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Comparative Analysis of Activity-Based Costing and Traditional Methods in Determining Basic Room Rates in Didu's Homestay Banyuwangi

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Abstract

Determining competitive price is one of the ways to "win" in a market. The rate can be concluded by accurately calculating fixed and variable costs incurred in a business. However, regarding determining room costs, many homestay businesses do not apply proper calculation techniques. Their price often does not reflect specific activities, as many cost categories are indirect and fixed. This study compares the basic rate for homestay room business using traditional, and activity-based costing (ABC) approaches. Activity-based costing can allocate activity costs appropriately based on the consumption of each activity. This study collected data through observation and interviews at a homestay, additionally commanded a descriptive analysis. The data source was obtained from internal data, namely, financial data obtained from the homestay. There were three stages of data analysis, i.e. (1) calculation of the cost of renting the room using the traditional method; (2) calculation of the cost of rent for rooms using the ABC system; (3) comparison study between the calculation of the cost of rent for the room currently used by the homestay with calculations using the traditional method and the ABC System. The room rate calculation in Didu's Homestay shows a discrepancy if seen from two different estimation methods. When employing the ABC method, the basic room rate is IDR 339,166, while using the traditional method, the rate is IDR 206.66. ABC method estimation exhibits IDR 167,500 higher price than the traditional method. The ABC method has a higher rate because the calculation process is more detailed, and each activity is calculated as a cost.

Keywords: activity-based costing; basic room rates; homestay; traditional method

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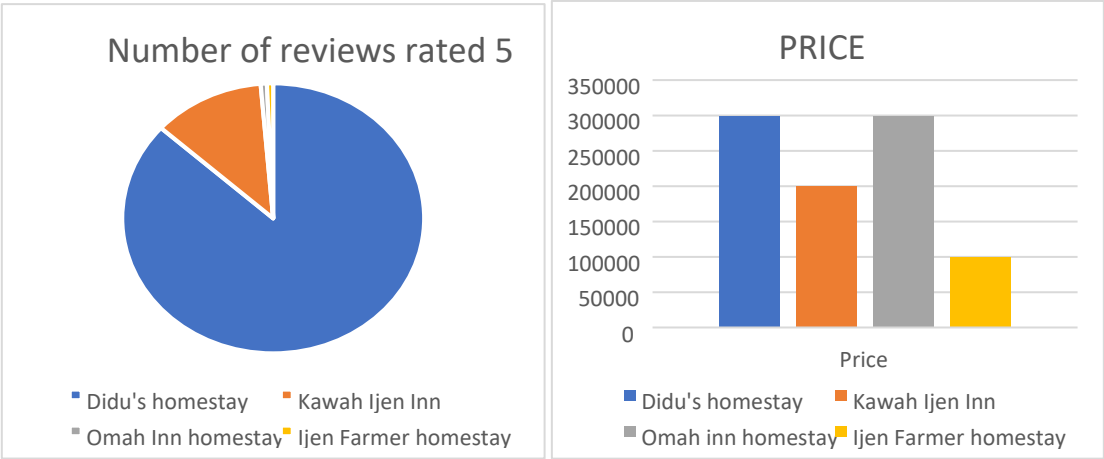
1. Introduction

Determining the right base rate is very important for management as a basis for decision making. In general, the cost of a product or service is the costs incurred due to production activities. The production process of a company will incur costs that will be used to produce goods or services. The cost of the product can be determined based on traditional cost accounting or using the Activity Based Costing System (ABC System). According to Bastian and Nurlela (2009), traditional costs are where the cost of direct materials, direct labour costs, factory overhead costs, both variable and fixed, are parts of product costs. Activity based costing is able to identify various activities carried out within an organization and collect costs on the basis of the existing nature of the activity.

The main difference in calculating room costs between traditional cost accounting methods and activity-based costing is the number of cost drivers used. Room cost determination using the activity-based costing method uses more cost drivers than the traditional cost accounting system which only uses one or two unit-based cost drivers. Activity based costing is one of the contemporary methods needed by modern management to improve quality and output, eliminate time for activities that do not add value, streamline costs, and increase control over company performance. Companies engaged in the world of tourism really need pricing, for companies to remain sustainable. This type of accommodation is one of the complex businesses in the tourism sector in calculating the basic room rate, especially homestays. Homestay is a community-managed business, so it is very necessary to provide information about setting a rough basic rate so that they do not experience under-costing or over-costing.

