

ABSTRAK

EVALUASI PENGENDALIAN *LAUNDRY EXPENSE* PADATAHUN 2003

Studi Kasus Pada Hotel Sahid Raya Solo

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Penelitian ini bertujuan untuk mengetahui apakah pengendalian *laundry expense* pada tahun 2003 di Hotel Sahid Raya Solo sudah efektif.

Jenis penelitian ini adalah studi kasus pada Hotel Sahid Raya Solo. Penulis melaksanakan observasi dan wawancara langsung ke lokasi penelitian untuk memperoleh data yang diperlukan. Teknik analisis data yang penulis lakukan adalah (1) Menggunakan *standard laundry expense* yang ditetapkan pihak hotel, (2) Menghitung *actual laundry expense* perbulan selama 12 bulan dengan cara: (a) menghitung *total expense* perbulan selama 12 bulan (b) menghitung *total sales* perbulan selama 12 bulan (c) menghitung *actual laundry expense* perbulan selama 12 bulan (d) membandingkan *standard laundry expense* dengan *actual laundry expense*. (3) Selain itu *actual laundry expense* juga dianalisis secara keseluruhan selama 12 bulan dengan cara: (a) menghitung *laundry expense* rata-rata selama 12 bulan (b) menghitung *laundry sales* rata-rata selama 12 bulan (c) menghitung *actual laundry expense* selama 12 bulan..

Hasil penelitian menunjukkan nilai *standard laundry expense* yang ditetapkan pihak hotel selama 1 tahun/12 bulan adalah 9,7% sedangkan nilai *actual laundry expense* selama 1 tahun/12 bulan adalah 10,2%, berarti ada selisih 0,5%. Selisih ini masih dikatakan efektif, karena masih dibawah range yang ditetapkan pihak hotel 2%. Penulis menyimpulkan bahwa departemen *laundry* Hotel Sahid Raya Solo mampu mengendalikan *expensinya* sesuai yang telah ditetapkan pihak manajemen.

ABSTRACT

AN EVALUATION OF LAUNDRY EXPENSE CONTROL IN 2003

A Case Study on Hotel Sahid Raya Solo

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The objective of this research was to find out whether the laundry expense control in Hotel Sahid Raya Solo in 2003 had been effective.

This research was a case study on Hotel Sahid Raya Solo. The researcher conducted observation and interview as the techniques data of collecting. To analyze the data, the researcher employed three steps. *Firstly*, The standard laundry expense formulated by the hotel was used as the measurement. *Secondly*, The actual laundry expense per month during the period of 2003 was searched. In this step, there were four activities conducted, namely (a) finding out the total expense per month during 12 months/the period, (b) finding out the total sales per month during the period, (c) finding out the actual laundry expense per month during the period, (d) comparing the actual laundry expense with the standard laundry expense formulated by the hotel. *Thirdly*, The actual laundry expense during the period was also analyzed by conducting the following activities: (a) finding out the average of laundry expense per month during the period, (b) finding out the average of laundry sales per month during the period, (c) finding out the actual laundry expense during the period.

Based on the finding, it was found out that the standard laundry expense formulated by the hotel for the period of 2003 (12 months) was 9,7%. Meanwhile, the actual laundry expense for the period of 2003 (12 months) was 10,2%. It means that the difference between the standard laundry expense and the actual laundry expense was 0,5%. The difference was considered as effective since it was below the range determined by the hotel, which was 2%. The researcher concluded that the laundry department of Hotel Sahid Raya Solo was able to manage the expense in order to be in accordance with what the hotel formulated.