

## Penetapan harga berdasarkan life cycle costing di perusahaan penerbitan: studi kasus PT Penerbit XYZ = Pricing through life cycle costing in the publishing company: case study of XYZ

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### Abstrak

Tujuan penelitian ini untuk menunjukkan implementasi perhitungan biaya produk berdasarkan siklus hidup (life cycle costing) dan dampaknya terhadap penetapan harga jual buku di PT Penerbit XYZ. Penelitian ini berbentuk studi kasus. Judul buku yang menjadi objek penelitian adalah buku terjemahan PAKW dan buku lokal ADTS. Hasil penelitian ini menunjukkan biaya per unit buku untuk kedua buku tersebut berbeda antara kondisi saat ini dan berdasarkan life cycle costing. Akibatnya, harga jual buku terjemahan PAKW berdasarkan life cycle costing lebih tinggi sebesar Rp17.000 dan harga jual buku lokal ADTS berdasarkan life cycle costing lebih rendah sebesar Rp14.000 dibandingkan harga jual saat ini.

.....The purpose of this study is to present the implementation of life cycle costing and its impact on the pricing of book in PT Penerbit XYZ (XYZ). This paper is in the form of case study and uses quantitative and qualitative method to analyze the data. The title of the book that became the object of this research is PAKW translation book and the Indonesian book ADTS. The results of this study show the cost per book unit for both books is different between the current conditions and life cycle costing. As a result, the selling price of PAKW translation books based on life cycle costing is higher by Rp17,000 and the selling price of Indonesian book ADTS based on life cycle costing is lower by Rp14,000 compared to the current selling price.