

ABSTRAK

Penelitian ini bertujuan untuk menentukan formulasi harga jual jasa tour yang tepat di perusahaan travel. Penelitian ini dilaksanakan di PT Airlangga Global Traveling Surabaya. Metode analisis yang digunakan dalam penelitian ini adalah metode analisis deskriptif komparatif yaitu analisis harga jual jasa paket *tour* saat ini, menetapkan metode biaya berdasarkan *activity cost plus pricing*, kemudian membandingkan harga jual jasa paket *tour* berdasarkan metode perusahaan saat ini dengan metode *activity cost plus pricing*. Hasil penelitian menunjukkan bahwa perhitungan harga jual metode perusahaan saat ini masih lebih besar apabila dibandingkan dengan menggunakan metode *activity cost plus pricing*. Hal ini disebabkan pembebanan kos tidak langsung pada masing-masing produk jasa paket *tour* wisata belum dilakukan secara tepat berdasarkan konsumsi masing-masing aktivitas. Saran untuk PT Airlangga Global Traveling agar dapat mengalokasikan kos tidak langsung menggunakan *Activity Cost Plus Pricing* sehingga dapat memformulasikan harga jual yang tepat.

Kata Kunci: *Tour* wisata, harga jual, *activity cost plus pricing*

ABSTRACT

This study aims to determine the formulation of the sell price for service of tour package at travel companies. This research was conducted at PT Airlangga Global Traveling Surabaya. The analytical method used in this study is a comparative descriptive, is the analysis of the currency selling price of tour package services, determining the cost method based on activity cost plus pricing, then comparing the selling price of tour package services based on current methods with activity cost plus pricing. The result of this research showed that the calculation of the selling price of the company method is too high when it compares with using the activity cost plus pricing method. This is due to the imposition of indirect cost on each of the tour package service products that have been able to allocate cost appropriately based on the consumption of each activity. Suggestions for PT Airlangga Global Traveling so that they can allocate indirect cost using Activity Cost Plus Pricing to formulate the right selling price.

Keywords: *Tour Package, Selling Price, Activity Cost Plus Pricing*