

ABSTRAK

EVALUASI PENENTUAN TARIF PEMASANGAN IKLAN DENGAN METODE *COST PLUS PRICING* PENDEKATAN *FULL COSTING, VARIABEL COSTING, DAN COST TYPE CONTRACT*

STUDI KASUS PADA PT. RADIO SWARA ADHILOKA GUNUNG KIDUL

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Tujuan penelitian ini adalah untuk mengetahui bagaimana langkah-langkah penentuan tarif pemasangan iklan di PT. Radio Swara Adhiloka Gunung Kidul.

Data dikumpulkan dengan metode wawancara, dokumentasi. Data dianalisis dengan langkah-langkah: 1) Mendeskripsikan langkah-langkah penentuan tarif pemasangan iklan menurut perusahaan, 2) Mendeskripsikan langkah-langkah penetuan tarif iklan menurut teori.

Hasil dari penelitian diketahui bahwa dengan metode *full costing* diperoleh tarif sebesar Rp2.350 perspot, dengan metode *variabel costing* Rp 7.400 perspot dan dengan metode *cost type contract* Rp 8.900 perspot.

ABSTRACT

AN EVALUATION ON THE DETERMINATION OF ADVERTISEMENT INSERTING PRICE USING COST PLUS PRICING METHOD WITH FULL COSTING APPROACH, VARIABLE COSTNG, AND COST TYPE CONTRACT

A CASE STUDY AT PT RADIO SWARA ADHILOKA GUNUNG KIDUL

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The aims of the research were to know about how the steps of advertisement price determination conducted by PT Radio Swara Adhiloka in Gunung Kidul.

Data collecting was done by interview and documentation. Data was analyzed by steps : 1) Describing the determination of advertisement inserting price conducted by the company., 2) Describing the determination of advertisement inserting price according to the theory.

The result of the analysis showed that the inserting price with full costing method war Rp2.350 perspot, with variable costing method war Rp7.400 perspot, and with cost type contract method war Rp8.900 perspot.