Banyuwangi is a district that strongly supports the existence of homestays. Currently, the number of homestays within the neighbourhood is around 350 (Kompas, 2019), serving Banyuwangi in which a variety of tourist attractions coexist. Homestay also supports Community Based Tourism (CBT) because homestays directly involve the tourism industry community, especially accommodation providers. As CBT can improve the welfare of the area, homestay must be maintained, especially when it comes to pricing that may enable them to stay sustainable. In Banyuwangi, Didu's homestay has a rating of 5 stars with countless excellent reviews. Its room rate range between IDR 300,000-IDR 400,000 is crowned as the number one homestay in the area, even though its TOP 5 competitors set the lower rate. It is essential to compare the pricing using the traditional method and the Activity-Based Costing method to gain a more precise rate. The right pricing may increase customer satisfaction, as in the long term, Didu's Homestay may remain competitive.

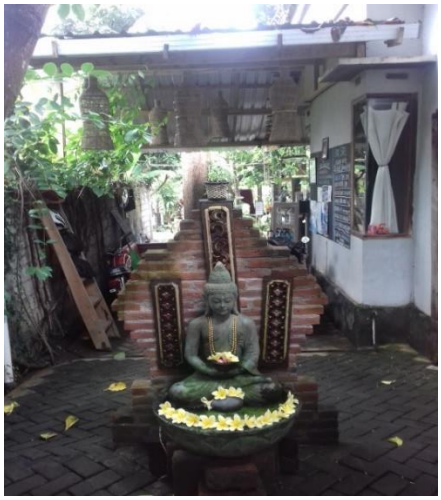


Source: Tripadvisor, August 2019

Figure 1. Ratings of 5 stars review and price homestay in Banyuwangi

The limitations of the problems contained in this study are limited to the Research Area which is concentrated in homestays in Banyuwangi and the object chosen is homestays which are ranked first based on tripadvisor 2019.

Didu's Homestay was founded in 2015 by carrying the concept of a bungalow that is more integrated with nature which makes tourists more interested in a different concept. In 2015, one bungalow was built for the first time and for the following year in 2016 one by one, one bungalow was built which carried the Modern concept and the Banyuwangi Traditional concept. In 2015 the first tourists to come and stay at Didu's Homestay were from Germany. In the past, the market share was mostly from foreign countries, but not only from foreign countries but also from local ones.



Source: Research documentation

Figure 2. Homestay entrance

Didu's Homestay is located in Watu Ulo Hamlet Rt/Rw 01/01, Rejosari Village, Glagah District. What's interesting about this homestay is that by presenting a unique concept from other homestays, namely with a minimalist traditional concept, this homestay has a quiet rural atmosphere that will really be felt by the guests staying. The location of Didu's Homestay is only about 10 minutes from the Karangasem Train station, which is a train station in downtown Banyuwangi, for tourists from Bali, Didu's Homestay can be reached in just 30 minutes from the port.

Didu's Homestay in Banyuwangi is one of the accommodations that is in great demand by local and foreign tourists by providing very attractive facilities for tourists. This homestay has a number of beds / cottages of nine cottages offering garden views. The arrangement of the bedrooms / cottages in this homestay is spread out in the style of a bungalow with a traditional house typical of the Osing Banyuwangi tribe, an ethnic nuanced osing house, which is made of bamboo which will make tourists feel the sensation of staying in remote villages. Didu's homestay has a total of nine cottages with various types of rooms, such as cottage 1 with a double bed room type for 2 people by offering garden views with the concept of the Banyuwangi Traditional Traditional House, namely Tikel Balung.

2. Literature Review

2.1. *Cost*

Understanding costs according to Siregar et al (2014) namely "cost is the sacrifice of economic resources to obtain goods or services that are expected to provide benefits now or in the future". According to Dunia and Abdullah (2012) "costs are expenditures or the value of sacrifices to obtain

goods or services that are useful for the future or have benefits that exceed one accounting period". While the definition of cost according to Mulyadi (2015) is "the sacrifice of economic resources measured in units of money, which has occurred, is happening or is likely to occur for certain purposes".

