

**ABSTRAK**

**EVALUASI PENENTUAN TARIF SEWA KAMAR HOTEL  
DENGAN MENGGUNAKAN METODE *COST-PLUS PRICING*  
PENDEKATAN *FULL COSTING***

**Studi Kasus Pada Hotel Gedong Kuning Yogyakarta**

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Tujuan dari penelitian ini adalah untuk mengetahui perbedaan penentuan tarif sewa kamar menurut hotel Gedong Kuning dan penentuan tarif sewa kamar menurut metode *cost-plus pricing* pendekatan *full costing*. Jenis Penelitian ini adalah studi kasus. Penelitian dilakukan di hotel Gedong Kuning Yogyakarta, Jalan Gedong Kuning Utara no. 82 A Daerah Istimewa Yogyakarta pada bulan Mei 2015.

Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data menggunakan teknik analisis komparatif. Penentuan tarif sewa kamar menurut hotel dengan langkah-langkah sebagai berikut: 1) menghitung biaya yang akan dikeluarkan selama setahun, 2) mengalokasikan biaya, 3) menghitung tarif minimum, 4) menyesuaikan tarif dengan pesaing. Penentuan tarif sewa kamar menurut metode *cost-plus pricing* pendekatan *full costing* dengan langkah-langkah sebagai berikut: 1) mengelompokkan biaya langsung dan tidak langsung, 2) mengalokasikan biaya, 3) menghitung total biaya langsung dan tidak langsung, 4) menghitung *mark up*, 5) menghitung tarif masing-masing jenis kamar.

Kesimpulan menunjukkan bahwa terdapat perbedaan tarif sebesar Rp5.200 atau 2,60% untuk jenis kamar AC TV dimana tarif menurut hotel lebih tinggi dan selisih Rp4.600 atau 3,07% untuk jenis kamar Fan TV dimana tarif menurut hotel lebih rendah.

Kata Kunci: Tarif kamar hotel, *cost-plus pricing*, *full costing*.

**ABSTRACT**

**AN EVALUATION OF HOTEL'S ROOM RATES BASED ON  
COST-PLUS PRICING METHOD WITH FULL COSTING  
APPROACH**

**A Case Study at Hotel Gedong Kuning Yogyakarta**

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The purpose of this research is to find out the difference of room rates determination according to the hotel Gedong Kuning and that according to the cost-plus pricing method with full costing approach. This research was a case study. The research has been carried out in the hotel Gedong Kuning Yogyakarta, Gedong Kuning Utara street no. 82 A, Special District of Yogyakarta on Mei 2015.

Data collecting technique used were interview and documentation. Data analysis technique was comparative analysis. The steps to determining room rates according to the hotel were as follows: 1) calculating cost that will occur during the year, 2) allocating cost, 3) calculating the minimum rates, 4) adjusting rates with the competitors. The steps to determining room rates according to the cost-plus pricing method with full costing approach were as follows: 1) classifying direct cost and indirect cost, 2) allocating cost, 3) calculating the total of direct cost and indirect cost, 4) calculating mark up, 5) calculating room rates in each type of the rooms.

The result showed that room rate difference was Rp5.200 or 2,60% for AC TV type. The rate according to the hotel was higher compared with that of cost-plus pricing method. For Fan TV type, the room rate difference was Rp4.600 or 3,07%. The rate according to the hotel was lower compared with that of cost-plus pricing method.

Key words: Hotel's room rates, cost-plus pricing, full costing.