

## Analisis biaya pada penyelenggaraan diklat fungsional calon Widyaiswara dengan metode activity based costing = Cost analysis on implementation of training for candidate trainer with activity based costing method

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### Abstrak

Tesis ini membahas tentang analisis biaya pada penyelenggaraan diklat fungsional calon widyaiswara dengan metode Activity Based Costing. Penelitian ini dilakukan di Lembaga Administrasi Negara yang merupakan lembaga pembina diklat dan jabatan fungsional widyaiswara. Penelitian ini merupakan jenis penelitian kualitatif dengan desain deskriptif. Data akan diperoleh melalui wawancara dan observasi.

Hasil penelitian menyarankan bahwa dengan metode Activity Based Costing diharapkan perencanaan anggaran bisa lebih terinci, menganggarkan setiap komponen diklat secara proporsional dengan dilandasi perhitungan yang akurat.

.....The focus of this study is about the cost analysis on the implementation of Training for Candidate Trainer with Activity Based Costing method. This research was conducted at the Institute of Public Administration (Lembaga Administrasi Negara) which is an institution builder training and also trainers. This research is a qualitative descriptive interpretive. The data were collected by observation and deep interview.

The results of this research suggest that the Activity Based Costing method is expected to be more detailed budget planning, budget each component in proportion to the education and training based on an accurate calculation.