2.2. *Traditional cost system*

The determination of the conventional cost of production consists of full costing and variable costing. Slamet (2007) defined the measure of the conventional cost of production as "a calculation that only imposes production costs on products, while production costs are usually monitored from three cost components, namely raw materials, direct labour, and factory overhead". Bustami (2009) argued that "the conventional system costs classify costs into direct costs, for charging the use of a measure of production volume, direct working hours, or machine hours.

From the viewpoint of those experts, it can be concluded that the Conventional Cost System is a system for determining the Cost of Production that uses the basis of charging costs according to changes in units or volume of produced. Conventional systems only charge products as much as their production costs. Marketing and overhead costs are not incorporated in the production cost but are treated as operating expenses and deducted directly from gross profit to calculate net operating income. Therefore, in conventional systems, the cost of the production consists of Raw Material Costs, Direct Labour Costs, and Factory Overhead Costs.

However, there are some deficiencies in conventional cost systems, according to Tardivo and Montezemolo (2009):

1. Product or service costs are not reliable or pragmatic.
2. General costs are boosted in each firm and are allocated via one or two cost drivers (for instance, manufacturing firms, direct labour hours, or raw materials). Therefore, it does not indicate an effective use.
3. Costs are grouped by function by department and cost object. No attention is paid to information gathering by activities or processes, this may hinder cost reduction
4. Conventional cost systems concentrate on operations and direct production, ignoring administrative costs and all expenses associated with sustaining the production.

2.3. *Activity-Based Costing (ABC) system*

Siregar et al. (2013) demonstrated the measures for applying the ABC system as follows:

a. Identification of the cost of resources and activities

The initial step to apply ABC is to identify the cost of resources and activities. Often, there are tens or even hundreds of (substantive) activities. All identified activities with the corresponding resource consumption characteristics should be grouped as a 'pool'. This arrangement may facilitate the management to handle the operation and make ease calculation process. Grouping into pools is carried out in several steps. First, activities with the same level of performance are collected into one basket. Second, activities are divided into pools based on the same ratio of activity consumption by each of the same products.

Identifying resource costs for numerous activities can be made by distinguishing activities based on how they utilize resources. Activities may be grouped into four levels of activity.

1) Unit-level activity is an activity conducted to produce an individual unit of a product or service.
2) Batch-level activity is an activity brought to deliver each batch or group of products or services.
3) Product-level activities are activities conducted to maintain the production of a particular type of product or service.
4) Facility-level activities are activities that strengthen operations in general.

b. Allocating costs into cost objects

ABC employs the basic triggers for consumption of resource costs. Resource costs can be allocated to activities based on estimates or direct tracking. Direct tracing requires a measure of the actual use of resources.

c. Allocating activity costs into cost objects

The final move is to allocate activity costs as cost objects, based on the appropriate trigger of activity cost. The triggers of activity cost must be able to explain the rise and fall of costs. Allocation of activity costs into cost objects may employ a loading rate. Then, the charging rate is measured using the following formula:

Pool Rate = Budget overhead per pool of activity x Cost Driver.

One group may contain diverse activities at once. In this case, tariff calculation can be selected for one particular activity in the pool. The use of diverse activities may result in varying rates; however, the costs charged remain equivalent as its activity ratio is identical. Therefore, in one production facility, there could be several overhead rates. The step of charging overhead is estimated using the following formula:

Overhead charged = Pool Rate x Unit Cost Driver used.

2.4. *ABC system in service companies*

Service-based business offers an intangible product. Services may not be separated from customers and cannot be stored. In this case, managers must track the cost of services delivered meticulously as they track the cost of goods manufactured (Hansen and Mowen, 2000). There are some fundamental contrarieties between service and trading company. Activities in a trading company have identical standards and are provided in a similar manner. For manufacturing firms, outputs are easy to determine (actual products produced).

In contrast, the service company caters its product. In regards to this nature, defining its output is more complicated. Outputs for service organizations are less tangible. The output must be defined so that the output can be valued.

