JOGTA
Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
Volume: 4
Number: 1
Page: 188 - 199

TIME-DRIVEN ACTIVITY BASED COSTING: AN INNOVATIVE METHOD FOR CALCULATING THE COST OF RENTING A HALL IN A PUBLIC SERVICE AGENCY (BLU)

Audy MEIDINA[1], Utami Puji LESTARI[2]
[1,2]Financial Accounting Study Program, Accounting Department, Jakarta State Polytechnic, Indonesia
Corresponding author: Audy Meidina
E-mail: audy.meidina.ak21@mhsw.pnj.ac.id

Article History:
Received: 2025-05-15
Revised: 2025-06-26
Accepted: 2025-07-17

Abstract:
Determining rental rates for building facilities requires an accurate method that accommodates the actual activities and resources involved. Time-Driven Activity-Based Costing (TDABC) is considered an innovative method for calculating the cost of service rentals. This study aims to analyze the application of the TDABC method in determining the service cost of hall rentals at PTN-BLU X. Until now, PTN-BLU X has used a traditional method that merely compares the rental rates of other buildings without considering actual activities and resource usage, which can potentially lead to cost distortion. This research employs a descriptive qualitative approach with data collection techniques such as semi-structured interviews, unstructured observations, and documentation. The analysis is conducted by calculating and comparing service costs using both traditional and TDABC methods. The findings reveal that the TDABC method can identify activities, activity time, practical capacity, and unused activity costs in a more detailed manner. This method provides more accurate cost calculations and reflects actual resource consumption for each type of activity, such as seminars, training sessions, and school graduation ceremonies. The application of TDABC can serve as a more realistic basis for setting rental rates and support more effective managerial decision-making within PTN-BLU X.

Keywords: TDABC, Service Cost, Hall Rental

INTRODUCTION

According to Government Regulation Number 23 of 2005, Public Service Agencies (BLU) were established to provide services to the public by prioritizing the principles of efficiency, productivity, and the implementation of sound business practices. BLU financial management patterns provide flexibility in business practices, aimed at improving the quality of services to the public to support efforts to improve general welfare and educate the nation (Rambe, Dasopang, Ariadin, & Pahutang, 2023). Currently, the education system, particularly at the tertiary level, has begun to improve the quality of its services to align with the standards applied by BLU (Rambe et al., 2023). One of these is the State University (PTN), which is the subject of this study, and changed its status to a Public Service Agency State University on May 31, 2021.

Universities with Public Service Agency (BLU) status have the opportunity to optimize the use of their assets, both current and fixed assets, as alternative sources of income outside of primary funding (Nurhadi & Rosdini, 2025). One way to optimize asset use is by renting out existing facilities. One of the assets at PTN-BLU X that can be optimized is the auditorium. In determining rental prices, cost calculation is a very crucial aspect. Calculating the main expenses of the auditorium at PTN-BLU X still uses traditional cost calculation methods. This method carries a high risk of causing cost distortion, especially for companies that offer various types of services or products. Cost

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

distortion occurs when cost allocations do not reflect actual resource consumption (Rifa'i & Ismail, 2025).

As an alternative, the Activity-Based Costing (ABC) method was introduced to provide a more accurate cost allocation based on the activities that support the rental. Along with technological developments and the need for efficiency, Time-Driven Activity-Based Costing (TDABC) emerged as a more innovative ABC method. This method is distinguished by determining the exact time for each activity through a calculated time equation, thus allowing the identification of unutilized resource capacity, and therefore, this method is considered successful in allocating costs to the most important basic activities (Shlash, 2024).

Currently, hall rental services at PTN-BLU X cover several activities, including seminars, training, and kindergarten or elementary school graduations. Each activity has different characteristics and needs, which in turn affect the costs incurred. Competition in building rentals is currently increasing along with the growth in the number of multi-purpose buildings, hotels, campus halls, and private multi-purpose buildings. Therefore, to remain competitive in this competitive market, PTN-BLU X requires an appropriate method to calculate the cost of hall rental.

