



STIE Malangkeççwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813


KARTU BIMBINGAN SKRIPSI BAB.I s.d BAB. III



BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Oktober			
18		Konultasi Jurnal	
Bulan : Des			
6/12	1-11	Revisi	
12/12	1-11	Revisi	
14		Jurnal	
Bulan : Jan			
3/1	1-19		
11/1	1-19		
Bulan : April			
2/4	1-19	Revisi	
4/4	1-19	Revisi	
9/4	1-19	Acc.	
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

Perkumpulan Pengelola Pendidikan Malangkuçęwara (P3.M)

 **STIE MALANGKUÇĘWARA**
d.b. ABM School of Economics

  Terskredifikasi "A", AKUNTANSI, 056/SKUBAH/11/1A/Revisi/II/2014
Terskredifikasi "A", MANAJEMEN, 257/SKUBAH/11/1A/VI-2012/2013

Penetapan Dosen Pembimbing Skripsi
Semester GASAL Tahun Akademik 2017/2018
Nomor : 0902/BAAK/IX/2017

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçęwara Malang menetapkan :

Nama : - ENGGAR NURSASI, SE, Ak., MM, CA
Sebagai : Dosen Pembimbing 1

Nama : - -
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : ZIRAN DINATA SAPUTRA
Nomor Pokok : A.2014.1.32749

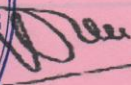

Skripsi yang diajukan

Bidang Kajian : MANAJEMEN BIAYA
Pokok Bahasan : ACTIVITY BASED COST SYSTEM
Tempat/Obyek : HOTEL AMARIS MALANG

Judul Skripsi : PENERAPAN ACTIVITY BASED COSTING SYSTEM
DALAM MENENTUKAN HARGA POKOK KAMAR HOTEL
AMARIS MALANG

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang
Pada Tanggal : 11/07/2018
Ketua Program Studi Akuntansi,

PUJIASTUTI, Ak., MSI., CA, CPA
NIK-P.3M : 202.710.246



STIE Malangkuççwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : APRIL			
16 / 09	IV - IV	Revisi	
19 / 09	IV - IV	Revisi	
29 / 9	IV - IV	Revisi	
Bulan : MEI			
8 / 5	IV - V	Revisi	
9 / 5	IV - V	Revisi	
15 / 5	IV - V	Revisi	
Bulan : JUNI			
13 / 6	IV - V	Revisi	
26 / 6	IV - V	Revisi	
28 / 6	IV - V	Revisi	
Bulan : JULI			
3 / 7	IV - V	Revisi	
3 / 7	IV - V	Kec.	
Bulan :			

Dosen Pembimbing 1

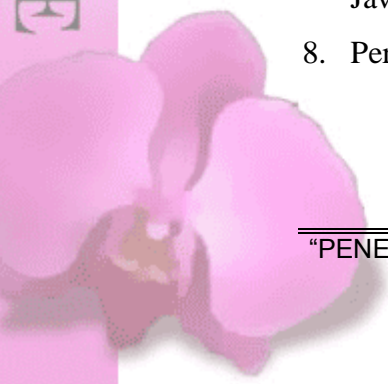
Dosen Pembimbing 2

ENGGAR NURBANI, SE, AK, MM, CA.

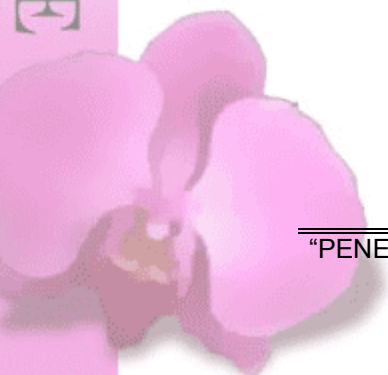
LAMPIRAN

Wawancara dilakukan kepada narasumber yaitu Bapak Diton Giana Putra selaku Supervisor Accounting Amaris Hotel Malang. Berikut adalah hasil wawancara dengan narasumber:

1. Pertanyaan : Jumlah dan Tipe Kamar Amaris Hotel Malang
 Jawaban : Jumlah kamar adalah 111 kamar dan tipe kamar ada 3 yaitu, Hollywood Room (9Room), Smart Room Double(59Room), Smart Room Twin(43Room).
2. Pertanyaan : Luas Kamar
 Jawaban : Hollywood Room (18 M²), Smart Room Double (16 M²), Smart Room Twin (16 M²).
3. Pertanyaan : Publish Rate pada tahun 2014, 2015, dan 2016
 Jawaban : Publish Rate 2014: Hollywood Room (Rp. 470.000), Smart Room Twin & Double (Rp. 430.000), Publish Rate 2015: Hollywood Room (Rp. 500.000), Smart Room Twin & Double(Rp. 460.000), Publish Rate 2016: Hollywood Room (Rp. 550.000), Smart Room Twin & Double(Rp. 500.000).
4. Pertanyaan : Jumlah kamar terjual dalam setahun pada tahun 2014, 2015, dan 2016
 Jawaban : 2014=27,766, 2015=29,352, dan 2016=28,703
5. Pertanyaan : Luas seluruh bangunan
 Jawaban : 5677m²
6. Pertanyaan : Pencarian harga pokok kamar menggunakan metode apa
 Jawaban : Konvensional menurut sistem dari Amaris Hotel Malang.
7. Pertanyaan : Department yang menjalankan Amaris Hotel Malang
 Jawaban : Department Operation dan Department Supporting
8. Pertanyaan : Penjelasan tentang tiap department



- Jawaban : D. Operation seluruhnya berhubungan langsung dengan sewa inap hotel, D. Supporting tentang sistem administrasi seluruh operasional.
9. Pertanyaan : Data biaya bagian operating dan supporting pada tahun 2014, 2015, 2016
- Jawaban : menunggu proses kirim melalui email
10. Pertanyaan : Alamat official email berhubungan dengan data biaya
- Jawaban : accounting@malang.amarishotel.com



HOTEL AMARIS MALANG							
FOR SUPPORTING DEPT							
FOR THE PERIODE : 01/12/2014 - 31/12/2014							
	YEAR TO DATE		YEAR TO DATE BUDGETED		VARIANCE		
	AMOUNT	RATIO (%)	AMOUNT	RATIO (%)	AMOUNT (1-2)	RATIO (%)	
PAYROLL & REL. EXPENSES							

