

ABSTRAKSI

Tarif kamar merupakan sesuatu yang penting bagi manajemen untuk dapat bersaing di industri perhotelan. Metode *activity based costing* yang hadir di tengah-tengah dunia *accounting* cukup membantu mengurangi *overcosting* atau *undercosting* yang diakibatkan oleh terjadinya *distorsi* dalam pembebanan biaya. Aplikasi penentuan harga jual kamar menggunakan metode *activity based costing* diharapkan menjadi alat bantu pengelola hotel untuk menentukan harga jual kamar. Pendataan biaya yang dikelompokkan dalam beberapa kategori dan *cost driver* dilakukan tiap periode (per bulan) selama satu tahun. Dari data-data yang telah tersimpan dan didapat harga pokok kamar dan setelah ditambah dengan beberapa komponen lain seperti *mark-up* dan *VAT (Value Added Tax)* atau *PPN*, maka akan didapat harga jual kamar.

Tujuan skripsi ini adalah untuk mengetahui perbandingan perhitungan dalam penentuan tarif kamar hotel dengan menggunakan metode konvensional dan metode *activity based costing* untuk mengetahui keakuratan biaya pada penggunaan metode *activity based costing* dalam menentukan tarif kamar hotel serta analisis deskriptif untuk menggambarkan penetapan harga kamar hotel sebagai alat analisisnya.

Penelitian ini menghasilkan kesimpulan bahwa terdapat perbedaan yang terjadi pada harga sewa kamar dari pihak hotel antara metode konvensional dan metode *activity based costing*, disebabkan karena pembebanan biaya *overhead*. Pada metode *activity based costing*, biaya *overhead* pada masing-masing produk dibebankan pada banyak *cost driver*. Sehingga dalam metode *activity based costing* telah mampu mengalokasikan biaya aktivitas ke setiap kamar secara tepat, ini diharapkan dapat membantu manajemen dalam pengambilan keputusan, baik yang bersifat strategis maupun operasional, sehingga dapat lebih meningkatkan penjualannya.

Kata Kunci : *Activity Based Costing*, Harga Jual Per Kamar Hotel.

COMPARISON OF ROOM RATE DETERMINATION USING ACTIVITY-BASED
COSTING SYSTEM AND CONVENTIONAL COSTING METHOD
AT ASTON HOTEL PONTIANAK

ABSTRACT

The room rate is an important aspect for management to compete in the hotel industry. Activity-based costing method that emerged in the middle of accounting world helps to reduce overcosting or undercosting caused by distortions in charging. The use of the application of determining the selling price of rooms using activity-based costing method is expected serve as a management tool for determining the selling price of the room. Recording the costs grouped into several categories and cost driver is performed in each period (monthly) for a year. From the data that stored, we will get the cost of the room and after adding other components such as mark-up and VAT (Value Added Tax), we will get the room selling price.

The aims of this thesis are to reveal the comparison of the calculations of hotel room rate by using conventional methods and method of activity-based costing to find out the accuracy of the costs on the use of the activity-based costing method to determine hotel room rates as well as to provide a descriptive analysis to describe hotel room prices as a tool of the analysis.

This research concluded that there was a difference between the price of the hotel room using conventional method and activity-based costing method, due to the charging of the overheads. In the activity-based costing method, overhead on each product was charged on cost drivers. Therefore, that the activity-based costing method could not allocate activity costs to each room appropriately. This is expected to help the management in decision making, both strategic and operational decisions, which later contributes to the sales.

Keywords: Activity-based Costing, Selling Price of Hotel Room