The current problem is that the calculation of the cost of rental services still uses the traditional method of comparing rentals to other buildings, without specifically considering the activities and resources used in each rental activity. PTN-BLU X sets the same rental rate for each activity.

Several previous studies have applied the TDABC method to calculating the cost of goods sold. Research conducted by Amani, Hudzafidah, and Wulandari (2021) at the Tampiarto Hotel in Probolinggo demonstrated that using the TDABC method to calculate room rental costs proved more efficient and accurate. Furthermore, research by Oesef and Faliany (2021) demonstrated that the TDABC method provided a more accurate calculation of the cost of goods sold at the Kurnia Motor Workshop, enabling the company to adjust its expected profit targets more optimally.

The purpose of this study is 1) to identify and explain the calculation process of the main burden of building hall rental services that PTN-BLU X has carried out; 2) to identify and explain the calculation of the main burden of building hall rental services when using the TDABC method at PTN-BLU X; 3) to explain the results of the comparison of the calculation of the main burden of building hall rental services between the methods that have been carried out so far with calculations using the TDABC method.

METHODS

Research Type. The type of research used in this study is descriptive qualitative. Qualitative research is descriptive and emphasizes the use of analysis to describe the conditions or phenomena being studied (Ramdhan, 2021). The descriptive qualitative research approach used in this study aims to provide a detailed description of the understanding and knowledge gained regarding the calculation process for the rental cost of the hall of the State University-BLU X Building using the TDABC method.

Research Subjects and Objects. The subject of this study is PTN-BLU X. The object of this study is the principal cost of the PTN-BLU X hall rental service.

Sampling Method. There are two approaches to sampling: probability sampling and non-probability sampling. A sample taken using the probability sampling approach has an equal chance of representing the entire population, while this is not the case with the non-probability sampling approach (Sumargo, 2020). This study employed the non-probability sampling method with a purposive sampling technique. Purposive sampling is a sampling technique used when researchers have specific considerations or criteria in determining the sample, with the aim of meeting the

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

specific needs of the research being conducted (Santina, Hayati, Oktarina, Bina, & Getsempana, 2021). Therefore, the respondents selected for this study were only specific parties responsible for the hall rental process at PTN-BLU X, namely employees in the financial administration department of PTN-BLU X who handle cost calculations.

Research Data Types and Sources. This research uses both qualitative and quantitative data. Qualitative data were obtained from interviews and observations, including general information about PTN-BLU X. Quantitative data, on the other hand, were obtained through calculations of rental service costs, cost components that determine rental service costs, and overhead costs at PTN-BLU X, which were obtained through interviews and observations.

This study also uses primary and secondary data sources. The primary data in this study consists of data from interviews with the financial administration department and direct observations at PTN-BLU X. Meanwhile, the secondary data used in this study is data regarding the cost details required to calculate the cost of the rental service for the PTN-BLU X building hall.

Research Data Collection Methods. The data collection methods used in this study included interviews, observation, and documentation. The interviews used were semi-structured, with a list of general questions as an initial guide. These questions could then be flexibly developed according to the flow of the conversation to obtain more in-depth data during the research process from the financial administration department of PTN-BLU X. Unstructured observation was used, a method chosen because it provides greater flexibility in directly observing phenomena in the field. Documentation in this study includes data on tariffs and pricing policies, supporting documents for operational costs, supporting documents for rental activities, and details and calculations of costs used in the rental of the PTN-BLU X building hall.

Data Analysis Method.

1. According to Siyoto and Sodik (2015), analysis is divided into three simultaneous activity streams: 1. Data reduction, a process that includes selecting, focusing, simplifying, abstracting, and transforming data obtained from field notes. This data includes general information about PTN-BLU X, financial information, detailed expenditures, and the calculation of the cost of rental services for PTN-BLU X's hall.
2. Data presentation, a collection of information that is organized and systematically arranged to enable conclusions to be drawn and decisions or actions to be taken. The data presentation is structured based on the research problem, through the following stages: 1) General information about PTN-BLU X, the services offered, and the calculation of the cost of rental services currently used; 2) Calculating the cost of rental services for the hall using the Time-Driven Activity Based Costing (TDABC) method; 3) c) Conduct a comparative analysis between the results of the current rental service cost calculation and the calculation based on the TDABC method.
3. Conclusions: The conclusions in this study were obtained from the comparative analysis between the calculation of the hall rental service cost using the traditional method and the TDABC method.

