

ABSTRAK

PUSTI WIDIA SARI NIM 2020150053. "Analisis Perbandingan Traditional Costing dan Activity Based Costing System (ABC SYSTEM) Sebagai Dasar Menentukan Harga Pokok Produksi Kamar di Hotel Gran Melia Jakarta (Studi Kasus Tahun 2023) ". Dibawah bimbingan Bapak Ferry Santoso, SE, M.Si. Penelitian ini bertujuan untuk mengetahui bagaimana tariff kamar pada Hotel Gran Melia Jakarta. Sehingga, menunjukkan bahwa penerapan Activity Based Costing memberikan dampak yang baik yang digunakan untuk menentukan perhitungan harga sewa kamar, yang ditetapkan oleh pihak hotel menggunakan Activity Based Costing System untuk alat bantu pengelolaan hotel. Metode yang digunakan adalah dengan wawancara dan dokumentasi, penelitian ini dilakukan pada Hotel Gran Melia Jakarta yang beralamat di Jl. H. R Rasuna Said No.Kav. X-0, Jakarta Selatan. Hasil Penelitian dari harga sewa Hotel Gran Melia Jakarta dengan Activity Based Costing System lebih murah dibandingkan dengan harga Traditional Costing yang diterapkan di Hotel Gran Melia Jakarta.

Kata Kunci : HPP, Activity Based Costing, Traditional Costing.

ABSTRACT

PUSTI WIDIA SARI. NIM 2020150053. Comparative Analysis of Traditional Costing and Activity Based Costing System (ABC System) as a Basis for Determining the Cost of Room Production at Hotel Gran Melia Hotel Jakarta (2023 Case Study). Under the guidance of Mr. Ferry Santoso, SE, M.Si.

This study aims to determine how the calculation of Hotel room rates in Jakarta. Thus, indicates that the application of Activity Based Costing give good impact calculations are used to determine the price of rent, set by the hotel by using Activity Based Costing System for hotel management tool. The method used to interview and documentation, research was conducted at Gran Melia Hotel Jakarta is located at Jl. H. R Rasuna Said No. Kav. X-0, Jakarta Selatan. This Company is one of the companies engaged in hotel services. The result of the rental price Gran Melia Hotel Jakarta with Activity Based Costing System is Cheaper than the price Traditional Costing set by Gran Melia Jakarta Hotel.

Keywords: Cost of Good Sold (COGS), Activity Based Costing, Traditional Costing