

ABSTRAK

ANALISIS PERBANDINGAN PENETAPAN TARIF BIMBINGAN BELAJAR DENGAN METODE *COST PLUS PRICING* PENDEKATAN *FULL COSTING* DAN *VARIABLE COSTING*

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Tujuan penelitian ini adalah untuk menganalisis apakah terdapat perbedaan antara penetapan tarif bimbingan belajar yang ditetapkan oleh LBB Gama dengan tarif bimbingan belajar jika dihitung menggunakan metode *cost plus pricing* pendekatan *full costing* dan *variable costing*. Metode yang digunakan untuk mengumpulkan data adalah wawancara dan dokumentasi.

Langkah-langkah yang dilakukan untuk menjawab permasalahan yang ada, yaitu : 1) menyajikan data-data beserta penjelasannya mengenai tarif bimbingan belajar yang diperoleh dari hasil penelitian di LBB Gama, 2) mendeskripsikan perhitungan tarif bimbingan belajar berdasarkan metode *cost plus pricing* pendekatan *full costing*, 3) mendeskripsikan perhitungan tarif bimbingan belajar dengan menggunakan metode *cost plus pricing* pendekatan *variable costing*, 4) membandingkan hasil penetapan tarif bimbingan belajar yang ditetapkan oleh LBB Gama dengan tarif bimbingan belajar jika dihitung memakai metode *cost plus pricing* dengan pendekatan *full costing* dan *variable costing*, dengan menggunakan uji statistik beda dua mean untuk data yang berpasangan untuk mengetahui apakah perbedaan tersebut signifikan atau tidak.

Berdasarkan pengujian statistik yang dilakukan diketahui bahwa tarif bimbingan belajar yang ditetapkan oleh LBB Gama dan tarif bimbingan belajar yang dihitung memakai metode *cost plus pricing* dengan pendekatan *full costing* tidak terdapat perbedaan yang signifikan dengan nilai t_H sebesar 1,16. Perbandingan antara tarif bimbingan belajar yang ditetapkan oleh LBB Gama dengan tarif bimbingan belajar yang dihitung menggunakan metode *cost plus pricing* dengan pendekatan *variable costing* juga tidak terdapat perbedaan yang signifikan dengan nilai t_H sebesar 1,16.

ABSTRACT

A COMPARISON ANALYSIS OF THE DETERMINATION OF LEARNING GUIDANCE TARIFF USING COST PLUS PRICING METHOD WITH FULL COSTING AND VARIABLE COSTING APPROACH

**A Case Study: The Learning Guidance Institution of Gama,
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The purpose of this research was to analyze whether there is a difference between the determination in the learning guidance tariff fixed by The Learning Guidance Institution of Gama with the cost of learning guidance if it was counted using the method of cost plus pricing with full and variable costing approach. The methods used to collect the data were interview and documentation.

The steps done to answer the existing problem, were: 1) provide the data with the explanation about the cost of learning guidance obtained from the result of this research at the Learning Guidance Institution of Gama, 2) describe

the calculation in the cost of learning guidance based on the method of cost plus pricing with full costing approach , 3) describe the calculation in the cost of learning guidance using the method of cost plus pricing with variable costing approach, 4) compare the result in the determination of cost of learning guidance stated by The Learning Guidance Institution of Gama with the cost of learning guidance counted using the method of cost plus pricing with full and variable costing approach, using the statistic test for difference between two means of coupled data to find out whether the difference was significant.

Based on the statistic test done, it was found out that the difference between the cost of learning guidance stated by The Learning Guidance Institution of Gama and the one counted using the method of cost plus pricing with full costing approach was not significant with the t_H value as many as 1,16. The comparison between the cost of learning guidance stated by The Learning Guidance Institution of Gama and the cost of learning guidance counted using the method of cost plus pricing with variable costing approach showed that there also not significant difference with the t_H value as many as 1,16.