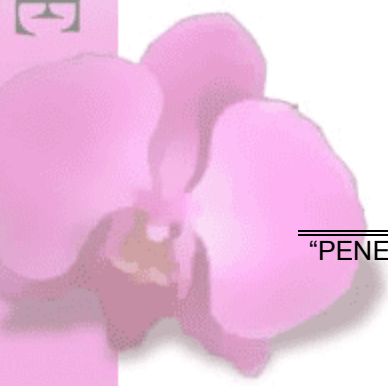
Administration & General:							
Salaries & Wages	157.603.404	8,07	175.058.400	8,04	-17.454.996	-9,97	
Function Allowance	12.584.610	0,64	18.000.000	0,83	-5.415.390	-30,09	
Salaries & Wages (lepas/	1.197.000	0,06	0	0,00	1.197.000	0,00	
Employees Transportation	34.073.897	1,75	40.629.600	1,87	-6.555.703	-16,14	
Medical Expense	4.447.900	0,23	9.000.000	0,41	-4.552.100	-50,58	
THR	14.505.283	0,74	9.725.466	0,45	4.779.817	49,15	
Payroll Tax	6.666.842	0,34	11.684.400	0,54	-5.017.558	-42,94	
Jamsostek (BPJS Ketenagakerjaan)	2.065.611	0,11	2.083.200	0,10	-17.589	-0,84	

Total Payroll & Rel.Exp.	233.144.547	11,95	266.181.066	12,23	-33.036.519	-12,41	
OTHER EXPENSES							

Adm. & General :							
Uniforms	11.267.525	0,58	7.200.000	0,33	4.067.525	56,49	
Laundry & Dry Cleaning	-345.000	-0,02	10.500.000	0,48	-10.845.000	-103,29	
Print&Stat, Photocopy, etc	26.023.170	1,33	37.827.600	1,74	-11.804.430	-31,21	
Meals	38.905.625	1,99	28.080.000	1,29	10.825.625	38,55	
Local Transport	12.995.800	0,67	9.456.900	0,43	3.538.900	37,42	
Travelling Exp.	24.784.895	1,27	18.000.000	0,83	6.784.895	37,69	
Operation fee	200.008.880	10,25	186.000.000	8,55	14.008.880	7,53	
Outsourcing fee	192.704.679	9,87	192.000.000	8,82	704.679	0,37	
Adm. on Credit Card	54.752.579	2,81	86.249.153	3,96	-31.496.574	-36,52	
Trade Association Dues	1.000.000	0,05	1.200.000	0,06	-200.000	-16,67	
Outsourcing Employees	0	0,00	1.920.000	0,09	-1.920.000	-100,00	
Internal Audit Exp.	0	0,00	6.000.000	0,28	-6.000.000	-100,00	
Man Power Development	5.892.600	0,30	4.728.450	0,22	1.164.150	24,62	
Social sport Activity	3.798.250	0,19	9.000.000	0,41	-5.201.750	-57,80	
Iuran Tunjangan Hari Tua (THT)	6.422.484	0,33	7.660.831	0,35	-1.238.347	-16,16	
Donation & Charitable C.	6.665.000	0,34	10.200.000	0,47	-3.535.000	-34,66	
Entertaining Inside Htl.	90.000	0,00	1.200.000	0,06	-1.110.000	-92,50	
Entertaining Outside Htl	619.600	0,03	2.400.000	0,11	-1.780.400	-74,18	
Bank Charges	12.871.542	0,66	7.565.520	0,35	5.306.022	70,13	
Telephone & Telex	48.698.662	2,50	27.425.010	1,26	21.273.652	77,57	
Miscellaneous	-2.472.450	-0,13	9.456.900	0,43	-11.929.350	-126,14	

Total Other Expenses A & G	644.683.841	33,03	664.070.365	30,52	-19.386.524	-2,92	

Other Expenses Marketing :							
Laundry & Dry Cleaning	0	0,00	3.600.000	0,17	-3.600.000	-100,00	
Printing & Stationery, etc	62.586.251	3,21	37.827.600	1,74	24.758.651	65,45	
Local Transport	24.815.900	1,27	5.674.140	0,26	19.141.760	337,35	
Travelling Expenses	27.802.350	1,42	24.000.000	1,10	3.802.350	15,84	
Customer Relation	9.044.100	0,46	6.000.000	0,28	3.044.100	50,74	
Entertaining Inside Hotel	2.067.000	0,11	2.400.000	0,11	-333.000	-13,88	
Entertaining Outside Hotel	5.035.400	0,26	3.600.000	0,17	1.435.400	39,87	
Telp & Telex	12.293.696	0,63	12.000.000	0,55	293.696	2,45	
Miscellaneous	1.297.400	0,07	6.000.000	0,28	-4.702.600	-78,38	
Biaya Marketing							
Total Other Exp. Marketing	144.942.097	7,43	101.101.740	4,65	43.840.357	43,36	
Advertising & Merchandising							
Outdoor Advertising	74.300	0,00	6.000.000	0,28	-5.925.700	-98,76	
Print Advertising	4.850.092	0,25	18.913.800	0,87	-14.063.708	-74,36	
Radio Television	2.310.000	0,12	0	0,00	2.310.000	0,00	
In house graphics	871.600	0,04	0	0,00	871.600	0,00	
Selling Aid Material	31.500	0,00	0	0,00	31.500	0,00	
Total Advertising & Merchand.							
	8.137.492	0,42	24.913.800	1,14	-16.776.308	-67,34	
Other Sales Marketing Exp							
Association dues	0	0,00	2.400.000	0,11	-2.400.000	-100,00	
Promotion gift	25.621.500	1,31	9.600.000	0,44	16.021.500	166,89	
Public Relation & Publicity	1.363.636	0,07	3.600.000	0,17	-2.236.364	-62,12	
Trade & Fair	13.825.000	0,71	24.000.000	1,10	-10.175.000	-42,40	
Trade & Fair							
Allocated Charges	29.627.100	1,52	75.655.200	3,48	-46.028.100	-60,84	
Total Other Sales Marketing	70.437.236	3,61	115.255.200	5,30	-44.817.964	-38,89	



