

## Determination of Hotel Room Rental Rates during Low Season with the Break-Even Point Analysis Method at Aston Hotels International

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### Abstract

*This study aims to determine how much room rental rates at Aston Hotel Tanjungpinang during the low season in 2020 using the break-even point analysis method so that the company can increase the room occupancy rate during the low season and not experience business losses, the researcher determines the research subject where the selected resource persons are. have competence and in accordance with data needs, while the sampling technique used is purposive sampling. This research is a qualitative research, the types of data used in this study are secondary data and primary data, while the data collection techniques are obtained through observation, interviews and literature study. Break even point is a condition which indicates that the amount of revenue received by the company (total revenue) is equal to the amount of costs incurred by the company. To achieve a break-even point analysis, the minimum occupancy should reach 81.93% per month, the results calculation of the break-even point analysis or break event point rental rates for room rates with studio type of IDR 403,966, - then for the superior room type of IDR 449,179, -, deluxe room type of IDR 463,694-, the premier deluxe room type is IDR 566,727, - while the junior suite is IDR 566,727, - and the president suite of IDR 750,087, -*

### Keywords

deposit; credit arrangements; cooperative income



## I. Introduction

The tourism industry that is currently developing in Indonesia is the hotel industry. The increase in the number of hotels in Indonesia indicates that the hospitality business environment is increasingly competitive. To succeed in the increasingly fierce competition, hotels are required to continuously improve quality, service and price. To achieve this, companies are required to continue to run their companies to be efficient and competitive. The development of the business world today is strongly influenced by the company's ability to compete in the market. In this strategy it is good to take advantage of existing strengths and opportunities, as well as cover weak obstacles and overcome obstacles that exist in the business world. In carrying out its business activities, the company's management is in dire need of information presented as needed.

Tourism in the Riau Islands is one of the main sectors that help advance economic growth in the Riau Islands, Indonesia. The wealth of nature, arts and culture is one of the

important fields in tourism in the Riau Islands. Riau Islands Province is the main point for foreign tourist visits after Bali Island. With the number of foreign tourists visiting reaching 1.2 million people in 2018. Table 1 describes the number of tourists visiting the Riau Islands Province for the period January 2019-August 2020:

**Table 1.** The Number of Tourists Visiting the Riau Islands Province January 2019-August 2020

City	Periode High Season	Period of Pandemic	New Normal Period
	Jan-Des 2019	Jan - Jul 2020	Agus - Nov 2020
Batam	1.947.943	302.042	305.390
Bintan	634.734	63.933	63.933
Tanjungpinang	169.364	18.246	18.546
Karimun	112.753	2.531	215.36
<b>Total</b>	<b>2.864.794</b>	<b>405.752</b>	<b>409.405</b>

Source: Riau Islands Province Tourism and Creative Economy Office (2020)

Based on the table above, tourist visits to the Riau Islands Province, especially the capital city of Tanjungpinang Province, in the period before the COVID-19 pandemic occurred, the number of tourists entering from the Tanjungpinang entrance was 169.364 tourists. 18.246 tourists entered from the Tanjungpinang entrance and during the new normal era the number of tourists increased, although not so significantly as much as 18.546, it can be seen that during the COVID-19 pandemic the number of tourists, both foreign and domestic, experienced a drastic decrease compared to the number of tourists. in 2019 this greatly affected tourism in the Riau Islands, especially Tanjungpinang.

Hotel is one of the facilities provided for tourists to stay. The hospitality service industry will provide good service so that tourists feel at home and are impressed during their trip. Revenue from hotel room rentals is the hotel's main income. Therefore, in addition to location, complete facilities and satisfactory service, hotels must also take into account hotel room rental rates. The room rental rate is the selling price for the hotel. To determine the room rental rate, the hotel must consider various factors, including the level of the hotel class, the facilities provided, the quality of service and the costs of the income earned, the hotel will cover the costs. The hotel makes careful consideration so that the rates set do not cause harm to the company. The large number of hotels creates its own problems for the hotel management in carrying out their operational activities because the competition is quite high. The hotel business, like any other company, also faces stiff competition. This competition poses a challenge for hotel management to find the right strategy and business decisions so that a hotel can survive in a competitive situation and not suffer losses.

