

ABSTRAK

EVALUASI PENENTUAN TARIF JASA BUS METODE *COST PLUS PRICING* PENDEKATAN *FULL COSTING* Studi kasus pada PO. Safari Dharma Raya Temanggung

Yohannes Dedy Christiyawan
Universitas Sanata Dharma
Yogyakarta

Tujuan dari penelitian ini adalah untuk mengetahui perbedaan tarif jasa bus antara Po. Safari Dharma Raya dengan metode *cost plus pricing* pendekatan *full costing*. Penelitian yang dilakukan berupa studi kasus pada PO. Safari Dharma Raya. Untuk sampel, penulis menganbil armada bus jurusan Yogyakarta-Denpasar Kelas *Executive* tahun 1999 sampai 2003.

Teknik analisis data yang dipakai adalah teknik deskriptif dan teknik komparatif. Teknik deskriptif digunakan untuk menyajikan langkah-langkah penentuan tarif jasa bus di perusahaan. Sedangkan teknik komparatif untuk menjawab masalah dengan cara menentukan tarif menggunakan metode *cost plus pricing* dengan pedekatan *full costing* yang kemudian hasil tarif dibandingkan dengan tarif perusahaan, menggunakan uji t (*t-test*).

Berdasarkan hasil penelitian dan pengujian statistik diperoleh hasil bahwa ada perbedaan tarif jasa bus antara PO. Safari Dharma Raya dengan metode *cost plus pricing* dengan pedekatan *full costing*.

ABSTRACT
THE EVALUATION ON TARIFF OF SERVICE BUS USING
COST PLUS PRICING METHOD WITH FULL COSTING APPROACH.
A Case Study at PO. Safari Dharma Raya Temanggung

Yohannes Dedy Christiyawan
Sanata Dharma University
Yogyakarta

This research aimed to identify the differences between the bus service tariff charged by a company and the one calculated using cost plus pricing method with full costing approach. The research was a case study at PO. Safari Dharma Raya. The sample were taken from the Executive Class of Yogyakarta-Denpasar route from 1999 to 2003.

The data analysis used descriptive-comparative method. Descriptive method was used to show the step in determining the bus service tariff applied by the company. The comparative method was used to answer the problems. First step was determining the tariff using cost plus pricing method with full costing approach, and then comparing the calculated tariff to the one charged by the company.

The result showed was that there was difference between the bus service tariff charged by the company and the one calculated using cost plus pricing method with full costing approach.