

Calculation of the Basic Cost of Boarding Rooms Using the Activity Based Costing Method in Determining Boarding Room Rental Rates (Case Study of Boarding Houses in Environment VIII, Bahu Village)

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ABSTRACT

Activity Based Costing is a system of accumulating costs and assigning costs to a product using various cost drivers, carried out by tracing costs from activities and after that tracing costs from activities to a product. The aim of this research is to determine the calculation of the cost of boarding rooms using the Activity Based Costing method in determining boarding room rental rates at boarding houses in Ward VIII, Bahu Village. The data analysis method used in this research is the descriptive analysis method. Based on the research results obtained, the basic price of boarding rooms using the activity based costing method has a nominal difference that is smaller than the price set by the boarding room owner.

INTRODUCTION

Business development in Indonesia is now increasing, with the existence of service, trade, and manufacturing businesses. Currently there are many ways to build a potential business, one of which is the boarding house rental business. This property business is one of the profitable businesses and can be considered a promising investment for the future. Manado City is one of the big cities in North Sulawesi Province and has a well-known university, one of which is Sam Ratulangi University. Sam Ratulangi University has an increasing number of students from various regions every year, this is one of the factors that makes many immigrants migrate to continue their studies in Manado City. Every student definitely needs a comfortable and decent place to live while studying at university, so the location around the university is good enough to run and develop a boarding house business.

The high level of competition forces business owners to make the right decision in determining the cost price of boarding rooms. It is rare to find business owners of boarding room rental services using the right calculation to determine the cost price of boarding rooms, because the calculation usually used by business owners is a traditional calculation that considers the total cost incurred to determine the rental rate per boarding room. Accurate cost determination will produce the right price for products or services. Boarding house owners must be serious in handling the determination of the cost price of boarding rooms for rent. If the cost price of the room does not match the calculation, the business owner may set a higher rental price than usual, so that they lose out to boarding houses in the surrounding area..

In determining the cost for a business or product, it is necessary to conduct an assessment through cost accounting. Every business requires cost accounting to obtain accurate calculation information regarding the expenses required in the process of providing boarding house rental services. The use of traditional cost systems often has many weaknesses, one of which is the inability of business owners to allocate overhead costs to the business activities carried out. For this reason, business owners need tools that can provide solutions to the weaknesses that arise from the traditional calculation system..

Activity Based Costing is a cost calculation system based on existing activities in the company, according to Firdaus, Wasilah, and Catur (2019:363). This accounting system focuses on the activities required to produce products or services. Activity Based Costing provides information about activities and the resources needed to carry them out. Activities are events or transactions that trigger costs (cost drivers) and act as the cause of costs. This system charges product or service costs based on the consumption of resources caused by these activities. The application of Activity Based Costing is designed so that any costs that cannot be charged directly to cost objects are allocated based on the activities and costs of each activity, which are then allocated to cost objects based on the consumption of each activity, according to Firdaus, Wasilah, and Catur (2019:363).

Cost driver is any activity that incurs costs. *Cost driver* are factors that cause changes in activity costs and these factors also indicate a major cause of

the level of activity that will cause costs in subsequent activities. An important basis for calculating activity-based costs is to identify cost drivers for each activity. The costs that arise usually affect the business being run, for example in this boarding house service business, the cost driver is the number of employee hours used for labor costs, electricity, water, cleaning staff, internet, annual taxes, occupancy rates per room and many other activities that will incur costs to help calculate using the activity-based costing method.

Several previous studies have examined the use of the activity based costing method that has been studied. One of them is a study conducted by Tesya Sisilia Lupa (2023) who conducted research at the Mel's Inn Manado Hotel, according to her, the calculation using activity based costing in increasing cost efficiency at the Mel's Inn Manado Hotel, there is a difference in room selling prices, the price difference for the superior type is IDR 155,086, for the deluxe type IDR 144,045, and for the executive type IDR 98,542. She concluded that calculations using the activity based costing method provide cheaper results than the calculation system set by hotel management.

