

## **ABSTRAK**

### **EVALUASI PENENTUAN HARGA JUAL DENGAN METODE COST PLUS PRICING Studi Kasus pada Perusahaan Tekstil Kusumatex Yogyakarta**

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Tujuan dari penelitian ini adalah untuk mengetahui kesesuaian antara penentuan harga jual pada Perusahaan Tekstil Kusumatex dengan penentuan harga jual menurut metode *cost plus pricing* pendekatan *full costing*, dan untuk mengetahui kesesuaian harga jual yang ditentukan Perusahaan Tekstil Kusumatex dengan harga jual menurut metode *cost plus pricing* pendekatan *full costing*. Teknik analisis data yang digunakan untuk masalah pertama yaitu: 1) mendeskripsikan penentuan harga jual menurut metode *cost plus pricing* pendekatan *full costing*, dan 2) membandingkan antara penentuan harga jual menurut Perusahaan Tekstil Kusumatex dengan penentuan harga jual menurut metode *cost plus pricing* pendekatan *full costing*. Sedangkan untuk masalah kedua yaitu: 1) menghitung harga jual berdasarkan metode *cost plus pricing* pendekatan *full costing*, dan 2) membandingkan harga jual pada Perusahaan Tekstil Kusumatex dengan harga jual menurut metode *cost plus pricing* pendekatan *full costing*.

Hasil penelitian yang diperoleh berdasarkan analisis data menunjukkan bahwa penentuan harga jual yang dilakukan Perusahaan Tekstil Kusumatex tidak sesuai dengan metode *cost plus pricing* pendekatan *full costing*. Sedangkan harga jual yang ditentukan Perusahaan Tekstil Kusumatex sudah sesuai dengan harga jual menurut metode *cost plus pricing* pendekatan *full costing*.

## **ABSTRACT**

### **THE EVALUATION OF SELLING PRICE USING COST PLUST PRICING METHOD A Case Study at Kusumatex Textile Company**

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The research aimed to identify appropriateness between sale pricing determined by Kusumatex Textile Company to the one according to full costing approach - based of cost plus pricing, and to identify the appropriateness between selling price changed by the company and the one according to full cost - based approach of cost plus pricing. Data analysis techniques to answer the first problem used were: 1) describing sale pricing using full costing approach - based of cost plus pricing, and 2) comparing the sale pricing conducted by the company to the one according to full costing - based approach of cost plus pricing. To answer the second problem, the techniques were: 1) calculating the sale prices using full costing - based approach of cost plus pricing, and 2) comparing sale prices changed by the company to the one according to full costing approach - based of cost plus pricing.

The result of data analysis showed that sale pricing conducted by the company was not suitable to the one according to full costing - based approach of cost plus pricing. The sale prices changed by the company were in appropriate to the one according to full costing - based approach of cost plus pricing.