

ABSTRAK

Analisis Penentuan Tarif Layanan Akses Internet pada *Online Game Center*
berdasarkan Metode *Cost Plus Pricing* dengan Pendekatan *Full Costing*
Studi Kasus pada GARDA-NET, Yogyakarta

Paulus Risang Pratama
NIM: 052114156
Universitas Sanata Dharma
Yogyakarta
2012

Tujuan dari penelitian ini adalah untuk mengetahui bagaimana langkah-langkah penetapan tarif layanan akses internet yang dilakukan oleh Garda-net dan apakah penentuan tarif menurut Garda-net sudah sesuai dengan metode *cost plus pricing* dengan pendekatan *full costing*. Jenis penelitian berupa studi kasus yang dilakukan di *game center* Garda-net pada Juni 2011 - September 2011. Teknik pengumpulan data yang digunakan berupa wawancara dan dokumentasi.

Teknik analisis data yang digunakan adalah teknik analisis deskriptif dan komparatif. Teknik analisis deskriptif berupa uraian langkah-langkah penentuan tarif dan faktor-faktor yang mempengaruhi penentuan tarif menurut perusahaan, serta penghitungan tarif menurut metode *cost plus pricing* dengan pendekatan *full costing*. Teknik analisis komparatif membandingkan tarif layanan akses internet menurut perusahaan dengan kajian teori dan melakukan analisis statistik ketepatan penentuan tarif antara perusahaan dengan kajian teori menggunakan uji beda dua sampel berpasangan (*t-paired*).

Hasil penelitian menunjukkan bahwa ada perbedaan penentuan tarif tetapi tidak ada perbedaan antara tarif layanan akses internet menurut perusahaan dengan metode *cost plus pricing* dengan pendekatan *full costing*.

ABSTRACT

*An Analysis of Internet Access Service Tariff Determination on Online Game Center Using Cost Plus Pricing Method with Full Costing Approach
A Case Study at Garda-Net, Yogyakarta*

Paulus Risang Pratama
NIM: 052114156
Universitas Sanata Dharma
Yogyakarta
2012

The objectives of the reserach were to know the procedures of internet access service tariff determination by Garda-net and whether the tariff determination by Garda-net was suitable with cost plus pricing method with full costing approach. The case-study research was held at Garda-net game center during June until September 2011. The researcher used interview and documentation methods for data collecting.

The data analysis techniques for this research were descriptive and comparative analysis techniques. Descriptive analysis technique was used to analyze the procedures of tariff determination and the factors that may affect the tariff determination by the company, as well as tariff calculation using cost plus pricing method with full costing approach. The comparative analysis technique compared internet access service tariff by the company and the theory, and performed a statistical analysis of tariff determination accuracy between the one by company and the theory using paired sample t-test.

The result of this research indicated that there was differences of internet access service tariff determination but no difference of internet access service tariff between the company and cost plus pricing method with full costing approach.