Fauzi (2020) has also conducted a study entitled Activity based costing, Method in Calculating the Cost of Production of White Bread and Sweet Bread. According to him, the activity-based costing method produces a more accurate calculation of the cost of production (HPP) for white bread and sweet bread products, thus helping management in decision making and allocating costs appropriately. Furthermore, Fricilia Kindangen (2018) who conducted her research at the Vehicle Rental Services company at PT. Serasi Autoraya, a company engaged in the technology sector, stated that there was a difference in production prices which were lower compared to the prices set by PT Serasi Autoraya.

Rio Hukum (2019) has also conducted a study entitled Analysis of the Application of the Activity Based Costing Method in determining the basic rental price of lodging rooms at the Meridien Hotel in Sorong City, according to him, the calculation of product costs that have been used by company management has caused a lot of cost distortions, this is because the consumption of resources in each activity is not the same, while in the activity based costing method he studied, the costs incurred are charged to the product and also use more than one cost driver basis which does not cause significant price differences compared to the prices set by the Company's management at the Meridien Hotel in Sorong City.

Based on the background that has been described, the author is interested in conducting research with the title "Calculation of the basic cost of boarding rooms using the Activity Based Costing method in determining boarding room rental rates (Case study at boarding houses in Lingkungan VIII, Bahu Village)".

LITERATURE REVIEW

Definition of Accounting

Accounting is an information system that identifies, records, and communicates economic activities within an organization to interested users, Kieso, Weygandt, and Warfield (2018:3). Accounting is the identification, recording, classification, summarization, and reporting of transactions in such a

way and systematically based on generally recognized standards so that interested parties can know the financial position of the entity and the results of operations at any time necessary to make decisions or select various alternative actions in the economic sector, according to Syaiful Bahri (2020:1).

Management Accounting

Management accounting is a field of accounting that deals with financial reporting for internal users who are parties who have many interests in the accounting system and the accounting information produced and are parties who are given the responsibility to carry out company activities Firdaus, Wasilah, and Catur (2019:6). Management accounting is a field of accounting that studies how to produce financial information for management which will then be used for management decision making, Surjaweni (2019:1).

Definition of Cost Accounting

Cost accounting is a process of recording, classifying, summarizing and presenting costs, making and selling products or services, in certain ways, and interpreting them, Mulyadi (2014:7). While in company management, cost accounting is an important part of accounting science and has developed into a tool of management, which functions to provide cost information for management interests in order to carry out its functions properly.

According to Sujarweni (2019:3) there are 3 main objectives in studying cost accounting, namely obtaining cost information that will be used for:

1. Determining the cost of a product
The purpose of cost accounting is to obtain cost information to determine the cost of the product used by the company to determine the amount of profit obtained and also to determine the selling price.
2. Cost planning and cost control
The purpose of this is to obtain cost information as cost planning. Planning all costs that will be incurred in the future. Cost accounting presents cost information that includes past costs and future costs. The information produced by cost accounting becomes the basis for management to prepare cost planning. With good planning, it is easier for management to control costs.
3. Decision-making
The aim of studying cost accounting is to obtain cost information for decision making related to the selection of various alternative actions to be taken by a company, for example:
 - a. Accept or reject orders from consumers
 - b. Developing products
 - c. Producing new products
 - d. Buy or make your own
 - e. Sell directly or process further

The functions of cost accounting are:

1. Perform calculations and reporting on product costs (prices)
2. Detailing the product cost (price) for each activity element
3. Provides basic information for making cost and expense plans.

4. Provide cost information data for the budget preparation process so that it can be used for management control.

Cost Driver

Cost driver or cost drivers are the allocation bases used in Activity based costing which are factors that determine how much or how much effort and workload are needed to perform an activity. Cost Drivers are used to calculate the source costs of each activity unit (Mulyadi 2009).

