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Utilization of the Time Driven Activity Based Costing Method in Determining the Cost of Room Rent at Hotel Tampiaro Probolinggo

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Abstract

The determination of the cost of renting a room at the Hotel Tampiaro Probolinggo is currently still using traditional methods that lack accuracy. Time driven activity based costing method can solve these problems by presenting an accurate cost of room rental. This study aims to calculate and present hotel room rental prices with the time driven activity based costing method and to find out the difference between the traditional method and the time driven activity based costing method. The method in this research is descriptive qualitative with a case study approach. The subject of this study is the rental price of all rooms at Hotel Tampiaro Probolinggo. The results of calculations and analysis in this study indicate that the calculation of the cost of renting a hotel room with the Time Driven Activity Based Costing method can be applied by Hotel Tampiaro because the results show that the allocation of costs for each activity based on the time required produces a more accurate and efficient cost of renting a room with the average efficiency rate of each room is 8% to 30% of the current price of traditional methods. With the cost of goods using the time driven activity based costing method, management can make business strategies to increase room rental income by making new strategies, especially for the type of room with the lowest sales level with cheaper room rental costs.

Keywords:

Cost of renting a room, traditional costing, TDABC

1. Introduction

The increasingly fierce competition in the hospitality services business has forced hoteliers to carry out innovative strategies to attract customers. The quality of services provided to consumers is the main thing that service companies must pay attention to. In addition to quality, service and price are very influential factors in winning the hearts of consumers and potential consumers (Suratinoyo, 2013). In a business that certainly provides products or services, the strategy of setting prices is an important thing that must be taken into account by the management (Devine, 2016). Price Determination of the cost of renting a room at Hotel Tampiaro Probolinggo is currently still using the traditional method whose calculation accuracy is lacking because there are distorted costs. With this traditional approach, undercosting and overcosting events are more likely to occur (Kamaliah, 2018). The time driven activity based costing method can solve these problems by presenting an accurate cost of room rental. This is in line with previous researchers, the TDABC method is a new breakthrough in the world of temporary accounting for calculating product costs (Kurniawansyah, 2020). Accurate calculation of cost of services is a very important part for companies to gain an advantage in the competition (Juanelo Ryan, 2018).

Cost of goods serves as the basis for determining the selling price, determining the amount of profit, monitoring the efficiency of the company, assisting management in making decisions, and the basis for preparing financial statements (Jovanka & Faliany, 2017). The calculation of the cost of goods is inseparable from costs which are an important factor and must be calculated correctly and precisely in achieving the objectives of business activities to gain profits. To increase the profitability of a company, the company must be able to determine the selling price of the right product (Tandiontong, 2011). Most service companies currently still use the traditional

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financing allocation system in calculating the cost of their products (Indira Kristina, 2016). This is because the calculation of the cost of services using the traditional method is simple and easy to calculate. However, product cost distortions can occur in traditional cost accounting systems (Kaunang et al., 2015). In the traditional system, overhead costs will be assigned to service products based on unit level activity drivers, namely in one unit or direct labor hours. The allocation with traditional financing can cause the determination of the cost of goods and services to be less accurate. Therefore, a new method emerged in calculating the cost of production known as activity based costing (Danang Rahmaji, 2013). This agrees with the research of Winarno and his friends. Determination of unit costs can use various methods, one of which is using Activity Base Costing (ABC) (Winarno, Eko Nugroho, 2014).

The Activity Based Cost (ABC) system identifies various kinds of activities carried out by the company during the production process. The product costing approach in this system assigns costs to products or services based on the consumption of resources by activities. However, in its implementation, although the Activity based costing system has benefits, it also has several obstacles, including the data used is subjective and difficult to validate, the interview and survey process requires a lot of time and money, and is expensive to store, process, and report data. Activity Based Costing can be concluded as an approach to determining the cost of products or services based on resource consumption caused by activities (Th.A.Sumilat, 2013). The weakness of ABC led to the idea of improving ABC called Time Driven Activity Based Costing (TDABC) (Oktavia et al., 2017). A simple, easy-to-apply and inexpensive cost-of-cost method is needed (Hariyati, 2018). This new system is designed to reduce the complexity of calculating activity-based costs (Mira Ely, Rochman Effendi, 2019).

The determination of the right selling price must be supported by an accurate calculation of the cost of production, because the main component of the selling price is the cost of production (Bayangkara, 2019). The cost of production has a very important role in determining the selling price of the product (Satria, 2017). The method of determining production costs is a way of calculating the elements of cost into production costs (Baihaqi et al., 2018). The determination of the cost of production is used for calculating the company's profit or loss which will be reported to the company's external parties (Kaukab, 2019).

