

Penggunaan ABC System Untuk Mengendalikan Biaya dalam Menentukan Harga Pokok Tarif Sewa Kamar Hotel Siliwangi Semarang

TIARA PERNANDA

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ABSTRAK

Metode Activity Based Costing merupakan salah satu metode penetapan harga pokok yang perhitungannya berdasarkan aktivitas. Metode Activity Based Costing dapat digunakan untuk menentukan harga pokok oleh perusahaan dagang maupun perusahaan jasa. Penelitian ini bertujuan untuk menganalisis serta mengetahui perbedaan metode yang digunakan perusahaan dengan metode activity based costing dalam menetapkan harga pokok sewa kamar. Selain itu penelitian ini diharapkan dapat memberikan informasi tentang cara menetapkan harga sewa kamar hotel dengan menggunakan metode activity based costing, sehingga dapat mengendalikan biaya serta sebagai bahan masukan manajemen hotel.

Objek penelitian ini adalah Hotel Siliwangi Semarang. Data yang diperoleh yaitu dengan cara mencatat dan mendokumentasikan data atau aktivitas Hotel yang berhubungan dengan penelitian seperti: Harga sewa kamar hotel, fasilitas kamar, jumlah hunian, luas kamar, dan biaya-biaya. Penelitian ini menggunakan analisis deskriptif menggunakan pendekatan kualitatif dan kuantitatif seperti: menentukan pemicu biaya dan level aktivitas, mengelompokkan biaya-biaya, menghitung tarif kelompok, dan menganalisis harga sewa kamar Hotel bulan Oktober 2013 dengan menggunakan metode Activity Based Costing, Serta membandingkan perhitungan harga sewa kamar yang ditetapkan hotel dengan metode Activity Based Costing.

Hasil penelitian ini menunjukkan bahwa antara perhitungan yang dilakukan dengan menggunakan metode activity based costing dengan metode yang digunakan pihak Hotel Siliwangi terdapat perbedaan yaitu untuk jenis kamar Superior I, Superior II, Deluxe dan Executive mengalami selisih lebih besar sedangkan pada kamar jenis Suite terjadi selisih kurang besar. Hal ini disebabkan biaya-biaya yang dibebankan pada bulan Oktober hanya membebankan biaya hotel pada tingkat occupancy sebesar 83.23%. Selain itu perhitungan pada metode Activity Based Costing membebankan biaya overhead pada beberapa jenis cost driver, sehingga biaya yang dihasilkan dengan metode activity based costing cenderung lebih besar dibandingkan dengan metode yang digunakan oleh pihak Hotel, karena metode Activity Based Costing mengalokasikan biaya-biaya berdasarkan aktivitas hotel.

Kata Kunci : Kata kunci : Activity Based Costing, Biaya Aktivitas, Pemicu biaya, Level Aktivitas.

THE USAGE OF ABC SYSTEM FOR COST CONTROLLING TO DETERMINE THE ROOM RATE IN SILIWANGI HOTEL SEMARANG

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ABSTRACT

Activity Based Costing method is one of the basic pricing methods of calculation based on activity. Activity Based Costing method can be used to determine the cost of goods by trading companies and service companies. This study aims to analyze and find out the different methods used by the company to the activity based costing method in determining the cost of the room rental. In addition, this research is expected to provide information on how to set the cost of hotel room rental by using activity based costing, so as to control costs as well as the hotel management inputs.

Object of this study is Siliwangi Hotel Semarang. The data is obtained by way of noting and documenting the data or hotel related activities such as : the cost of the room rental, room facilities, the number of residential, spacious rooms, and costs. This study used a descriptive analysis using qualitative and quantitative approaches such as: determining the cost driver and activity level, grouping costs, calculate the rate group, and analyze the hotel room rental rates in October 2013 by using Activity Based Costing, comparing the calculation of rental price set by the hotels with Activity Based Costing method.

These results indicate that the calculations performed by using activity-based costing method with the calculations performed by the siliwangi hotel, there is a difference, such as for Superior room type I, Superior room type II, Deluxe and Executive experienced a greater difference while in the Suite room types occur rather big difference. This is due to the costs charged to the month of October only impose costs on the hotel occupancy rate of 83.23 %. In addition to the calculation method of Activity Based Costing overhead charge on some kind of cost driver, so the costs generated by the activity based costing method tends to be greater than the method used by the hotel, because the Activity Based Costing method of allocate the costs based on hotel activity.

Keyword : Keywords : Activity Based Costing, Cost Activity , Cost driver, Activity Level.