Property Operating Maint. & EG							
Laundry & Dry Cleaning	0	0,00	3.600.000	0,17	-3.600.000	-100,00	
Printing & Stationery, etc	1.217.500	0,06	7.565.520	0,35	-6.348.020	-83,91	
Local Transport	1.773.800	0,09	0	0,00	1.773.800	0,00	
Travelling Expenses	1.704.000	0,09	1.200.000	0,06	504.000	42,00	
Electric bulb	6.911.500	0,35	16.076.730	0,74	-9.165.230	-57,01	
Furniture repair & maintenance	6.677.750	0,34	0	0,00	6.677.750	0,00	
Floor Cover Repairing	587.200	0,03	6.619.830	0,30	-6.032.630	-91,13	
Curtain, Draperies & Awning	0	0,00	4.800.000	0,22	-4.800.000	-100,00	
Painting & Decoration	18.470.700	0,95	22.696.560	1,04	-4.225.860	-18,62	
Painting & Decoration fee	3.591.000	0,18	0	0,00	3.591.000	0,00	
Electrical Equipment maint.	3.437.350	0,18	15.131.040	0,70	-11.693.690	-77,28	
Electrical Maintenance Fee	456.000	0,02	0	0,00	456.000	0,00	
Plumbing & Heating	800.450	0,04	25.533.630	1,17	-24.733.180	-96,87	
Kitchen Eqpmt. maintenance	584.400	0,03	2.175.087	0,10	-1.590.687	-73,13	
AC & refrigerator maintenance	5.555.000	0,28	33.099.150	1,52	-27.544.150	-83,22	
AC & Refrigerator Mainte.Fee	24.792.900	1,27	0	0,00	24.792.900	0,00	
Office Equipment maintenance	3.316.519	0,17	4.444.743	0,20	-1.128.224	-25,38	
Elevator maintenance	4.510.000	0,23	28.800.000	1,32	-24.290.000	-84,34	
Elevator Maintenance Fee	13.860.000	0,71	0	0,00	13.860.000	0,00	
Building maintenance	5.690.500	0,29	14.185.350	0,65	-8.494.850	-59,88	
Vehicles maintenance	4.395.116	0,23	6.000.000	0,28	-1.604.884	-26,75	
Telephone Equipment maint.	1.066.500	0,05	9.456.900	0,43	-8.390.400	-88,72	
Other equipment maintenance	1.760.000	0,09	12.293.970	0,56	-10.533.970	-85,68	
Ground & landscaping	3.455.000	0,18	3.782.760	0,17	-327.760	-8,66	
General Carpentry	0	0,00	3.600.000	0,17	-3.600.000	-100,00	
Gas For refrigerator	0	0,00	3.999.999	0,18	-3.999.999	-100,00	
Genset Maintenance	0	0,00	12.000.000	0,55	-12.000.000	-100,00	
Pest Control	26.500.000	1,36	26.400.000	1,21	100.000	0,38	
Engineering Supplies	7.571.650	0,39	10.875.435	0,50	-3.303.785	-30,38	
Removal of Waste Matter	7.706.000	0,39	6.000.000	0,28	1.706.000	28,43	
Miscellaneous	3.634.800	0,19	4.728.450	0,22	-1.093.650	-23,13	
Energy Cost	600.644.448	30,77	539.043.304	24,77	61.601.144	11,43	
Fuel Oil	0	0,00	57.492.000	2,64	-57.492.000	-100,00	
Water	89.756.500	4,60	122.939.700	5,65	-33.183.200	-26,99	
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Total Pomec	850.426.583	43,57	1.004.540.161	46,16	-154.113.578	-15,34	
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TOTAL OTHER EXP.SUPPORTING	1.718.627.249	88,05	1.909.881.268	87,77	-191.254.019	-10,01	
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TOTAL EXPENSES SUPPORTING DEPT	1.951.771.796	100,00	2.176.062.334	100,00	-224.290.538	-10,31	
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HOTEL AMARIS MALANG						
FOR SUPPORTING DEPT						
FOR THE PERIODE : 01/12/2015 - 31/12/2015						
	YEAR TO DATE	YEAR TO DATE BUDGETED		VARIANCE		
	AMOUNT	RATIO (%)	AMOUNT	RATIO (%)	AMOUNT (1-2)	RATIO (%)
PAYROLL & REL. EXPENSES						

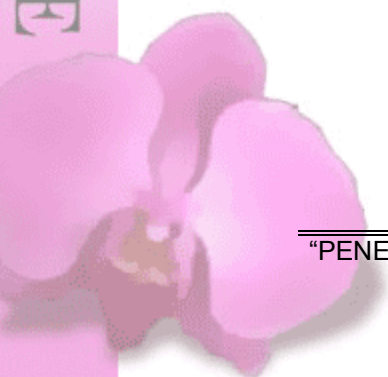
Administration & General:						
Salaries & Wages	245.181.643	11,243	099.840	11,60	-42.918.197	-14,90
Function Allowance	17.653.333	0,814	000.000	0,97	-6.346.667	-26,44
Employees Transportation	44.608.200	2,049	754.240	2,41	-15.146.040	-25,35
Medical Expense	10.326.540	0,472	999.996	0,52	-2.673.456	-20,57
THR	15.866.833	0,733	987.840	1,17	-13.121.007	-45,26
Payroll Tax	10.982.440	0,503	592.704	0,75	-7.610.264	-40,93
Jamsostek (BPJS Ketenagakerjaan)	4.615.008	0,214	139.460	0,17	475.548	11,49

Total Payroll & Rel.Exp.	349.233.997	16,016	6.574.080	17,57	-87.340.083	-20,01
OTHER EXPENSES						

