Samawa Transit Hotel Sumbawa District Analysis of The Activity-Based Calculation Method for Room Rate Calculation

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Abstract*— Samawa Transit Hotel still uses the traditional method of determining the room rate based on amenities based on room type and room size. This can lead to value distortion. The purpose of this study was to determine how activity-based costing is used in determining room rates for the Samawa Transit Hotel. Activity based costing is a method of calculating the cost of goods/services based on the activities that generate costs. Calculations using the activity costing method provide more accurate calculations, so they can be used as recommendations and considerations for a hotel. when determining the cost of hotel rooms. the type of data in this study is qualitative data with a descriptive approach. The data sources in this study are primary data and secondary data. The results showed that the calculation of the room rate using the activity-based costing method, namely, for the one-bedroom room type, which is overpriced, for the standard bedroom room type, for the deluxe room type, for the deluxe room type, for junior suites, Underprice and for deluxe rooms underprice.

Indexed Terms*— Activity Based-Costing, Room Rates, Samawa Transit Hotel.

I. INTRODUCTION

There are different kinds of service companies in Sumbawa Besar Regency, one of them is Samawa Transit Hotel, which is located at Jl.Kartiani No.41, it is very strategically located, close to Sultan Muhammad Kaharuddin III Airport. This hotel offers five (5) room types, namely, Poor Location Single Room, Standard Room, Deluxe Room, Junior Suite and Suite. Samawa Transit Hotel when determining the basic price of a room in a hotel, the traditional method is still used, namely, determining the price of a room based on the auxiliary premises and the area of the room in each type of room (Accounting Department of the Solikhin Hotel).

So the problem is Samava Transit Hotelfound in hotel room pricing where the room type is charged based on the size of the room and the extra amenities contained in each room type, and the billing system still uses calculations using traditional methods. where determining the cost of a room in the traditional way can lead to a determination of the cost, resulting inbelow cost oroverpriced. The traditional method used Samava Transit Hotelwhen determining the room rate, only charge for the costs incurred in each room type, based on the size/area of the room and ancillary facilities. But the calculation method Activity Based Costing can provide cost estimates based on activity and consumption levels for each room type so that cost estimates are more accurate when determining hotel room rental rates.

Based on the background that was described earlier, the problem in this study is: "How to analyze the calculation of the activity costing method in determining the cost of a room at the Samawa Transit Hotel, Sumbawa Regency.".

The cost of goods manufactured (CGM) is the total cost of goods that were manufactured and transferred to finished goods inventory during the period (Raiborn and Kinney, 2011). According to (Hansen and Mowen, 2015), the cost of production is the total cost of goods produced during this period. The only costs related to the finished product are the production costs for direct materials, direct labor and other costs.

When calculating the cost of production, it is necessary to pay attention to the elements included in the cost of production. According to (Hansen and Mowen, 2015), there are three cost elements that can be attributed to goods, namely:

a) Direct raw material. Direct materials are raw materials that can be attributed directly to the goods or services produced. The cost of these ingredients can be directly attributed to the

products since physical observations can be used to measure the amount consumed by each product. Materials that are part of a tangible product or that can be used to provide a service are generally classified as direct materials.

b) direct labor costs. Direct labor is labor that can be attributed to the goods or services produced. As with direct materials, physical observations can be used to measure the amount of labor involved in producing a product or service. Workers who process raw materials into products or provide services to customers are classified as direct labor.

c) Factory overhead. Factory overheads are all manufacturing costs other than direct materials or direct labor, grouped into one category. In manufacturing companies, overheads are also known as factory costs or production overheads. The overhead category contains a lot of things.

II. LITERATURE REVIEW

The formula for calculating the cost of production
HPP = Raw Material + Direct Labor + Overhead
The steps for calculating the cost of production using the costing system by type of activity are as follows (Mulyadi, 2016). The stage of determining the cost of production according to the costing system by type of activity consists of five steps, namely:

a) Classification of various activities

The first step is to classify the various activities into groups that have a simple and clear physical interpretation and are suitable for the manageable segments of the production process.

b) Associating different costs with different activities

The second step is to associate costs with each activity group based on direct tracking and source drivers.

c) Determining the Right Cost Driver

The third step is to determine the correct cost driver for each cost consumed by the product. Cost drivers are used to allocate costs to activities or products.

d) Define a homogeneous cost pool (homogeneous cost pool)

The fourth step is to define homogeneous cost groups. A homogeneous cost pool is a set of overhead costs that are logically related to tasks performed, and different costs can be explained by a single cost factor. Thus, to be included in a homogeneous cost pool, overheads must be logically related and have the same consumption rate for all products. Cost factors must be quantifiable so that plant overheads can be attributed to different products.

e) Determination of group rates (pool rate)

The fifth step is to determine group rates. the pool rate is the factory overhead rate per cost unit calculated for a group of activities. The group rate is calculated by dividing the total overhead costs for a particular group of activities by the basis for measuring the activities of that group.