In selecting a cost driver according to Supriyono in Sujarweni's book (2019:126), the following considerations are required:

- a. Measurement Costs

The activity based costing system has cost drivers that can be selected for use. The selected cost driver should have data or information available to minimize measurement costs.

- b. Indirect Measurement and Correlation Level

The existence of a previous information structure is a cost in obtaining the quantity of cost drivers.

Activity Based Costing Method

Activity Based Costing is a system of accumulating costs and charging costs to a product using various cost drivers, carried out by tracing costs from activities and then tracing costs from activities to a product, Sujarweni, V. Wiratna (2019:122).

According to Islahuzzaman (2011:39) there are three main benefits of Activity Based Costing, namely:

1. *Activity Based Costing* presenting more accurate and precise product costs, leading to more accurate measurement of the ability to earn profits on products and better informed strategic decisions regarding selling prices.
2. *Activity Based Costing* provides more accurate measurement of activity-driving costs, which helps managers improve better products, better control costs and helps enhance the value of projects.
3. *Activity Based Costing* helps managers more easily access information about relevant costs to assist business decisions.

The stages in calculating production costs using the activity based costing system are as follows:

1. First Stage Procedure

This stage is to determine the cost of production based on the activity based costing system which consists of four steps, namely:

- a. Classification of various activities, namely the first step is to classify various activities into several groups that have an easy and clear physical interpretation and are suitable for the segments of the production process that can be processed.
- b. Associating various costs with various activities. The second step is to associate various costs with each group of activities.
- c. Determine the cost driver. The third step is to determine the right cost driver for each cost consumed by the product.

- d. Determination of homogeneous cost pools. The fourth step is to determine homogeneous cost pools, namely a collection of factory overhead costs that are implemented and the types of costs can be applied to a single cost driver.

2. Second Stage Procedure .

The second stage to determine the cost of production is the cost for each group of factory overhead costs traced to various types of products. Activity based costing system is a cost calculation that emphasizes activities that use more types of cost drivers so that it can measure the resources used by products/services more accurately and can help management in improving the company's decision-making process.

METHODOLOGY

The type of research used is descriptive qualitative research. The location of the research was conducted at a boarding house located in Lingkungan VIII, Kelurahan Bahu, Malalayang District, Manado City. In this study, qualitative and quantitative data types were used. The data source in this study used primary data. Primary data obtained directly from the Robin's boarding house, Putri Angelos boarding house, and Ebenhaser boarding house, namely by conducting direct interviews with people who were entrusted with the business. In this study, the method used was the descriptive analysis method.

RESEARCH RESULT

The calculation of the basic price of a room at a boarding house in the VIII area, Bahu Village is carried out on each section or unit that produces services. The costs calculated as the basic price of a room are costs incurred in the service-producing unit section or costs resulting from allocations from general units. The costs of this general section or unit are charged by allocation. The amount of allocation of these costs is based on the contribution of income from each section or unit of boarding house room service income to the total income from boarding house room services.

The types of boarding rooms at Kos Robin's, Kos Putri Angelos, Kos Ebenheaser include:

Table 1 Selling Price of Robin's Boarding House Rooms

Room Type	Monthly Boarding House Room Rates (Rp)
Using AC	1,500,000
No AC	1,000,000

Data Source: Kos Robin's

Table 2 Selling Price of Rooms at Angelos Putri Boarding House

Room Type	Monthly Boarding House Room Rates (Rp)
Complete Facilities	1,000,000
Normal	800,000

Data Source: Angelos Princess Boarding House

Table 3 Selling Price of Boarding Rooms at Ebenheaser Boarding House

Room Type	Monthly Boarding House Room Rates (Rp)
Complete	800,000
Normal	750,000

Data Source: Kos Ebenheaser

Based on tables 1 - 3, it states that each room rate for Robin's boarding house, Putri Angelos boarding house, Ebenheaser boarding house varies according to the facilities available in each type of room.

