

ABSTRAK

Penentuan Tarif Paket Menggunakan Metode Cost Plus Pricing Dengan Pendekatan Full Costing

Studi Kasus Pada PT Priority Cargo dan Package

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2002**

Tujuan dari penelitian ini adalah untuk mengetahui adanya perbedaan penentuan tarif paket PCP dengan tarif paket metode *cost plus pricing* menggunakan pendekatan *full costing*.

Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi dan observasi. Penelitian dilakukan dari bulan September sampai dengan November tahun 2004. Data yang diteliti adalah biaya-biaya yang berkaitan dengan tarif pengiriman paket udara serta tarif jasa paket Priority Cargo dan Package tahun 2002.

Hasil penelitian menunjukkan bahwa tidak ada perbedaan antara tarif jasa paket udara yang ditetapkan PT Priority Cargo dan Package Yogyakarta dengan tarif paket metode *cost plus pricing* dengan menggunakan pendekatan *full costing*.

ABSTRACT

The Determination Of Package Rate By Using Cost Plus Pricing Method With Full Costing Approach

Case study in Priority Cargo and Package, Ltd.

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This research aims to identify the difference between the determination of package PCP rate and the one which was set by using cost plus pricing method with full costing approach.

The data were collected through a set of interviews, documentation and observation. The research was conducted from September until November 2004. The identified data was related to the rate of airline package delivery (air Freight) and of Priority Cargo and Package service in 2002.

The result of this research shows that there was no difference between the rate of airline package delivery which was set by Priority Cargo and Package Yogyakarta and the rate which was set using cost plus pricing method with full costing approach.