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Analisis Biaya Pelayanan Akademik dan Kemahasiswaan Menggunakan Metode Time-Driven Activity-Based Costing (TDABC) pada Mahasiswa Fakultas Ekonomi dan Bisnis Islam (FEBI) Institut Agama Islam Negeri Kendari
AMAR MARUF, Prof. Dr. Ir. Budi Prasetyo Widyobroto, DESS., DEA; I Wayan Nuka Lantara, M.Si., Ph.D.
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ABSTRAK

Penelitian ini bertujuan untuk menganalisis biaya pelayanan akademik dan kemahasiswaan menggunakan metode *Time-Driven Activity-Based Costing* (TDABC) pada Biro Akademik dan Kemahasiswaan Institut Agama Islam Negeri (IAIN) Kendari. Penelitian ini dilatarbelakangi oleh kebutuhan informasi biaya pelayanan yang akurat sebagai dasar evaluasi efisiensi penggunaan sumber daya dan pengelolaan pembiayaan pendidikan pada perguruan tinggi. Metode TDABC digunakan karena mampu mengalokasikan biaya berdasarkan waktu pelayanan dan kapasitas kerja aktual yang digunakan dalam setiap aktivitas pelayanan.

Penelitian ini menggunakan pendekatan studi kasus dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Aktivitas pelayanan yang dianalisis meliputi pengisian Kartu Rencana Studi (KRS), penerbitan surat aktif kuliah, pengurusan transkrip nilai, pelayanan beasiswa, dan pegurusan surat rekomendasi mahasiswa. Analisis dilakukan melalui identifikasi aktivitas pelayanan, pengukuran waktu pelayanan, perhitungan *capacity cost rate*, biaya pelayanan, *idle capacity*, *bottleneck* pelayanan, serta simulasi perbaikan pelayanan.

Hasil penelitian menunjukkan bahwa pelayanan pengisian KRS merupakan aktivitas dengan total biaya pelayanan terbesar karena memiliki volume pelayanan tertinggi, sedangkan pelayanan beasiswa memiliki biaya pelayanan per mahasiswa terbesar karena membutuhkan waktu pelayanan yang lebih lama. Perhitungan TDABC menunjukkan bahwa kapasitas praktis staf sebesar 27.720 menit per bulan, sedangkan kapasitas yang digunakan dalam pelayanan mahasiswa sebesar 10.060 menit sehingga terdapat *idle capacity* sebesar 17.660 menit atau 63,7 persen. Hasil penelitian juga menunjukkan adanya *bottleneck* pada pelayanan pengisian KRS dan pelayanan beasiswa akibat tingginya volume pelayanan dan proses administrasi yang masih dilakukan secara manual. Simulasi perbaikan menunjukkan bahwa digitalisasi pelayanan mampu meningkatkan efisiensi penggunaan kapasitas kerja staf. Selain itu, mahasiswa Fakultas Ekonomi dan Bisnis Islam (FEBI) mengonsumsi sekitar 20 persen dari total pelayanan administrasi yang diberikan oleh Biro Akademik dan Kemahasiswaan. Temuan penelitian ini dapat menjadi bahan evaluasi efisiensi pelayanan dan pembiayaan pendidikan pada perguruan tinggi Satuan Kerja (satuan kerja).

Kata Kunci: *Time-Driven Activity-Based Costing* (TDABC), biaya pelayanan, akademik dan kemahasiswaan, *idle capacity*, *bottleneck*, efisiensi pelayanan.

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ABSTRACT

This study aims to analyze the costs of academic and student services using the Time-Driven Activity-Based Costing (TDABC) method at the Academic and Student Affairs Bureau of the State Islamic Institute (IAIN) Kendari. The study was motivated by the need for accurate service cost information as a basis for evaluating resource utilization efficiency and managing higher education financing. The TDABC method was employed because it enables cost allocation based on service time and the actual working capacity utilized in each service activity. This study adopted a case study approach with data collected through interviews, observations, and documentation. The service activities analyzed included course registration services, issuance of active student certificates, transcript processing, scholarship services, and the processing of student recommendation letters. The analysis involved identifying service activities, measuring service time, calculating the capacity cost rate, determining service costs, identifying idle capacity and service bottlenecks, and conducting service improvement simulations. The findings indicate that course registration services incurred the highest total service cost due to the large volume of service requests, whereas scholarship services generated the highest cost per student because of their longer processing time. The TDABC calculation revealed that the practical capacity of staff amounted to 27,720 minutes per month, while the capacity utilized for student services was 10,060 minutes, resulting in an idle capacity of 17,660 minutes or 63.7 percent. The results also identified bottlenecks in course registration and scholarship services due to high service demand and administrative processes that were still performed manually. Service improvement simulations demonstrated that service digitalization could improve the efficiency of staff capacity utilization. In addition, students from the Faculty of Islamic Economics and Business (FEBI) accounted for approximately 20 percent of the total administrative services provided by the Academic and Student Affairs Bureau. These findings may serve as an important basis for evaluating service efficiency and higher education financing in public higher education institutions operating under the Public Service Agency framework. Keywords: Time-Driven Activity-Based Costing (TDABC); Service Costs; Academic and Student Affairs Services; Idle Capacity; Bottleneck.This study aims to analyze the costs of academic and student services using the Time-Driven Activity-Based Costing (TDABC) method at the Academic and Student Affairs Bureau of the State Islamic Institute (IAIN) Kendari. The study was motivated by the need for accurate service cost information as a basis for evaluating resource utilization efficiency and managing higher education financing. The TDABC method was employed because it enables cost allocation based on service time and the actual working capacity utilized in each service activity. This study adopted a case study approach with data collected through interviews, observations, and documentation. The service activities

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Keywords: Time-Driven Activity-Based Costing (TDABC); Service Costs; Academic and Student Affairs Services; Idle Capacity; Bottleneck.

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