

Analisis penerapan activity based costing (abc) di sektor pemerintah studi kasus pilot project program spending review kementerian keuangan republik indonesia tahun 2014 = Analysis of activity based costing abc implementation in the government sector case study spending review pilot project program by ministry of finance of the republic of indonesia in 2014 / Windy Oktanaura

Windy Oktanaura, author

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Abstrak

ABSTRAK

Skripsi ini menganalisis penerapan metode Activity Based Costing (ABC) di sektor pemerintah Indonesia, dengan studi kasus pada pilot project program spending review Kementerian Keuangan Republik Indonesia (Kemenkeu). Pilot project ini dilakukan terhadap beberapa satker percontohan, Badan Pendidikan dan Pelatihan Keuangan (BPPK) salah satunya, pada tahun 2014. Tujuan dilaksanakannya pilot project spending review ini adalah menunjang struktur dokumen anggaran agar berbasis logic model untuk mempermudah pengukuran kinerja dan melakukan perhitungan unit cost suatu produk. Hasil analisis menyimpulkan bahwa Kemenkeu belum melakukan satu tahapan dalam prosedur penerapan yang menjadi keunggulan ABC yaitu pembebanan biaya overhead untuk setiap aktivitas secara lebih akurat. Hal tersebut berdampak terhadap pemanfaatan metode ABC yang menjadi kurang optimal, meskipun Kemenkeu berhasil mencapai tujuannya. Dengan kondisi seperti itu, disarankan, Kemenkeu dapat menerapkan metode lain yang disesuaikan dengan kondisi dan tujuannya.

ABSTRACT

This thesis analyzes the Activity Based Costing (ABC) implementation in Indonesian government sector, with a case study of the spending review pilot project program conducted by the Ministry of Finance of the Republic of Indonesia. This pilot project was done for some pilot work units, one of them is Financial Education and Training Agency (BPPK), in 2014. The goal of this pilot project is supporting the structure of the budget document that is logic-based models to facilitate performance measurement and calculating the unit cost of a product. Results of the analysis concluded that the Ministry of Finance has not implemented one stage of implementation procedure which becomes one advantage of ABC method, that is charging overhead costs for each activity accurately. It gave impact in the use of ABC method that becomes less optimal, eventhough the Ministry of Finance can achieve its objectives. Based on this condition, it can be suggested that the Ministry of Finance can implement other methods adapted to its conditions and objectives.