Hotel Aston Tanjungpinang is located 7 minutes from Raja Haji Fisabilillah International AiDRort and also has easy access to government offices, business centers and other tourist attractions. With the emergence of the corona virus outbreak, it has had a major impact on the tourism sector, including in Indonesia. Especially since the government announced that for the first time there were Indonesian citizens (WNI) who were exposed to the corona virus or Covid-19 on March 2, 2020. Not only foreign tourists were decreasing but local tourists were also limiting travel for fear of being exposed to the corona virus and until now The Indonesian government has determined the extension of the status of a certain state of emergency for the outbreak of a disease caused by the corona virus in Indonesia, asking stakeholders to leave their employees to self-isolate at home for an undetermined time. Based

on information obtained from the Office of Manpower, Cooperatives and Micro Enterprises of Tanjungpinang City, the Aston Tanjungpinang Hotel is one of 21 hotels in the local area that have carried out Terminations of Employment and laid off employees as a result of being affected by the corona virus pandemic or COVID-19 so that the the company laid off 60 employees and laid off 18 employees. Therefore, the hotel must make careful consideration so that in this low season situation, do not let the applicable rates at the hotel cause the occupancy rate of hotel rooms to tend to decrease which in turn will have an impact on decreasing revenue from room sales and causing losses for the company.

## II. Review of Literatures

### 2.1 Accountancy

Accounting basically deals with quantitative financial information that is useful for making decisions. The more professional the accountant in the process of making financial statements or the accounting cycle, the better the decisions that will be taken by the management for the survival of the company. Accounting provides ways to collect and report economic data to various stakeholders. Owners and prospective owners can find out how the company's financial position and prospects in the future will be. The bank or lender can assess the company's ability to operate which in turn considers the risks that may occur before borrowing. Harahap (2011) accounting is a process, grouping and summarizing economic activities in an orderly and logical form with the aim of presenting financial information needed in decision making.

Accounting is to provide accounting information used for organizational decision making purposes. Accounting information is information obtained from economic activities and the condition of the organization itself. Hanafi & Halim (2007) explained that based on the benefits of financial statements, there are 4 main characteristics of accounting information from financial statements that are useful in the decision-making process, namely understandable that the report can be and easily understood by the user, relevant that the report is appropriate and timely, the reliability of the report presented reliably and reliably, and comparability that reports can be compared. (Sihombing, T. et al. 2020)

Accounting systems that identify, measure, record and evaluate the entity's financial aspects on the basis of an accounting procedure that provides appropriate information to the stakeholders of the entity (not only limited to financial data) Consequently, it will allow them to ensure that the agency functions consistently in the evaluation of its socioeconomic goals. (Gassama, S. et al. 2021)

### 2.2 Cost

Cost accounting means that costs are sacrifices of economic resources, measured in units of money, that have occurred or may be incurred for certain puIDRoses. Not all sacrifices of economic resources are referred to as costs. Another term used to describe the sacrifice of economic resources, both those that have already occurred and those that will potentially occur for a particular puIDRose. Meanwhile, Harnanto (2017) reveals that cost is the amount of money expressed from economic sources that are sacrificed (happens and will happen) to get something or achieve certain goals. The term cost is sometimes considered synonymous with the cost and expense of a particular thing or puIDRose.

### 2.3 Break Even Point

Interested in knowing how revenue, expenses and profit behave when volume changes it is common to start by determining the company's break-even point in the number of units sold, when the break-even point is reached, net income will increase according to the contribution margin per unit for each additional product sold. According to Siregar (2014) the break-even point is a condition that shows that the amount of income received by the company (total revenue) is equal to the total costs incurred by the company. According to Rudianto (2013) the break-even point is the sales volume that must be achieved so that the company does not experience losses but also does not make any profit. According to Prastowo (2015) break even analysis is an analytical technique used to determine the level of sales and product composition needed to cover all costs incurred during a certain period. The break-even point is the point at which total costs equal total revenue. Thus, at the break-even point no profit or loss is received by the company.

## III. Research Methods

The type of research used in this study is qualitative research with a case study approach, namely describing or systematically describing the process of providing lodging. Services at Aston Hotel Tanjungpinang by using the break even point method and comparing the calculation of rates for inpatient services and hotel rooms.

The types of data used in this study are as follows:

1. Primary Data is data obtained or collected directly in the field. In this study, primary data were obtained directly from the Aston Tanjungpinang Hotel regarding research problems such as the results of interviews.
2. Secondary data is obtained or collected by people conducting research from existing sources.

