

ANALISIS PENERAPAN METODE *ACTIVITY BASED COSTING* DALAM MENENTUKAN HARGA SEWA KAMAR PADA *VILLA SRI DEWI*

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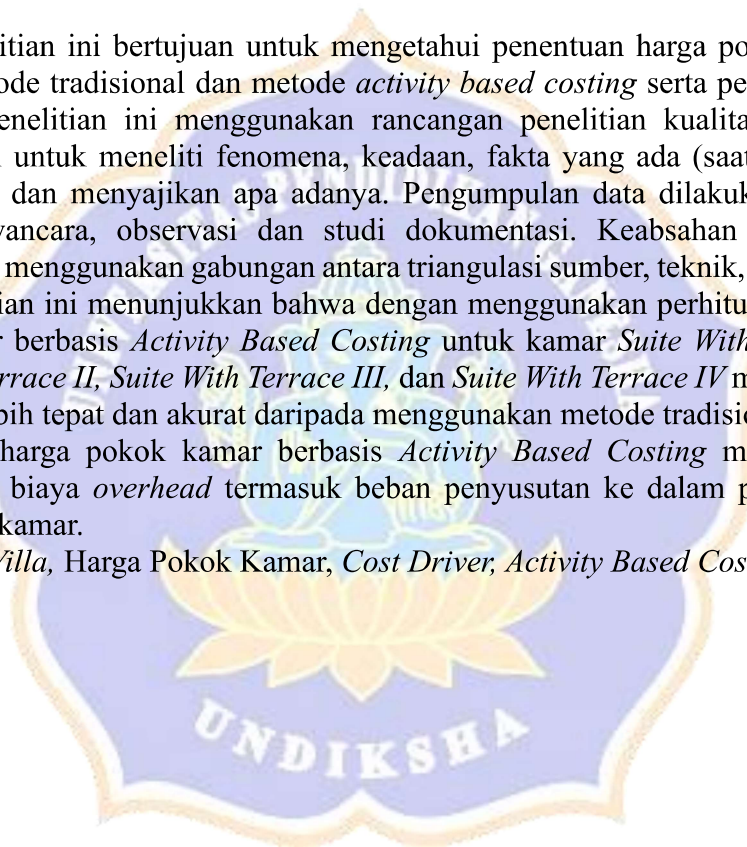
I Kadek Agus Mahendra Yadnya, NIM 2117051168

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk mengetahui penentuan harga pokok kamar berbasis metode tradisional dan metode *activity based costing* serta perbandingan keduanya. Penelitian ini menggunakan rancangan penelitian kualitatif dimana dimaksudkan untuk meneliti fenomena, keadaan, fakta yang ada (saat penelitian berlangsung) dan menyajikan apa adanya. Pengumpulan data dilakukan dengan metode wawancara, observasi dan studi dokumentasi. Keabsahan data pada penelitian ini menggunakan gabungan antara triangulasi sumber, teknik, dan waktu. Hasil penelitian ini menunjukkan bahwa dengan menggunakan perhitungan harga pokok kamar berbasis *Activity Based Costing* untuk kamar *Suite With Terrace I*, *Suite With Terrace II*, *Suite With Terrace III*, dan *Suite With Terrace IV* memberikan hasil yang lebih tepat dan akurat daripada menggunakan metode tradisional karena perhitungan harga pokok kamar berbasis *Activity Based Costing* memasukkan semua unsur biaya *overhead* termasuk beban penyusutan ke dalam perhitungan harga pokok kamar.

Kata kunci: *Villa*, Harga Pokok Kamar, *Cost Driver*, *Activity Based Costing*.



***ANALYSIS OF THE APPLICATION OF THE ACTIVITY BASED COSTING
METHOD IN DETERMINING ROOM RENTAL PRICES AT SRI DEWI
VILLAS***

By

I Kadek Agus Mahendra Yadnya, NIM 2117051168

Department of Economics and Accounting

ABSTRACT

This study aims to determine the determination of the cost of rooms based on traditional methods and activity based costing methods and a comparison of the two. This study uses a qualitative research design which is intended to examine phenomena, conditions, existing facts (when the study is taking place) and present them as they are. Data collection was carried out using interview, observation and documentation study methods. The validity of the data in this study uses a combination of triangulation of sources, techniques, and time. The results of this study indicate that using the calculation of the cost of rooms based on Activity Based Costing for Suite With Terrace I, Suite With Terrace II, Suite With Terrace III, and Suite With Terrace IV rooms provides more precise and accurate result than using the traditional method because the calculation of the cost of rooms based on Activity Based Costing includes all elements of overhead costs including depreciation expenses into the calculation of the cost of rooms.

Keywords: Villa, Room Cost, Cost Driver, Activity Based Costing.