

ABSTRAK

Walid, Birrul. 2011. Penerapan Metode Activity Based Costing System (ABC) dalam Menentukan Besarnya Tarif Jasa Penginapan (Studi pada Hotel Srono Indah)..

Metode Activity Based Costing System (ABC) merupakan metode penentuan harga pokok produk yang ditujukan untuk menyajikan informasi harga pokok secara cermat bagi kepentingan manajemen, dengan mengukur secara cermat konsumsi sumber daya alam setiap aktivitas yang digunakan untuk menghasilkan produk. Penelitian ini difokuskan pada Peranan Penerapan Metode Activity Based Costing System (ABC) dalam Menentukan Besarnya Tarif Jasa Sewa Kamar (Studi Pada Hotel Srono Indah). Tujuan dari penelitian ini adalah: (1) untuk mengetahui perhitungan dengan menggunakan metode activity based costing system dalam menghitung tarif sewa kamar pada Hotel Srono Indah, (2) untuk mengetahui perbandingan besarnya tarif jasa sewa kamar pada Hotel Srono Indah dengan perhitungan menggunakan metode akuntansi biaya tradisional dengan metode activity based costing system, (3) untuk mengetahui peranan sistem activity based costing (ABC) dalam menentukan besarnya tarif sewa kamar pada Hotel Srono Indah. Metode yang penulis gunakan dalam penyusunan skripsi ini adalah dengan metode deskriptif analisis, yaitu metode penelitian dengan teknik wawancara, pengamatan, studi kepustakaan, dan sumber data. Sedangkan untuk menganalisis data yang diperoleh dilakukan perbandingan antara data yang ada di lapangan dengan data kepustakaan, kemudian dilakukan analisis untuk ditarik kesimpulan.

Hasil penelitian menunjukkan bahwa Metode activity based costing system (ABC) dapat berperan dalam perhitungan tarif jasa rawat inap. Artinya metode activity based costing (ABC) dapat diterapkan pada Hotel Srono Indah dalam penentuan tarif sewa kamar. Serta penelitian ini mengindikasikan bahwa metode Activity Based Costing System (ABC) dapat memperbesar pendapatan Hotel Srono Indah

Kata Kunci : Metode Activity Based Costing System dan Tarif Jasa Sewa Kamar

ABSTRACT

Walid, Birrul. 2011. The Application of Activity Based Costing System (ABC) Method Application in Determining the Amount of Room Rental Price (A Study on Srono Indah Hotel).

Activity Based Costing System (ABC) method is a method used as a determinant of product cost price that purposes to present cost price information accurately for the sake of management by precisely measuring natural resources consumption on every activities used to produce the product. This research focuses on The Role of Activity Based Costing System (ABC) Method Application in Determining the Amount of Room Rental Price (A Study on Srono Indah Hotel). The purposes of this research are; (1) to know the calculation of room rental price by using Activity Based Costing System (ABC) method, (2) to know the comparison on the amount of room rental price at Srono Indah Hotel by using Traditional Fare Accounting method and Activity Based Costing (ABC) method, (3) to know the role of Activity Based Costing System (ABC) in determining the amount of room rental at Srono Indah Hotel. The method used in this research is descriptive analytic method with interview, observation, literary studies, and data source as components of collecting data. Meanwhile, to analyze the data, the writer does a comparison between the field data and literary data. After making a comparison, the writer plans to analyze the data to pick a general conclusion.

The result of the research indicates that Activity Based Costing System (ABC) method enables to take a role in the calculation of nursery room price. It means that Activity Based Costing (ABC) can be applied on Srono Indah Hotel in the determining room rental price. In brief, this research indicates that Activity Based Costing System (ABC) can extend and improve the income of Srono Indah Hotel.

Keyword: Activity Based Costing System (ABC) and Room Rental Price