



## Evaluation of the determination of hotel room rental rates for case studies at Ros-in Yogyakarta hotels

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### ABSTRACT

The purpose of this study was to evaluate the room rental rates set by Hotel Ros-In Bantul. The evaluation was carried out by comparing the room rental rates set by the Ros-In Hotel with the room rental rates calculated by the researcher. The room rental rate calculation method used is the same room rate calculation method as Hotel Ros-In Bantul. The method used by Hotel Ros-In Bantul is the Break Even Point (BEP) method. This type of research is a case study. The data obtained from Hotel Ros-In is data obtained from interviews and documentation without being able to prove the truth. The results showed that there was a difference between the room rental rates set by Hotel Ros-In and the room rental rates studied by researchers using the same calculation method, namely the BEP method. The difference in room rental rates using the BEP method is 5.24% for the Standard room type, 6.23% for the Deluxe room type, and 17.56% for the Suite room type. Using the Rule of Thumb method, it was also found that the difference in room rates was 4.89% (Ros-In Hotel room rates > Room rates for the Rule of Thumb method). After conducting a t-test to debate the difference in hotel room rental rates found using the BEP method, it can be concluded that there is no difference between the room rental rates calculated using the BEP method and the room rental rates of the Ros-In Hotel.

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## 1. INTRODUCTION

The hotel or lodging business is very dependent on supporting conditions, such as tourist attractions that have a high selling value, the security conditions of the area, and the financial condition of tourists. Some tourists may judge that staying at a hotel requires a lot of money, this may be because the hotel charges high room rental rates.

However, there may be several reasons why hotels set high room rental rates, such as lodging and restaurant taxes that must be borne, high operational costs, marketing costs and several other costs that must be incurred. In Indonesia there is an organization that tries to regulate price standards in the hospitality sector, namely the Indonesian Hotel and Restaurant Association (PHRI). Some hotels may follow or set room rates taking into account the rates determined by PHRI, but hotels should also have their own price standards. That is, even though the room rental rate set is the rate from PHRI, the hotel must also take into account the rate level that is in accordance with the circumstances of the hotel.

This may be due to the following reasons, namely the first reason is that the hotel sets room rental rates according to the rates set by PHRI. The second reason is that previous researchers did not use the same calculation method as the hotel in calculating the actual room rate.

Research conducted by E. Noviratri M. concluded that the Ros-In hotel had not yet implemented the cost plus pricing method. This is because the Ros-In hotel under study did not use the cost plus pricing method in calculating room rates. Therefore, the research that will be carried out will use the same method as the hotel so that the research is more precise. The research title "Evaluation of Determination of Hotel Room Rental Rates" is appointed as a research topic based on the description above.

## 2. RESEARCH METHOD

The type of research being carried out is a case study, namely a type of research on a particular object in a company whose data is collected using several elements and then each of these elements is analyzed. Furthermore, the conclusions obtained from the analysis are only applicable to the company concerned. The object of research is the method of calculating and determining room rental rates for the Ros-In Bantul hotel. Data Collection Techniques, Interviews will be conducted with research subjects. Questions in the interview were asked to obtain the data sought. Documentation will be carried out by collecting data from the Ros-In hotel to then be analyzed according to existing theory, The method used in direct observation is to collect data directly at the Ros-In hotel to obtain the data sought. Data Analysis Techniques. Descriptive analysis was carried out by collecting data from the hotel by means of interviews with research subjects, direct observation into the hotel to the relevant departments, and documenting the data. After the data is collected, the researcher will analyze the data and present the results of the data analysis. To find out the room rental rate determination method applied by hotel management, the researcher will compare the method used by the hotel with the method that is in accordance with the existing theory and conduct interviews with the hotel. Ros-In. Descriptive analysis was carried out by collecting data from the hotel by means of interviews with research subjects, direct observation into the hotel to the relevant departments, and documenting the data. After the data is collected, the researcher will analyze the data and present the results of the data analysis. To find out the room rental rate determination method applied by hotel management, the researcher will compare the method used by the hotel with the method that is in accordance with the existing theory and conduct interviews with the hotel. Ros-In. Descriptive analysis was carried out by collecting data from the hotel by means of interviews with research subjects, direct observation into the hotel to the relevant departments, and documenting the data. After the data is collected, the researcher will analyze the data and present the results of the data analysis. To find out the room rental rate determination method applied by hotel management, the researcher will compare the method used by the hotel with the method that is in accordance with the existing theory and conduct interviews with the hotel. Ros-In.

## 3. RESULTS AND DISCUSSIONS

### Research result

#### Data Description

The main focus of this study is to compare hotel room rental rates between the rates set by Hotel Ros-In and the rates recalculated using the same method used by Hotel Ros-In, namely the BEP method. In addition, the Ros-In Hotel rates will also be compared with the rates calculated based on the Rule of Thumb method.