RESULT AND DISCUSSION

General Overview of PTN-BLU X. PTN-BLU X is a vocational education institution in Indonesia, established in 1982 as part of a university. PTN-BLU X then became an independent higher education institution in 1998. PTN-BLU X offers education in seven majors with a total of 36

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

study programs, covering the Diploma 3 (Associate Expert/A.Md.), Applied Bachelor (S.Tr.), and Applied Master (M.Tr.) levels (PTN-BLU X, 2025b).

On October 17, 2022, PTN-BLU X changed its status from PTN X to PTN-BLU X in accordance with the Minister of Finance's determination on May 31, 2022. This change in status gives PTN-BLU X flexibility in financial management, thus enabling a more optimal improvement in the quality of educational services (PTN-BLU X, 2025a).

PTN-BLU X Business Process. One of the building areas optimized for use is the auditorium. The hall rental business process at PTN-BLU X begins with 1) submitting a hall rental request; 2) checking schedule availability; 3) preparing and sending invoices; 3) paying for hall rental; 4) implementing the activity; and 5) cleaning the hall after the activity.

Current Cost of Rental Services Calculation for Halls. According to interviews with building management, it was discovered that the rental rate calculation currently used by PTN-BLU X does not use an actual cost-based approach. Rate determination is based more on comparisons with similar institutions, such as Felfest UI and the Al-Azhar Grand Depok City hall. Table 1 below presents a comparative calculation of rental rates for other buildings.

Table 1. Comparison of Rental Rates for Other Buildings

Building Name	Rates (Rp)	Area (Square Meters)	Rate Per Square Meter (Rp)
Felfest UI	22,000,000	1.600	13,750
Al-Azhar Grand Depok City	19,000,000	1.100	17,273
Average			**15,511**

Based on the comparison of the two other buildings, PTN-BLU X sets the rate per square meter at Rp. 17,500,-. So, with a hall area of 1,000 square meters, the current rate is Rp. 17,500,000,-. PTN-BLU X sets a profit of 10% above the cost of hall rental services, thus the cost of hall rental services is Rp. 15,909,090,- (Rp. 17,500,000 divided by 1.1).

Calculation of Cost of Goods Sold for Hall Rental Services Using the Time-Driven Activity-Based Costing Method. The initial step in calculating the cost of goods sold for hall rental services using the TDABC method is to identify the activities performed and the resources used in the hall rental service process at PTN-BLU X. This is presented in Table 2 below.

Table 2. List of Activities

No	Activity	Activity Details		Related Resources
1	Administrative Process	Scheduling	Receive and record requests and check the building hall rental schedule Prepare and confirm the schedule for using the building hall. Technical coordination with the technical, cleaning and security departments regarding rentals	Administrative staff
		Finance	Prepare rental bills/invoices based on event type and facilities. Record payments from tenants	

JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING

No	Activity	Activity Details	Related Resources
		Archiving proof of payment and transaction documents	
2	Cleaning the Hall of the Building	Conduct a thorough cleaning of the hall area before the event starts. Arrange chairs and tables according to the layout requested by the event organizer. Cleaning the hall area after the event to return it to its original condition Ensure cleaning equipment is available and ready to use before and after the event.	Office Boy (OB)
3	Building Area Security	Regulating vehicle flow and access to the event location Carry out security measures to ensure security and order during the event.	Security
4	Operational Technical Check	Prepare, install, and test audio and visual equipment before the event begins. Check the panel and electrical installation, activate the power, and provide additional terminals if necessary. Monitor technical systems during events and handle technical issues such as sound, power, or network. Ensure smooth water flow and sanitary conditions (toilets, sinks) before, during, and after the event. Dismantle equipment, evaluate the final condition of technical devices, and ensure there is no post-event damage.	Sound System Technician Electrical Technician Water Technician

The next step is to determine the time required for each activity listed in Table 2. The time required for each activity varies depending on the activity being performed, as shown in Table 3 below.

