

Analisis biaya operasional PT Garuda Indonesia persero tbk melalui pendekatan target costing dengan basis time driven activity based costing dalam upaya peningkatan profitabilitas = analysis of operating cost in PT Garuda Indonesia persero tbk through target costing approach that based on time driven activity based costing in attempt to improve profitability

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Abstrak

Penelitian ini berawal dari permasalahan yang timbul dari adanya penurunan profitabilitas PT Garuda Indonesia (Persero) Tbk. secara signifikan di tahun 2013 mencapai 89,89%. Disaat yang bersamaan, pendapatan perusahaan justru mengalami peningkatan sebesar 7%. Penelitian akan ditujukan untuk menganalisis faktor-faktor yang menyebabkan terjadinya penurunan signifikan profitabilitas perusahaan, mengingat profitabilitas sangat erat kaitannya dengan keberlangsungan bisnis. Hasil analisis menunjukkan bahwa penyebab utama penurunan profitabilitas adalah karena adanya peningkatan beban operasional mencapai 10,75%, yang secara nominal jauh melebihi pendapatannya. Peningkatan ini terutama berasal dari beban bahan bakar (fuel costs) yang mengambil proporsi sekitar 40% dari total biaya, dan beban operasional penerbangan dengan proporsi 25% dari total biaya. Adanya kenaikan beban bahan bakar terutama disebabkan oleh peningkatan blockhours yang signifikan sebesar 23,8% karena di tahun 2013 harga avtur cenderung turun. Kenaikan presentase pendapatan yang tidak sebanding dengan biaya operasional, terutama disebabkan oleh pembentukan harga yang tidak mencerminkan biaya akibat kurang efektifnya pengalokasian biaya ke dalam biaya per unit. Atas kurang efektifnya sistem alokasi biaya, maka direkomendasikan pengaplikasian pendekatan target costing yang didasarkan pada metode Time-Driven Activity-Based Costing (TDABC). Melalui pendekatan ini, didapatkan hasil bahwa pengalokasian biaya per unit lebih mencerminkan komposisi biaya yang sebenarnya.

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This study originated from the problems arising from significant decrease of PT Garuda Indonesia (Persero) Tbk profitability in 2013 reached 89.89%. At the same time, the company's revenues have increased by 7%. The research will be devoted to analyze the factors that cause a significant decrease in the profitability of the company, since profitability is closely associated with going concern of the business. The analysis showed that the main cause of the decline in profitability was due to an increase in operating expenses reached 10.75%, which nominally far exceeds the income. This increase is mainly derived from the fuel costs which took the proportion of about 40% of the total cost, and the cost of operating expenses with the proportion of 25% of the total cost. An increase in the burden of fuels mainly due to a significant increase in blockhours 23.8% and jet fuel prices tend to fall in 2013 until 2014. The increase in the percentage of income that is not comparable to the operating costs, mainly due to the formation of prices that do not reflect the actual costs due to lack of effective allocation of costs to the cost per unit. Over the lack of effective cost allocation system, it is recommended to use the application of target costing approach based of Time-Driven Activity-Based Costing (TDABC) method. Through this approach, it is showed that the allocation of the cost per unit better reflect the actual cost of the composition.