

## ABSTRACT

Name : Christianus Deddy Wibowo  
Study Program : Administrative Science  
Major in Administrative and Public Policy  
Title : Effectiveness Specific Cost Standard in Budgeting  
in National Agency Of Drug and Food Control:  
Activity-Based Costing Approach

*New Public Management (NPM) perspective focuses budgeting on output oriented. Indonesia interpret this perspective by implementing performance based budgeting as mandated in Law No. 17 year 2003 about Public Finance. This performance based budgeting requires every institution to have a specific cost standard. Unfortunately, up to last four years, it was found that some ministerial or other institutions still do not have the specific cost standard. Using activity based costing approach, this research tries to investigate the effectiveness of specific cost standard policy, by comparing the period of before and after policy implementation. Furthermore, this research tries to analyze the relationship between some factors affecting the effectiveness of specific cost standard. This research is an applied research using National Agency of Drug and Food Control as case study. Data used in this research are both primary and secondary data. The primary data collected from key respondents while the secondary data collected from financial report year 2007 and 2008. The data analyzed using two statistical analyses; t-Test and Spearman's rank correlation test. t-Test is used to test the difference between the period of before and after policy implementation while Spearman's rank correlation test is used to test the correlation between two variables. Furthermore, this research tries to investigate some opinions about specific cost standard implementation from user's perspective. The empirical results show that there are no differences between the period of before and after policy implementation. This result is supported by the inverse correlation between budget realization and specific cost standards which is used as the base of budget allocation and the guidance and source of information for activity/project budgeting. Based on users' perspective, specific cost standard is needed as a tool and guidance for budget allocation, and it should be flexible in its implementation. This research concludes that the development of specific cost standard in activity level and should be adjusted with the activity's need in practice.*

*Key words: specific cost standard, activity based costing.*

## DAFTAR ISI

HALAMAN SAMPUL .....	i
HALAMAN JUDUL .....	ii
HALAMAN PERNYATAAN ORISINALITAS .....	iii
HALAMAN PENGESAHAN .....	iv
KATA PENGANTAR .....	v
LEMBAR PERSETUJUAN PUBLIKASI KARYA ILMIAH .....	vii
ABSTRAK .....	viii
DAFTAR ISI .....	x
DAFTAR TABEL .....	xiii
DAFTAR GAMBAR .....	xv
DAFTAR LAMPIRAN .....	xvi
<b>1. PENDAHULUAN .....</b>	<b>1</b>
1.1 Latar Belakang Masalah .....	1
1.2 Perumusan Masalah .....	12
1.3 Tujuan dan Signifikansi Penelitian .....	13
1.4 Sistematika Penelitian .....	14
<b>2. TINJAUAN PUSTAKA .....</b>	<b>17</b>
2.1 Tinjauan Empiris Efektivitas Standar Biaya .....	17
2.1.1 Alat untuk Menentukan Kebutuhan Indikasi Anggaran .....	17
2.1.2 Alat untuk Menyusun Anggaran .....	19
2.1.3 Alat untuk Menunjukkan Informasi Kegiatan dan Biaya Kegiatan .....	20
2.2 Perkembangan Paradigma Ilmu Administrasi Publik .....	21
2.3 Perspektif NPM dalam Penganggaran.....	23
2.3.1 Definisi Biaya .....	24
2.3.2 Klasifikasi Biaya .....	25
2.3.3 Pengukuran Biaya .....	26
2.3.4 Konsep <i>Activity Based Costing</i> .....	27
2.3.5 Manfaat <i>Activity Based Costing</i> .....	29
2.3.6 Kelemahan <i>Activity Based Costing</i> .....	30
2.3.6.1 <i>Step Function Versus Linear</i> .....	30
2.3.6.2 Perubahan Lingkungan .....	31
2.3.6.3 <i>Non-Value Added Versus Value Added</i> <i>Activity</i> .....	31
2.3.6.4 Lebih Mahal Diadministrasikan .....	31
2.3.7 Perbedaan antara Sistem <i>Activity Based Costing</i> dengan Sistem Kalkulasi Biaya Tradisional .....	32
2.3.7.1 <i>Work-centric Versus Transaction-centric</i> .....	32
2.3.7.2 Fokus Biaya <i>Versus</i> Kinerja Keuangan Jangka Pendek .....	32
2.3.7.3 Varian Antara Biaya yang Dianggarkan	