Table 1. Difference between Activity-Based Costing and Traditional Costing

Information	Traditional costing	Activity-based costing
Purpose	Inventory valuation	Product costing
Scope	Production stage	The design stage, the production stage, and the stage logistic support
Focus	Raw material costs, direct labour costs	Factory overhead costs
Period	Accounting period	Basic product life
Information technology used	Manual method	Telecommunication computer

Source: Ahmad Dunia and Wasilah, 2012

3. Method

3.1. *Framework*

Banyuwangi is a district that strongly supports the existence of homestays, this is evidenced by the number of homestays which are currently reach 350 homestays (Kompas, 2019). The problem in this study is regarding the basic determination of room rates, so that the data collection required is secondary data regarding the costs per room. The determination of the basic room rate uses two methods, namely traditional and ABC, so that this study will produce a comparative analysis of the determination of the right basic room rate with the aim of not causing under costing or over costing.

3.2. *Method of collecting data*

1. Interview
   In this method, interviews will be conducted by asking questions orally regarding problems related to research to the Homestay.
2. Documentation
   The method used is to obtain written data in the form of documents and company archives related to research such as; data on Homestay room rates, number of visitors, and so on.
3. Literature Research
   The method is carried out by collecting data and studying literature related to research.

3.3. *Type of research*

This research employed a descriptive quantitative research method, i.e., research on problems in the form of facts, characteristics, or current population events. The data analysis was administered in several rounds:

1. We were estimating the basic room rate using traditional methods. This estimation only imposes production costs on products monitored from three cost components: raw materials, direct labour, and factory overhead. The process does not follow Bustami (2009), who asserted that, " Conventional cost systems classify costs for direct costs, for charging using the measurement of production volume, direct working hours or machine hours."
2. Estimating the basic room rate using the Activity-Based Costing System. The estimation of product cost consists of overhead costs that are allocated using two cost drivers, namely the length of days guests stays and the number of guests staying, arranged in the following way:
   a. Identifying costs and activities that occur. The house needs to classify all activities according to the way they utilize resources.
   b. Charge resource-costs to activities. The activity-Based Costing System uses cost triggers to charge resources and activities because activities trigger costs from the resources utilized in company operations.
   c. Charge activity costs on products or services. The imposition of activity costs on products or services is carried out in two steps: calculating the tariff for each activity group and charging the product or service cost.
   d. Determine the rate per unit cost driver.
   e. Charge the product or service using the cost driver rate and activity measure.
3. Comparing the basic room rate calculations using the Activity-Based Costing System and traditional methods.
4. Drawing conclusions from the comparisons that have occurred.

3.4. *State of the art*

In this state of the art, several examples of previous research are taken as a guide or example for the research carried out which will later become a reference and comparison in conducting this research.

Research Title Determining the Basic Price of Hotel Room Rate Using the Activity-Based Costing System Method as A New Approach to Hotel Segoro Jepara Researcher Paramita Indraswari 2015

Method Activity-Based Costing Method. Calculation The results/findings of the Activity-Based Costing System method give results for all room types, namely Family I room for IDR 193,051, Family II room for IDR 407,569, Deluxe room for IDR 38,133, Executive room for IDR 37,462, Business room for IDR 85,615, and Economy room IDR 107,102. This is because in the Activity-Based Costing System method, the overhead costs of each product are charged to many cost drivers so that the Activity-Based Costing System method has been able to allocate activity costs to each room appropriately based on the consumption of each activity. The research equation aims to examine the determination of the basic room rate using one of the same methods, namely the Activity-Based Costing System Differences In this study, the object used is a homestay and the method used is added to the traditional method so that it is used to compare the right price setting .

Research Title Comparative Analysis of Conventional Method with Activity Based Costing in Pt Mulia Sejati Gallery Researcher Irma Nadia Erena, Engelwati Gani 2016 The method used is conventional method, activity-based costing. Results/Findings The result achieved is a massive distortion between calculations using traditional systems and activity-based costing systems. The conclusion of the whole thesis is that activity-based costing systems are considered more relevant than the traditional systems currently used by companies. Equation Research both use conventional methods and Activity Based Costing, and perform comparative analysis to determine the most appropriate price. Differences In this study using the object homestay.

