

ABSTRACT

This research was conducted to determine the basic price of hotel room rental rates at the Safari Resort hotel using the Activity Based Costing System method. This study uses a comparative descriptive method, namely a comparison of inpatient service rates before and after using an Activity Based Costing System. The researcher will present the company's calculations that have traditionally determined the cost of goods, after which they will recalculate using an Activity Based Costing System. The result of this research is the interpretation of the comparison between the two about which company is more effective and efficient in determining the cost of goods.

Keywords: *Cost, Activity Based Costing, Cost of Goods Sold.*

ABSTRAK

Penelitian ini dilakukan untuk menentukan harga pokok tarif sewa kamar hotel pada hotel Safari Resort menggunakan metode *Activity Based Costing System*. Penelitian ini menggunakan Metode deskriptif komparatif yaitu perbandingan tarif jasa inap sebelum dan setelah menggunakan *Activity Based Costing System*. Peneliti akan menyajikan perhitungan perusahaan yang secara konvensional dalam menentukan harga pokok, setelah itu melakukan perhitungan kembali menggunakan *Activity Based Costing System*. Hasil dari penelitian ini adalah interpretasi terhadap perbandingan keduanya tentang mana yang lebih efektif dan efisien diterapkan perusahaan dalam menentukan harga pokok.

Kata Kunci : Biaya, *Activity Based Costing*, Harga Pokok Penjualan