Table 4 Floor Area of Robin's Boarding Room

Room Type	Floor area
Using AC	12 m ²
No AC	12 m ²

Data Source: Kos Robin's

Table 5 Floor Area of Angelos Girls' Boarding Room

Room Type	Floor area
Complete Facilities	9 m ²
Normal	9 m ²

Data Source: Angelos Princess Boarding House

Table 6 Floor Area of Ebenheaser Boarding House Room

Room Type	Floor area
Complete Facilities	18 m ²
Normal	12 m ²

Data Source: Kos Ebenheaser

Tables 4 - 6 show the data on the allocation of the floor area of Robin's boarding house, Angelos's boarding house and Ebenheaser's boarding house for 1 year 2023.

Table 7 Number of Guests Staying at Robin's Boarding House

Room Type	Number of Guests Staying
Complete AC	8
No AC	8
Total	16

Data Source: Kos Robin's

Table 8 Number of Guests Staying at Angelos Princess Boarding House

Room Type	Number of Guests Staying
Complete Facilities	4
Standard Facilities	8
Total	12

Data Source: Angelos Princess Boarding House

Table 9 Number of Guests Staying at Ebenheaser Boarding House

Room Type	Number of Guests Staying
Complete Facilities	10
Standard Facilities	10
Total	20

Data Source: Kos Ebenheaser

In this study, the number of guests staying at Robin's boarding house, Putri Angelos boarding house and Ebenheaser boarding house was given by the boarding house management during the interview. Tables 4.7 - 4.8 show data on the number of guests staying for 1 year.

DISCUSSION

Calculation of Room Cost Using Activity Based Costing Method

Steps taken in calculating the basic cost of a room using the Activity Based Costing method:

1. Activity Identification

The first step is to identify all the major activities that occur in the organization. These activities are the actions that require costs and can be grouped into categories such as providing services, administration, marketing, etc.

2. Classification of costs based on activities into various levels of activity

a. Unit-level Activities

Activities that occur each time a unit (in this case a boarding room) is used or rented. Examples include:

Daily Cleaning Fee: Cost of labor and cleaning materials used each time a room is cleaned.

Utility Costs: Electricity, water and gas used per room.

b. Batch-level Activities

Activities performed whenever a group of boarding rooms are processed together. Examples include:

Cost of Purchasing Cleaning Supplies: Procurement of cleaning supplies used for a group of rooms.

Periodic Inspection Fee: Periodic inspections of a group of boarding rooms to ensure good room conditions.

c. Product-level Activities

Activities related to the development and maintenance of boarding rooms as a product. Examples include:

Repair and Maintenance Costs: Costs to repair and maintain the boarding room as a whole, such as repairing the AC, heater, or furniture.

Aesthetic Repair Costs: Renovation and aesthetic improvement of rooms to attract tenants.

d. Facility-level Activities

Activities that support the overall operation of the boarding house facility. Examples include:

Management and Administration Fees: Salary of boarding house manager and administrative staff who manage the overall operations of the boarding house.

Environmental Security and Cleaning Fees: Fees for security services and cleaning of public areas around the boarding house.

3. Cost Driver Identification. Cost drivers are used to allocate costs more accurately to products or services based on the activities that actually cause the costs. In other words, cost drivers are factors that affect the amount of costs of an activity. For example, the number of Room Usage Days, the number of Repairs and Maintenance, the Total Number of Boarding House Occupants.

Division of Room Types Per Unit According to Kos Robin's, Kos Putri Angelos and Kos Ebenheaser

The number of boarding rooms available for sale during 1 year 2023 at Kos Robin's, Kos Putri Angelos and Kos Ebenheaser.

