

**PENERAPAN METODE *ACTIVITY BASED COSTING* DALAM  
PENENTUAN TARIF KAMAR HOTEL PADA MONA PLAZA HOTEL  
PEKANBARU**

Nama : R. Nur Raini Pertiwi  
NIM : 5304201305  
Dosen Pembimbing : Nurhazana, S.E., M.Sc., CGAA

**ABSTRAK**

Penentuan tarif kamar hotel merupakan suatu keputusan yang sangat penting. Untuk bisa mengontrol tarif kamar hotel, pihak hotel sangat memerlukan sistem akuntansi yang tepat, khususnya dalam menghitung biaya yang berguna dalam menghasilkan informasi biaya yang akurat berkenaan dengan biaya aktivitas pelayanannya. Metode tradisional dianggap kurang akurat dalam menentukan tarif kamar hotel. Sehingga diperlukan metode yang akurat dalam menentukan tarif kamar hotel yaitu metode *Activity Based Costing* (ABC). Tujuan penelitian ini adalah untuk menerapkan metode *Activity Based Costing* dalam menentukan tarif kamar hotel dan selanjutnya membandingkan penentuan tarif kamar hotel dengan *cost of room* yang dikeluarkan oleh pihak hotel, dalam menentukan tarif kamar hotel yang sudah ada. Hotel tersebut adalah Mona Plaza Hotel Pekanbaru. Penelitian ini menggunakan metode deskriptif kuantitatif, menekankan pada analisis deksriptif. Data penelitian ini dikumpulkan melalui teknik wawancara, dokumentasi dan observasi. Hasil penelitian menunjukkan bahwa tarif kamar yang ditetapkan melalui *Activity Based Costing* menghasilkan tarif kamar yang overcosting (terlalu tinggi) dibanding tarif yang ditetapkan oleh pihak hotel. Sehingga metode *Activity Based Costing* tidak cocok di terapkan di Mona Plaza Hotel. Namun secara keseluruhan metode *Activity Based Costing* akurat dalam menentukan tarif kamar.

**Kata Kunci** : *Activity Based Costing, cost of room, Tarif Kamar, Cost Driver, Cost Pool*

**IMPLEMENTATION OF ACTIVITY BASED COSTING METHOD IN  
HOTEL ROOM RATE DETERMINATION ON MONA PLAZA HOTEL  
PEKANBARU**

*Name* : R. Nur Raini Pertiwi

*NIM* : 5304201305

*Supervising Lecturer* : Nurhazana, S.E., M.Sc., CGAA

**ABSTRACT**

*Determining hotel room rates is a very important decision. To be able to control hotel room rates, the hotel really needs an appropriate accounting system, especially in calculating costs that are useful in producing accurate cost information regarding the cost of its service activities. Traditional methods are considered less accurate in determining hotel room rates. So an accurate method is needed in determining hotel room rates, namely the Activity Based Costing (ABC) method. The purpose of this study is to apply the Activity Based Costing method in determining hotel room rates and then compare the determination of hotel room rates with the cost of rooms issued by the hotel, in determining existing hotel room rates. The hotel is Mona Plaza Hotel Pekanbaru. This research uses quantitative descriptive method, emphasizing on descriptive analysis. The data was collected through interviews, documentation and observation techniques. The results showed that the room rates set through Activity Based Costing resulted in room rates that were overcosting (too high) compared to the rates set by the hotel. So that the Activity Based Costing method is not suitable to be applied at Mona Plaza Hotel. But overall the Activity Based Costing method is accurate in determining room rates.*

***Keywords: Activity Based Costing, room cost, room rate, cost driver, cost pool***