

ABSTRAK

Perhitungan Metode *Activity Based Costing* dan *Cost Plus Pricing* dalam Menentukan Harga Jual Jasa *Laundry* Studi Kasus di Executive Laundry

Agnes Mardiana Rhoully
NIM: 142114128

Penelitian ini bertujuan untuk mengetahui berapa harga jual jasa *laundry* dengan metode *cost plus pricing*. Metode *cost plus pricing* yaitu menghitung harga jual dengan menambah persentase tertentu berdasarkan harga pokok. Harga pokok dihitung dengan metode *activity based costing*.

Jenis penelitian yang dilakukan adalah studi kasus. Pengumpulan data melalui metode wawancara, observasi, dan dokumentasi. Data yang diteliti adalah biaya jasa untuk *laundry* ke-lima hotel yang bekerjasama dengan Executive Laundry selama bulan Desember 2017, beban penjualan dan administrasi, laba usaha, harga pokok penjualan selama bulan Agustus 2016 – Agustus 2017. Teknik analisis data yang digunakan untuk menjawab masalah yang diangkat dalam penelitian adalah menghitung harga pokok menggunakan metode *activity based costing* dan harga jual dengan metode *cost plus pricing*.

Hasil penelitian menunjukkan bahwa harga jual Executive Laundry untuk hotel D'Cozy yaitu, *bed sheet single* Rp2,343.57, *bed sheet double* Rp2,377.45, *bath towel* Rp1,627.33, *bath mat* Rp1,228.69, *pillow case* Rp826.85, *duve single* Rp2,261.93, *duve double* Rp2,777.21, *cotton mop* Rp3,113.69, *cloth* Rp1,820.87, *lobby duster* Rp2,510.52, *cussion pillow* Rp3,365.57, *pillow protector* Rp2,803.94, *bed runner* Rp3,382.84, *inner duve double* Rp6,582.88, *table cloth* Rp4,629.23, *express bath towel* Rp1,597.82. Harga jual jasa *laundry* untuk Hotel Griyadi yaitu, *bed sheet* Rp2,663.81, *bath towel* Rp1,635.60, *bath mat* Rp1,397.79, *pillow case* Rp859.42, *duve cover* Rp3,009.89, *cloth* Rp1,751.40, *shower curtain* Rp6,095.70, *runner* Rp3,006.94. Harga jual jasa *laundry* Hotel Losari 1 yaitu, *bed sheet single* Rp1,451.97, *bed sheet double* Rp1,592.82, *bath towel* Rp1,329.16, *bath mat* Rp1,894.28, *pillow case* Rp723.53, *blanket* Rp7,339.78. Harga jual jasa *laundry* Hotel Losari 2 yaitu, *bed sheet single* Rp1,422.68, *bed sheet double* Rp1,484.82, *bath towel* Rp1,333.75, *bath mat* Rp1,465.36, *pillow case* Rp716.31, *bed pad* Rp2,711.08, *blanket* Rp7,339.78, *shower curtain* Rp3,364.49. Harga jual jasa *laundry* Hotel Sare yaitu, *bath towel* Rp1,720.13, *bath mat* Rp1,525.51, *bed sheet* Rp2,698.57, *duve* Rp3,242.59, *pillow case* Rp842.32.

Kata Kunci: *activity based costing*, *cost plus pricing*.

ABSTRACT**Calculation of Activity Based Costing and Cost Plus Pricing Methods
in Determining the Sale Price of Laundry Services**

Case Study at Executive Laundry

Agnes Mardiana Rhouly

NIM: 142114128

This study aimed to find out how much the selling price of laundry services with the cost plus pricing method. Cost plus pricing method was cost include some price. Cost of goods was calculated based on activity cost calculation.

Type of research conducted was case study. Data collection was done through interview method, observation, and documentation. The data used in this research was the service cost for the five-star laundry in collaboration with Executive Laundry during December 2017, sales and administrative expenses, operating profit, cost of goods sold during August 2016 - August 2017. Data analysis techniques used to address problems raised in the study was to calculate the cost of goods using activity-based costing method and selling price by cost plus pricing method.

The results showed that the selling price of Executive Laundry for D'Cozy laundry hotel were single bed sheet Rp2,343.57, bed sheet double Rp2,377.45, bath towel Rp1,627.33, bath mat Rp1,228.69, pillow case Rp826.85, duve single Rp2,261.93, double duve Rp2,777.21, cotton mop Rp3,113.69, cloth Rp1,820.87, lobby duster Rp2,510.52, cussion pillow Rp3,365.57, pillow protector Rp2,803.94, bed runner Rp3,382.84, inner duve double Rp6, 582.88, table cloth Rp4,629.23, express bath towel Rp1,597.82. The selling price of laundry service for Hotel Griyadi were bed sheet Rp2,663.81, bath towel Rp1,635.60, bath mat Rp1,397.79, pillow case Rp859.42, duve cover Rp3,009.89, cloth Rp1,751.40, shower curtain Rp6,095.70, runner Rp3,006.94. The selling price of laundry services for Hotel Losari 1 were single bed sheet Rp1,451.97, bed sheet double Rp1,592.82, bath towel Rp1,329.16, bath mat Rp1,894.28, pillow case Rp723.53, blanket Rp7,339.78. The selling price of laundry services for Hotel Losari 2 were single bed sheet Rp1,422.68, double bed sheet Rp1,484.82, bath towel Rp1,333.75, bath mat Rp1,465.36, pillow case Rp716.31, bed pad Rp2,711.08, blanket Rp7, 339.78, shower curtain Rp3,364.49. The selling price of laundry services for Hotel Sare were bath towel Rp1,720.13, bath mat Rp1,525.51, bed sheet Rp2,698.57, duve Rp3,242.59, pillow case Rp842.32.

Keywords: activity-based costing, cost plus pricing.