4. **Results**

4.1. *Traditional method*

4.1.1 *Details of cost elements in determining the cost of room rent*

Table 2. Details of one-month cost elements

No.	Cost Elements	Total	
1.	Employee wages	IDR	3,000,000
2.	Electricity costs	IDR	1,500,000
3.	Laundry fee	IDR	1,000,000
4.	Amenities	IDR	900,000
5.	Breakfast	IDR	3,000,000
	Total	IDR	9,400,000

Source: Research data (2020)

Based on the table above, it is explained that there are direct costs at Didu's Homestay by detailing the cost elements that have been grouped by Didu's Homestay, with the number of rooms sold for one month is 60 rooms.

4.1.2 *Full costing*

The calculation of the cost of the room using the traditional method, namely full costing, that is, all direct costs and BOP are added up and divided by the rooms sold for 1 month, the data is as follows;

Table 3. Full costing method

No.	Cost elements		Total
1.	Employee Wages	IDR	3,000,000
2.	Electricity costs	IDR	1,500,000
3.	Laundry Fee	IDR	1,000,000
4.	Amenities	IDR	900,000
5.	Breakfast	IDR	3,000,000
6.	Maintain cost	IDR	2,000,000
7.	Administration and promotion cost	IDR	1,000.000
	Total	IDR	12,400,000
	COGS (IDR 12,400,000/60 rooms)	IDR	206,666

The Cost of Goods Sold from the full costing method is IDR 206,666. So based on the full costing method to get the profit, the Didu's homestay party must sell the room price above the COGS price.

4.2. *Activity-Based Costing (ABC) Method*

4.2.1. *Details of cost elements in determining room rental cost*

Table 4. Breakdown of one month's cost elements

No.	Cost Element		Total
1.	Wages	IDR	3,000,000
2.	Electricity cost	IDR	1,500,000
3.	Laundry Fee	IDR	1,000,000
4.	Amenities	IDR	900,000
5.	Breakfast	IDR	3,000,000
	Total	IDR	9,400,000

Source data: Research data (2020)

Table 4 shows direct costs at Didu's Homestay by detailing the cost elements grouped by Didu's Homestay, with the number of rooms sold in one month is 60 rooms.

4.2.2. *Determination of room rental cost using traditional methods*

On the other hand, here is the estimation of the room's cost using the traditional method. This method is identified as full costing, where all direct costs and BOP are added and divided by the rooms sold in one month. The data is as follows;

Table 5. Full costing method

No.	Cost elements		Total
1.	Employee Wages	IDR	3,000,000
2.	Electricity costs	IDR	1,500,000
3.	Laundry Fee	IDR	1,000,000
4.	Amenities	IDR	900,000
5.	Breakfast	IDR	3,000,000
6.	Maintain cost	IDR	2,000,000
7.	Administration and promotion cost	IDR	1,000,000
	Total	IDR	12,400,000
	COGS (IDR 12,400,000/60 rooms)	IDR	206,666

The cost of goods sold from the full costing method is IDR 206,666. In regards to the estimation employing the full costing method, the Didu's homestay management must sell the room price above the cost-of-sales price.

4.2.3. *Determination of room rental cost using the activity-based costing system*

Identification and Defining Activities and Activity. The first stage is to conduct an activity analysis to identify the cost of resources and activities in the company.

Table 6. Activities at Didu's Homestay

No.	Activity
1.	Electricity usage
2.	Maintenance and care
3.	Depreciation of rooms
4.	Depreciation of swimming pool facilities
5.	Depreciation of building tax value
6.	Employee salary wages
7.	Laundry fee
8.	Amenities
9.	Breakfast

Source data: Research data (2020)

Based on the table above, it is explained that there are nine activities at Didu’s Homestay which are grouped based on direct activities at Didu’s Homestay.

4.2.4. *Charging resources to activities*

Activities that are considered to have the same resource consumption characteristics will be combined into a group of activities called a pool. Grouping into pools is done in several steps. First,

activities that have the same activity level are grouped together. Second, activities are divided into activity pools based on the similarity in the ratio of activity consumption by each of the same products.

Identification of resource costs for various activities can be done by distinguishing activities based on how activities consume resources. In this way, activities are grouped into four activity levels according to the level at which the activity is carried out.

1) Unit-level activity is an activity carried out in order to produce an individual unit of product or service.
2) Batch-level activities are activities that are performed to produce each batch or group of products or services.
3) Product-level activities are activities carried out to support the production of a specific type of product or service.
4) Facility-level activities are general operation support activities.

