

EVALUASI TARIF LAYANAN PENGUKURAN KOMPETENSI PADA BALAI PENGUKURAN KOMPETENSI PEGAWAI BADAN KEPEGAWAIAN DAERAH DAERAH ISTIMEWA YOGYAKARTA

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INTISARI

Balai Pengukuran Kompetensi Pegawai memberikan layanan pengukuran kompetensi baik kepada pegawai yang ada di lingkungan Pemerintah Daerah DIY maupun dari luar Pemerintah Daerah DIY. Tarif yang ditetapkan saat ini merupakan tarif belum mencerminkan biaya yang sudah dikeluarkan dalam mendukung layanan pengukuran yang sudah dilakukan, sehingga perlu dilakukan perhitungan biaya yang tepat untuk dapat menentukan tarif yang tepat.

Penelitian ini bertujuan untuk mengevaluasi tarif yang telah untuk agar tarif yang dibebankan relevan serta kompetitif. Pengumpulan data menggunakan metode wawancara, observasi serta dokumentasi. Analisis data menggunakan analisis kualitatif deskriptif, penentuan biaya-biaya dalam harga pokok layanan menggunakan metode *full costing* sedangkan untuk penentuan harga pokok layanan pengukuran dilakukan dengan metode *time driven-activity based costing*. Penggunaan *time driven-activity based costing* diharapkan mampu memberikan hasil yang lebih akurat, cepat serta biaya yang lebih rendah mengingat setiap aktivitas yang dilakukan dalam proses layanan pengukuran kompetensi dibatasi oleh waktu. Prioritas utama yang perlu dibenahi adalah dengan memperhatikan setiap biaya, aktivitas serta keterlibatan bidang dalam layanan pengukuran kompetensi.

KATA KUNCI

Tarif, Biaya, Full Costing, Time Driven-Activity Based Costing

**EVALUATION OF COMPETENCE MEASUREMENT SERVICES
TARIFF IN THE COMPETENCY MEASUREMENT OF REGIONAL
PERSONNEL AGENCY, IN THE REGIONAL GOVERNMENT OF
YOGYAKARTA SPECIAL REGION**

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ABSTRACK

The Center for Measurement of Employee Competence provides competency measurement services to employees in the DIY Regional Government and from outside the DIY Regional Government. The rates set at this time are tariffs that do not reflect the costs incurred in supporting the measurement services that have been carried out, so that the right cost calculation is needed to determine the right tariff.

This study aims to evaluate the rates that have been applied so that the rates charged are relevant and competitive. Data collection uses interview, observation and documentation methods. Data analysis using descriptive qualitative analysis, determining the costs in the cost of service using the full costing method while for the determination of the cost of measuring service is done by the time driven-activity based costing method. The use of time driven-activity based costing is expected to be able to provide results that are more accurate, faster and lower costs considering that each activity carried out in the process of measuring competency services is limited by time. The main priority that needs to be addressed is to pay attention to every cost, activity and involvement of the field in competency measurement services.

KEYWORD

TarifF, Cost, Full Costing, Time Driven-Activity Based Costing