The number of rooms available for sale per year in a month is calculated by: Number of rooms X 365 days in 1 year

The calculation for Kos Robin's in 1 year 2023 is for Complete AC rooms totaling 2 multiplied by 365 days the result is 730 available rooms. For non-AC rooms totaling 6 multiplied by 365 days the result is 2,190 available rooms. For rooms at Kos Putri angelos complete facilities totaling 2 multiplied by 365 days the result is 730 rooms and regular facilities there are 10 rooms multiplied by 365 days the result is 3,650 rooms. At kos ebenheaser complete facilities totaling 8 rooms multiplied by 365 days the result is 2,920 available rooms and regular facilities 12 rooms multiplied by 365 days the result is 4,380 available rooms.

Percentage of Calculation of Cost Charging Process and Determination of Selling Price for Each Type of Boarding House Room and Income at Robin's Boarding House, Putri Angelos Boarding House, Ebenheaser Boarding House

Table 10 Occupancy Rate Data for Robin's Boarding House

Room Type	Number of rooms sold	Number of rooms available	Occupancy Rate (1):(2) x 100%
Complete AC	8	2	4%
No AC	8	6	1.33%
Amount	16	8	2%

Data Source: Processed Data

Table 11 Occupancy Rate Data for Kos Putri Angelos

Room Type	Number of rooms sold	Number of rooms available	Occupancy Rate (1):(2) x 100%
Complete Facilities	4	2	2%
Normal	8	10	8%
Amount	12	12	1%

Data Source: Processed Data

Table 12 Occupancy Rate Data for Kos Ebenheaser

Room Type	Number of rooms sold	Number of rooms available	Occupancy Rate (1):(2) x 100%
Complete Facilities	10	8	1.25%
Normal	10	12	8.3%
Amount	20	20	1%

Data Source: Processed Data

Table 13 Revenue from Sales of Room Rentals at Robin's Boarding House

Room Type	Number of rooms sold (1)	Accommodation Rates (Rp) (2)	Room rental service income (Rp) (1)x(2)
Complete AC	8	1,500,000	12,000,000
No AC	8	1,000,000	8,000,000
Amount	16	2,500,000	20,000,000

Data Source: Processed Data

Table 14 Revenue from Sales of Rental Rooms at Putri Angelos Boarding House

Room Type	Number of rooms sold (1)	Accommodation Rates (Rp) (2)	Boarding House Rental Income (Rp) (1)x(2)
Complete Facilities	4	1,000,000	4,000,000
Normal	8	800,000	6,400,000
Amount	12	1,800,000	10,400,000

Data Source: Processed Data

Table 15 Ebenheaser Boarding House Rental Sales Revenue

Room Type	Number of rooms sold (1)	Accommodation Rates (Rp) (2)	Boarding House Rental Income (Rp) (1)x(2)
Complete Facilities	10	800,000	8,000,000
Normal	10	750,000	7,500,000
Amount	20	1,550,000	8,750,000

Data Source: Processed Data

Revenue from sales of boarding house rental services at Kos Robin's, Kos Putri Angelos, Kos Ebenheaser in the current year 2023 can be calculated as follows:

$$\text{Number of Rooms Sold} \times \text{Room Selling Price}$$

Basic Price of Boarding House Rooms at Robin's Boarding House, Putri Angelos Boarding House, and Ebenheaser Boarding House Calculated Based on the Total Usage Fee for Each Type of Boarding House Room for 1 Year 2023

Table 16 Cost of Robin's Boarding House Room

Room Type	Basic Room Price (Rp)
Complete AC	Rp.1,452,300
No AC	Rp.985,000

Data Source: Processed Data

Table 17 Basic Price of Angelos Putri Boarding House Room

Room Type	Basic Room Price (Rp)
Complete	Rp.956,382
Normal	Rp.798,200

Data Source: Processed Data Costs

Table 18 Basic Cost of Ebenheaser Boarding House Room

Room Type	Basic Room Price (Rp)
Complete Facilities	1,158,300

Data Source: Processed Data

The calculation of the basic cost of boarding rooms at Kos Robin's, Kos Putri Angelos, and Kos Ebenheaser is calculated based on the total cost of using each type of boarding room for 1 year 2023, and divided by the number of boarding rooms plus costs directly related to lodging activities.