Adm. & General :						
Uniforms	4.013.625	0,186	600.000	0,27	-2.586.375	-39,19
Laundry & Dry Cleaning	153.000	0,011	200.000	0,05	-1.047.000	-87,25
Print&Stat, Photocopy, etc	19.543.650	0,903	860.945	1,36	-14.317.295	-42,28
Meals	36.071.250	1,659	264.000	2,79	-33.192.750	-47,92
Local Transport	16.439.500	0,752	946.832	0,52	3.492.668	26,98
Travelling Exp.	18.589.670	0,855	000.000	0,60	3.589.670	23,93
Operation fee	229.506.200	10,522	000.000	7,73	37.506.200	19,53
Outsourcing fee	211.693.584	9,704	200.000	8,62	-2.506.416	-1,17
Adm. on Credit Card	52.581.905	2,419	461.596	2,80	-16.879.691	-24,30
Trade Association Dues	300.000	0,011	800.000	0,07	-1.500.000	-83,33
Outsourcing Employees	0	0,00	600.000	0,02	-600.000	-100,00
Internal Audit Exp.	10.240.000	0,476	000.000	0,24	4.240.000	70,67
Man Power Development	2.873.300	0,136	473.414	0,26	-3.600.114	-55,61
Social sport Activity	6.930.900	0,329	000.000	0,36	-2.069.100	-22,99
Iuran Tunjangan Hari Tua (THT)	9.861.850	0,452	870.600	0,52	-3.008.750	-23,38
Donation & Charitable C.	7.143.000	0,330	200.000	0,41	-3.057.000	-29,97
Entertaining Inside Htl.	2.785.000	0,131	200.000	0,05	1.585.000	132,08
Entertaining Outside Htl	2.688.400	0,121	200.000	0,05	1.488.400	124,03
Bank Charges	13.139.853	0,604	879.961	0,20	8.259.892	169,26
Telephone & Telex	104.828.230	4,813	000.000	1,93	56.828.230	118,39
Miscellaneous	6.499.275	0,306	971.373	0,28	-472.098	-6,77

Total Other Expenses A & G	755.882.192	34,653	728.721	29,13	32.153.471	4,44

Other Expenses Marketing :						
Printing & Stationery, etc	46.613.135	2,140.709.623	2,85	-24.096.488	-34,08	
Local Transport	32.740.900	1,502.946.832	0,52	19.794.068	152,89	
Travelling Expenses	36.920.539	1,691.000.000	0,85	15.920.539	75,81	
Customer Relation	19.183.800	0,884.000.000	0,56	5.183.800	37,03	
Entertaining Inside Hotel	417.000	0,023.000.000	0,12	-2.583.000	-86,10	
Entertaining Outside Hotel	5.267.250	0,244.800.000	0,19	467.250	9,73	
Telp & Telex	17.587.005	0,814.400.000	0,58	3.187.005	22,13	
Miscellaneous	1.537.125	0,072.400.000	0,10	-862.875	-35,95	
Biaya Marketing						
Total Other Exp. Marketing	160.266.754	7,353.256.455	5,77	17.010.299	11,87	
Advertising & Merchandising						
Outdoor Advertising	0	0,001.800.000	0,07	-1.800.000	-100,00	
Print Advertising	2.775.480	0,131.950.923	0,48	-9.175.443	-76,78	
Radio Television	1.500.000	0,072.400.000	0,10	-900.000	-37,50	
In house graphics	335.000	0,020	0,00	335.000	0,00	
Total Advertising & Merchand.	4.610.480	0,216.150.923	0,65	-11.540.443	-71,45	
Other Sales Marketing Exp						
Association dues	1.900.000	0,090	0,00	1.900.000	0,00	
Promotion gift	25.523.000	1,173.000.000	0,72	7.523.000	41,79	
Public Relation & Publicity	1.394.200	0,063.000.000	0,12	-1.605.800	-53,53	
Trade & Fair	22.545.793	1,034.000.000	0,97	-1.454.207	-6,06	
Trade & Fair						
Allocated Charges	20.164.400	0,924.775.058	2,20	-34.610.658	-63,19	
Total Other Sales Marketing	71.527.393	3,289.775.058	4,02	-28.247.665	-28,31	



Property Operating Maint. & EG						
Printing & Stationery, etc	1.367.742	0,064.979.552	0,20	-3.611.810	-72,53	
Local Transport	549.500	0,031.200.000	0,05	-650.500	-54,21	
Travelling Expenses	220.000	0,01200.000	0,01	20.000	10,00	
Electric bulb	13.333.800	0,614.608.197	0,59	-1.274.397	-8,72	
Furniture repair & maintenance	865.000	0,043.600.000	0,14	-2.735.000	-75,97	
Mech.&Elec. Equip. Maintenance	0	0,003.600.000	0,14	-3.600.000	-100,00	
Floor Cover Repairing	1.221.750	0,064.979.552	0,20	-3.757.802	-75,46	
Curtain, Draperies & Awning	0	0,003.600.000	0,14	-3.600.000	-100,00	
Painting & Decoration	19.777.650	0,913.901.843	0,96	-4.124.193	-17,25	
Painting & Decoration fee	8.653.510	0,400	0,00	8.653.510	0,00	
Electrical Equipment maint.	3.878.900	0,183.963.191	0,36	-5.084.291	-56,72	
Electrical Maintenance Fee	1.091.000	0,050	0,00	1.091.000	0,00	
Plumbing & Heating	213.600	0,012.946.832	0,52	-12.733.232	-98,35	
Kitchen Eqpmt. maintenance	199.000	0,012.091.411	0,08	-1.892.411	-90,48	
AC & refrigerator maintenance	17.482.360	0,809.877.304	1,20	-12.394.944	-41,49	
AC & Refrigerator Mainte.Fee	16.977.510	0,780	0,00	16.977.510	0,00	
Office Equipment maintenance	4.815.083	0,222.489.776	0,10	2.325.307	93,39	
Office Equipment Maintenance Fee	160.000	0,010	0,00	160.000	0,00	
Elevator maintenance	26.136.000	1,205.200.000	1,01	936.000	3,71	
Building maintenance	4.750.950	0,222.448.876	0,50	-7.697.926	-61,84	
Vehicles maintenance	5.990.840	0,276.000.000	0,24	-9.160	-0,15	
Telephone Equipment maint.	150.000	0,013.684.868	0,15	-3.534.868	-95,93	
Other equipment maintenance	3.482.350	0,166.174.642	0,25	-2.692.292	-43,60	
Ground & landscaping	998.600	0,056.075.052	0,24	-5.076.452	-83,56	
General Carpentry	25.000	0,001.200.000	0,05	-1.175.000	-97,92	
Gas For refrigerator	450.000	0,023.600.000	0,14	-3.150.000	-87,50	
Genset Maintenance	840.000	0,042.000.000	0,48	-11.160.000	-93,00	
Pest Control	27.028.000	1,243.800.000	1,16	-1.772.000	-6,15	
Engineering Supplies	8.786.200	0,403.660.328	0,39	-874.128	-9,05	
Removal of Waste Matter	19.600.000	0,902.000.000	0,48	7.600.000	63,33	
Miscellaneous	50.625	0,004.979.552	0,20	-4.928.927	-98,98	
Energy Cost	574.956.429	26,363.246.597	27,34	-104.290.168	-15,35	
Fuel Oil	0	0,006.000.000	1,45	-36.000.000	-100,00	
Water	75.764.000	3,470.836.132	4,06	-25.072.132	-24,86	
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Total Pomec	839.815.399	38,504.943.705	42,86	-225.128.306	-21,14	
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TOTAL OTHER EXP.SUPPORTING	1.832.102.218	83,997.854.862	82,43	-215.752.644	-10,54	
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TOTAL EXPENSES SUPPORTING DEPT	2.181.336.215	100,004.428.942	100,00	-303.092.727	-12,20	
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HOTEL AMARIS MALANG						
FOR SUPPORTING DEPT						
FOR THE PERIODE : 01/12/2016 - 31/12/2016						
YEAR TO DATE		YEAR TO DATE BUDGETED		VARIANCE		
AMOUNT	RATIO (%)	AMOUNT	RATIO (%)	AMOUNT (1-2)	RATIO (%)	
PAYROLL & REL. EXPENSES						

