

**ANALYSE THE FUNDAMENTAL PRICING OF CANE MATTING
(Case Study in PT. Sampit Kalimantan Tengah)**

By :
Yuyun Kasiyani¹
Wahyu Andayani²



ABSTRACT

PT. Sampit as industrial company of cane processing in pricing to sell still be based by for analysis of market tendency (trend analysis) and use the price base that happened at previous period. So that advantage obtained by a optimal company becoming not. Therefore fundamental pricing by making expense which have been released by as calculation base require to be conducted. So that company can pric optimal rational to advantage or at least do not experience of loss.

This research aim to to pric the fundamental of cane matting utilize to determine the price sell the minimum. This research is done in PT. Sampit of Commerce and Industry Sampit, Middle Kalimantan. To pric the fundamental of cane matting used by a pricing method orienting at expense (cost oriented pricing). Process the pricing started by calculating expense of per kg of cane matting later; then enhance the markup 10% on cost.

Result of analysis, expense of cane matting of per kg is Rp. 23.922,98/kg. And cost of good sold of cane matting utilize to determine the price sell the minimum is Rp. 26.315,28/kg. Assess the the cost of good sold lower compared to by a real price specified by company. This indicate that the real price specified by a company too high, so that sum up the cane matting sold by a few/little. Therefore company better in pricing to sell the cane matting of pursuant to at costs released, so that price sell rational can be reached.

¹Mahasiswa Forestry of Majors of Management Forest of Faculty Forestry UGM

²Dosen Counsellor, Staff of Instructor of Faculty Forestry UGM.