

## ABSTRAK

### **PENETUAN HARGA POKOK JASA *DRY CLEANING* BERDASARKAN AKTIVITAS**

Studi Kasus Pada Divisi *Dry Cleaning* Sahid Raya Hotel Yogyakarta

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Tujuan penelitian ini adalah (1) untuk mengetahui penentuan harga pokok jasa divisi *dry cleaning* menurut perusahaan, (2) untuk mengetahui penentuan harga pokok jasa divisi *dry cleaning* menurut *ABC System* dan (3) untuk mengetahui perbandingan penentuan harga pokok jasa menurut perusahaan dan menurut *ABC System*.

Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Penelitian ini dilakukan pada divisi *dry cleaning* Sahid Raya Hotel Yogyakarta. Jenis penelitian yang dilakukan adalah studi kasus di divisi *dry cleaning* Sahid Raya Hotel Yogyakarta. Teknik analisis data yang digunakan untuk menjawab permasalahan adalah (1) dengan menggunakan langkah-langkah analisis deskriptif, (2) menggunakan langkah-langkah perhitungan biaya jasa berdasarkan *ABC System* dengan dua tahap dan (3) membandingkan harga pokok jasa *dry cleaning* yang dihitung menurut perusahaan dan menurut *ABC System*.

Berdasarkan analisis data yang dilakukan dapat disimpulkan bahwa ada perbedaan dalam pembebanan biaya *overhead* karena *cost driver* yang berbeda. Hal ini berpengaruh penentuan harga pokok jasa. Perbedaan tersebut menyebabkan (1) harga pokok jasa jenis pencucian *Sweater* menurut *ABC System* lebih tinggi sebesar 32,18 %, (2) harga pokok jasa jenis pencucian *Eveningdress* menurut *ABC System* lebih rendah sebesar 18,02 %, (3) harga pokok jasa jenis pencucian *Scarf Silk* menurut *ABC System* lebih tinggi sebesar 12,91 %, (4) harga pokok jasa jenis pencucian *Safari Suit* menurut *ABC System* lebih tinggi sebesar 16,09 % dan (5) harga pokok jasa jenis pencucian *Suit* lebih rendah sebesar 20,80 %.

## **ABSTRACT**

### **THE DETERMINATION OF THE COST OF DRY CLEANING SERVICE BASED ON THE ACTIVITY**

A Case Study At Dry Cleaning Division In Sahid Raya Hotel Yogyakarta

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The aims of this study were (1) to find out the determination of the cost of dry cleaning service according to the company, (2) to find out the determination of the cost of dry cleaning division according to the ABC System, and (3) to find out the comparison of the cost of service between the company and the ABC System.

The data collecting techniques used were interview, observation and documentation. This study was carried out at dry cleaning division in Sahid Raya Hotel Yogyakarta. The data analysis techniques used to answer the problems were (1) using the steps of descriptive analysis, (2) using the steps of service cost calculation based on ABC System with two phases and (3) comparing the cost of calculated dry cleaning service according to the company and ABC System.

Based on the data analysis carried out, it could be concluded that there was different in overhead cost allocation because the cost driver was different. This affected the determination of cost service. The difference caused (1) the cost of washing sweater was as much as 32, 18 % higher than the one according to ABC System, (2) the cost of washing eveningdress was as much as 18, 02 % lower than the one according to ABC System, (3) the cost of washing scarf silk was as much as 12, 91 % higher than the one according, (4) the cost of washing safari suit was as much as 16, 09 % higher than the one according to ABC System, and (5) the cost washing of suit was as much as of 20, 80 % lower than the one according to ABC System.