Conventional methods (single and departmental rates) tend to be less accurate in assigning overhead costs to these products because the conventional approach simplifies the production process of a product or service. Different products are assumed to only use an asset in the entire production process or in one particular department. Traditional calculation methods often give inaccurate results if you look at the condition of companies that have a lot of activities (Rotikan, 2013).

As an innovation from traditional costing, Activity-Based Costing (ABC) emerged with the aim of getting the right allocation of overhead costs to activities or related resource use so as to produce the right allocation of costs to, orders, products and customers (Feny Triagustina & Gani, 2021). This activity-based costing calculation is based on the concept of products that consume activities and activities that consume resources which ultimately incur costs (Dewi & Agustia, 2014). Activity Based costing (ABC) is about system that identified the activities progress and calculate the detail of price of the activities for all the product and services (Ramintang & Pangemanan, 2016).

Time-driven activity-based costing adalah pendekatan dalam akuntansi biaya yang lebih murah dan lebih mudah daripada sistem activity-based costing. With time-driven activity-based costing, resource usage is only caused by the time it takes to perform the activity (Hartono, 2021). In TDABC, the activity costs of products and services are determined by the principle that those that consume costs or resources are activities that can be measured and estimated in the amount of time (Azmi, 2018).

Direct and indirect costs are calculated using TDABC, then the results from TDABC are compared with calculations made by the hotel. The results of this study indicate that the TDABC method can be applied to hotel service costs, the cost capacity level can be calculated more accurately and flexibly (Riediansyaf, Mertza Dwiputri; Basuki, 2014). The implementation of TDABC also assists managers in taking follow-up actions to reduce time on redundant activities to increase hotel profitability.

2. Research Methods

The research method used is qualitative descriptive method with a case study approach, namely an empirical inquiry that investigates phenomena in the context of real life. This study will explain the main research variable, namely the cost of renting a room using the Time Driven Activity Based Costing method. Descriptive research aims to create a description, a systematic, factual and accurate description of a fact, nature and relationship between the phenomena studied. According to Sugiyono (2015:35) "Descriptive research is a problem formulation with regard to the question of the existence of independent variables, either only on one or more variables (stand-alone variables)".

3. Research Results and Discussion

Types of services at Hotel Tampiaro

Services at the Tampiaro Hotel are in the form of accommodation rooms, swimming pools and multi purpose buildings.

1. Lodging room

Accommodation rooms at Hotel Tampiaro consist of several types, as shown in the following table:

Table 1
Price and room type

ROOM TYPE	ROOM PRICE (IDR)	NUMBER OF UNITS
Special Deluxe	495.000,-	3 Units Room
Superior A	369.370,-	6 Units Room
Superior B	369.370,-	6 Units Room
Moderat	295.000,-	4 Units Room
Moderat Triple	350.000,-	4 Units Room
Family	600.000,-	3 Units Room
Triple	265.000,-	2 Units Room
Standart	195.000,-	7 Units Room

Source: Hotel Tampiaro Plaza Probolinggo, 2021

2. Swimming pool

The swimming pool at Hotel Tampiaro, apart from being a hotel guest facility, can also be used by the public at a predetermined rate.

3. Multipurpose Building

This Multipurpose Building is rented out to the public or institutions that will hold parties or meetings or meetings. This building can accommodate about 200 to 400 people.

This research was conducted only for room rental services because the purpose of the study was to calculate the cost of renting a room using the Time Driven Activity Based Costing method. Calculation of the cost of renting a room

1. Room Service Fee Allocation for One Year

The cost data used in this study is data from 2018 before the Covid-19 pandemic. The costs considered in determining the allocation of room service costs are direct labor costs, direct materials and overhead costs.

Table 2
Allocation of Labor Costs for One Year on Room Service Services

NO	POSITION	SALARY PER MONTH	ALLOWANCE (IDR)	LABOR	LABOR COST PER YEAR (IDR)
1	Reservasi	2.300.000	500.000	2	67.200.000
2	GSA	2.300.000	500.000	2	67.200.000
3	Bell drive	2.300.000		2	55.200.000
4	GRO VIP	2.300.000	800.000	1	37.200.000
5	Room Attendent	2.300.000		6	165.600.000

6	Staff procce -sing laundry	2.300.000		5	138.000.000
7	Staff counter laundry	2.300.000		2	55.200.000
8.	Runner	2.300.000		2	55.200.000
9.	Receptionist kolam renang	2.300.000		3	82.800.000
Total Labor Cost for 1 Year					723.600.000

Source : Hotel Tampiarito Plaza Probolinggo, 2021

In addition to direct labor costs, the value of the cost of room service is also influenced by the amount of direct material costs such as bathing needs, as well as instant drink facilities in the room.

