

ABSTRAK

EVALUASI PENENTUAN TARIF SEWA BIS PARIWISATA

Studi Kasus pada Perusahaan Jasa Transportasi Po BIMO dengan alamat Jl. Berbah, Kadisono, Kecamatan Berbah, Kabupaten Sleman, Yogyakarta.

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Penelitian ini bertujuan untuk mengetahui: (1) apakah prosedur penentuan tarif sewa bis pariwisata Po BIMO sudah tepat, dan (2) apakah penentuan besar tarif sewa bis pariwisata Po BIMO sudah tepat.

Penelitian ini merupakan penelitian studi kasus yang dilakukan pada Po BIMO yang berlokasi di Jl. Berbah, Kadisono, Kecamatan Berbah, Kabupaten Sleman, Yogyakarta, pada bulan November sampai dengan Desember 2006. Data dikumpulkan dengan metode: (1) wawancara, (2) observasi, dan (3) dokumentasi. Teknik analisis data yang dilakukan adalah analisis deskriptif dan analisis komparatif. Analisis deskriptif digunakan untuk menyajikan prosedur penentuan tarif sewa bis pariwisata pada Po BIMO. Analisis komparatif digunakan untuk membandingkan prosedur dan hasil perhitungan tarif sewa bis pariwisata antara perusahaan dengan teori yang menggunakan metode *cost plus pricing* dengan pendekatan *full costing*.

Hasil penelitian ini menunjukkan: (1) prosedur penentuan tarif sewa bis pariwisata Po BIMO kurang tepat, dan (2) penentuan besar tarif sewa bis pariwisata Po BIMO sudah tepat.

ABSTRACT

EVALUATION OF DETERMINING THE FARE COST OF TOURIST BUS

A Case Study at Po BIMO Transport Enterprise
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The purposes of this research are to know whether: (1) Po BIMO has already determined the procedure of determining the fare cost of tourist bus in appropriate way and, (2) whether the amount of the fare cost of tourist bus determined by Po BIMO has been in appropriate way.

This research is a case study done at Po BIMO which lies on jalan Berbah, Kadisono, Berbah District, Sleman Regency Yogyakarta from November until December 2006. The techniques of data collection were: (1) interview, (2) observation, and (3) documentation. The techniques of analyzing the data were is descriptive and comparative. Descriptive analysis applied to present the procedure of determining the fare cost of tourist bus of Po BIMO, while comparative analysis used to compare the procedure and the result of calculation of the fare cost of tourist bus determined by the company and determined according to the theory. In comparing this case, *cost plus pricing method* was applied by using *full cost approach*.

The results of this research show that: (1) the procedure of determining the fare cost of tourist bus done by Po BIMO hasn't been in appropriate way and, (2) the amount of the fare cost of tourist bus determined by Po BIMO is appropriate.