

ABSTRAK

ANALISIS PENENTUAN HARGA JUAL JASA BUS DENGAN METODE *COST PLUS PRICING* PENDEKATAN *FUNCTIONAL BASED COSTING* DAN *ACTIVITY BASED COSTING* (Studi Kasus di PO. BR Queen)

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Tujuan penelitian ini untuk mengetahui perhitungan harga pokok produk pada PO. BR Queen, perhitungan penetapan harga jual jasa bus pada PO. BR Queen, perhitungan harga pokok produk berdasarkan pendekatan *functional based costing*, perhitungan penetapan harga jual jasa bus dengan metode *cost plus pricing* pendekatan *functional based costing*, perhitungan harga pokok produk berdasarkan pendekatan *activity based costing*, perhitungan penetapan harga jual jasa bus dengan metode *cost plus pricing* pendekatan *activity based costing*, dan perbedaan penentuan besarnya harga jual jasa bus menurut PO. BR Queen dan penentuan besarnya harga jual jasa bus menurut metode *cost plus pricing* pendekatan *functional based costing* dan *activity based costing*.

Jenis penelitian ini adalah studi kasus di PO. BR Queen. Teknik pengumpulan data melalui observasi, wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah analisis deskriptif komparatif yang menunjukkan dan membandingkan metode perhitungan penetapan harga jual jasa bus yang diterapkan oleh PO. BR Queen dan perhitungan penetapan harga jual jasa bus dengan metode *cost plus pricing* pendekatan *functional based costing* dan *activity based costing*.

Hasil penelitian menunjukkan bahwa harga jual jasa bus yang dihitung dengan pendekatan *functional based costing* lebih rendah bila dibandingkan dengan perhitungan yang dilakukan oleh PO. BR Queen untuk jenis bus Medium, dan lebih tinggi untuk jenis bus Setra dan SHD. Harga jual jasa bus yang dihitung dengan pendekatan *Activity Based Costing* secara keseluruhan memberikan hasil yang lebih rendah bila dibandingkan dengan perhitungan harga jual jasa bus oleh PO. BR Queen.

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

ABSTRACT

ANALYSIS OF THE BUS SERVICE SELLING PRICE DETERMINATION USING THE COST PLUS PRICING METHOD OF FUNCTIONAL BASED COSTING AND ACTIVITY BASED COSTING APPROACH A Case Study at PO. BR Queen

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The aims of this study was to find out the calculation of the cost of goods at PO. BR Queen, the calculation of the selling price of bus services at PO. BR Queen, the calculation of the cost of goods based on the functional based costing approach, the calculation of selling price of bus services by cost plus pricing method of functional based costing approach, the calculation of the cost of goods based on the activity based costing approach, the calculation of selling price of bus services by cost plus pricing method of activity based costing approach, and the difference in determining the selling price of bus services according to PO. BR Queen and determining the selling price of bus services according to the cost plus pricing method of functional based costing and activity based costing approach.

This study was a case study at PO. BR Queen. The technique of collecting data through observation, interviews and documentation. The data analysis technique used was a comparative descriptive analysis that shows and compares the calculation methods of selling prices for bus services applied by PO. BR Queen and calculation of the selling price of bus services using the cost plus pricing method of functional based costing and activity based costing approach.

The results of the study indicates that the selling price of bus services calculated by the functional based costing approach is lower when compared to the calculations made by PO. BR Queen for Medium bus types, and higher for Setra and SHD bus types. The selling price of bus services as calculated by the overall Activity Based Costing approach gives lower results compared to the calculation of the selling price of bus services by PO. BR Queen.

Keywords: functional based costing, activity based costing, cost plus pricing.