Table 7. Classification of cost activities

No.	Activity Costs		Total
1.	Unit-levels of activity cost		
a.	Salary	IDR	3,000,000
b.	Electricity cost	IDR	1,500,000
2.	Facility-level activity cost		
c.	Laundry fee	IDR	1,000,000
d.	Maintenance	IDR	2,000,000
e.	Room depreciation	IDR	30,000,000
f.	Swimming pool depreciation	IDR	300,000
g.	Tax value depreciation	IDR	250,000
	Total cost	IDR	38,050,000

Source data: Research data (2020)

Table 7 shows the classification of cost activities at Didu's Homestay according to the imposition of resource costs on activities that occur at Didu's Homestay by looking at the costs incurred by the homestay.

4.2.5. *Identifying cost polls and cost drivers*

Table 8 shows the Cost Driver's determination by looking at activities following Didu's Homestay by grouping Cost Drivers according to existing costs.

Table 8. Determination of cost poll and cost driver

No.	Activity	Cost name	Cost driver
1.	Electricity use	Electricity cost	Number of kWh
2.	Maintenance and care	Maintenance and care costs	Floor area
3.	Depreciation of rooms	Room depreciation fee	Cost of the room

4.	Depreciation of swimming pool facilities	Facility depreciation fee	Cost of facilities
5.	Depreciation of building tax value	Tax value depreciation fee	Tax cost
6.	Employee wages / employee salaries	Employee wages costs	Number of employees
7.	Laundry	Laundry fee	Number of rooms sold
8.	Amenities	Amenities costs	The number of guests
9.	Breakfast	Breakfast fee	The number of guests

Source data: Research data (2020)

4.2.6. *Determining the group rate (poll rate)*

Seen to determine the group rate, it can be determined for the Cost Poll rate by calculating the cost of the activity and dividing it by the cost driver or Cost Driver.

Table 9. Determination of group rates

No.	Cost group	Activity costs	Cost triggers	Cost poll rate (Rp)
1.	Electricity use	IDR 1,500,000	12,000	125
2.	Maintenance and maintenance	IDR 2,000,000	1500	1,333
3.	Depreciation of rooms	IDR 300,000	100%	300,000
4.	Depreciation of swimming pool facilities	IDR 300,000	150,000,000	0.002
5.	Depreciation of building tax value	IDR 250,000	10%	25,000
6.	Employee wages / employee salaries	IDR 3,000,000	3	1,000,000
7.	Laundry	IDR 1,000,000	60	16,666
8.	Amenities	IDR 900,000	120	7,500

9.	Breakfast	IDR 3000,000	120	25,000

Source data: Research data (2020)

4.2.7. *Determining activity costs on products and services using cost driver rates and activity measures*

Allocation of activity costs into cost objects based on the appropriate activity cost drivers. Activity cost drivers must be able to explain the rise and fall of costs. The allocation of activity costs into cost objects is carried out using an assignment rate.

Table 10. Determination the cost of activities on products and services

No.	Cost group	Poll rate (1)	Cost driver (2)	Fees charged (Rp) (3) = (1) x (2)
1	Electricity Usage	125	12,000	IDR 1,500,000
2	Maintenance	1,333,333	1,500	IDR 2,000,000
3	Depreciation of Rooms	300,000	100%	IDR 300,000
4	Depreciation of Swimming Pool Facilities	0.002	150,000,000	IDR 300,000
5	Depreciation of Building Tax Value	25,000	10%	IDR 250,000
6	Employee Wages/Salaries	1,000,000	3	IDR 3,000,000
7	Laundry	16,666	60	IDR 1,000,000
8	Amenities	7,500	120	IDR 900,000
9	Breakfast	25,000	120	IDR 3,000,000
		Total		IDR 20,350,000

Source data: Research data (2020)

Table 10 could be employed to determine the cost of activities on products and services by determining the costs to be charged by calculating the Poll Rate multiplied by the Cost Driver determined beforehand.

4.2.8. *ABC cost calculation method*

Table 11. Calculation of the cost of all units

All Room Types	Fees charged (Rp) (1)	Number of rooms sold (2)	Total cost (Rp) (3) = (1): (2)
1-9	20,350,000	60	339,166

Source data: Research data (2020)

Table 11 shows that calculation of the cost of all units may be obtained by calculating the cost charged divided by the number of rooms sold; the result is the basic room rate according to the ABC method is IDR 339,166.

