

Analisis komponen biaya untuk perusahaan jasa di bidang pelayaran : studi kasus pada PT Aquaria Shipping = Analysis cost component on seVICES company in the shipping field : case study PT Aquaria Shipping

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Abstrak

[ABSTRAK

Skripsi ini membahas komponen biaya yang terjadi pada perusahaan yang bergerak pada jasa sewa kapal (PT. Aquaria Shipping). Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil penelitian menunjukkan bahwa PT. Aquaria Shipping memperlakukan biaya-biaya yang telah dikeluarkan perusahaan sesuai dengan teori yang ada saat ini. Biaya yang dikeluarkan oleh PT. Aquaria Shipping terdiri dari biaya tetap dan biaya variabel lalu dilihat perbandingannya terhadap pendapatan. Faktor-faktor yang menentukan tinggi atau rendahnya biaya pada perusahaan jasa pelayaran adalah umur kapal yang dimiliki perusahaan, banyaknya perputaran kapal dalam satu kali transaksi, dan anak buah kapal yang dimiliki perusahaan.

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ABSTRACT

This study discusses about components that occur in services shipping company (PT. Aquaria Shipping). This study is a descriptive qualitative research design. The results of this research showed that PT. Aquaria Shipping treats their costs that have been incurred by the company in accordance with the existing theory. Cost that occurred in PT. Aquaria Shipping consists of fix cost and variable cost compare with their revenue. The factors that determine high or low cost on shipping service company is the year of a ship belonging to the company, the number of rotation of the vessel in a single transaction, and the crew of the company.;This study discusses about components that occur in services shipping company (PT. Aquaria Shipping). This study is a descriptive qualitative research design. The results of this research showed that PT. Aquaria Shipping treats their costs that have been incurred by the company in accordance with the existing theory. Cost that occurred in PT. Aquaria Shipping consists of fix cost and variable cost compare with their revenue. The factors that determine high or low cost on shipping service company is the year of a ship belonging to the company, the number of rotation of the vessel in a single transaction, and the crew of the company.;This study discusses about components that occur in services shipping company (PT. Aquaria Shipping). This study is a descriptive qualitative research design. The results of this research showed that PT. Aquaria Shipping treats their costs that have been incurred by the company in accordance with the existing theory. Cost that occurred in PT. Aquaria Shipping consists of fix cost and variable cost compare with their revenue. The factors that determine high or low cost on shipping service company is the year of a ship belonging to the company, the number of rotation of the vessel in a single transaction, and the crew of the company., This study discusses about components that occur in services shipping company (PT. Aquaria Shipping). This study is a descriptive qualitative research design. The results of this research showed that PT. Aquaria Shipping treats their costs that have been incurred by the company in accordance with the existing theory. Cost that occurred in PT. Aquaria Shipping consists of fix cost and variable cost compare with their revenue. The factors that determine high or low cost on shipping service company is the year of a ship belonging to

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