ABSTRAK

ANALISIS PERHITUNGAN HARGA POKOK JASA PENGIRIMAN UNTUK PENETAPAN TARIF PENGIRIMAN PAKET INTERNASIONAL (TUJUAN JEPANG) DI PT POS INDONESIA

Penelitian ini dilakukan disalah satu BUMN yaitu PT Pos Indonesia. Penelitian ini dilakukan karena dalam menghitung harga pokok jasanya perusahaan tidak memperhatikan asal wilayah pos pengiriman paket. Sehingga, harga pokok dan tarif yang dihasilkan sama untuk seluruh asal wilayah pos pengiriman paket. Penelitian ini dilakukan untuk mengetahui komponen biaya yang dimasukkan kedalam perhitungan harga pokok jasa dan bagaimana cara perhitungan harga pokok jasa pengiriman paket pos internasional.

Penelitian ini menggunakan metode deskriptif analitis, yaitu suatu metode penelitian dengan mengungkapkan masalah yang ada diperusahaan, mengolah data, menganalisis, meneliti dan menginterprestasikan serta membuat kesimpulan dan memberi saran yang diperlukan.

Setiap pengiriman paket di kantor pos akan melalui empat tahapan, yaitu proses *collecting*, *outgoing*, *incoming* dan *delivery*. Dari penelitian dapat diketahui bahwa perusahaan tidak menghitung harga pokok jasa berdasarkan asal wilayah pos pengiriman paket. Hal tersebut berdampak pada salah satu komponen biaya dalam perhitungan harga pokok jasa, yaitu biaya angkutan dalam negeri. Hal tersebut juga berpengaruh terhadap harga pokok jasa yang dihasilkan dan tarif yang akan dibebankan kepada konsumen.

Kata kunci: Harga pokok jasa, pengiriman paket internasional, Pos Indonesia

ABSTRACT

THE ANALYSIS CALCULATION OF COST OF SERVICE DELIVERY AND CERTANTY OF INTERNATIONAL SHIPPING RATES (SET BY DESTINATION JAPAN) AT PT POS INDONESIA

This research was conducted in one company, namely PT Pos Indonesia. This research was done because in calculating the cost of his services companies do not pay attention to the origin postal package delivery area.. Thus, the cost of goods and tariffs have the same rate for the entire region of origin postal package delivery. This research was conducted to determine the cost components are included into the calculation of the cost of services and how to calculate the cost of international postal package delivery services.

This research uses descriptive analytical method, is a research method to reveal the existing problems in the company, data processing, analyzing, researching and interpret and make conclusions and give suggestions as needs.

Each shipping package at the post office will go through four processes, is collecting, outgoing, incoming and delivery. From research is that there is a companies do not calculate the cost of postal services based on region of origin of package delivery. It affects the cost of one component in the calculation of cost of services, namely transportation costs in the country. Apart from one component of an impact on cost, it also affect the price of goods and services produced tariffs charged to consumers.

Keywords: Cost of services, international package delivery, Pos Indonesia