### 3.1 Data Analysis Technique

Technical analysis of the data used in this study using the following stages:

1. Determine the number of rooms sold in a month

$$\text{Occupied room} = \text{Room} \times \% \text{ occupancy} \times \text{days in period}$$

2. Determine the average room cost

$$\text{ARR} = \frac{\text{Total Revenue Of Period Room}}{\text{Room} \times \% \text{ occupancy} \times \text{days in period}}$$

3. Calculating the average occupancy rate
  - a. Double Occupancy

$$\text{Occupancy} = \frac{\text{The number of guests} - \text{number of rooms sold}}{\text{number of rooms sold}}$$

- b. Single Occupancy  
 $\text{Occupancy} = 100\% - \text{Persentase single Occupancy}$

4. Counting the number of rooms sold per day  
Double Occupancy

$$\text{Occupancy} = \% - \text{single Occupancy} \times \text{no room single Occupancy}$$

## IV. Discussion

### 4.1. Aston Hotel Overview

This modern and stylish 4-star Aston Tanjungpinang hotel is committed to meeting international standards. Aston Tanjungpinang has various facilities to meet the needs that are often used by customers such as luxury accommodation including 1 Presidential Suite, 3 Junior Suite, Premier Deluxe, Deluxe, Superior & Studio 3 storey building. Aston Hotel has Facilities with 74 TV channels, Pub & KTV, Massage / Reflexology, Fitness Center, Poolside Bar & Pizza Corner, 100Mbps WIFI Internet Access, Shops, Concierge and City tours.

Located midway between Raja Haji Fisabilillah International AiIDRort and Bintan Central Business District with easy access to government offices, commercial business activities & tourist attractions. The Motto of Aston Tanjungpinang Hotel is: Delightful moments of heartfelt service. (When you stay at any of ASTON hotels, resorts, serviced residences and villas across Indonesia, you can rest assured our people are always on hand to provide that little bit extra that makes all the difference to your stay. Exceeding your expectations with delightful moments of heartfelt service).

**Table 2.** Determination of Room Rental Rates during Low Season Hotel Aston Tanjungpinang

Type of room	Normal Price	Prices During the Covid 19 Pandemic
<i>Studio</i>	IDR 1.200.000	IDR. 498.326
<i>Superior</i>	IDR 1.320.000	IDR 566.280
<i>Deluxe</i>	IDR 1.450.000	IDR 711.480
<i>Premiere</i>	IDR 1.550.000	IDR 711.980
<i>Junior Suite</i>	IDR 2.200.000	IDR 1.209.000
<i>Presidential Suite</i>	IDR 4.000.000	IDR 2.200.000

Source: Hotel Aston Tanjungpinang (2020)

Table 2 shows that the difference in room rates is caused by physical differences or facilities owned by each type of room. The determination of room rates at the Aston Tanjungpinang Hotel during the COVID-19 pandemic was due to several considerations, one of which refers to the room occupancy rate and city occupancy of hotel rooms in Tanjungpinang.

Based on the results of an interview with a sales person at Aston Hotel, he said that sometimes the price that has been set can change at any time this refers to the occupancy rate of the available rooms, if the room occupancy rate has increased by 30% then there is an increase the number of room prices, and vice versa if the room occupancy rate is low around 8%-15% then the management will do a 15-20% discount promo on the available room rates this is done to keep the hotel continuity running in the midst of the covid-19 pandemic .

Determining the selling price of a product or service is one of the important decisions of management because the price set by the company must be able to cover all costs and get the profit earned by the management. Hotel Aston Tanjungpinang is a modern 4 star hotel that has facilities namely 1 Presidential Suite, 3 Junior Suite, Premier Deluxe, Deluxe, Superior & Studio 3 storey building. Aston Hotel has Facilities with 74 TV channels, Pub & KTV, Massage/ Reflexology, Fitness Center, Poolside Bar & Pizza Corner, 100Mbps WIFI Internet Access, Shops, Concierge and City tours.

