

## **ABSTRACT**

*This research aims to describe how the activity-based costing method could be utilized in calculating room rental rates in the hospitality industry, particularly in Chandaka Borobudur Resort. With the vast developments of innovations such as information technology that have increased level of competitiveness and the COVID-19 Pandemic that has negatively affected the hospitality industry, businesses need to devise a strategy to increase the competitive advantage they possess, such as by setting competitive selling price. This research is a case study conducted in Chandaka Borobudur Resort for the year 2021. The type of data required for this study includes qualitative and quantitative data. Data to be collected includes number of rooms, type of rooms, and activity cost data, that will be collected mainly through interview technique. The method of data analysis is descriptive analysis. The result of this research is expected to provide a proposed solution for Chandaka Borobudur Resort in gaining competitive advantage by setting competitive room rental rate based on the calculation of cost of service or cost of sales using activity-based costing method.*

**Keywords:** *Activity-based costing, cost driver, room rental rate, hotel, resort.*

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*Penelitian ini bertujuan untuk mendeskripsikan bagaimana metode activity-based costing dapat digunakan dalam menghitung tarif sewa kamar di industri perhotelan, khususnya di Chandaka Borobudur Resort. Dengan pesatnya perkembangan inovasi seperti teknologi informasi yang meningkatkan daya saing dan Pandemi COVID-19 yang berdampak negatif pada industri perhotelan, para pelaku bisnis perlu menyusun strategi untuk meningkatkan keunggulan kompetitif yang dimiliki, seperti dengan menetapkan harga jual yang kompetitif. Penelitian ini merupakan studi kasus yang dilakukan di Chandaka Borobudur Resort tahun 2021. Jenis data yang digunakan dalam penelitian ini meliputi data kualitatif dan kuantitatif. Data yang akan dikumpulkan meliputi jumlah kamar, jenis kamar, dan data biaya kegiatan, yang akan dikumpulkan terutama melalui teknik wawancara. Metode analisis data yang digunakan adalah analisis deskriptif. Hasil penelitian ini diharapkan dapat memberikan usulan solusi bagi Chandaka Borobudur Resort dalam memperoleh keunggulan bersaing dengan menetapkan tarif sewa kamar yang kompetitif berdasarkan perhitungan cost of service atau harga pokok penjualan dengan metode activity-based costing.*

**Kata kunci:** Activity-based costing, cost driver, tarif sewa kamar, hotel, resort.