

ABSTRAKSI

Tujuan- penelitian ini menganalisis dan mengeksplorasi prospek penerapan metode *Activity-Based Costing* (ABC) pada organisasi pemerintah di Indonesia, baik dari segi bagaimana cara menghitung biaya unit produk layanan, maupun untuk memahami prospek ABC dari perspektif manajemen dan karyawan (*etic prespective*).

Desain/metodologi/pendekatan- beberapa konsep ABC dari beberapa literatur dikombinasikan dan kerangka konseptual dikembangkan. Penelitian kualitatif dengan pendekatan studi kasus pada salah satu organisasi pemerintah, Kantor Pelayanan Perbendaharaan Negara (KPPN) Jakarta IV, unit vertikal Kementerian Keuangan.

Temuan- setelah studi kasus selesai, penelitian ini berhasil menentukan cara menghitung unit biaya produk layanan KPPN Jakarta IV dan mendapatkan kerangka konseptual yang menyimpulkan ABC sebagai alat analisis yang memiliki prospek positif.

Keterbatasan dan implikasi- studi kasus pada satu objek penelitian kurang dapat digeneralisasikan kepada seluruh organisasi pemerintah di Indonesia. Namun, diperoleh pemahaman bersama terhadap potensi ABC yang positif di masa depan.

Orisinalitas/nilai- penelitian prospek ABC pada organisasi pemerintah nonprofit di Indonesia baru pertama kali dilakukan dan dapat menutup celah ketiadaan literatur ABC di Indonesia.

Kata kunci- *Activity-Based Costing* (ABC), biaya unit produk, prospek, organisasi sektor publik di Indonesia.

ABSTRACT

Objectives: this research aims at analyzing and exploring the implementation prospect of Activity-Based Costing (ABC) in governmental organizations in Indonesia, both in how to calculate the unit cost of service products, as well as to understand the prospects of ABC from the perspective of management and employees (etic perspective).

Design / methodology / approaches: some ABC concepts are combined in several literatures and a conceptual framework is developed. This study is a qualitative research with case study approach in one of the government organizations, the State Treasury Office (KPPN) Jakarta IV, a vertical unit of Ministry of Finance.

Findings: after finishing the case study, this research managed to determine how to calculate the unit cost of service products in KPPN Jakarta IV and get the conceptual framework which concluded ABC as an analytical tool that has positive outlook.

Limitations and implication: case studies on one object research is less general for all government organizations in Indonesia regarding the prospects of ABC. However, it gained a common understanding of ABC positive potential in the future.

Originality/value: ABC prospect research on nonprofit governmental organization in Indonesia has just conducted once and has already able to close the gap of absence in literature regarding ABC in Indonesia.

Keyword: Activity-Based Costing (ABC), the unit cost of products, prospects, public sector organizations in Indonesia.