Based on the results of research that researchers did some time ago regarding the selling price of hotel room rates during low season, researchers obtained research results, namely at the Aston Tanjungpinang Hotel it was determined based on the occupancy rate or

the availability of available rooms, where the reduction in room prices had received approval from center, as said by a resource person with the initials S with a job position as General Manager he said that "the price setting for room rental rates refers to the grib rate that has been made where the grib rate that has been made is based on approval from the coIDRorate office but the pricing is based on conditions in each property", the researcher also conducted interviews with the sales department to ensure the truth of the questions submitted by the first resource person and sales with the initials ER said that "the method of setting room rental rates is based on the number of room occupancy, but from the sales side only suggesting that the price reduction for price fixing is decided by the general manager" the statement was also confirmed by the Front Office Supervisor he said that "actually there is already a guideline for determining room rates from the unit side, just follow it". So the researcher can conclude that the setting of room rates during low season at Aston Hotel refers to the number of room occupancy rates where the determination of room rates has received approval from the head office.

Various efforts have been made by the management of the Aston Tanjungpinang hotel in increasing room sales during low season, one of which is a promo that is carried out every week to attract domestic tourists to stay at Aston, promos that are carried out such as weekend staycations at a very cheap price of only IDR. 500.000 Nett / night, then there is also a flash sales promo from traveloka and tiket.com by offering a discount of up to 40% / room. In addition, guests who stay using Archipelago members and coIDRorate rates also get special discounts.

At the Aston Tanjungpinang Hotel in determining the room rental rate using the target costing method by considering the costs incurred in the previous year then added with the expected profit by the hotel. In addition, the determination of the selling price of the room also considers several factors, namely based on the classification or market segmentation or type of consumer, looking at competitors or competitors, looking at hotel supporting facilities and the distance or location of the hotel. The selling price for hotel room rates is based on the room occupancy rate that has been determined by the coIDRorate office. The steps for setting hotel room rates are as follows:

1. Look at the facilities offered to guests because each room has different facilities and room pricing cannot be equated between one room and another room type.
2. Looking at city occupancy means looking at the number of hotel room occupancy rates in Tanjungpinang City, it can be seen from the branch marking to other hotels.
3. Looking at the currently fulfilled room occupancy rate, if the room occupancy rate is still in the range of 10-30%, Aston hotel management will immediately conduct joint promotions with business partners such as Traveloka.com, agoda and others by providing discount promos to make it attractive consumer buying interest.

Break-even analysis is very important for a company because the break-even analysis is a way to find out the minimum sales volume so that a company does not suffer losses even though the amount of profit received is zero. According to Siregar (2014) the break-even point is a condition that shows that the amount of income received by the company (total revenue) is equal to the total costs incurred by the company. Based on the results of the calculation of the break-even method that the researchers did, regarding the rate of room rental rates at the Aston Tanjungpinang Hotel, the researchers will describe in the table below.

**Table 3.** The Results of the Calculation of the Break-Even Method and the Comparison of Room Rates during the Low Season and High Season

Type of room	Selling Price		Break-even Method
	Normal Price	Prices During the Covid 19 Pandemic	
<i>Studio</i>	IDR 1.200.000	IDR. 498.326	IDR 403.966
<i>Superior</i>	IDR 1.320.000	IDR 566.280	IDR 449.179
<i>Deluxe</i>	IDR 1.450.000	IDR 711.480	IDR 463.694
<i>Premiere</i>	IDR 1.550.000	IDR 711.980	IDR 477.081
<i>Junior Suite</i>	IDR 2.200.000	IDR 1.209.000	IDR 566,727
<i>Presidential Suite</i>	IDR 4.000.000	IDR 2.200.000	IDR 750.087

Based on table 3, the researcher can say that the Aston Tanjungpinang Hotel has set a price above the break-even point method that the researcher has calculated, to explain more, the researcher will explain as follows:

1. The rental rate for a studio type room is IDR. 403.966 then for the superior room type IDR. 449.179, the deluxe room type is IDR. 463.694 type premier deluxe room for IDR. 477.081 while for the junior suite room is IDR. 566.727 and the presidential suite of IDR. 750.087
2. Studio room rates are IDR. 403.966 using the break-even method while the hotel room sales rate during low season is IDR. 498.326 then there is a difference of IDR. 94.360
3. The superior room rate is IDR. 449.178 using the break-even method while the hotel room sales rate during low season is IDR. 566.280 then there is a difference of IDR. 117.101
4. The deluxe room rate is IDR. 463.694 using the break-even method while the hotel room sales rate during low season is IDR. 711.480 then there is a difference of IDR. 247.898
5. Premier deluxe room rate is IDR. 477.081 using the break-even method while the hotel room sales rate during low season are IDR. 711.980 then there is a difference of IDR. 234.898
6. The junior suite room rate is IDR. 566.726 using the break-even method while the hotel room sales rate during low season are IDR. 1.209.000 then there is a difference of IDR. 642.273
7. The presidential room rate is IDR. 750.086 using the break-even method while the hotel room sales rate during low season are IDR. 2.200.000 then there is a difference of IDR. 1.449.913

