

Penerapan Metode Activity Based Costing dalam Penentuan Harga Pokok Kamar Pada Hotel Horison Ultima Riss Malioboro

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Penelitian dilakukan melalui studi kasus pada Hotel Horison Ultima Riss Malioboro dengan tujuan, yaitu: (1) Untuk menghitung harga pokok kamar pada Hotel Horison Ultima Riss Malioboro dengan menggunakan metode *activity based costing* dan (2) Untuk membandingkan tarif sebelum dan sesudah diterapkannya harga pokok kamar berdasarkan metode *activity based costing*. *Activity Based Costing* (ABC) adalah sebuah metode akuntansi yang mengidentifikasi dan menetapkan biaya untuk aktivitas overhead dan kemudian menetapkan biaya tersebut ke produk dengan mempertimbangkan *cost driver* dan *cost pool*. Metode analisis yang digunakan dalam penulisan ini adalah metode deskriptif kuantitatif. Kesimpulan yang dapat diberikan yaitu (1) Hasil dari perhitungan harga pokok kamar dengan menggunakan metode *activity based costing* yaitu untuk kamar *Deluxe Room* sebesar Rp388.324, *Junior Suite* sebesar Rp1.272.735, *Executive Suite* sebesar Rp4.967.877 dan *Horison Suite* sebesar Rp7.701.813. (2) Terdapat selisih dari harga yang telah ditetapkan oleh manajemen dengan hasil dari perhitungan tarif jasa sewa kamar menggunakan metode *activity based costing* yaitu Rp945.179 untuk *Deluxe Room*, Rp575.444 untuk *Junior Suite*, Rp3.158.240 untuk *Executive Suite* dan Rp4.612.357 untuk *Horison Suite*. Terdapat selisih harga yang lebih rendah untuk tipe *Deluxe Room* dan *Junior Suite* serta selisih harga yang lebih tinggi untuk tipe *Executive Suite* dan *Horison Suite*. Metode *Activity Based Costing* dinilai lebih akurat dalam membebaskan biaya *overhead* kepada produk karena mempergunakan lebih dari satu *cost driver*.

Kata Kunci: *Activity Based Costing*, Harga Pokok, Tarif, *Cost Driver*, *Cost Pool*

Application of the Activity Based Costing Method in Determining The Cost of The Room at The Ultima Riss Malioboro Horison Hotel

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The research was conducted through a case study at the Horison Ultima Riss Malioboro Hotel with the following objectives: (1) To calculate the cost of the room at the Horison Ultima Riss Malioboro Hotel using the activity based costing method and (2) To compare rates before and after the application of the basic room price based on the activity based costing method. Activity Based Costing (ABC) is an accounting method that identifies and assigns costs to overhead activities and then assigns these costs to products by considering the cost driver and the cost pool. The method of analysis used in this writing is quantitative descriptive method. The conclusions that can be given are (1) The results of the calculation of the cost of the room using the activity based costing method, namely for a Deluxe Room of Rp. 388,324, a Junior Suite of Rp. 2,272,735, an Executive Suite of Rp. 4,967,877 and a Horizon Suite of Rp. 7,701,813 . (2) There is a difference from the price set by management as a result of the calculation of room rental service rates using the activity based costing method, namely Rp945,179 for Deluxe Room, Rp575,444 for Junior Suite, Rp3,158,240 for Executive Suite and Rp4,612,357 for the Horizon Suite. There is a lower price difference for the Deluxe Room and Junior Suite types as well as a higher price difference for the Executive Suite and Horizon Suite types. The Activity Based Costing method is considered to be more accurate in imposing overhead costs on products because it uses more than one cost driver.

Keywords: Activity Based Costing, Cost Of Goods, Rates, Cost Driver, Cost Pool