

## ABSTRACTION

PT, NTP is a company that specializing in reparation process, heavy-fix service and testing various categories of flying machine and turbine gas industry. Beside, PT. NTP also served a calibration services. The calibration services that handle by them are : dimension calibration service, physical calibration service, and electric calibration service. Among those three services, dimension calibration or measurement of tool calibration is the one that had most customer. Higher competition among companies that serve calibration services make company take good strategy to defense. One of the factors that need to consider in determining the strategy is tariff. Determine a fixed and competitive tariff is very important, related to the company's commitment to serve customers with competitive price. The calibration tariff that had been used since 1999 without any further adjustment is not relevant anymore. That is way, it need a further research to determine a new calibration tariff that considering the competitor tariff, existing tariff, the profitable tariff for company and fit the cost of calibration.

Based on the background that had been delivered, it needs a further research before we made a proposal for tariff service. A calibration tariff is determined using Activity Based-Cost System method. After we get the calibration service cost, we can propose a tariff that considered from calibration service cost, existing tariff, competitor tariff, and the profit that suits the company.

From the data processing that done, propose tariff is used a cost-based pricing, competition based pricing and tariff existing. Cost-based pricing used when the exsisting tariff is under the cost calibration service. Competition-based pricing used when competitor tariff is above the existing tariff. Existing tariff used when the existing tariff is above competitor tariff.

Based on profitability analysis, prpropose tariff can increase profit for PT NTP. The propose tariff increase net income of PT NTP every year from 2007 until 2011 Rp200,924,960.13, Rp302,019,383.76, Rp394,426,929.42, Rp497,222,979.93, Rp589,994,095.16. Based on that net income, the propose tariff had Rp1,082,322,186.02. *Net Present Value (NPV)*.

Key word : dimension calibration, tariff, tools that calibrated, calibration cost