

**ABSTRAK**

**ANALISIS PERHITUNGAN TARIF SEWA KAMAR HOTEL  
DENGAN METODE *COST PLUS PRICING*  
PENDEKATAN *FULL COSTING*  
Studi Kasus pada Hotel X Yogyakarta**

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Penelitian dilakukan pada sebuah hotel yang berada di Yogyakarta. Penelitian ini bertujuan untuk mengetahui perbedaan perhitungan tarif sewa kamar antara Hotel Yogyakarta dan metode *Cost Plus Pricing* pendekatan *Full Costing*.

Penelitian ini menggunakan metode studi kasus. Teknik pengumpulan data dilakukan dengan wawancara dan dokumentasi. Teknik analisis menggunakan teknik analisis data komparatif.

Hasil dari penelitian ini menunjukkan adanya perbedaan perhitungan. Perbedaan terletak pada perhitungan taksiran biaya penuh, perhitungan laba yang diharapkan, perhitungan *mark up* dan perhitungan harga jual. Hotel memiliki metode tersendiri dalam menentukan tarif.

Kata kunci: Tarif Kamar Hotel, *Cost Plus Pricing*, *Full Costing*

**ABSTRACT**

**AN ANALYSIS CALCULATION OF HOTEL ROOM  
RENTAL RATES COST PLUS PRICING METHOD  
WITH FULL COSTING APPROACH  
Case Studies on Hotel X Yogyakarta**

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This Research was conducted at a hotel in Yogyakarta. The purpose of this research is to determine the difference between the room rental rate calculation at a hotel in Yogyakarta and the calculation using Cost Plus Pricing with Full Costing approach.

This research is a case study. The data collection method were interviews and documentation. This research was using comparative data analysis to analyze the problem.

The results of this research showed that there are differences in the calculation. The difference are located in full cost estimation calculation, calculation of expected profit, calculation of mark up, and calculation of sale price. The Hotel had a different method to determine the pricing.

**Keywords:** Hotel' s Room Rates, Cost Plus Pricing, Full Costing