

TABLE OF CONTENTS

ACKNOWLEDGEMENT	i
ABSTRACT	ii
LIST OF TABLES	v
LIST OF FIGURES	vi
CHAPTER I.....	1
1.1 Background	1
1.2 Problem Statement	3
1.3 Research Question.....	4
1.4 Research Objectives	4
1.5 Research Motivation	4
1.6 Research Benefits.....	5
1.7 Contribution of the Research	5
1.8 Scope and Limitation	6
1.9 Writing Structure.....	7
CHAPTER II.....	9
2.1 Price	9
2.1.1 Purpose of Price Setting	10
2.1.2 Factors of Price Setting	12
2.2 Hotel Room Rental Rate	12
2.3 Cost	13
2.3.1 Classification of Costs	14
2.4 Costs in Service Sector	16
2.4.1 Costing Methods in Service Sector	17
2.5 Activity-Based Costing	18
2.5.1 Activity Attributes.....	19
2.5.2 Implementation of Activity-Based Costing for Calculation	20
2.5.3 Activity Cost Driver.....	23
2.6 Activity-Based Costing for Price Setting	23
2.7 Advantages and Disadvantages of Activity-Based Costing.....	24
2.8 Revenue.....	25
2.9 Previous Research	25
CHAPTER III	27
3.1 Research Location.....	27
3.2 Research Subject and Object.....	27
3.2.1 Research Subject	27
3.2.2 Research Object	27

3.3 Data Collection Method	28
3.4 Data Analysis Method.....	28
CHAPTER IV.....	30
4.1 Chandaka Borobudur Resort's Background	30
4.1.1 Historical Background and Reason of Establishment	30
4.1.2 Organizational Vision and Mission.....	31
4.1.3 Organizational Structure and Personnel.....	31
4.1.4 Facilities and Offered Services	33
4.1.5 Current Room Rental Rate Calculation	35
4.1.6 Additional Historical Cost Data	37
4.2 Results and Discussion.....	39
4.2.1 Identifying Activities	40
4.2.2 Assigning Resource Costs to Activities	41
4.2.3 Identifying Outputs or Cost Objects	45
4.2.4 Connecting Activity Costs to Outputs	45
4.2.5 Calculating Cost of Sales	48
4.2.6 Calculating Room Rental Rate.....	50
CHAPTER V	53
5.1 Conclusion	53
5.2 Recommendation	54
REFERENCES.....	56
APPENDIX.....	59

LIST OF TABLES

Table 4.1 Chandaka Borobudur Resort's Permanent Employees' Salary.....	33
Table 4.2 Chandaka Borobudur Resort's Room Types	34
Table 4.3 Chandaka Borobudur Resort's Monthly Occupancy Calculation.....	36
Table 4.4 Chandaka Borobudur Resort's Current Deluxe Room Cost of Sales Calculation	36
Table 4.5 Chandaka Borobudur Resort's Current Executive Room Cost of Sales Calculation	36
Table 4.6 Chandaka Borobudur Resort's Current Family Room Cost of Sales Calculation	37
Table 4.7 Chandaka Borobudur Resort's Current Room Rental Rate	37
Table 4.8 Chandaka Borobudur Resort's Additional Historical Cost Data	38
Table 4.9 Chandaka Borobudur Resort's Historical Labor Cost Data for One Month Period in Low Occupancy Scenario	39
Table 4.10 Chandaka Borobudur Resort's Depreciation Cost Data	39
Table 4.11 Chandaka Borobudur Resort's Activity Dictionary	41
Table 4.12 Chandaka Borobudur Resort's Resource Costs	42

Table 4.13 Estimation of Salaries and Fringes Resource Costs	43
Table 4.14 Room Cleaning Materials and Supplies Usage Estimation	44
Table 4.15 Chandaka Borobudur Resort's Activities and Activity Driver	46
Table 4.16 Chandaka Borobudur Resort's Low Occupancy Scenario	47
Table 4.17 Chandaka Borobudur Resort's Additional Activity Drivers Information	47
Table 4.18 Chandaka Borobudur Resort's Additional Monthly Activity Drivers Information	48
Table 4.19 Deluxe Room Cost of Sales Calculation	49
Table 4.20 Executive Room Cost of Sales Calculation	49
Table 4.21 Family Room Cost of Sales Calculation	50
Table 4.22 Chandaka Borobudur Resort's Room Rental Rate using Activity-Based Costing Method	51
Table 4.23 Chandaka Borobudur Resort's Current Weekday Rate Compared with 20% ABC Mark Up Rate	51
Table 4.24 Chandaka Borobudur Resort's Current Weekend Rate Compared with 20% ABC Mark Up Rate	52

LIST OF FIGURES

Figure 2.1 Two Stage Activity-Based Costing Structure (Cooper et al., 1992). ..	21
Figure 4.1 Chandaka Borobudur Resort's Organizational Structure	32