

ABSTRAK

EVALUASI PENENTUAN TARIF REPARASI

Studi Kasus Pada Bengkel “Yulia Mobil” Yogyakarta

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Tujuan penelitian ini adalah untuk melihat ketepatan di dalam penentuan tarif pada perusahaan jasa. Jenis penelitian yang dilakukan berupa studi kasus pada Bengkel *Yulia Mobil* di Jl.Sisingamangaraja 70 Yogyakarta. Teknik pengumpulan data yang digunakan adalah observasi, wawancara, dan dokumentasi.

Teknik analisis data yang digunakan untuk menjawab masalah utama, adalah (1) Mendeskripsikan tarif reparasi mobil pada Bengkel *Yulia Mobil* (2) Membandingkan penentuan tarif reparasi mobil pada perusahaan dengan penentuan tarif menurut kajian teoritis menggunakan metode pendekatan *full costing* (3) Menilai ketepatan tarif reparasi *Yulia Mobil* dengan tarif reparasi hasil perhitungan menurut teori dengan batas penyimpangan sebesar 5%.

Berdasarkan analisis data diperoleh hasil bahwa tarif pada Bengkel *Yulia Mobil* tidak tepat karena selisih tarif melebihi batas toleransi penyimpangan sebesar 5%, hal ini dibuktikan dengan (1) Selisih tarif *Tune up*, komplet, stel platina, carburasi, busi sebesar 54.25% (2) Selisih tarif stel rem sebesar 51.25% (3) Selisih tarif ganti kampas kopling pada (a) Mobil jenis carry sebesar 4.33% (b) Mobil jenis kijang/sedan sebesar 16.53% (c) Mobil jenis truk sebesar 16.33% (3) Selisih tarif turun mesin pada (a) Mobil jenis carry sebesar 206.48% (b) Mobil jenis kijang/sedan sebesar 143.24% (c) Mobil jenis truk sebesar 143.24% (4) Selisih tarif OH pada (a) Mobil jenis carry sebesar 21.67% (b) Mobil jenis kijang/sedan sebesar 27% (c) Mobil jenis truk sebesar 27% (5) Selisih tarif kelistrikan sebesar 21.67% (6) Selisih tarif perawatan kendaraan (a) Tarif cuci mobil jenis kijang/sedan/carry sebesar 56% (b) Tarif cuci jenis truk sebesar 4% (c) Tarif inventen/stempet sebesar 70% (d) Tarif cek kolong/baut sebesar 58.33%. Perbedaan ini disebabkan metode penentuan tarif reparasi pada Bengkel *Yulia Mobil* berbeda dengan metode penentuan tarif menurut kajian teori dengan menggunakan metode *full costing*.

ABSTRACT

AN EVALUATION OF DETERMINING ON REPAIR'S TARIFF

The Case Study At Yulia Mobile Workshop, Yogyakarta

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The purpose of this research is to find out the accuracy in determining the tariff on the service company. The type of research performed is the case study at *Yulia Moble* Workshop on Sisingamangaraja Street, 70, Jogjakarta. The technique of collecting data used are observation, interview, and documentation.

The techniques of data analysis to answer the main problem are (1) describing the tariff on mobile's repair at *Yulia Mobile* Workshop, (2) comparing the determination on tariff at the company by determining it according to the theoretical examination using the method of approach in *full costing* (3) assessing the accuracy on the repair's tariff of *Yulia Mobile* with the one on the calculating result according to the theory with the limit of deviation is 5 %.

Based on the analysis data, it is obtained that the tariff at *Yulia Mobile* Workshop is not accurate because the difference on tariff is more than the tolerated limit of deviation as many as 5 %, it is proved by (1) the difference on Tune up, complete, platinum setting, corroboration, carburetor, and sparkplug tariffs were 54.25 %, (2) the difference on brake setting tariff was 51.25, (3) the difference on tariff in replacing coupling canvas on (a) carry-typed mobile was 4.33 %, (b) kijang-typed mobile was 16.55 %, and (c) truck-type mobile was 16.33 %, (3) the difference on tariff in "turun mesin" on (a) carry-typed mobile was 206.48 %, (b) kijang-typed mobile was 143.24 %, and (c) truck-type mobile was 143,24 %, (4) the difference on OH tariff of (a) carry-typed mobile was 21.67 %, (b) kijang-typed mobile was 27 %, and (c) truck-type mobile was 27 %, (5) the difference on electric tariff was 21.67 %, (6) the difference on tariff in maintenance of vehicle was (a) the tariff in washing and cleaning on kijang, sedan, and carry-typed car was 56 % (b) the tariff in washing and cleaning on truck-typed car was 4 %, and (c) the tariff in lubricating grease was 70 %, and (d) the tariff in checking the bolt was 58.33 %. This difference caused by the method of determining on the repair's tariff at *Yulia Mobile* Workshop is different from the one according to the theoretical examination using the method of *full costing*.