

## **ABSTRAK**

### **EVALUASI TARIF PENGIRIMAN SURAT DENGAN METODE *ACTIVITY BASED COSTING***

### **STUDI KASUS PADA PT POS INDONESIA (PERSERO) KANTOR POS II YOGYAKARTA**

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Tujuan penelitian ini adalah untuk mengetahui apakah ada perbedaan yang signifikan antara besarnya tarif surat yang ditetapkan PT Pos Indonesia dengan tarif surat yang kosnya dihitung dengan metode *Activity Based Costing*.

Teknik pengumpulan data yang dilakukan penulis yang pertama yaitu wawancara dengan staf bagian sumberdaya manusia, staf bagian pelayanan, staf bagian bisnis komunikasi, staf bagian *traffic* dan staf bagian sarana. Teknik yang kedua adalah dokumentasi yaitu pengumpulan data yang bersumber pada catatan-catatan dan dokumen-dokumen yang berkaitan dengan masalah yang diteliti.

Penelitian ini menggunakan teknik analisis data perbedaan antara dua *mean* untuk menguji apakah ada perbedaan tarif pengiriman surat yang ditetapkan PT Pos Indonesia dengan tarif pengiriman surat yang kosnya dihitung dengan metode *Activity Based Costing*.

Berdasarkan hasil penelitian dapat disimpulkan bahwa ada perbedaan yang signifikan antara tarif pengiriman surat yang ditetapkan PT Pos Indonesia dengan tarif pengiriman surat yang kosnya dihitung dengan metode *Activity Based Costing*. Hal itu dikarenakan oleh hasil penghitungan uji beda dua *mean* tarif pengiriman surat PT Pos Indonesia dengan tarif pengiriman surat yang kosnya dihitung dengan metode *Activity Based Costing*, menghasilkan nilai  $t_0 = 4,66$  yang terletak  $> 2,052$ .

## **ABSTRACT**

### **A TARIFF EVALUATION OF SENDING LETTER WITH THE METHOD OF ACTIVITY BASED COSTING**

#### **THE CASE STUDY AT PT POS INDONESIA (PERSERO), POST OFFICE II, JOGJAKARTA**

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The purpose of this research was to find out whether there was a significant difference between the number of tariff stated by PT Pos Indonesia with letter tariff in which its cost was caculated by the method of Activity Based Costing.

The technique of collecting data performed by the writer, namely the first one was the interview with the staff division of human resources, of service, of business communication, of traffic, and of means. The second was the documentation, that was, the collecting data which was subjected to the accounts and documents related to the researched problem.

This research used the technique of analysis data, the difference between two mean to test whether there was a difference in tariff for sending letter stated by PT Pos Indonesia with the tariff of sending letter in which its cost was caculated with the method of Activity Based Costing.

Based on the result this research, it could be concluded that there was a significant difference between the tariff of sending letter stated by PT Pos Indonesia with the one in which its cost was calculated with the method of Activity Based Costing. That was due to the result of calculating the test in two different mean tariff of sending letter by the company with the one in which its cost was calculated with the method of Activity Based Costing, resulting the value  $t_0 = 4.66$  located  $> 2.052$ .