

ABSTRACT

PT. Pos Indonesia provides nine business services, one of them is financial business service. Products of financial business are wesel pos, giro pos, billing, post office savings, and money transfer. In the reality, profitability calculation becomes the obstacle for the operation division of financial business. This case is caused by the cost policy and most of the cost are joint cost for all pos services.

Cost is a value which must be paid as the consequences of resource consumption. Not all of the cost item in accounting report have relation with financial business, so management have to determine relevant costs. In an outlet, cost are consumed by all of pos services so that the joint costs are distributed to financial business costs. Cost distributed by approach based on allocation basic every cost item. If distributed cost for financial business has been obtained, then user does profitability calculation. The models that applied is cost allocating model. Outputs that are provided by software are allocated costs for financial business and financial business products and profit margin for every year. Beside that, user can do pareto analysis and trend analysis.

This Final Paper is built using *structured* analyze and design with Sekuensial Linear type of modelling. Mean while the database is built using MySQL. The Tools needed to easier the development of this application are: Microsoft Visio Professional 2002 for modelling system and Delphi 7 for the programming language.

Key Words : Profitability, Cost Allocation, Profit Margin.

KATA PENGANTAR

Puji syukur penulis panjatkan ke hadirat Allah SWT yang telah memberikan rahmat, hidayah, dan karunia-Nya sehingga penulis dapat menyelesaikan Tugas Akhir ini.