

## **ABSTRAK**

Hanifah Indah Wulandari, 2021 Skripsi. “**Analisis Komparatif Harga Pokok Kamar Penginapan Metode Konvensional dan Metode *Time Driven Activity Based Costing* Untuk Menunjang Efektifitas Perusahaan (Studi Kasus Pada Hotel Tampiarto Kota Probolinggo)**”

Penelitian ini bertujuan untuk menghitung harga pokok produksi hotel tampiarto pada tahun 2016-2018 penulis melakukan perhitungan dengan time driven activity based costing (TDABC). TDABC menghitung biaya produksi hotel tampiarto. Sebuah penginapan yang terletak di Jl. Suroyo NO.15 Tisnonesara, kecamatan Kanigaran Kota Probolinggo. Penelitian bahwa TDABC adalah metode yang cocok untuk penginapan karena membantu menghitung harga dasar dari setiap layanannya , Jenis penelitian yang digunakan dalam penelitian skripsi ini adalah menggunakan metode penelitian kuantitatif deskriptif.

Hasil Penelitian menunjukkan berdasarkan hasil analisis yang telah dilakukan pada penelitian ini, maka dapat diperhitungan biaya kamar dengan menggunakan metode *time driven activity based costing* (TDABC) yang menggunakan aktivitas terhitung yaitu , daftar aktivitas dan unit waktu , kapasitas praktis sumber daya yang digunakan , *capacity cost rate* , *cost driver rate* , *cost of performing activities*.

**Kata Kunci :** *costing, time-driven activity based costing, hotel*

## ***ABSTRACT***

Hanifah Indah Wulandari, 2021 Thesis “***Comparative Analysis of Cost of Lodging Rooms Conventional Methods and Time Driven Activity Based Costing Methods to Support Company Effectiveness (Case Study at Tampiarto Hotel, Probolinggo City)***”

*This research to calculate the cost of production of the Tampiarto hotel in the year. The method used in this research is a case study, and the author performs calculations using time driven activity based costing (TDABC). TDABC calculates the production cost of the Tampiarto Hotel. An inn located on Jl. Suroyo NO. 15 Tisnonegara, kec. Kanigaran Probolinggo City. Research that TDABC is a suitable method for lodging because it helps calculate the basic price of each service.*

*The type of research used in this thesis research is using descriptive quantitative research methods. The results showed that the method of costing services that had been determined by the company, especially for room service services, was classified as the traditional costing method. This method is relatively easy to set up. The cost components that are taken into account are the location of direct labor costs, direct material costs and overhead costs for room service. This method has not considered the costs arising from each activity in room service services.*

**Keywords :** *costing, time-driven activity based costing, hotel*