

ABSTRAK

Politeknik Keuangan Negara STAN (PKN STAN) sebagai badan layanan umum di bawah naungan Kementerian Keuangan memiliki peran dalam peningkatan kemampuan dan keterampilan pengelolaan keuangan negara. Peran tersebut dapat diwujudkan salah satunya melalui penyelenggaraan diklat/brevet pajak. Di sisi lain, PKN STAN juga perlu mengoptimalkan PNBP. Namun, adanya biaya yang belum diklasifikasikan, cost driver yang belum disesuaikan dengan aktivitas yang terkait, serta tarif yang masih undervalue dapat menyebabkan inefektivitas tugas dan fungsi PKN STAN. Penelitian ini bertujuan untuk mengetahui cost driver yang didasarkan pada aktivitas terkait, biaya-biaya yang memiliki karakteristik tertentu, serta mendesain tarif brevet pajak. Desain tarif dibuat untuk tiga kondisi, yaitu online, offline+coffee break, dan offline+makan. Desain tarif juga telah termasuk atribusi yang berbeda-beda, yaitu 21%, 22%, dan 13%. Penelitian ini diharapkan dapat meningkatkan pelayanan serta pendapatan BLU PKN STAN. Atas penelitian ini, PKN STAN dapat mengidentifikasi lebih dalam terkait biaya yang diperlukan, khususnya biaya terkait penggunaan teknologi, untuk menunjang pelaksanaan brevet pajak.

Kata Kunci: Activity Based Costing, Brevet Pajak, BLU, PNBP

ABSTRACT

Politeknik Keuangan Negara STAN (PKN STAN) as a public service agency under the auspices of the Ministry of Finance has a role in increasing the ability and skills of state financial management. One of these roles can be realized through the implementation of tax training/brevet. On the other hand, PKN STAN also needs to optimize PNBP. However, the existence of costs that have not been classified, cost drivers that have not been adjusted to the related activities, and tariffs that are still undervalued can cause the ineffectiveness of the tasks and functions of PKN STAN. This study aims to determine the cost drivers based on related activities, costs that have certain characteristics, and design tax brevet rates. The tariff design is made for three conditions, namely online, offline+coffee break, and offline+lunch. The tariff design also includes different attributions, namely 21%, 22%, and 13%. This research is expected to increase the service and income of BLU PKN STAN. Based on this research, PKN STAN can identify more deeply related to the costs required, especially costs related to the use of technology, to support the implementation of the tax brevet.

Keywords: Activity Based Costing, Tax Training, Public Service Agency, Non-Tax State Income