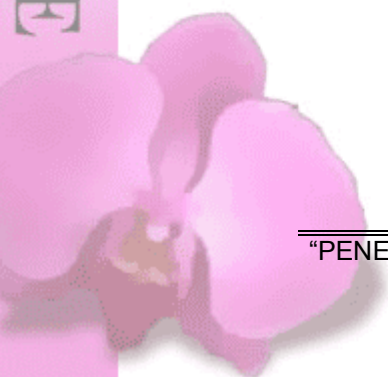
Administration & General:						
Salaries & Wages	257.433.993	10,377.717.372	12,60	-70.283.379	-21,45	
Function Allowance	14.600.000	0,594.000.000	0,92	-9.400.000	-39,17	
Salaries & Wages (lepas/	6.045.120	0,24	0	0,00	6.045.120	0,00
Employees Meals	315.000	0,01	0	0,00	315.000	0,00
Employees Transportation	44.236.560	1,780.021.000	2,31	-15.784.440	-26,30	
Service	298.351.993	12,02	0	0,00	298.351.993	0,00
Medical Expense	12.622.740	0,515.509.532	0,60	-2.886.792	-18,61	
THR	26.284.334	1,063.277.263	1,28	-6.992.929	-21,01	
Payroll Tax	2.502.990	0,106.469.532	0,63	-13.966.542	-84,80	
Jamsostek (BPJS Ketenagakerjaan)	6.833.652	0,281.011.764	0,42	-4.178.112	-37,94	

Total Payroll & Rel.Exp.	669.226.382	26,963.006.463	18,77	181.219.919	37,13	
OTHER EXPENSES						

Adm. & General :						
Uniforms	5.520.850	0,229.600.000	0,37	-4.079.150	-42,49	
Laundry & Dry Cleaning	107.000	0,00	600.000	0,02	-493.000	-82,17
Print&Stat, Photocopy, etc	15.727.422	0,636.785.648	1,03	-11.058.226	-41,28	
Meals	40.149.745	1,620.000.000	2,31	-19.850.255	-33,08	
Local Transport	11.627.900	0,473.928.538	0,54	-2.300.638	-16,52	
Travelling Exp.	23.097.380	0,935.000.000	0,58	8.097.380	53,98	
Operation fee	272.187.300	10,979.431.470	10,36	2.755.830	1,02	
Outsourcing fee	226.028.360	9,117.052.000	8,73	-1.023.640	-0,45	
Adm. on Credit Card	46.652.389	1,887.784.587	2,61	-21.132.198	-31,18	
Trade Association Dues	300.000	0,011.200.000	0,05	-900.000	-75,00	
Internal Audit Exp.	0	0,006.000.000	0,23	-6.000.000	-100,00	
Man Power Development	5.126.700	0,215.464.273	0,21	-337.573	-6,18	
Social sport Activity	3.781.520	0,153.640.000	0,33	-4.858.480	-56,23	
Iuran Tunjangan Hari Tua (THT)	9.996.845	0,404.346.324	0,55	-4.349.479	-30,32	
BPJS Pensiun	839.600	0,03	0	0,00	839.600	0,00
Donation & Charitable C.	10.175.000	0,417.200.000	0,28	2.975.000	41,32	
Entertaining Inside Htl.	0	0,00	600.000	0,02	-600.000	-100,00
Entertaining Outside Htl	276.300	0,011.200.000	0,05	-923.700	-76,98	
Bank Charges	2.516.321	0,105.249.987	0,20	-2.733.666	-52,07	
Insurance General	100.000	0,00	0	0,00	100.000	0,00
Telephone & Telex	123.641.385	4,980.000.000	4,62	3.641.385	3,03	
Miscellaneous	5.214.468	0,217.499.982	0,29	-2.285.514	-30,47	

