

TABLE OF CONTENTS

TITLE PAGE	i
APPROVAL PAGE	ii
UNDERGRADUATE THESIS ORIGINALITY DECLARATION PAGE	iii
ACKNOWLEDGMENTS	iv
ABSTRACT	vii
TABLE OF CONTENTS	viii
LIST OF TABLES	xii
LIST OF FIGURES	xv
CHAPTER 1 INTRODUCTION	1
1.1 Research Background	1
1.2 Problem Formulation	6
1.3 Research Objectives	7
1.4 Research Contributions	7
1.5 Research Systematic	8
CHAPTER 2 LITERATURE REVIEW	12
2.1 Time-Driven Activity-Based Costing	13
2.1.1 The Origin of Time-Driven Activity-Based Costing	13
2.1.2 Principal Calculation in Time-Driven Activity-Based	
Costing	14
2.1.2.1 Time Consumption Estimation	14
2.1.2.2 Capacity Cost Rates	15

2.1.3 The Application of Time-Driven Activity-Based Costing	16
2.1.4 The Advantages of Time-Driven Activity-Based Costing	18
2.2 Cost	20
2.2.1 Definition of Cost	20
2.2.2 Classification of Cost	21
2.2.2.1 Fixed Cost	21
2.2.2.2 Variable Cost	22
2.2.2.3 Mixed Cost	23
2.2.3 Separating Mixed Costs to Fixed Costs and Variable Costs	24
2.2.3.1 Method of Least Squares	25
2.3 Research Propositions	26
2.4 Conceptual Framework	27
CHAPTER 3 RESEARCH METHODOLOGY	31
3.1 Research Approach	31
3.2 Type of Data	32
3.3 Data Collection Method	33
3.4 Data Analysis Strategy	35
CHAPTER 4 RESULT AND DISCUSSION	38
4.1 Lists of Data Obtained from Hotel “Y”	39
4.2 Calculation of Cost per Room Conducted by Hotel “Y”	40
4.2.1 Calculation of Variable Expense	40
4.2.2 Calculation of Miscellaneous Expense	47
4.2.2.1 Calculation of Electricity Cost	47

4.2.2.2 Calculation of Water Cost	51
4.2.2.3 Calculation of TV Channel Cost	51
4.2.2.4 Calculation of Wi-Fi Internet Cost	52
4.2.2.5 Determining Miscellaneous Expense	52
4.2.3 Calculation of Labor Wages	52
4.2.4 Determining Cost per Room	53
4.3 Analysis of Cost per Room Calculated by Hotel “Y”	54
4.4 Calculation of Cost per Room Using TDABC Method	56
4.4.1 Separating Miscellaneous Expense	57
4.4.1.1 Separating Electricity Cost	57
4.4.1.2 Separating Water Cost	63
4.4.1.3 Separating TV Channel Cost	67
4.4.1.4 Separating Wi-Fi Internet Cost	68
4.4.2 Calculating Variable Cost	69
4.4.3 Allocating Fixed Costs	70
4.4.3.1 Allocating Cost of Housekeeping Department	71
4.4.3.2 Allocating Cost of Front Office Department	75
4.4.4 Calculating Cost per Room	78
4.4.5 Calculating Efficiency Level of Costs and Resources	80
4.4.5.1 Calculating Efficiency Level of Housekeeping Department	80
4.4.5.2 Calculating Efficiency Level of Front Office Department	81

4.5 Analysis of TDABC Method Application	82
4.5.1 Analysis of Cost per Room Calculation	82
4.5.2 Analysis of Efficiency Level Calculation	86
CHAPTER 5 CONCLUSION AND SUGGESTION	90
5.1 Conclusion	90
5.2 Suggestion	92
REFERENCES	xvi

APPENDIX



LIST OF TABLES

Table 4.1 Calculation of Supply Expense for Each Room Type	42
Table 4.2 Calculation of Linen for Each Room Type	44
Table 4.3 Calculation of Mini Bar for Each Room Type	45
Table 4.4 Calculation of Cleaning Supplies / Chemical for Each Room Type	46
Table 4.5 Calculation of Variable Expense for Each Room Type	47
Table 4.6 Calculation of Electricity Cost for Superior Room, Deluxe Room, and Club Room	49
Table 4.7 Calculation of Electricity Cost for Suite Room	50
Table 4.8 Calculation of Water Cost for Each Room Type	51
Table 4.9 Calculation of Miscellaneous Expense for Each Room Type	52
Table 4.10 Calculation of Labor Wages for Each Room Type	53
Table 4.11 Calculation of Cost per Room for Each Room Type	53
Table 4.12 Calculation of Electrical Power for Each Room Type	59
Table 4.13 Adjustment of Number of Rooms Sold at Same Electrical Power (4,047 W)	60
Table 4.14 Summary of Total Electricity Consumption and Number of Rooms Sold During 2014	60
Table 4.15 Calculation of Electricity Consumption Using Least Squares Method	62
Table 4.16 Calculation of Electricity Cost for Each Room Type	63

Table 4.17 Summary of Total Water Consumption and Number of Rooms Sold During 2014	65
Table 4.18 Calculation of Water Consumption Using Least Squares Method	66
Table 4.19 Calculation of Water Cost for Each Room Type	67
Table 4.20 Summary of TV Channel Cost for Each Room Type	68
Table 4.21 Summary of Wi-Fi Internet Cost for Each Room Type	68
Table 4.22 Calculation of Miscellaneous Expense for Each Room Type	69
Table 4.23 Calculation of Facility Cost for Each Room Type	69
Table 4.24 Calculation of Variable Costs for Each Room Type	70
Table 4.25 Costs Incurred in Housekeeping Department	71
Table 4.26 Allocation of Housekeeping Department Costs to Each Room Type (Using TDABC Method)	73
Table 4.27 Allocation of Cleaning Staff Salary to Each Room Type (Using TDABC Method)	74
Table 4.28 Costs Incurred in Front Office Department	75
Table 4.29 Allocation of Front Office Department Costs to Each Room Type (Using TDABC Method)	77
Table 4.30 Calculation of Fixed Costs for Each Room Type (Using TDABC Method)	78
Table 4.31 Calculation of Cost per Room for Each Room Type (Using TDABC Method)	78

Table 4.32 Calculation of Cost per Room for Each Room Type Using the Same Cost Components to Hotel “Y” (Using TDABC Method)	79
Table 4.33 Calculation of Total Time Consumed in Housekeeping Department	80
Table 4.34 Calculation of Total Time Consumed in Front Office Department	81
Table 4.35 Comparison of Cost per Room Between Existing Costs Method and TDABC Method	83
Table 4.36 Comparison of Salary Allocation Between Existing Costs Method and TDABC Method	84
Table 4.37 Calculation of Efficiency Level in Housekeeping Department at the Occupancy Rate of 100%	88
Table 4.38 Calculation of Efficiency Level in Front Office Department at the Occupancy Rate of 100%	88

LIST OF FIGURES

Figure 2.1 The Fixed Cost	22
Figure 2.2 The Variable Cost	23
Figure 2.3 The Mixed Cost	24
Figure 2.4 Conceptual Framework	30

