ABSTRACT

One of PNBP Units (government non tax revenue) in the ministry of public work is Werdhapura Village Center that includes in the unit of Spatial Planning of Information Center. Therefore, orientation from Werdhapura Village Center is important to obtain a maximum income in order to increase government non tax revenue. Room rental tariff setting in Werdhapura Village Center is determined by the Government Regulation No. 38 of 2012, however the rule of the rental setting is not clearly stated. This room rental tariff setting should consider cost factor as internal factor and social ability of consumer's group observed from the ability to pay rationally/ATP and the ability based on consumer’s perception in Werdhapura Village Center (Willingness To Pay/WTP).

This study on basic price analysis of service facility in Werdhapura Village Center is aimed to calculate the fixed and variable cost in managing Werdhapura, calculating the room rental tariff of siswa type 1 based on the ability and willingness of consumers to pay (ATP and WTP), calculating applicable target profit based on management cost and optimum rental tariff in Werdhapura. This study was conducted by using survey method and descriptive statistic analysis to calculate ATP and WTP, regression analysis method and accounting analysis to calculate fixed and variable cost, and break even method or target profit pricing to calculate target profit.

The result of this study is to obtain cost equality for management namely the total cost = Rp.674,134,304.01 + Rp.21,875.33 Q (the rented unit space). The room rental tariff of siswa type 1 based on ATP from Rp.200,000 to Rp.225,000 per day and based on WTP = Rp.250,000 per day, and the price according to target profit pricing is Rp.308,741.10 per day. The 1 % increase of rental tariff will raise the profit of 2.53 %.

Key Words: Basic price, regression analysis, accounting analysis and break even method.
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