Apart from the results of calculating hotel room rental rates using the break-even analysis method above, the authors also observe that the amount of rental rates for each room type at Aston Tanjungpinang Hotel has a very large difference compared to rates based on the calculation of the break-even analysis method. Even though the rates charged at the Aston Tanjungpinang Hotel that the researchers examined were the application of rates during low season, where the rates were charged low because it was not during the holiday season but only to cover costs incurred so that the hotel would not lose money. This is because the profit earned from the excess is used to provide benefits to employees such as salary increases, bonuses. Meanwhile, if during the holiday season, the Aston Tanjungpinang Hotel applies a Peak Season rate where this rate can be 50%-100% higher than the low season rate, depending on the policy of the hotel management at that time which looked at various aspects including the tourists who would visit Tanjungpinang. . The calculation of the break-even point above is to determine the minimum number of room sales so that the hotel does not experience a loss and can help the hotel management to make decisions in determining the selling price of the room.

As a result of the hotel management policy, many consumers who view the costs they incur are very likely to switch to other cheaper hotels, but when viewed from the other side, such as the services and facilities provided to consumers, they are considered quite comparable to the costs that consumers have to spend. For this reason, the hotel management continues to apply the tariff determination that they have set so far because the data on guests who come to stay do not decline.

## V. Conclusion

Based on table 4.12, the researcher can say that the Aston Tanjungpinang Hotel has set a price above the break-even point method that the researcher has calculated, to explain more, the researcher will explain as follows:

1. The rental rate for a studio type room is IDR. 403.966 then for the superior room type IDR. 449.179, the deluxe room type is IDR. 463.694 type premier deluxe room for IDR. 477.081 while for the junior suite room is IDR. 566.727 And the presidential suite of IDR. 750.087
2. Studio room rates are IDR. 403.966 using the break-even method while the hotel room sales rate during low season are IDR. 498,326-, then there is a difference of IDR. 94.360
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6. The junior suite room rate is IDR. 566.726 using the break-even method while the hotel room sales rate during low season are IDR. 1.209.000 then there is a difference of IDR. 642.273
7. The presidential room rate is IDR. 750,086-, using the break-even method while the hotel room sales rate during low season are IDR. 2.200.000 then there is a difference of IDR. 1.449.913.

Apart from the results of calculating hotel room rental rates using the break-even analysis method above, the authors also observe that the number of rental rates for each room type at Aston Tanjungpinang Hotel has a very large difference compared to rates based on the calculation of the break-even analysis method. Even though the rates charged at the Aston Tanjungpinang Hotel that the researchers examined were the application of rates during low season, where the rates were charged low because it was not during the holiday season but only to cover costs incurred so that the hotel would not lose money. This is because the profit earned from the excess is used to provide benefits to employees such as salary increases, bonuses. Meanwhile, if during the holiday season, the Aston Tanjungpinang Hotel applies a Peak Season rate where this rate can be 50%-100% higher than the low season rate, depending on the policy of the hotel management at that time which looked at various aspects including the tourists who would visit Tanjungpinang.

The calculation of the break-even point above is to determine the minimum number of room sales so that the hotel does not experience a loss and can help the hotel management to make decisions in determining the selling price of the room. As a result of the hotel management policy, many consumers who view the costs they incur are very likely to switch to other cheaper hotels, but when viewed from the other side, such as the services and



facilities provided to consumers, they are considered quite comparable to the costs. Those consumers have to spend. For this reason, the hotel management continues to apply the tariff determination that they have set so far because the data on guests who come to stay do not decline.

#### Suggestion

Based on the conclusions above, the researcher suggests that there are several problems that need to be improved in order to increase room sales in order to break even:

1. The hotel management must incessantly promote the sale of hotel rooms by giving special prices and also providing discounts, based on the analysis of the break even point or break event point, the management still has an advantage if lowering the price below the current set price
2. Parties must really reduce operational costs as small as possible and cut or cut unnecessary costs.
3. Due to the low room occupancy rate, it would be better if the Aston management opened the hotel corridor floor which is the same level as the lobby and restaurant aiming to minimize electricity costs from using elevators, electricity costs, air conditioners and others.

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