

ABSTRAK

ANALISIS PENERAPAN *ACTIVITY BASED COSTING SYSTEM* DALAM MENENTUKAN HARGA POKOK KAMAR HOTEL Studi Kasus di Hotel UNY Yogyakarta

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2016

Tujuan Penelitian ini adalah untuk mengetahui perbandingan besarnya harga pokok kamar hotel dengan menggunakan perhitungan Hotel dan *Activity Based Costing System* pada Hotel UNY.

Jenis penelitian ini adalah studi kasus di Hotel UNY Yogyakarta. Teknik pengumpulan data adalah wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah analisis deskriptif komparatif yang menunjukkan dan membandingkan metode perhitungan Harga Pokok kamar Hotel yang diterapkan oleh hotel selama ini dengan menggunakan *Activity Based Costing System*.

Berdasarkan analisis data yang dilakukan dapat diambil kesimpulan bahwa terdapat perbedaan antara Harga Pokok Kamar yang ditentukan oleh pihak manajemen hotel dan dengan penerapan *Activity Based Costing System*.

Kata Kunci: Harga Pokok Kamar Hotel, *Activity Based Costing System*

ABSTRACT

ANALYSIS OF THE IMPLEMENTATION OF ACTIVITY BASED COSTING SYSTEM FOR DETERMINING THE COST OF ROOM Case Study at UNY Hotel Yogyakarta

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The purpose of this study was to compare the magnitude of the cost of a hotel room by using a calculation Hotel and Activity Based Costing System at Hotel UNY.

This research was a case study in UNY Hotel Yogyakarta. The data collection technique was interview and documentation. Data analysis technique used was a comparative descriptive analysis that showed and compared the method of calculation of Cost-room hotel was between the method that was being applied by the hotel and the method of Activity Based Costing System that used in this research.

The conclusion from the research was that there was a difference between the cost of rooms are determined by the hotel management and the implementation of Activity Based Costing System.

Keywords: Cost of Hotel Room, Activity Based Costing System