Determination of Group Rate Per Unit

Table 19 Rates per Unit Cost Driver Kos Robin's

Cost Pool	Cost Pool Rates (1)	Cost Driver (2)	Rate/Unit (1) : (2)
Cost Pool I	Rp.9,200,000	16	Rp.575,000
Cost Pool II	Rp.1,500,000	16	Rp.93,750
Cost Pool III	Rp.1,000,000	2,920	Rp.342,465
Cost Pool IV	Rp.25,150,000	96	Rp.261,979
Cost Pool V	Rp.6,000,000	624	Rp.9,615,000

Data Source: Processed Data

Table 19 explains the rate per unit cost driver at Kos Robin's for 1 year 2023, the result of each cost pool divided by the number of cost drivers.

Table 20 Rates per Unit Cost Driver for Kos Putri Angelos

Cost Pool	Cost Pool Rates (1)	Cost Driver (2)	Rate/Unit (1) : (2)
Cost Pool I	Rp.21,570,000	12	Rp.800,000
Cost Pool II	Rp.2,400,000	12	Rp.200,000
Cost Pool III	Rp.2,000,000	3.380	Rp.591,715
Cost Pool IV	Rp.7,500,000	108	Rp.64,400

Data Source: Processed Data

Table 20 explains the rate per unit cost driver at Kos Robin's for 1 year 2023, the result of each cost pool divided by the number of cost drivers.

Table 21 Rates per Unit Cost Driver Kos Ebenheaser

<i>Cost Pool</i>	Cost Pool Rates (1)	<i>Cost Driver</i> (2)	Rate/Unit (1) : (2)
<i>Cost Pool I</i>	Rp.50,832,000	20	Rp.2,541,600
<i>Cost Pool II</i>	Rp.2,400,000	20	Rp.120,000
<i>Cost Pool III</i>	Rp.2,000,000	7,300	Rp.273,972
<i>Cost Pool IV</i>	Rp.27,336,000	30	Rp.911,200

Data Source: Processed Data

Table 21 explains the rate per unit cost driver at Kos Robin's for 1 year 2023, the result of each cost pool divided by the number of cost drivers.

Assigning Costs to Products and Services Using Cost Driver Rates and Activity Measures

Table 22 Basic Price of Complete AC Room Type Kos Robin's (2023)

<i>Cost Pool</i>	Cost Pool Rates	<i>Cost driver</i>	Amount
<i>Cost Pool I</i>	Rp.575,000	8	Rp.4,600,000
<i>Cost Pool II</i>	Rp.93,750	8	Rp.750,000
<i>Cost Pool III</i>	Rp.342,465	2	Rp.684,000
<i>Cost Pool IV</i>	Rp.261,979	12	Rp.1,442,000
<i>Cost Pool V</i>	Rp.9,615.00	624	Rp. 3,500,000
Total cost of room type with complete facilities			Rp.10,976,000
Number of Rooms Sold			8
Basic Price of Full AC Room			Rp.1,372,000

Data Source: Processed Data

Table 22 shows the results of applying activity-based costing to the basic price of a room with complete AC facilities for 1 year 2023, the calculation is calculated by multiplying the cost pool rate by the cost driver for the complete AC room type.

Table 23 Basic Price of Non-AC Room Type at Robin's Boarding House (2023)

<i>Cost Pool</i>	Cost Pool Rates	<i>Cost driver</i>	Amount
<i>Cost Pool I</i>	Rp.575,000	10	Rp.5,750,000
<i>Cost Pool II</i>	Rp.93,750	10	Rp.800,000
<i>Cost Pool III</i>	Rp.342,465	6	Rp.1,500,000
<i>Cost Pool IV</i>	Rp.261,979	12	Rp.1,442,000
<i>Cost Pool V</i>	Rp.9,615,000	624	Rp.3,500,000
Total cost of room type Without AC			Rp.9,242,000
Number of Rooms Sold			10
Basic Price of Non-AC Room			Rp.924,200

Data Source: Processed Data

Table 23 is the result of applying activity-based costing to the basic price of non-AC facility type rooms for 1 year 2023, the calculation is calculated by multiplying the cost pool rate by the cost driver for the non-AC facility type rooms.

