tariff for the following cars: Super Kijang, Super Kijang G, 2 units of Super Kijang G 1.8, and Kijang MCV at Gangsar Car Rental was appropriate because it had the percentage of tariff discrepancy less than 5%, namely 3,71%, -1,63%, -2,17%, -2,48%, and -7,26% consecutively. While the tariff for the other cars such as Suzuki Katana GX and Suzuki Futura was not appropriate because it had percentage of tariff discrepancy more than 5%, namely 6,34% and 5,08% consecutively.