ABSTRACT

This reasearch is aimed to analyze the methode of determining fuel products purchasing cost in order to have the forcasting formula for each type of fuel that can be used as the reference for the government in deciding fuel pricing policy such as for determination the amount of subsidize for fuel products and the selection of business entity in providing subsidized fuel for domestic need. The result of this research is hopefully can be used as the input for Directorate General of Oil and Gas, The Ministry of Energy and Mineral Resources in determining the the cost for fuel products purchasing.

In this research, the non experimental descriptive study approach is used by evaluating the cost of fuel products purchasing including purchasing cost at refinery and distribution cost and also library and case study approach by collecting primary and secondary data of refining and distribution of fuel products from PT. Pertamina (Persero) Balikpapan for the evaluation and formulation as the base for the conclution of this research.

The calculation of the fuel purchasing cost in this research is using activity-based costing model based on American Petroleum Institute (API) gravity and aggregate costing model based on fuel products market price in allocating of fuel products cost, transportation and storage cost.

Transportation cost of the fuel products is cost of transporting fuel by tanker, pipeline, and other mode of transportation such as train, ship and tank truck that calculating based on the transportation fare. The storage cost is based on average unit cost include the capital and operating cost.

The result of this research indicates that both activity-based costing and aggregate costing model have sligthly difference in numbers of the fuel products purchasing cost at the refinery. The Mid Oil Platt's Singapore based cost is higher than the aggregate costing based. Aggregate costing model is more simply than activity-based costing model. The high API gravity grade and price of the fuel products results higher weighted and higher purchasing cost.

Key words : fuel products purchasing, transporting and storage cost.