Table3
Direct Material Cost

NO	NAME OF GOOD	UNIT COST (IDR)	NEED PER YEAR (IDR)
1	Mineral Water 600 ml	2.000	6.278.000
2	Cofee	900	2.825.100
3	Sugar	900	2.825.100
4	Tea	900	2.825.100
5	Shampoo	1.000	3.139.000
6	Soap	1.000	3.139.000
7	Toothache and Toothpaste	2.000	6.278.000
8	Shower Cup	500	1.569.000
9	Towel	5.000	15.695.000
10	Flip	2.000	6.278.000
Total Direct Material Cost for 1 Year			50.851.300

Source : Hotel Tampiarito Plaza Probolinggo, 2021

Another cost element that affects the cost of room service is overhead costs. The overhead costs considered in determining the cost of room service at the Tampiarito hotel are the costs of electricity, water, telephone, wifi, and room cleanliness as follows:

Table4
Allocation of overhead costs for a year on room service

NO	OVERHEAD TYPE	COST ALLOCATION PER YEAR
1.	Electricity	83.000.000
2.	Water	78.000.000
3.	Phone, wifi	27.000.000
4.	Depreciation	43.455.000
5	Room Cleanliness, ect	42.000.000
Total Overhead Cost Allocation for 1 year		273.455.000

Source : Hotel Tampiarito Plaza Probolinggo, 2021

Based on the data from the tables above, the allocation of room service costs each year can be obtained by the equation.

$$RSy = DLC + DMC + FOH$$

$$DLC = Rp. 723.600.000 + Rp. 50.851.300 + Rp. 273.455.000$$

= Rp. 1,047.906.300

Information :

RSy : Room Service fee per year
 DLC : Direct Labor Costs
 DMC : Direct Material Cost
 FOH : Factory Overhead

2. Activity Identification

Reservation activity is a hotel room reservation service. Room reservation services can be made by telephone or online reservations served by the reservation section while reservations on the frontdesk are served by GSA (guest service agent).

Table5
Frontdesk Service Activities

NO	Activity	Sub Activity
1.	Reservasi online	- Check the list of room orders on the online system - Entering data in the online system to order data on the computer
2.	Reservasi via telepon	- Greeting - Asking customer wishes - Offers available room types and prices - Record room reservation on computer

Source : Hotel Tampiarito Plaza Probolinggo, 2021

In this study, there were three main activities observed, namely check-in, checkout and reservation activities.

Table6
Check in, Checkout and Reservasi Activities

NO	Activity Type	Activity Description
1.	Check In	Recording customer identity and giving room keys
2.	Check Out	Check out service activities in the form of billing activities, receipt of payments and receipt of room keys.
3.	Reservasi	Reservations can also be made directly at the front office. GSA will record the identity of the order and also the date ordered

Source : Hotel Tampiarito Plaza Probolinggo, 2021

Each activity on the frontdesk service consists of several sub-activities

The activity of dropping off guests only occurs when the guest needs help carrying luggage to the room. In addition, the activity of delivering guests also takes precedence if the guest is classified as a VIP guest.

Table7
Drop Off Activities

Activities	Sub Aktivities
Drop Off Activities	Greeting
	Moving customer goods to the cart
	Deliver customers / guests to the room

Source : Hotel Tampiarito Plaza Probolinggo, 2021

Table8
Activity Setting up menu

No	Sub Activity	DescriptionActivites
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1	Preparing the menu	This activity is a menu cooking activity in the Tampiarito Hotel kitchen
2	Controlling meal preparation	This activity is carried out by the executive chef of Resto Lekker. In the form of controlling food and beverages that will be served for hotel guest dining services.
3	Arrange menus and cutlery	This activity is in the form of arranging the dining menu at the restaurant
4	Waiter/waitress Service	There are two main types of waiter/waitress activities. The first type is in the form of picking up leftover plates and glasses on the table, cleaning the table and arranging new cutlery. The second type is refill activity in the form of refilling food, drinks, tissue replacing sugar and salt.

Source : Hotel Tampiarito Plaza Probolinggo, 2021

Stages of Calculation of Room Fees with the TDABC Method

1, Activity List and Time Unit

The first stage in the TDABC model planning process at the Tampiarito hotel is how to determine the various activities that occur. This research is focused on the room division, the activity in question is activities related to room rental services.

