

ABSTRAK

Evaluasi Tarif Paket Perjalanan Wisata Studi Kasus pada PT Pusakamitra Nusapertiwi

Aloysius Arif Rahardjo
Universitas Sanata Dharma
Yogyakarta

Tujuan dari penelitian ini adalah untuk mengetahui apakah penentuan tarif paket perjalanan wisata di PT Pusakamitra Nusapertiwi sudah tepat.

Jenis penelitian yang dilakukan adalah studi kasus dengan mengambil tempat di PT Pusakamitra Nusapertiwi. Teknik pengumpulan data dilakukan dengan cara wawancara dan dokumentasi.

Teknik analisis data yang digunakan yaitu penentuan harga jual dengan metode *cost plus pricing* pendekatan *full costing*. Perbedaan rata-rata tarif paket perjalanan wisata menurut biro perjalanan wisata PT Pusakamitra Nusapertiwi dan menurut metode *cost plus pricing* pendekatan *full costing* diuji dengan uji statistik beda dua rata-rata berpasangan.

Hasil analisis menyimpulkan bahwa ada perbedaan yang signifikan pada perbedaan rata-rata kedua tarif atau dengan kata lain penentuan tarif paket perjalanan wisata PT Pusakamitra Nusapertiwi kurang tepat menurut metode *cost plus pricing* pendekatan *full costing*.

ABSTRACT

An Evaluation on The Fare of Tour Package

A Case Study at PT Pusakamitra Nusapertiwi

Aloysius Arif Rahardjo
Sanata Dharma University
Yogyakarta

This research attempted to reveal whether the pricing of tour package in PT Pusakamitra Nusapertiwi was precise.

The research was a case study which took place in PT Pusakamitra Nusapertiwi. Data collecting techniques were interview and documentation.

The data analyzing technique used was *cost plus pricing* method with *full costing* approach. The difference between the average of the fare of tour package charged by the company and the one calculated using *cost plus pricing* method with *full costing* was tested using the difference at two means using paired t-test.

The analysis result concluded that there was a significant difference between the fare charged by the company and the one calculated using the *cost plus pricing* method with *full costing* approach.