4.2.9. *Comparison of activity based costing and traditional methods in determining basic room rates*

Table 12. Method comparison table

Method	Basic Fare (Rp)
Traditional	206,666
Activity-Based Costing (ABC)	339,166
Difference	167,500

Table 12 shows the price discrepancy between the traditional method and ABC. The basic room using ABC method has IDR 167,500 higher rate than that of traditional one. The deviation may happen because the ABC method is more comprehensive and detailed in its calculations for each activity. The ABC method can avoid the risk of losses that are not visible but may impair sustainability. Consequently, it is recommended that the homestay manager use the basic room rate based on the ABC method calculation.

5. **Discussion**

The traditional method's calculation may be more comfortable than the ABC method; however, it has some drawbacks. It may cause losses that do not appear temporarily. Moreover, in the long run, it would be disastrous for the business. The traditional method's calculation may be more comfortable than the ABC method; however, it has some drawbacks. It may cause losses that do not appear temporarily. However, in the long run, it would be disastrous for the business IDR 167,500. It is recommended for the manager of the homestay Didu’s to use the basic room rate based on the calculation of the ABC method. based on the research recommendations for Didu’s homestay using pricing with ABC method, because from the results, that there is a difference as large as IDR 167,500, if using traditional pricing there are some activities that have been activated.

6. Conclusions

The room rate calculation in Didu's Homestay shows a discrepancy if seen from two different estimation methods. When employing the ABC method, the basic room rate is IDR 339,166, while using the traditional method only takes IDR 206.66. ABC method estimation exhibits IDR 167,500 higher than the traditional method. The ABC method has a higher rate because the calculation process is more detail, and each activity is calculated as a cost, as depreciation cost. The ABC method can avoid the risk of loss that is not visible but will have an impact if it happens in a long time.

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Analisis Perbandingan Activity-Based Costing dan Metode Tradisional dalam Penentuan Tarif Dasar Kamar Di Homestay Didu Banyuwangi

Abstrak

Penetapan harga yang kompetitif merupakan salah satu cara untuk "menang" dalam suatu pasar. Tarif dapat disimpulkan dengan menghitung secara akurat biaya tetap dan variabel yang dikeluarkan dalam bisnis. Namun terkait penentuan biaya kamar, banyak pelaku usaha homestay yang tidak menerapkan teknik perhitungan yang tepat. Harganya seringkali tidak mencerminkan aktivitas tertentu, karena banyak kategori biaya tidak langsung dan tetap. Penelitian ini membandingkan tarif dasar untuk bisnis kamar homestay menggunakan pendekatan tradisional, dan activity-based costing (ABC). Activity-based costing dapat mengalokasikan biaya aktivitas secara tepat berdasarkan konsumsi masing-masing aktivitas. Penelitian ini mengumpulkan data melalui observasi dan wawancara di sebuah homestay, dan juga memerlukan analisis deskriptif. Sumber data diperoleh dari data internal yaitu data keuangan yang diperoleh dari pihak homestay. Ada tiga tahapan analisis data, yaitu (1) perhitungan biaya sewa kamar dengan metode tradisional; (2) perhitungan biaya sewa kamar dengan sistem ABC; (3) studi perbandingan antara perhitungan biaya sewa kamar yang saat ini digunakan oleh pihak homestay dengan perhitungan menggunakan metode tradisional dan Sistem ABC. Perhitungan tarif kamar di Homestay Didu menunjukkan ketidaksesuaian jika dilihat dari dua metode estimasi yang berbeda. Jika menggunakan metode ABC, tarif kamar dasar adalah Rp339.166, sedangkan jika menggunakan metode tradisional, tarifnya adalah Rp206,66. Estimasi metode ABC menunjukkan harga Rp 167.500 lebih tinggi dari metode tradisional. Metode ABC memiliki tingkat yang lebih tinggi karena proses perhitungannya lebih detail, dan setiap aktivitas dihitung sebagai biaya.

Kata kunci: activity-based costing, tarif kamar dasar, homestay, metode tradisional