Table 24 Basic Price of Complete Room Types of Angelos Princess Boarding House (2023)

<i>Cost Pool</i>	<i>Cost Pool Rates</i>	<i>Cost driver</i>	<i>Amount</i>
<i>Cost Pool I</i>	Rp.800,000	6	Rp.3,200,000
<i>Cost Pool II</i>	Rp.200,000	4	Rp.800,000
<i>Cost Pool III</i>	Rp.443,786	2	Rp.870,000
<i>Cost Pool IV</i>	Rp.69,444	9	Rp.624,996
Total cost of complete type			Rp.5,300,000
Number of Rooms Sold			6
Basic Room Price with complete facilities			Rp.883,333

Data Source: Processed Data

Table 23 is the result of applying activity based costing to the basic price of a room with complete facilities for 1 year 2023, the calculation is calculated by multiplying the cost pool rate by the cost driver for the complete facilities room type.

Table 25 Basic Price of Regular Type Room at Kos Putri Angelos (2023)

<i>Cost Pool</i>	<i>Cost Pool Rates</i>	<i>Cost driver</i>	<i>Amount</i>
<i>Cost Pool I</i>	Rp.800,000	8	Rp.4,800,000
<i>Cost Pool II</i>	Rp.200,000	8	Rp.1,600,000
<i>Cost Pool III</i>	Rp.443,786	10	Rp.4,437,860
<i>Cost Pool IV</i>	Rp.69,444	9	Rp.624,996
Total cost of Regular Room type			Rp.5,987,860
Number of Rooms Sold			8
Basic Rate of Regular Room			Rp.748,482

Data Source: Processed Data

Table 25 shows the results of applying activity-based costing to the basic price of regular room types for 1 year 2023, the calculation is calculated by multiplying the cost pool rate by the cost driver for the regular room type.

Table 26 Basic Price of Complete Room Types of Ebenhaser Boarding House (2023)

<i>Cost Pool</i>	<i>Cost Pool Rates</i>	<i>Cost driver</i>	<i>Amount</i>
<i>Cost Pool I</i>	Rp.1,275,000	10	Rp.12,750,000
<i>Cost Pool II</i>	Rp.30,000	10	Rp.300,000
<i>Cost Pool III</i>	Rp.245,000	8	Rp.1,960,000
<i>Cost Pool IV</i>	Rp.524,500	18	Rp.9,441,000
Total cost of Full Room type			Rp.24,451,000
Number of Rooms Sold			20
Full Room Base Price			Rp.1,222,550

Data Source: Processed Data

Table 26 shows the results of applying activity-based costing to the basic price of rooms with complete facilities for 2023. The calculation is calculated by multiplying the cost pool rate by the cost driver for the complete facilities room type.

Comparison of the Cost of Boarding House Rooms Using the Activity Based Costing Method with the Method Applied by the Boarding House Owner

Table 27 Comparison of Basic Room Price per day According to Boarding House Business Owners and According to Activity Based Costing

Boarding House Name	Room Type	Basic Room Price According to Business Owner (Rp)	Room Cost According to Activity Based Costing (Rp)	Difference (Rp)
Robin's Boarding House	Complete AC	Rp.1,452,300	Rp.1,372,000	Rp.80,300
	No AC	Rp.985,000	Rp.924,200	Rp.60,000
Angelos Princess Boarding House	Complete	Rp.956,382	Rp.883,333	Rp.73,049
	Normal	Rp.798,200	Rp.748,482	Rp.49,718
Ebenheaser Boarding House	Complete	Rp.1,158,300	Rp.1,222,500	Rp.64,250

Data Source: Processed Data

Table 27 explains the difference in the basic cost of boarding rooms according to business owners using traditional calculations and those calculated using the activity based costing method.