(Ahmad, 2015) explains the costs that arise if resources are used for specific purposes. Sometimes costs are grouped into specific groups called cost pools. The cost pool is used to make it easier for management to accrue the resulting costs. The cost pool contains activities whose costs have a positive correlation between cost drivers and activity costs. Each cost pool contains the costs of homogeneous transactions. The higher the level of similarity of activities carried out within the company, the higher the level of similarity of activities carried out within the company, the smaller the cost pool is needed to allocate these costs. A cost system that uses multiple cost groups better explains the causal relationship between the costs incurred and the product produced. Cost pooluseful for cost pooling to determine the cost pool rate, which is the manufacturing overhead rate per cost driver unit calculated for each activity group. The group rate is calculated by the formula of the total overhead costs for a certain group of activities divided by the basis for measuring the activities of this group.

cost driversor cost drivers are the allocation basis used in activity-based costing, which are factors that determine how much or how much effort and workload is needed to complete an activity (Warindani, 2013). A cost driver is used to calculate the initial cost of each unit of activity, then each resource cost is assigned to a product or service by converting the cost of each activity into the amount of each activity consumed in a given period.

cost driversis an event or action that causes or results in a cost. In activity-based costing, the definition of cost drivers is most important. Cost drivers are factors that cause costs to an activity, cost drivers are measurable factors that are used to attribute costs to activities and from activities to other activities

III. METHODS

The research method used in this study uses qualitative research with this type of research using a descriptive approach. The study was carried out by interviewing and collecting relevant data on the problems encountered. The information to be obtained from this study relates to the method used in determining the cost of a room using an activity-based costing system. The object of the study is the Samawa Transit Hotel.

IV. RESULT AND DISCUSSION

Calculation By The Activity Based Costing Method, determine the cost of the cost pool activity

The calculation of the grouped costs for the activities of cost pool it can be seen below:

Table 1. Cost Group Details I. Activity Costs
Cost driver = number of rooms sold (Rp=IDR)

Activity type	Expenses
Accommodation	Rp52 403 417
Guest Supplies	Rp 46 204 208
Hygiene equipment	Rp 347 500
Other equipment	Rp 1 148 300
Hygiene kits	Rp 2 304 018
Guest transport	Rp 2 399 391
Laundry	Rp 7 658 250
Laundry and drying Cleaning	Rp 7 658 250
Energy use	Rp 41 217 050
Fuel for the generator	Rp 5 484 520
Utilities (electricity, water, telephone, internet and gas)	Rp 35 732 530
Total	Rp 101 278 717

Source: Samawa Transit Hotel financial report

The calculation of the grouped costs of cost pool II activities can be seen in Table 2.

Table 2. Detailed cost information for cost group II activities
Cost driver = number of guests staying

Activity type	Expenses
Breakfast	Rp 243.180.000
Full breakfast	Rp 243.180.000
Total	Rp 243.180.000

Source: Samawa Transit Hotel financial report.

The calculation of the grouped costs for cost pool III activities can be seen in Table 3.

Table 3. Details of costs for activities in cost group III
Cost driver = total floor area

Activity type	Expenses
Service	Rp 34 812 848
Air conditioning and refrigeration	Rp 4 124 875
TV repair	Rp 136.000
light bubbles	Rp 5 149 500
Vehicle	Rp 21 008 473
Kitchenware	Rp 150 000
Laundry equipment	Rp 580 500
Shower	Rp 789 000
Building renovation	Rp 1 494 500
Generator	Rp 1,380,000
Shrinkage	Rp 1 258 905 129
Construction	Rp 605.087.123
Car	Rp 207 705 012
Equipment	Rp 53 889 732
Vehicle	Rp 206.321.952
Inventory	Rp 185 901 310
Total	Rp 1 293 717 977

Source: Samawa Transit Hotel financial report.

Table 4. Use of cost drivers in 2022

No	Driver cost	Quantity
1	Number of rooms sold	
	Lonely	831
	Standard	4044
	Deluxe	244
	Junior Suite	172
	Suite	179
	Total	5.470
2	Number of guests staying	
	Lonely	855
	Standard	6410
	Deluxe	365
	Junior Suite	254
	Suite	222
	Total	8.106
3	Total floor area	
	Lonely	108
	Standard	567
	Deluxe	126
	Junior Suite	29
	Suite	54
	Total	884

Source: processed data.