Based on the information obtained from interviews with the marketing manager, it is known that Ros-In Hotel uses the Break Even Point (BEP) method in setting room rental rates. However, even though the calculation uses the BEP method, Ros-In Hotels can still set their rates with a Mark-up rate of up to 50% of the BEP rates. What this means is that at certain times, Hotel Ros-In can set a rate that it thinks is suitable for the conditions of that time. For example, during the holiday season Hotel Ros-In can increase its room rental rate by up to 50% of the BEP rate.

Table 1. List of 2003 Standard Type Room Fees

No.	Fee Name	Fixed Cost(Rp)	Variable Cost(IDR)	Total Cost(IDR)
1	Front office	961604	-	961604
2	House keeping	14,465,571	-	14,465,571
3	Room	1,858,000	-	1,858,000
4	Promotion	9,238,532	-	9,238,532
5	Wages	59,000,166	-	59,000,166
6	Meal allowance	5,867,074	-	5,867,074
7	ASTEK	5,700,310	-	5,700,310
8	Telephone	2,030,200	4,251,000	6,281,200
9	Electricity	3,105,100	7,285,000	10,390,100
10	Office stationery	582,044	-	582,044
11	Donations	1,867,697	-	1,867,697
12	Bank Administration	1,896,088	-	1,896,088
13	Transportation	2,557,782	-	2,557,782
14	Tax	7,534,535	-	7,534,535
15	United Nations	949,644	-	949,644
16	Building depreciation + Inventory	5,800,300	-	5,800,300
17	TOTAL	123,414,647	11,536,000	134,950,647

Table 2. List of Fees for Deluxe Room Types in 2003

No.	Fee Name	Fixed Costs (Rp)	Variable Cost (Rp)	Total Cost (Rp)
1	Front office	1,062,673	-	1,062,673
2	House keeping	17,109,284	-	17,109,284
3	Room	2,000,000	-	2,000,000
4	Promotion	12,604,229	-	12,604,229
5	Wages	88,096,942	-	88,096,942
6	Meal allowance	9,778,457	-	9,778,457
7	ASTEK	9,500,516	-	9,500,516
8	Telephone	3,036,600	5,853,000	8,889,600
9	Electricity	7,208,100	14,419,400	21,627,500
10	Office stationery	970,071	-	970,071
11	Donations	3,112,288	-	3,112,288
12	Bank Administration	2,601,110	-	2,601,110
13	Transportation	4,226,971	-	4,226,971
14	Tax	10,906,541	-	10,906,541
15	United Nations	1,582,740	-	1,582,740
16	Building depreciation + Inventory	8,345,200	-	8,345,200
17	TOTAL	182,141,722	20,272,400	202,414,122

Table 3. List of Fees for Suite Room Types in 2003

No.	Fee Name	Fixed Costs (Rp)	Variable Cost (Rp)	Total Cost (Rp)
1	Front office	1,404,088	-	1,404,088
2	House keeping	15,063,972	-	15,063,972
3	Room	2,600,000	-	2,600,000
4	Promotion	10,097,342	-	10,097,342
5	Wages	100,145,414	-	100,145,414

6	Meal allowance	11,676,775	-	11,676,775
7	ASTEK	11,775,250	-	11,775,250
8	Telephone	2,564,000	5,660,000	8,224,000
9	Electricity	3,909,000	9,789,000	13,698,000
10	Office stationery	1,455,108	-	1,455,108
11	Donations	3,669,242	-	3,669,242
12	Bank Administration	2,240,170	-	2,240,170
13	Transportation	3,394,547	-	3,394,547
14	Tax	11,336,383	-	11,336,383
15	United Nations	2,374,110	-	2,374,110
16	Building depreciation + Inventory	10,100,000	-	10,100,000
17	TOTAL	185,987,401	15,449,000	201,436,401

### Data analysis

#### 1. First Problem Analysis

To find out how the Ros-In Hotel room rental rates are, an interview was conducted with the Marketing Manager. From the results of the interviews it is known that Hotel Ros-In uses the BEP method in setting room rental rates. Even though it uses the BEP method, Hotel Ros-In admits that there will still be mark-ups made on room rental rates at certain times. Rates calculated using BEP are the lowest rates set by Hotel Ros-In.

