

**Analisis Penentuan Tarif Air Minum Berbasis Metode
Activity Based Costing Pada PERUMDAM Tirta
Pandalungan Kabupaten Jember**
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ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis dan menentukan tarif air minum yang berfokus pada PERUMDAM Tirta Pandalungan Kabupaten Jember menggunakan metode *Activity Based Costing*. Penelitian ini menggunakan data sekunder berupa laporan keuangan PERUMDAM Tirta Pandalungan Kabupaten Jember. Pada implementasinya, penetapan tarif air minum yang dilakukan PERUMDAM Tirta Pandalungan saat ini menggunakan metode subsidi silang yang berdasarkan penghasilan pelanggan. Hasil perhitungan menggunakan metode *Activity Based Costing* diperoleh tarif air sebesar Rp. 121,084 menghasilkan tarif yang lebih besar daripada tarif yang ditetapkan oleh PERUMDAM Tirta Pandalungan. Hal tersebut disebabkan oleh perbedaan pembebanan biaya *overhead* yang dilakukan berdasarkan metode *Activity Based Costing* dan metode tradisional. Beberapa biaya yang menyebabkan perbedaan dalam penentuan tarif air minum PERUMDAM Tirta Pandalungan antara lain yaitu Biaya Depresiasi Instalasi Sumber, Biaya Pemeliharaan Instalasi Sumber, Biaya Listrik Sumber, Biaya Pemakaian Bahan Bakar Sumber, Biaya Pemakaian Bahan Pembantu Sumber, Biaya Pemakaian Bahan Kimia.

Kata Kunci: *Activity Based Costing* tarif air minum, PERUMDAM

***Analysis of Determination of Drinking Water Tariffs Based
on the Activity Based Costing Method at PERUMDAM
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ABSTRACT

The purpose of this study is to analyze and determine drinking water tariffs focusing on PERUMDAM Tirta Pandalungan Jember Regency using the Activity Based Costing method. This study uses secondary data in the form of financial statements of PERUMDAM Tirta Pandalungan, Jember Regency. In its implementation, the determination of drinking water tariffs carried out by PERUMDAM Tirta Pandalungan currently uses a cross-subsidy method based on customer income. The calculation results using the Activity Based Costing method obtained a water tariff of Rp. 121,084, resulting in a tariff greater than the tariff set by PERUMDAM Tirta Pandalungan. This is due to differences in overhead charges carried out based on the Activity Based Costing method and traditional methods. Some of the costs that cause differences in determining PERUMDAM Tirta Pandalungan drinking water tariffs include Source Installation Depreciation Costs, Source Installation Maintenance Costs, Source Electricity Costs, Source Fuel Usage Costs, Source Auxiliary Material Usage Costs, Chemical Usage Costs.

Kata Kunci: *Activity Based Costing tarif air minum, PERUMDAM*