

INTISARI

Perhitungan harga pokok kamar sangat penting dilakukan agar dapat menentukan harga jual yang tepat, di era moderen dengan persaingan yang semakin ketat apa bila perhitungan harga pokok kamar yang digunakan tidak sesuai maka akan terjadi distorsi biaya. Distorsi timbul karena ketidakakuratan dalam pembebanan biaya sehingga menimbulkan kesalahan dalam pengambilan keputusan. Banyak perusahaan dibidang perhotelan yang masih menggunakan metode tradisional dalam menentukan harga pokok kamar namun dalam perkembangannya metode tersebut tidak mampu menyediakan informasi harga pokok kamar yang relevan karena pembebanan biaya hanya berdasarkan unit saja. Hal ini mengakibatkan pihak manajemen memerlukan metode yang lebih akurat dalam menentukan harga pokok kamar. Metode tersebut adalah metode *Activity Based Costing* karena metode ini membebankan biaya berdasarkan aktivitas sehingga tingkat keakuratan lebih baik.

Penelitian dilakukan di Hotel Pondok Asri dan dalam penelitian ini menggunakan jenis penelitian kualitatif dengan pendekatan deskriptif dengan data perusahaan pada tahun 2014. Adapun dalam pengumpulan data-data tersebut dilakukan dalam tiga tahap; pertama dilakukan observasi langsung terhadap aktivitas pelayanan kamar yang ada di hotel, tahap ke dua melakukan wawancara kepada manajer hotel mengenai pelayanan-pelayanan yang ada di hotel dan pada tahap ke tiga dilakukan dokumentasi dengan cara pencatatan dan pengumpulan data mengenai elemen biaya dan jumlah biaya yang dikeluarkan dalam proses operasional perusahaan. Dari data-data yang diperoleh kemudian dilakukan perhitungan mengenai perbandingan harga pokok kamar dengan metode tradisional dan *Activity Based Costing*.

Berdasarkan hasil analisis perhitungan mengenai perbandingan perhitungan harga pokok kamar metode tradisional dan *Activity Based Costing* untuk jenis kamar *Standard A*, *Standard B*, *Standard C* dan *Family Room* dengan metode *Activity Based Costing* menunjukkan harga pokok kamar lebih rendah. Sedangkan untuk jenis kamar *Sweet Room/Pent House* dengan metode *Activity Based Costing* tampak harga pokok kamar lebih tinggi, hal ini menunjukkan harga pokok kamar jenis *Sweet Room/Pent House* dilaporkan dengan biaya overhead lebih kecil dari semestinya. Sebaiknya Hotel Pondok Asri menggunakan metode *Activity Based Costing* karena dapat mengantisipasi kelemahan-kelemahan yang terdapat dalam metode tradisional. Yang menjadi pokok perhatian *Activity Based Costing* adalah aktivitas-aktivitas perusahaan. Aktivitas dalam *Activity Based Costing System* menjadi titik dari penghimpunan biaya yaitu biaya-biaya ditelusuri ke aktivitas-aktivitas dan aktivitas-aktivitas tadi ditelusuri ke produk-produk berdasarkan penggunaan aktivitas oleh produk-produk tadi, dengan demikian sistem *Activity Based Costing* mampu menyajikan perhitungan harga pokok kamar yang akurat sehingga mengurangi distorsi pada perhitungan dengan metode tradisional dan meningkatkan efektivitas pengambilan keputusan pihak manajemen.

Kata kunci : Harga Pokok Kamar, *Activity Based Costing*, Aktivitas

ABSTRACT

The calculation of room base price is very important to carry out in order to determine the right sell price, in the modern era with tight competition, cost distortion will occur when the calculation of room base price is not exactly right. Cost distortion occurs because of the inaccuracy in cost charging so it creates mistake in the making of decision. Many companies in the field of hospitality applies traditional method in determining room base price but in its development this method cannot provide relevant room base price because cost charging is based on unit only. It has made the management party requires more accurate method in determining room base price. This method is called Activity Based Costing since this method charges cost based on the activities so its accuracy level is much better.

This research has been conducted at Hotel Pondok Asri and qualitative research with descriptive approach and 2014 company data have been applied in this research. The data collection has been carried out in three stages: first stage, direct observation is conducted directly to the room service activities in the hotel; second stage, conduct interview to the hotel manager about the hotel services and third stage, conduct documentation by recording and data collecting about the cost elements and the amount of cost which has been spent in the company operating process. The calculation about the comparison of room base price and traditional method and Activity Based Costing is carried out when the data has been collected.

Based on the result of the analysis about the comparison of the calculation of traditional method room base price and Activity Based Costing for room types i.e. Standard A, Standard B, Standard C and Family Room when it is done by using Activity Based Costing, the room base price is low. Meanwhile, the room type i.e. Sweet Room / Penthouse when it is done by using Activity Based Costing, it indicates high cost of room base price. This result shows that room base price for Sweet Room / Penthouse type is reported with overhead cost lower than it is supposed to be. It is recommended that Hotel Pondok Asri should apply Activity Based Costing method since it can anticipate weaknesses which occur in the traditional method. The primary point of Activity Based Costing is company activities. Activities in Activity Based Costing System becomes the point of cost accumulation i.e. costs are traced to activities and these activities are traced to products which are based on the use of products by activities therefore the Activity Based Costing System can provide more accurate room base price calculation so it minimizes the distortion on the calculation which has been run by using traditional method and it maximizes the effectiveness of the making of decision by the management party.

Keywords: Room base price, activity based costing, activities