Determination of the Cost group per unit

Table 5. Prices per diver cost unit

Cost Survey	Cost pool rates (one) (Rp)	*Driver cost* (2)	Rate/Unit (12) (Rp)
Cost Pool I	101 278 717	5.470	18 515
Cost Pool II	243.180.000	8.106	30,000
Cost Pool III	1 293 717 977	844	1 463 482

Source: data processed

Assignment of overhead costs to each room type

Table 6. Definition of group overheads in a single room

Cost pool	Cost pool rates (Rp)	*Driver cost*	Quantity (Rp)
Cost Pool I	18 515	831	15 385 965
Cost Pool II	30,000	855	25 650 000
Cost Pool III	1 463 482	108	158.056.056
Total overhead			199 092 021

Source: data processed

Table 7. Definition of group charges in a standard number

Cost pool	*Cost pool rates (Rp)*	*Driver cost*	*Quantity (Rp)*
Cost Pool I	*18 515*	*4044*	*74 874 660*
Cost Pool II	*30,000*	*6410*	*192 300 000*
Cost Pool III	*1 463 482*	*567*	*829 794 294*
Total overhead			*1,096,968,954*

Source: data processed

Table 8. Definition of Group Charges in a Deluxe Room

Cost pool	Cost pool rates (Rp)	*Driver cost*	Quantity (Rp)
Cost Pool I	18 515	244	4 517 660
Cost Pool II	30,000	365	10.950.000
Cost Pool III	1 463 482	126	184 398 732
Total overhead			199 866 392

Source: data processed

Table 9. Determination of group overheads in a Junior Suite room

Cost pool	Cost pool rates (Rp)	*Driver cost*	Quantity (Rp)
Cost Pool I	18 515	172	3 184 580
Cost Pool II	30,000	254	7 620 000
Cost Pool III	1 463 482	29	42 440 978
Total overhead			53 245 558

Source: data processed

Table 10. Definition of group overheads in a suite

Cost pool	Cost pool rates (Rp)	*Driver cost*	Quantity (Rp)
Cost Pool I	18 515	179	3.314.185
Cost Pool II	30,000	222	6,660,000
Cost Pool III	1 463 482	54	79 028 028
Total overhead			89 002 213

Source: data processed

Determination of the cost of renting a hotel room

After knowing the overhead charges charged for each type/type of room, the next step is to calculate the cost of a hotel room using the formula:

Cost = raw materials + direct labor + overhead

A hotel is a business run by service companies to prevent researchers from using natural raw materials to calculate rental rates. Direct labor costs at Samawa Transit Hotel are office wages of Rs. 91,087,600 household wages of Rs. 92,847,880 food and drink wages Rs. 93,940,093 and payroll of 8,139,894 researchers used 1 year staff payroll, so the total of all direct labor costs was Rs 286,015,467. Calculation method based on. taking into account the differences in cost factors for each room type so that they affect the level of consumption per room occupancy.

Table 11. Rental prices by room type

Room type	Direct labor costs (one) (Rp)	overhead (2) (Rp)	Number of rooms sold (3)	Cost of goods (4)=((1)+(2)): (3) (Rp)

Lonely	48 622 629	199 092 021	831	298 092
Standard	197.350.672	1,096,968,954	4044	320 059
Deluxe	25 741 392	199 866 392	244	924 622
Junior Suite	8 580 464	53 245 558	172	359 454
Suite	8 580 464	89 002 213	179	545 154

Source: data processed

The simplest pricing method is to add a standard markup to the cost of a product or service. In this case, a certain cost of a hotel room is made by adding a percentage of the total cost. According to an interview with Samawa Transit's accounting manager, the hotel's policy in determining Markup (Profit) is that it differs depending on the type of room for Single rooms by 30%, Standard rooms by 13%, Deluxe rooms by 31 %, Junior Suites by 39%, Luxes by 40% The rental price is determined by the following formula:

Room rental cost = Base price + (Markup X Base price)

Table 12. Rates by room type

type of number	Cost of goods sold (one) (Rp)	markup (2)	Total markup x item cost (3) (Rp)	Rates (4) = (1) + (3) (Rp)
Lonely	298 092	30% x 298092	89 428	387 520
Standard	320 059	13% x 320,059	41 608	361 667
Deluxe	924 622	31% x 924,622	286 633	1.211.255
Junior Suite	359 454	39% x 359 454	140 187	499 641
Suite	545 154	40% x 545 154	218 062	763 216

Source: data processed

CONCLUSION

Based on the author's analysis and discussion of room rental rates at the Samawa Transit Hotel using the activity costing method, the following conclusions can be drawn:

1) The results of the room rate calculation based on the activity-based costing method gives a single room rental rate of Rs 387,520, a standard room rental rate of Rs. 361,667, deluxe room rent is 1,211,255 rupees, junior suite room rent is 1,211,255 rupees. 499,641 and the rent for a suite is Rs. 763 216.
2) Single rooms and deluxe rooms are overpriced, while standard rooms, junior suites and suites are discounted.

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