

**ANALISIS PENERAPAN METODE ACTIVITY BASED COSTING  
DALAM MENENTUKAN HARGA SEWA KAMAR ( Studi Kasus Pada  
Hotel Pandanaran Semarang )**

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**ABSTRAK**

Metode Activity Based Costing costing yang hadir di tengah-tengah dunia akuntansi cukup membantu mengurangi overcosting atau undercosting yang diakibatkan oleh terjadinya distorsi dalam pembebanan biaya. Penentuan harga sewa kamar menggunakan metode ABC diharapkan menjadi alat bantu pengelola hotel. Tujuan penelitian ini adalah untuk menganalisis perbandingan antara harga sewa kamar yang ditetapkan oleh pihak hotel dengan perhitungan menggunakan metode Activity Based Costing dan menganalisis hasil perhitungan dengan menggunakan Activity Based Costing yang telah dilakukan.

Penelitian ini dilaksanakan pada Hotel Pandanaran Semarang. Data yang diperoleh melalui wawancara dengan pihak hotel dan pemenuhan data yang dibutuhkan Dalam penelitian ini menggunakan metode analisis deskriptif yaitu menentukan pemicu biaya, mengelompokkan biaya, menghitung tarif kelompok, dan menganalisis harga sewa kamar tahun 2011 dengan metode Activity Based Costing, kemudian membandingkan harga sewa kamar yang ditetapkan hotel dengan metode Activity Based Costing.

Hasil penelitian menunjukkan bahwa dari perhitungan harga sewa kamar hotel dengan menggunakan Activity Based Costing, apabila dibandingkan dengan harga yang digunakan oleh hotel maka Activity Based Costing memberikan hasil yang lebih besar untuk kamar Grand Deluxe, kamar Executive dan memberikan hasil yang lebih kecil untuk kamar Superior, Deluxe, Suite. Hal ini disebabkan karena pembebanan biaya overhead pada masing-masing produk. Pada Activity Based Costing, biaya overhead pada masing-masing produk dibebankan pada banyak cost driver. Sehingga dalam Activity Based Costing, telah mampu mengalokasikan biaya aktivitas kesetiap kamar secara tepat berdasarkan konsumsi masing-masing aktivitas.

Kata Kunci : Metode, Activity Based Costing, Biaya, Perhitungan Harga Sewa

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**APPLICATION ANALYSIS OF ACTIVITY BASED COSTING METHOD  
IN DETERMINING THE ROOM RATES (Case Study On Hotels  
Pandanaran Semarang)**

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**ABSTRACT**

Activity Based Costing method that present in the middle of the accountancy world is helps to reduce over-costing or under-costing that caused by charging distortion. The using of the Activity Based Costing method in the room rates pricing is expected to be a hotel manager's tool. Activity Based Costing method can be used as a reference to the room rates setting in the hotel and as a comparison with the room rates pricing that set over the years, as well as being one of the inputs that provide information about Activity Based Costing method. The purpose of this study was to analyze the ratio between rents rooms by the hotel determined by calculation using Activity Based Costing and analyze the results of calculations using Activity Based Costing has been done.

Research was arranged at the Hotel Pandanaran Semarang. Data were obtained through interviews with the fulfillment of the hotel and the required data Descriptive method of room rate costing analysis by 2011 used as analysis method. Setting of the cost method based on Activity Based Costing, and then compared to the Activity Based Costing hotel room rates with the realization of Activity Based Costing method.

The results of research shows that the comparison between Activity Based Costing room rate pricing and the hotel room rates pricing results bigger price for Grand Deluxe and Executive rooms by the hotel room rates pricing. The smaller results obtained on the Superior Deluxe and Suite room. It is because the overhead of the cost loading on each product. By the Activity Based Costing, overhead cost on each product charged to the cost drivers. It results on the activity cost that can be allocated to each room by its activity appropriately.

Keywords : Method, ABC, Cost, Calculation

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