

LEMBAR PERSETUJUAN PEMBIMBING

Skripsi Yang Berjudul:

**ANALISIS PERBANDINGAN PENENTUAN TARIF KAMAR HOTEL
MENGUNAKAN *ACTIVITY BASED COSTING (ABC) SYSTEM* DAN
METODE BIAYA KONVENSIONAL
PADA DAMHIL UNG TRAINING CENTER GORONTALO**

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Skripsi yang Berjudul “ANALISIS PERBANDINGAN PENENTUAN
TARIF KAMAR HOTEL MENGGUNAKAN *ACTIVITY BASED
COSTING (ABC) SYSTEM* DAN METODE BIAYA
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GORONTALO*”

SKRIPSI

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Hari/Tanggal : Rabu, 08 Juli 2020

Waktu : 10.00 WITA

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ABSTRAK

Windi Djafar. 921 413 092. 2020. *Analisis Perbandingan Penentuan Tarif Kamar Hotel Menggunakan Activity Based Costing (ABC) System Dengan Metode Biaya Kovensional (Studi Kasus Pada Damhil UNG Training Centre Gorontalo).* Skripsi Program Studi S1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi. Universitas Negeri Gorontalo, dibawah bimbingan Dr. Rio Monoarfa, SE.,Ak.,M.Si.,CA dan Victorson Taruh, SE.,Ak.,MSA

Penelitian ini bertujuan untuk menganalisis perbandingan penentuan tarif kamar hotel menggunakan *Activity Based Costing (ABC) System* dengan Metode Biaya Kovensional pada Damhil UNG Training Centre Gorontalo. Metode yang digunakan dalam penelitian ini yakni metode kuantitatif deskriptif.

Hasil penelitian ini menunjukkan bahwa penggunaan metode *Activity Based Costing* dalam penentuan tarif kamar pada Damhil UNG Training Centre Gorontalo akan menghasilkan penentuan tarif kamar yang akurat, karena biaya-biaya yang terjadi dibebankan pada produk atas dasar aktivitas dan sumber daya yang dikonsumsi oleh produk dan juga menggunakan dasar lebih dari satu *cost driver*. Terjadinya selisih tarif dikarenakan pada metode *Activity Based Costing*, biaya *overhead* pada masing-masing produk dibebankan pada banyak *cost driver*. Sehingga dalam metode *Activity Based Costing* mampu mengalokasikan biaya aktivitas ke setiap kamar secara tepat berdasarkan konsumsi masing-masing aktivitas. Dengan menggunakan metode *Activity Based Costing System* perusahaan dapat mengendalikan biaya lebih baik karena metode *Activity Based Costing System* merupakan sistem analisis biaya berbasis aktivitas untuk memenuhi kebutuhan manajemen dalam pengambilan keputusan, baik yang bersifat strategik maupun operasional.

Kata Kunci: *Activity Based Costing (ABC)*, Biaya Kovensional

ABSTRACT

Windi Djafar. 921 413 092. 2020. *Comparative Analysis on Determination of Room Rate Using Activity Based Costing (ABC) System with Traditional Costing Method (Case Study at Damhil UNG Training Centre Gorontalo).* Skripsi. Bachelor's Degree Program in Accounting, Department of Accounting, Faculty of Economics, State University of Gorontalo. The principal supervisor is Dr. Rio Monoarfa, SE., Ak., M.Si.,CA., And the co-supervisor is Victorson Taruh, SE., Ak., MSA.

The research objective was to analyze the comparison of determination of room rate using Activity Based Costing (ABC) System with Traditional Costing Method at Damhil UNG Training Centre Gorontalo. The research used a quantitative-descriptive method.

The finding of research showed that the use of Activity Based Costing (ABC) System in determining basic room rate at Damhil UNG Training Centre Gorontalo created accurate basic room rate due to all costs were charged to product based on activity and resources consumed by the product and also used basic more than one cost driver. The difference in the rate occurred due to in the use of Activity Based Costing method, overhead cost at every product was charged to lots of cost driver. Therefore, this method could allocate activity cost to every room correctly based on the consumption of every activity. The use of Activity Based Costing had made the company to be able to control the cost better due to the system was designed to meet management needs in the decision making, whether strategically or operationally.

Keywords: Activity Based Costing (ABC), Traditional Cost

