

**Analisis Perbandingan Tarif Jasa Transportasi dengan Menggunakan Metode
Activity Based Costing dan Metode Biaya Operasional Kendaraan**

(Study Pada PT. Indo Sari Bumi Transport)

ABSTRAK

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PT. Indo Sari Bumi Transport adalah bisnis yang bergerak dalam bidang jasa transportasi angkutan darat yang memberi pelayanan jasa terbaik secara profesional yang siap melayani konsumennya. Bisnis akan berjalan baik dan memiliki kemajuan dalam peningkatan kinerja jika adanya penerapan ilmu pengetahuan salah satunya adalah ilmu Akuntansi Biaya. Perhitungan harga pokok jasa adalah suatu hal yang penting untuk dilakukan dan dengan perhitungan yang tepat serta sesuai maka dapat mempengaruhi keberlangsungan bisnis di masa depan. Perhitungan Harga Pokok jasa menggunakan metode *activity based costing* dan Biaya operasional Kendaraan yang di mana biaya operasional, biaya tenaga kerja dan biaya variabel dan untuk metode *activity based costing* dimana biaya operasionalnya berdasarkan aktivitas kendaraan. Perhitungan harga pokok jasa sebagai dasar penentuan tarif jasa angkutan darat. Penelitian ini menggunakan pendekatan kualitatif dengan studi kasus yaitu analisis perbandingan tarif jasa angkutan darat menggunakan metode Activity Based Costing dan Biaya Operasional Kendaraan. Dan penelitian ini dilakukan di PT. Indo Sari Bumi Transport sehingga nantinya Akuntansi Biaya bisa diaplikasikan dengan cermat dan teliti.

Kata Kunci : Activity based costing, Biaya operasional kendaraan, tarif jas

Comparative Analysis of Transportation Service Tariffs Using the Activity Based Costing Method and the Vehicle Operational Cost Method

(Study On PT. Indo Sari Bumi Transport)

ABSTRACT

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PT. Indo Sari Bumi Transport is a business that operates in the field of land transportation services which provides the best services in a professional manner that is ready to serve its customers. Business will run well and have progress in improving performance if there is the application of knowledge, one of which is Cost Accounting. Calculating the cost of services is an important thing to do and with correct and appropriate calculations it can affect the sustainability of the business in the future. Calculation of the Cost of Services uses the activity based costing method and zero vehicle operating costs where operational costs, labor costs and variable costs and for the activity based costing method where operational costs are based on vehicle activity. Calculation of the basic price of services as the basis for determining land transportation service rates. This research uses a qualitative approach with a case study, namely a comparative analysis of land transportation service rates using the Activity Based Costing method and Vehicle Operational Costs. And this research was conducted at PT. Indo Sari Bumi Transport so that later Cost Accounting can be applied carefully and thoroughly..

Keywords: Activity based costing, vehicle operating costs, service rates