

ABSTRAK

ANALISIS PENENTUAN TARIF SEWA BUS WISATA

DENGAN METODE *COST PLUS PRICING* PENDEKATAN *FULL COSTING*

Studi Kasus Pada PO. Tami Jaya

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Tujuan dari penelitian ini adalah untuk mengetahui perbedaan penentuan tarif sewa bus wisata antara PO. Tami Jaya dengan metode *cost plus pricing* pendekatan *full costing*. Jenis penelitian ini adalah studi kasus pada PO. Tami Jaya. Penelitian ini dilakukan di kantor pusat PO. Tami Jaya Jalan RE Martadinata 84 Yogyakarta pada bulan April 2015.

Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data menggunakan teknik analisis komparatif. Penentuan tarif sewa bus wisata menurut PO. Tami Jaya menggunakan dengan langkah-langkah sebagai berikut: 1) menghitung total taksiran biaya penuh, 2) mengalokasikan total taksiran biaya ke setiap tipe bus menurut jumlah bus, 3) menghitung laba yang diharapkan, 4) menghitung tarif per tahun, 5) menghitung tarif per km, 6) menghitung tarif perjalanan wisata menurut lokasi wisata, 7) membandingkan dengan harga pesaing. Penentuan tarif sewa bus wisata menurut metode *cost plus pricing* pendekatan *full costing* dengan langkah-langkah sebagai berikut: 1) mengelompokkan biaya langsung dan biaya tidak langsung, 2) mengalokasikan biaya, 3) menghitung laba yang diharapkan, 4) menghitung *mark up*, 5) menghitung tarif per tahun masing-masing jenis bus, 6) menghitung tarif per km.

Kesimpulan menunjukkan bahwa terdapat perbedaan tarif per km sebesar Rp 224 untuk jenis bus pariwisata dimana tarif menurut PO. Tami Jaya lebih tinggi dan selisih Rp 844 untuk jenis bus mikro dimana tarif menurut PO. Tami Jaya lebih rendah.

ABSTRACT
AN ANALYSIS OF RENTAL RATES ON TOUR BUS
USING COST PLUS PRICING METHOD WITH
FULL COSTING APPROACH
A Case Study On PO. Tami Jaya

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The purpose of this research is to find out the difference between tour bus rates determined by PO. Tami Jaya and that according to cost-plus pricing method with full costing approach. This research was case study in PO. Tami Jaya. This research was carried out in head office of PO. Tami Jaya in RE Martadinata street no. 84, Yogyakarta on April 2015.

Data collection technique in this research were interview and documentation. Data analysis technique used was comparative analysis. The steps to determine tour bus rates in according to the PO. Tami Jaya were as follows: 1) Calculating the total cost that will occur in a year, 2) Allocating the total cost that was occur in a year to each type of tour bus, 3) calculating profit target, 4) calculating the rates in a year, 5) calculating the rates per km, 6.) calculating the tour rates depend on tour location, 7.) adjusting the rates with the competitors. The steps to determine tour bus rates in according to cost-plus pricing method with full costing approach were as follows: 1.) classifying direct cost and indirect cost, 2) allocating cost, 3) calculating profit target, 4.) calculating mark-up, 5) calculating the rates in a year to each type of tour bus, 6.) calculating the rates per km.

The result showed that tour bus rates difference was Rp 224 for type of tour bus. The rates according to the PO. Tami Jaya was higher compared with that according to cost plus pricing method. The tour bus rates difference for micro bus was Rp 844. The rates according to the PO. Tami Jaya was lower compared with that according to cost plus pricing method.

Keyword: Tour bus rates cost-plus pricing, full costing.