Table 4. List of Fees Based on Room Type in 2003

Type of room	Total Fixed Costs (Rp)	Total Variable Cost (Rp)	Total Cost (Rp)
<i>standard</i>	123,414,647	11,536,000	134,950,647
<i>Deluxe</i>	182,141,722	20,272,400	202,414,122
<i>suites</i>	185,987,401	15,449,000	201,436,401
Amount	491,543,770	47,257,400	538,801,170

Table 5 Income Based on Room Type in 2003

Room type	Income (IDR)
<i>standard</i>	272,457,180
<i>Deluxe</i>	428,915,290
<i>suites</i>	431,779,620
Amount	1,133,152,090

Table 6. Number of Rooms Sold by Room Type in 2003

Room type	Sold Room
<i>standard</i>	850
<i>Deluxe</i>	1073
<i>suites</i>	780
Amount	2703

The answer to the second problem formulation also answers the third problem formulation, namely the determination of room rental rates for Hotel Ros-In when using the same calculation method used by Hotel Ros-In, namely the BEP method. The results of the calculation will be discussed in the discussion section

**Discussion**

Table 6. Comparison of Ros-In Hotel Room Rental Rates with Room Rental Rates Calculated Using the 2004 BEP Method

Room type	BEP Rates (Rp) (1)	Rates by Hotel (Rp) (2)	Difference (Rp) (3) = (2) - (1)	Difference (%) (4) = (3)/(2) x 100%
<i>standard</i>	151,607	160,000	8,393	5,24
<i>Deluxe</i>	178,160	190,000	11,840	6,23
<i>suites</i>	247,298	300,000	52,702	17,56

From the results shown in the table above, there is a difference in room rental rates between room rental rates calculated based on the BEP method and room rental rates set by Hotel Ros-In. The room rental rate set by Hotel Ros-In includes a mark-up, while the rate calculated using the BEP method does not include a mark-up. This is a limitation of the study because researchers do not know the amount of mark-up set by Hotel Ros-In so that what is compared is the room rates for Hotel Ros-In including mark-ups with BEP method rates. The biggest difference is the room rental rate for the Suite room type. According to Hotel Ros-In, this is because with facilities that are not much different from the deluxe room type, the room rental rate set is much higher.

Table 7. Difference in Hotel Room Rental Rates with the BEP Method

Room type	BEP Rates (Rp) (1)	Rates by Hotel (Rp) (2)	Difference (D) (3) = (2)-(1)
<i>standard</i>	151,607	160,000	8,393
<i>Deluxe</i>	178,160	190,000	11,840
<i>suites</i>	247,298	300,000	52,702
Amount	577,065	650,000	72,935

**4. CONCLUSION**

Based on the data obtained at the Ros-In Hotel Bantul and after discussing it, it can be concluded as, Hotel Ros-In in setting room rental rates uses the BEP Method. This is known from the results of interviews with Hotel Ros-In. However, Hotel Ros-In cannot explain the steps for setting hotel room rates because it is considered a hotel secret. Therefore, researchers cannot conclude whether the use of the BEP Method by Hotel Ros-In is in accordance with the theory or not.

Table 8. Comparison of Ros-In Hotel Room Rental Rates with Room Rental Rates Calculated Using the 2004 BEP Method

Average fare (IDR) (1)	Rates by Hotel (Rp)b(2)	Difference (Rp)n(3) = (2)-(1)	Difference (%) (4) = (3)/(2)x100%
152,174	160,000	7,826	4.89

The room rental rates set by Hotel Ros-In are higher than those that should be set using the BEP method (room rates for Hotel Ros-In > room rates for the BEP method). The difference in room rental rates is 5.24% for standard room types, 6.23% for deluxe room types, and 17.56% for suite room types. The difference in room rental rates is acknowledged by Hotel Ros-In as an effort to maintain existing rates and follow the rate range set by the Indonesian Hotel and Restaurant Association (PHRI). By using the t-test it was found that there was no difference between the room rental rates calculated using the BEP method and the room rental rates set by Hotel Ros-In. From the results of the t-test, the value of t-count = 1, 723 where the value is in the area of Ho accepted with the criteria  $-4.303 \leq t \text{ hit} \text{ or } t \text{ hit} \leq +4.303$ . The data used for the research is between 2003 and 2004. So the results of this study are only valid for that year. All data obtained from the Ros-In Hotel is from the interview and documentation process, because the Ros-In Hotel does not allow research to be carried out in certain parts of the Ros-In Hotel. Therefore, the data obtained cannot be ascertained. The semi-variable cost data has been separated into fixed costs and variable costs by the Ros-In hotel. Researchers do not know what method is used to separate semivariable costs into fixed costs and variable costs. The data obtained from Hotel Ros-In is data obtained from interviews and documentation without being able to prove the truth. The results showed that there was a difference between the room rental rates set

by Hotel Ros-In and the room rental rates calculated by the researchers using the same calculation method, namely the BEP method. The difference in room rental rates using the BEP method is 5.24% for the Standard room type, 6.23% for the Deluxe room type, and 17.56% for the Suite room type. Using the Rule of Thumb method, it was also found that the difference in room rates was 4.89% (Ros-In Hotel room rates > Room rates for the Rule of Thumb method).

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