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**Analisis penerapan funds transfer pricing di Bank Niaga**  
SUBEKTI, Harry Iman, Dr. Supriyadi, MSc  
Universitas Gadjah Mada, 2004 | Diunduh dari <http://etd.repository.ugm.ac.id/>

## INTISARI

*Funds Transfer Pricing* adalah suatu metode yang biasa dipakai oleh manajemen suatu perusahaan untuk mengukur kinerja suatu unit bisnis secara lebih akurat serta mengisolasi risiko tingkat bunga dari unit bisnis ke unit khusus, dan dipergunakan oleh manajemen untuk mengendalikan operasionalisasi unit bisnis sehingga tercapai *goals congruence*.

Penelitian ini mengambil objek penelitian di Bank Niaga dengan melakukan analisis atas penerapan *Funds Transfer Pricing* di perusahaan tersebut. Penelitian dilakukan melalui studi pustaka, observasi, dan wawancara.

Dari hasil penelitian dan analisis dapat disimpulkan bahwa Bank Niaga perlu merubah metode *Funds Transfer Pricing* dari metode *Single Pool Funds Transfer Pricing* menjadi *Matched Multiple Pool Funds Transfer Pricing*, dan *transfer price* ditetapkan berdasarkan *market rate* yang disesuaikan.

Kata kunci : Funds Transfer Pricing, Bank Niaga, Management Control System



## ABSTRACT

*Funds Transfer Pricing* is a method that can be used by management to measure performance of business units more accurately, isolate interest rate risk from business units to an appointed unit organization, and a method that can be used by management to control business units in order to accomplish goals congruence.

The survey was done in Bank Niaga through the analysis of the implementation of Funds Transfer Pricing in the bank. Survey was done by doing literature analysis, observation, and interview.

After survey and analysis have been done, it can be concluded that Bank Niaga needs to improve its Funds Transfer Pricing method by changing from Single Pool Funds Transfer Pricing method to Matched Multiple Pool Funds Transfer Pricing method. And adjusted market-based transfer price is recommended to be used.

**Keyword :** Funds Transfer Pricing, Bank Niaga, Management Control System