Total Other Expenses A & G	803.066.485	32,357.582.809	33,37	-64.516.324	-7,44	

Other Expenses Marketing :						
Printing & Stationery, etc	37.033.760	1,490.989.822	2,73	-33.956.062	-47,83	
Local Transport	24.434.000	0,982.926.267	0,88	1.507.733	6,58	
Travelling Expenses	29.778.544	1,203.800.000	1,11	978.544	3,40	
Customer Relation	5.347.200	0,229.500.000	0,75	-14.152.800	-72,58	
Entertaining Inside Hotel	1.450.000	0,062.100.000	0,08	-650.000	-30,95	
Entertaining Outside Hotel	3.872.025	0,164.800.000	0,18	-927.975	-19,33	
Telp & Telex	16.643.012	0,676.200.000	0,62	443.012	2,73	
Miscellaneous	606.000	0,022.040.000	0,08	-1.434.000	-70,29	
Biaya Marketing						
Total Other Exp. Marketing	119.164.541	4,807.356.089	6,44	-48.191.548	-28,80	
Advertising & Merchandising						
Outdoor Advertising	0	0,001.800.000	0,07	-1.800.000	-100,00	
Print Advertising	0	0,007.200.000	0,28	-7.200.000	-100,00	
Radio Television	0	0,002.400.000	0,09	-2.400.000	-100,00	
In house graphics	158.000	0,010.000.000	0,00	158.000	0,00	
Total Advertising & Merchand.	158.000	0,011.400.000	0,44	-11.242.000	-98,61	
Other Sales Marketing Exp						
Association dues	1.500.000	0,062.000.000	0,08	-500.000	-25,00	
Promotion gift	15.750.000	0,639.800.000	0,76	-4.050.000	-20,45	
Public Relation & Publicity	250.000	0,013.600.000	0,14	-3.350.000	-93,06	
Trade & Fair	15.900.000	0,640.000.000	1,15	-14.100.000	-47,00	
Trade & Fair						
Allocated Charges	11.430.700	0,466.757.856	1,80	-35.327.156	-75,55	
Total Other Sales Marketing	44.830.700	1,812.157.856	3,93	-57.327.156	-56,12	



Property Operating Maint. & EG						
Laundry & Dry Cleaning	0	0,001.200.000	0,05	-1.200.000	-100,00	
Printing & Stationery, etc	5.298.000	0,211.800.000	0,07	3.498.000	194,33	
Local Transport	4.000	0,00	0,00	4.000	0,00	
Travelling Expenses	0	0,00	200.000	0,01	-200.000	-100,00
Electric bulb	14.877.300	0,602.000.000	0,46	2.877.300	23,98	
Furniture repair & maintenance	815.000	0,032.400.000	0,09	-1.585.000	-66,04	
Mech.&Elec. Equip. Maintenance	0	0,003.000.000	0,12	-3.000.000	-100,00	
Floor Cover Repairing	60.000	0,003.000.000	0,12	-2.940.000	-98,00	
Curtain, Draperies & Awning	225.000	0,013.000.000	0,12	-2.775.000	-92,50	
Painting & Decoration	16.563.900	0,675.714.221	0,99	-9.150.321	-35,58	
Painting & Decoration fee	22.423.250	0,90	0	22.423.250	0,00	
Electrical Equipment maint.	2.264.900	0,099.642.832	0,37	-7.377.932	-76,51	
Plumbing & Heating	4.946.100	0,200.714.258	0,41	-5.768.158	-53,84	
Kitchen Eqpmt. maintenance	369.750	0,012.249.994	0,09	-1.880.244	-83,57	
AC & refrigerator maintenance	20.300.305	0,822.142.778	1,24	-11.842.473	-36,84	
Office Equipment maintenance	3.181.685	0,132.678.564	0,10	503.121	18,78	
Elevator maintenance	39.226.540	1,585.200.000	0,97	14.026.540	55,66	
Elevator Maintenance Fee	4.791.600	0,19	0	4.791.600	0,00	
Building maintenance	5.545.340	0,223.392.824	0,52	-7.847.484	-58,59	
Building Maintenance Fee	100.000	0,00	0	100.000	0,00	
Vehicles maintenance	7.597.074	0,316.000.000	0,23	1.597.074	26,62	
Vehicles Maintenance Fee	6.000	0,00	0	6.000	0,00	
Telephone Equipment maint.	0	0,003.000.000	0,12	-3.000.000	-100,00	
Other equipment maintenance	1.480.000	0,063.749.990	0,14	-2.269.990	-60,53	
Ground & landscaping	65.000	0,003.600.000	0,14	-3.535.000	-98,19	
General Carpentry	45.000	0,001.200.000	0,05	-1.155.000	-96,25	
Gas For refrigerator	0	0,003.000.000	0,12	-3.000.000	-100,00	
Genset Maintenance	12.350.000	0,502.000.000	0,46	350.000	2,92	
Pest Control	27.639.100	1,117.600.000	1,06	39.100	0,14	
Engineering Supplies	6.216.810	0,250.392.832	0,40	-4.176.022	-40,18	
Removal of Waste Matter	10.925.000	0,440.800.000	0,42	125.000	1,16	
Miscellaneous	835.000	0,032.400.000	0,09	-1.565.000	-65,21	
Energy Cost	563.626.560	22,716.543.421	23,71	-52.916.861	-8,58	
Fuel Oil	0	0,006.000.000	1,38	-36.000.000	-100,00	
Water	74.001.500	2,989.028.400	3,04	-5.026.900	-6,36	
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Total Pomec	845.779.714	34,073.650.114	37,06	-117.870.400	-12,23	
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TOTAL OTHER EXP.SUPPORTING	1.812.999.440	73,042.146.868	81,23	-299.147.428	-14,16	
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TOTAL EXPENSES SUPPORTING DEPT	2.482.225.822	100,000.153.331	100,00	-117.927.509	-4,54	
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HOTEL AMARIS MALANG
INCOME STATEMENT
FOR OPERATION DEPARTMENT

