

## ABSTRAK

### EVALUASI PENENTUAN TARIF SEWA KAMAR HOTEL DENGAN METODE *COST-PLUS PRICING* PENDEKATAN *VARIABEL COSTING*

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Penentuan tarif sewa (harga jual) kamar sangat berpengaruh terhadap kelangsungan hidup dan kontinuitas operasi sebuah perusahaan (hotel). Masalah yang dikemukakan dalam tulisan ini yaitu apakah penentuan tarif sewa kamar di Hotel Batik Yogyakarta II sesuai dengan metode *cost-plus pricing* dengan pendekatan *variabel costing*?

Metode yang digunakan dalam skripsi ini adalah *cost plus pricing* dengan pendekatan *variabel costing* dimana biaya yang ada dipisahkan berdasarkan perilakunya. Alasan pendekatan tersebut digunakan karena bermanfaat untuk perencanaan laba, pengambilan keputusan dan pengendalian biaya. Adapun teknik analisis data yang digunakan adalah teknik komparatif kemudian dilakukan uji hipotesis dengan uji statistik yaitu uji t.

Dari hasil penelitian diketahui bahwa langkah-langkah penentuan tarif di Hotel Batik Yogyakarta II memiliki perbedaan dan persamaan dengan langkah-langkah penentuan tarif berdasarkan pendekatan *variabel costing*. Persamaan tersebut ditunjukkan dengan adanya pertimbangan fasilitas yang tersedia dalam menentukan tarif yang secara implisit menunjukkan biaya sebagai salah satu indikator dasar dalam penentuan tarif. Dasar pertimbangan tersebut sama dengan orientasi penentuan tarif dengan pendekatan *variabel costing*. Disamping persamaan tersebut, ditemui juga perbedaan yaitu bahwa Hotel Batik Yogyakarta II tidak melakukan pemisahan biaya.

Dari hasil pengujian statistik uji t, diperoleh  $-3,182 < -1,494 < 3,182$  dimana nilai  $t = -1,494$  masih berada dalam daerah terima  $H_0$ . Berdasarkan hasil analisis tersebut dapat disimpulkan bawa penentuan tarif sewa kamar di Hotel Batik Yogyakarta II sesuai dengan metode *cost-plus pricing* dengan pendekatan *variabel costing* karena tidak menunjukkan perbedaan yang signifikan dengan pendekatan *variabel costing*.

## **ABSTRACT**

### **THE EVALUATION OF HOTEL ROOM TARIFF DETERMINATION USING VARIABLE COSTING APPROACH OF COST-PLUS PRICING METHOD**

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Room tariff determination or selling price is really influential in the perpetuity and the operation continuity of a company or a hotel. The problem formulated in this thesis was that was the room tariff of Batik Yogyakarta II Hotel appropriate with variable costing approach of cost-plus pricing method?

The method used in this thesis was variable costing approach of cost-plus pricing method in which the cost was divided based on its characteristics. The reason for using that approach was that it was beneficial for planning the profit, making the decision and controlling the cost. The technique of data analysis used was comparative technique in which hypothesis test was done using t-test of statistic test.

The finding of the research was that the steps of tariff determination of Batik Yogyakarta II Hotel have a difference and similarities with the steps of tariff determination based on variable costing approach. Those similarities are shown by the existenee of facilities' considerations in tariff determination that show implicitly that cost was one of the basic indicator in tariff determination, That basic consideration was the same with the tariff determination orientation using variable costing approach. Besides those similarities, the research found a difference in which Batik Yogyakarta II Hotel did not do the cost division.

Based on t-test of statistic test, it was found that  $-3,182 < -1,494 < 3,182$  in which the value of  $t = -1,494$ , still fell in the acceptance area of  $H_0$ . Based on the analysis, it can be concluded that the tariff determination of Batik Yogyakarta II Hotel was appropriate with variable costing approach of cost-plus pricing method because it did not show a significant difference with variable costing approach.