In accordance with the calculations that have been made, it can be seen that the results of the calculation of the basic price of the room using Activity Based Costing at Kos Robin's for the complete AC room type are Rp. 1,372,000 for the non-AC room type of Rp. 924,200, then for Kos Putri Angelos with a complete room type it is known that the results of the calculation of the basic price of the room using Activity Based Costing are Rp. 883,333 and for the regular room type it is Rp. 748,482 and finally the basic calculation of the room at Kos Ebenheaser with the type of calculation of one type of room type using the Activity Based Costing method is Rp. 1,222,550.

From the results obtained, a comparison can be seen between the methods used by the owners of Robin's Boarding House, Putri Angelos Boarding House, and Ebenheaser Boarding House with the application of Activity Based Costing in table (4.45). for one year 2023 for the types of rooms provided in each boarding house. The results of the calculation of the basic

price of the room obtained from the application of Activity Based Costing, the price obtained is lower than the basic price determined by the owner of the boarding house business. For this reason, there is a comparison of prices for the three objects studied, some of which are in accordance and some are not in accordance with the facilities provided with prices calculated using activity based costing.

What causes the difference in results between the calculation of the basic room price according to the method set by the boarding house owner and using the Activity Based Costing method is the charging of Overhead costs. The calculations carried out by the boarding house owner are not included in the calculation of overhead costs and costs that arise in each activity that are charged to one type of cost driver only. While in the use of Activity Based Costing, overhead costs for each activity are charged to many cost drivers. so that in the application of Activity Based Costing, various cost activities can be allocated to each type of room appropriately based on the use of each activity. These results support the research conducted by Tesya Lupa (2023) that the use of Activity Based Costing in calculating the cost of a room will result in a lower cost of the room than the cost price set by hotel management. It can be concluded that there is a difference in the calculation of the cost of a hotel room using Activity Based Costing and using the method set by hotel management.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the research results and discussion regarding the application of activity based costing at Robin's boarding house, Putri Angelos boarding house and Ebenheaser boarding house, the following conclusions can be drawn:

Robin's boarding house, Putri Angelos boarding house, and Ebenheaser boarding house carried out calculations using traditional methods, therefore the researcher carried out calculations using the activity based costing method which consists of several methods, namely classifying activities, dividing activities, determining cost drivers, determining cost groups and determining group rates.

For Kos Robin's, the selling price of a room with complete AC facilities is Rp1,372,000, while a room without AC is Rp924,200. Compared to the rates set by the boarding house owner, there is a price difference of Rp80,300 for the complete room type and Rp60,000 for the non-AC type.

At Kos Putri Angelos, the selling price of a room with complete facilities is Rp883,000, and for a room with regular facilities is Rp748,482. The difference in rates between the results of the ABC calculation and the rates determined by the boarding house owner is Rp73,049 for the complete room type and Rp49,718 for the regular room type.

Meanwhile, for Kos Ebenheaser, the selling price of a room with complete facilities is Rp1,222,500. The price difference between the ABC calculation and the rate determined by the boarding house owner is Rp64,250 for the complete room type.

Suggestion

Based on the conclusions that have been put forward, the suggestions that the author can provide are as follows:

1. Seeing the very tight competition in the world of lodging services, boarding house business owners should start considering calculating lodging rental rates using the activity based costing method.
2. Due to the activity based costing method, the costs incurred are charged to each activity and the resources consumed by the activity using a basis other than cost drivers.

ADVANCED RESEARCH

For further researchers, it is recommended to conduct research on accommodation service companies that have separated costs based on activities to make it easier to carry out analysis calculations using the Activity Based Costing method.

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