FOR THE PERIODE : 01/12/2016 - 31/12/2016

	YEAR TO DATE		YEAR TO DATE BUDGETED		VARIANCE	
	AMOUNT	RATIO (%)	AMOUNT	RATIO (%)	AMOUNT (1-2)	RATIO (%)
INCOME & SALES						
Room Sales	8.560.342.691	82,99	9.944.220.000	92,81	-1.383.877.309	-13,92
Other Sales	1.754.438.579	17,01	770.038.857	7,19	984.399.722	127,84
Total Sales	10.314.781.270	100,00	10.714.258.857	100,00	-399.477.587	-3,73
PAYROLL & REL. EXPENSES OP.						
Salaries & Wages	336.621.967	3,26	430.399.500	4,02	-93.777.533	-21,79
Function Allowance	4.750.000	0,05	6.600.000	0,06	-1.850.000	-28,03
Salaries & Wages (lepas/hr)	196.761.670	1,91	42.510.948	0,40	154.250.722	362,85
Employees Meals	-315.000	0,00	0	0,00	-315.000	0,00
Employees Transportation	65.572.800	0,64	96.957.000	0,90	-31.384.200	-32,37
Service	528.410.035	5,12	0	0,00	528.410.035	0,00
Medical Expenses	-12.622.740	-0,12	21.094.260	0,20	-33.717.000	-159,84
THR	30.348.041	0,29	56.819.488	0,53	-26.471.447	-46,59
Payroll Tax	1.075.000	0,01	21.358.260	0,20	-20.283.260	-94,97
Jamsostek (BPJS Ketenagakerjaan)	-1.213.972	-0,01	14.976.924	0,14	-16.190.896	-108,11
Payroll & Rel. Exp.Operation	1.149.387.801	11,14	690.716.380	6,45	458.671.421	66,41
OTHER EXPENSES OPERATION DEPT						
Uniforms	12.881.983	0,12	12.000.000	0,11	881.983	7,35
Laundry & Dry Cleaning	290.624.295	2,82	356.960.845	3,33	-66.336.550	-18,58
Print&Stat,Photocopy,etc	34.227.992	0,33	42.645.417	0,40	-8.417.425	-19,74
Meals	110.367.105	1,07	107.000.000	1,00	3.367.105	3,15
Local Transport	1.891.465	0,02	2.083.334	0,02	-191.869	-9,21
Travelling Exp.	0	0,00	1.800.000	0,02	-1.800.000	-100,00
Outsourcing fee	160.982.286	1,56	168.000.000	1,57	-7.017.714	-4,18
Decoration	0	0,00	2.000.000	0,02	-2.000.000	-100,00
Reservation Exp.	113.297.826	1,10	60.000.000	0,56	53.297.826	88,83
Guest Supplies	194.042.250	1,88	215.519.561	2,01	-21.477.311	-9,97
Music Cassette Entertain	56.100.000	0,54	56.100.000	0,52	0	0,00
F & B Supplies	591.578.647	5,74	533.456.288	4,98	58.122.359	10,90
Event Supplies	293.484.180	2,85	221.876.082	2,07	71.608.098	32,27
Cleaning Supplies	64.410.517	0,62	60.838.319	0,57	3.572.198	5,87
Paper Supplies	16.793.200	0,16	18.008.422	0,17	-1.215.222	-6,75
Linen Replacement	25.192.782	0,24	31.218.780	0,29	-6.025.998	-19,30
China Glass Replacement	17.462.566	0,17	27.843.817	0,26	-10.381.251	-37,28
Silver Replacement	6.260.976	0,06	9.944.222	0,09	-3.683.246	-37,04
Utensil	7.041.900	0,07	6.000.000	0,06	1.041.900	17,37
Kitchen Fuel	49.287.000	0,48	79.764.578	0,74	-30.477.578	-38,21
Outsourcing utilities	0	0,00	600.000	0,01	-600.000	-100,00
Man Power Development	600.000	0,01	0	0,00	600.000	0,00
Iuran THT	14.626.193	0,14	19.512.192	0,18	-4.885.999	-25,04
Telp & Telex	10.408.294	0,10	12.000.000	0,11	-1.591.706	-13,26
BPJS Pensiun	12.540.300	0,12	0	0,00	12.540.300	0,00
Miscellaneous	2.424.000	0,02	4.200.000	0,04	-1.776.000	-42,29
Total Other Exp Operation	2.086.525.757	20,23	2.049.371.857	19,13	37.153.900	1,81
OPERATION PROFIT/LOSS	7.078.867.712	68,63	7.974.170.620	74,43	-895.302.908	-11,23

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HOTEL AMARIS MALANG
INCOME STATEMENT
FOR OPERATION DEPARTMENT

FOR THE PERIOD : 01/12/2015 - 31/12/2015

	YEAR TO DATE		YEAR TO DATE BUDGETED		VARIANCE	
	AMOUNT	RATIO (%)	AMOUNT	RATIO (%)	AMOUNT (1-2)	RATIO (%)
INCOME & SALES						
Room Sales	8.809.209.345	83,18	9.358.965.003	93,97	-549.755.658	-5,87
Other Sales	1.781.562.896	16,82	600.136.610	6,03	1.181.426.286	196,86
Total Sales	10.590.772.241	100,00	9.959.101.613	100,00	631.670.628	6,34
PAYROLL & REL. EXPENSES OP.						
Salaries & Wages	304.384.841	2,87	374.666.880	3,76	-70.282.039	-18,76
Function Allowance	3.626.237	0,03	12.000.000	0,12	-8.373.763	-69,78
Salaries & Wages (lepas/hr)	193.973.280	1,83	42.444.000	0,43	151.529.280	357,01
Employees Transportation	66.187.812	0,62	101.122.560	1,02	-34.934.748	-34,55
Service	879.515.897	8,30	0	0,00	879.515.897	0,00
Medical Expenses	-8.636.853	-0,08	21.000.000	0,21	-29.636.853	-141,13
THR	12.702.328	0,12	39.649.120	0,40	-26.946.792	-67,96
Payroll Tax	6.073.012	0,06	23.044.766	0,23	-16.971.754	-73,65
Jamsostek (BPJS Ketenagakerjaan)	20.506.375	0,19	5.341.855	0,05	15.164.520	283,88
Payroll & Rel. Exp. Operation	1.478.332.929	13,96	619.269.181	6,22	859.063.748	138,72
OTHER EXPENSES OPERATION DEPT						
Uniforms	8.315.124	0,08	10.560.000	0,11	-2.244.876	-21,26
Laundry & Dry Cleaning	303.428.230	2,87	323.493.762	3,25	-20.065.532	-6,20
Print&Stat, Photocopy, etc	36.160.768	0,34	16.174.688	0,16	19.986.080	123,56
Meals	93.073.350	0,88	131.040.000	1,32	-37.966.650	-28,97
Local Transport	3.327.344	0,03	2.083.334	0,02	1.244.010	59,71
Travelling Exp.	0	0,00	2.400.000	0,02	-2.400.000	-100,00
Outsourcing fee	151.265.400	1,43	168.000.000	1,69	-16.734.600	-9,96
Decoration	497.750	0,00	2.000.000	0,02	-1.502.250	-75,11
Reservation Exp.	100.639.076	0,95	45.000.000	0,45	55.639.076	123,64
Guest Supplies	193.037.480	1,82	197.612.495	1,98	-4.575.015	-2,32
Music Cassette Entertain	59.425.000	0,56	56.100.000	0,56	3.325.000	5,93
F & B Supplies	503.169.294	4,75	416.107.644	4,18	87.061.650	20,92
Event Supplies	278.355.855	2,63	145.116.931	1,46	133.238.924	91,81
Cleaning Supplies	53.704.192	0,51	56.259.784	0,56	-2.555.592	-4,54
Paper Supplies	17.193.600	0,16	15.471.440	0,16	1.722.160	11,13
Linen Replacement	17.125.990	0,16	111.589.651	1,12	-94.463.661	-84,65
China Glass Replacement	17.956.690	0,17	28.076.896	0,28	-10.120.206	-36,04
Silver Replacement	5.251.176	0,05	28.076.896	0,28	-22.825.720	-81,30
Utensil	5.538.880	0,05	7.487.171	0,08	-1.948.291	-26,02
Kitchen Fuel	71.274.200	0,67	75.807.617	0,76	-4.533.417	-5,98
Outsourcing utilities	0	0,00	1.040.000	0,01	-1.040.000	-100,00
Man Power Development	154.000	0,00	0	0,00	154.000	0,00
Iuran THT	12.872.519	0,12	17.281.308	0,17	-4.408.789	-25,51
Telp & Telex	16.081.351	0,15	12.000.000	0,12	4.081.351	34,01
BPJS Pensiun	3.819.835	0,04	0	0,00	3.819.835	0,00
Miscellaneous	-64.693.163	-0,61	6.083.326	0,06	-70.776.489	-1.163,45
Total Other Exp Operation	1.886.973.941	17,82	1.874.862.943	18,83	12.110.998	0,65
OPERATION PROFIT/LOSS	7.225.465.371	68,22	7.464.969.489	74,96	-239.504.118	-3,21

