

PENENTUAN HARGA POKOK TARIF KAMAR HOTEL MENGUNAKAN METODE ACTIVITY-BASED COSTING SYSTEM SEBAGAI PENDEKATAN BARU PADA HOTEL SEGORO JEPARA

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ABSTRAK

Metode Activity-Based Costing System adalah sebuah metode yang menerapkan konsep akuntansi biaya untuk menentukan harga dengan lebih akurat. Penelitian ini bertujuan untuk mengetahui perbedaan perhitungan harga pokok tarif kamar hotel dengan menggunakan metode sederhana dan menggunakan metode Activity-Based Costing System. Metode analisis yang digunakan adalah metode analisis deskriptif yaitu analisis harga pokok tarif kamar hotel tahun 2013, menetapkan metode biaya berdasarkan Activity-Based Costing System, kemudian membandingkan harga pokok tarif kamar hotel berdasarkan metode Activity-Based Costing System dengan realisasinya.

Hasil penelitian menunjukkan bahwa dari perhitungan harga pokok tarif kamar hotel dengan menggunakan metode Activity-Based Costing System, apabila dibandingkan dengan harga pokok tarif kamar yang digunakan pihak hotel maka metode Activity-Based Costing System memberikan hasil yang lebih besar untuk semua tipe kamar, yaitu kamar Family I sebesar Rp 193.051, kamar Family II sebesar Rp 407.569, kamar Deluxe sebesar Rp 38.133, kamar Executive sebesar Rp 37.462, kamar Bisnis sebesar Rp 85.615, dan kamar Ekonomi Rp 107.102. Hal ini disebabkan karena pada metode Activity-Based Costing System, biaya overhead masing-masing produk dibebankan pada banyak cost driver sehingga metode Activity-Based Costing System telah mampu mengalokasikan biaya aktivitas ke setiap kamar secara tepat berdasarkan konsumsi masing-masing aktivitas.

Dari kesimpulan yang ada peneliti memberikan saran agar Hotel Segoro Jepara sebaiknya mempertimbangkan perhitungan harga pokok tarif kamar hotel berdasarkan metode Activity-Based Costing System dan tetap mempertimbangkan faktor eksternal lainnya, seperti harga tarif pesaing dan kemampuan membayar (daya beli) tamu hotel yang memengaruhi penetapan harga.

Kata Kunci : Activity-Based Costing System, Harga, dan Metode

**DETERMINING THE COST OF HOTEL ROOM RATES BY USING
ACTIVITY-BASED COSTING SYSTEM AS A NEW METHOD
APPROACH AT SEGORO HOTEL JEPARA**

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ABSTRACT

Activity-Based Costing System method is a method which applies the concept of cost accounting more accurately in determining the price. This research is carried out to find out the difference between the costs of hotel room rates calculation by using simply method and using Activity-Based Costing System method. The writer uses descriptive analysis method to analyze the costs of hotel room rates in 2013, define the cost method by using Activity-Based Costing System and compare those rates in Activity-Based Costing System with their realization.

From analyzing the data of this research, it was obtained that the cost of hotel room rates calculation by using Activity-Based Costing Sytem method is better than the cost of hotel room rates which is used by the hotel itself. These calculations give more results in all room types. There are Family Room I Rp 193.051, Family Room II Rp 407.569, Deluxe Room Rp 38.133, Executive Room Rp 37.462, Business Room Rp 85.615, and Economy Room Rp 107.102. In Activity-Based Costing System method, overhead costs in every products is charged to cost driver. So, this method can allocate cost activity appropriately in every rooms based on consumption of each activity.

From the results of this research, the writer gives suggestion for Segoro Hotel Jepara to consider not only the cost of hotel room rates calculation by using Activity-Based Costing System but also the other external factors, such as fare price competitors and the ability to pay of hotel guests that influences the price fixing.

Keyword : Activity-Based Costing System, Price, and Method