Table9
Activity Detail List & Time Unit Table

NO	Aktivitiy Groups	Activity Details	Time per activity (minutes)	Total time in each group (minutes)
1.	Administration (<i>check in</i>)	Welcoming guest and ask whether you have previously made a reservation or not	1	6
		The walk in guest records guest data.	2	
		The reservation asks for proof of reservation and does some checking	2	
		Provide the guest room key and ask if there is anything else I can help you with	1	
2.	Accompanyin the guest	Carrying guest luggage and escorting guests to the reserved room	3	4
		A brief explanation of the facilities in the room and asking if there is anything else that can be helped	1	
3	Adminitrasi (<i>checkin</i>)	The Front Office section contacts the HK section to check the room whether there are hotel items under by the guest and check for guest items left behind	3	8
		Front Office department contacted F&B to check guest bill list	1	
		The Front Office section contacts the laundry department to record the amount of guest laundry	1	

	Print bills	1	
	Request guest signature and receive payment	2	
TOTAL			18 minute

Source : Hotel Tampiaro Plaza Probolinggo, 2021

2. Practical Capacity of Resources Used

Table 10
Practical Capacity of Resources Used
(Employee Working Time)

NO	Position	Total of Employee	Working Time (Minute)	Unproductive Time –rest time (Minute)	Total Time Efektifitas (Minute)
1.	Reservasi	2	175.200	21.900	306.600
2.	GSA	2	175.200	21.900	306.600
3.	Bell drive	2	175.200	21.900	306.600
4.	GRO VIP	1	175.200	21.900	153.300
5.	Room Attendent	6	175.200	21.900	919.800
6.	Staff proccesing laundry	5	175.200	21.900	766.500
7.	Staff counter laundry	2	175.200	21.900	306.600
8.	Runner	2	175.200	21.900	306.600
9.	Receptionist kolam renang	3	175.200	21.900	459.900
Total					3.819.000

Source : Hotel Tampiaro Plaza Probolinggo, 2021

3. Capacity Cost Rate

After determining the practical capacity of the resources used, the next step is to calculate the capacity rate of indirect labor for each type of room. The formula for calculating the capacity rate is to divide the total cost of labor by the practical capacity of the resources used. Calculation of capacity cost rate will produce cost partion for each minute. In addition, the capacity rate can also be used to determine the unit cost which is the most important part of the time driven activity based costing method.

As already explained that the Tampiaro hotel has 8 types of rooms. There is no segregation of duties regarding which employees will be tasked with serving room orders such as for example special deluxe, superior A and superior B. So to find out the actual "cost portion", the researcher uses the assumption that the more types of rooms sold, the more time employees spend for these types of rooms. Based on this assumption, the percentage used by the researcher comes from the data table of rooms that were successfully sold during 2018, as follows:

Table 11
Data of Rooms Sold during 2018

No	Room Type	Total of room sold	Percentage
1.	Special Deluxe	147	3,89%
2.	Superior A	1.022	27,07%

3.	Superior B	1121	29,70%
4.	Moderat	247	6,54%
5.	Moderat Triple	217	5,75%
6.	Family	122	3,23%
7.	Standart Triple	421	11,15%
8.	Standart	478	12,66%
TOTAL		3.775	100%

Source : Hotel Tampiarito Plaza Probolinggo, 2021

To calculate the cost of the room, the researcher uses "used capacity" as an overhead cost. For direct materials and direct labor, it is based on predetermined data, which is multiplied by the percentage of rooms sold. The following is the result of calculating room costs at the Tampiarito Hotel in 2018 using the TDABC method.

Table 12
Comparison of Conventional Methods and TDABC Methods

ROOM TYPE	CONVENTIONAL METHOD ROOM PRICE (IDR)	TDABC METHOD ROOM PRICE (IDR)	DIFFERENCE (IDR)	EFFICIENCY
Special Deluxe	495.000	420.399	74.601	15,07 %
Superior A	369.370	262.838	106.532	28,84 %
Superior B	369.370	260.628	108.742	29,44 %
Moderat	295.000	259.878	35.122	11,91 %
Moderat Triple	350.000	321.114	28.886	8,25 %
Family	600.000	436.214	163.786	27,30 %
Triple Standart	265.000	217.987	47.013	17,74 %
Standart	195.000	179.039	15.961	8,19 %

Source : Hotel Tampiarito Plaza Probolinggo, 2021

4. Conclusion

From the results of the analysis that has been carried out in this study, it can be concluded that the calculation of room costs using the time driven activity based costing (TDABC) method can be applied by Hotel Tampiarito, namely by using calculated activities, namely, list of activities and time units, practical capacity of available resources, used capacity cost rate, cost driver rate, cost of performing activities. This is because the calculation of cost of goods using time driven activity based costing can allocate costs for each activity based on the time required to work on each service product. The resulting cost of rent is more accurate and efficient.

The difference that occurs between the cost of renting a room using the traditional method and time driven activity based costing is because the overhead costs in the traditional method are only charged to the cost driver, causing distorted costs. Meanwhile, the imposition of overhead costs on the time driven activity based costing method based on many room rates based on 2018 data resulted in the calculation of the cost of renting rooms with an average efficiency level of 8% to 30% of the current traditional method price. Based on these more efficient results with the cost of goods using the time driven activity based costing method, management can make business strategies to increase room rental income by making new strategies, especially for the type of room with the lowest sales level with cheaper room rental costs.

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