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HOTEL AMARIS MALANG						
INCOME STATEMENT						
FOR OPERATION DEPARTMENT						
FOR THE PERIODE : 01/12/2014 - 31/12/2014						
	YEAR TO DATE		YEAR TO DATE BUDGETED		VARIANCE	
	AMOUNT	RATIO (%)	AMOUNT	RATIO (%)	AMOUNT (1-2)	RATIO (%)
INCOME & SALES						
Room Sales	8.474.079.119	92,98	8.986.032.000	95,02	-511.952.881	-5,70
Other Sales	640.046.622	7,02	470.868.077	4,98	169.178.545	35,93
Total Sales	9.114.125.741	100,00	9.456.900.077	100,00	-342.774.336	-3,62
PAYROLL & REL.EXPENSES OP.						
Salaries & Wages	355.223.941	3,90	402.600.000	4,26	-47.376.059	-11,77
Function Allowance	11.250.000	0,12	15.000.000	0,16	-3.750.000	-25,00
Salaries & Wages (lepas/hr)	97.038.060	1,06	90.990.000	0,96	6.048.060	6,65
Employees Transportation	92.624.883	1,02	117.374.400	1,24	-24.749.517	-21,09
Medical Expenses	5.045.658	0,06	26.000.000	0,27	-20.954.342	-80,59
THR	32.269.550	0,35	33.550.000	0,35	-1.280.450	-3,82
Payroll Tax	15.693.235	0,17	26.748.720	0,28	-11.055.485	-41,33
Jamsostek (BPJS Ketenagakerjaan)	4.593.877	0,05	4.790.940	0,05	-197.063	-4,11
Payroll & Rel. Exp.Operation	613.739.204	6,73	717.054.060	7,58	-103.314.856	-14,41
OTHER EXPENSES OPERATION DEPT						
Uniforms	25.224.228	0,28	12.000.000	0,13	13.224.228	110,20
Laundry & Dry Cleaning	260.943.850	2,86	350.705.377	3,71	-89.761.527	-25,59
Print&Stat,Photocopy,etc	21.203.677	0,23	27.946.289	0,30	-6.742.612	-24,13
Meals	90.314.025	0,99	115.440.000	1,22	-25.125.975	-21,77
Local Transport	12.724.516	0,14	1.200.000	0,01	11.524.516	960,38
Travelling Exp.	343.000	0,00	6.000.000	0,06	-5.657.000	-94,28
Outsourcing fee	148.214.024	1,63	125.400.000	1,33	22.814.024	18,19
Decoration	0	0,00	2.000.000	0,02	-2.000.000	-100,00
Reservation Exp.	80.734.422	0,89	37.200.000	0,39	43.534.422	117,03
Guest Supplies	205.183.570	2,25	172.086.578	1,82	33.096.992	19,23
Music Cassette Entertain	63.812.000	0,70	60.000.000	0,63	3.812.000	6,35
F & B Supplies	466.605.287	5,12	577.438.511	6,11	-110.833.224	-19,19
Event Supplies	194.716.019	2,14	0	0,00	194.716.019	0,00
Cleaning Supplies	52.607.642	0,58	59.225.448	0,63	-6.617.806	-11,17
Paper Supplies	14.627.200	0,16	16.236.360	0,17	-1.609.160	-9,91
Linen Replacement	280.869.321	3,08	89.860.320	0,95	191.009.001	212,56
China Glass Replacement	16.920.293	0,19	26.958.096	0,29	-10.037.803	-37,23
Silver Replacement	4.728.276	0,05	26.958.096	0,29	-22.229.820	-82,46
Utensil	2.940.000	0,03	13.479.048	0,14	-10.539.048	-78,19
Kitchen Fuel	82.696.000	0,91	58.409.208	0,62	24.286.792	41,58
Outsourcing utilities	0	0,00	1.920.000	0,02	-1.920.000	-100,00
Iuran THT	14.283.474	0,16	17.281.313	0,18	-2.997.839	-17,35
Telp & Telex	6.693.073	0,07	24.000.000	0,25	-17.306.927	-72,11
Miscellaneous	2.169.200	0,02	8.986.032	0,10	-6.816.832	-75,86
Total Other Exp Operation	2.048.553.097	22,48	1.830.730.676	19,36	217.822.421	11,90
OPERATION PROFIT/LOSS	6.451.833.440	70,79	6.909.115.341	73,06	-457.281.901	-6,62

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