Table 3. Time Per Activity

No	Activity	Related Resources	Time of each Activity Detail (Minutes)	Total time per activity (minutes)
1	Administrative Process	Administrative staff	15 15 20 15 5 5	75
2	Cleaning the Hall of the Building	Office Boy (OB)	90 S: 60 R: 60 WS: 90 S: 150 R: 150 WS: 180 S: 40 R: 40	Seminar: 340 Recruitment: 340 School Graduation: 410

JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
Indexed By : GARUDA Google ISJD ROAD EBSCO

No	Activity	Related Resources	Time of each Activity Detail (Minutes)	Total time per activity (minutes)
			WS: 50	
3	Building Area Security	Security	120 S: 240 R: 240 WS: 300	Seminar: 360 Recruitment: 360 School Graduation: 420
4	Operational Technical Check	Sound System Technician	120	Seminar: 495 Recruitment: 495 School Graduation: 585
		Electrical Technician	60 S: 240 R: 240 WS: 300	
		Water Technician	45 30	
		Total		Seminar: 1.270 Recruitment: 1.270 School Graduation: 1.490

After determining the time required for each activity, the next step is to calculate the monthly practical capacity used. This practical capacity refers to the total working time actually available and can be effectively utilized to carry out the activity. The calculation of the practical capacity used is presented in Table 4 below.

Table 4. Practical Capacity Used per Month

No	Related Resources	Number of employees	Working time (Minutes)	Break (Minutes)	Effective time (Minutes)
		a	b	c	d (b-c) x a
1	Administrative staff	1	9.600	1.200	8.400
2	Office Boy (OB)	2	12.000	1.200	21.600
3	Security	3	17.280	1.440	47.520
4	Technician	3	8.400	1.200	21.600

Interviews revealed that the aforementioned employees work five days a week, and security guards work six days a week. All employees receive a one-hour break per day.

Next, calculate the activity cost estimate. It is used to estimate the costs incurred for each activity directly related to the service. Before calculating the cost estimate, it is important to know the indirect labor costs and overhead costs.

Table 5. Calculation of Indirect Labor Costs per Month

Resource	Number of Resources (a)	Indirect Labor Costs (RP) (b)	Total Indirect Labor Costs (Rp) (b x a)
Administrative staff	1	3,000,000	3,000,000
Office Boy (OB)	2	3,500,000	7,000,000
Security	3	4,000,000	12,000,000
Technician	3	3,000,000	9,000,000

JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING

Table 6. Calculation of Monthly Overhead Costs

Fee Details	Allocation Basis	2024 PTN-BLU X Financial Statements (Rp)	2024 (Rp)	Per Month 2024 (Rp)
Electricity cost	Hall Area	4,652,202,127	54,822,085	4,568,507
Internet Network Costs	Hall Area	979,630,306	11,544,076	962,006
Consumables Cost (Cleaning)	Percentage 10%	131,859,025	13,185,903	1,098,825
Office Equipment Depreciation Expense	Benefit Period 2 years	21,000,000	10,500,000	875,000

Table 7. Estimated Monthly Activity Costs

Activity	Fee Details	Total Cost (Rp)	Total Estimated Activity Cost (Rp)
Administrative Process	Labor costs	3,000,000	5,750,708
	Electricity cost	913,701	
	Internet Network Costs	962,006	
	Office Equipment Depreciation Expense	875,000	
Cleaning the Hall of the Building	Labor costs	7,000,000	9,469,377
	Electricity cost	1,370,552	
	Consumables Cost	1,098,825	
Building Area Security	Labor costs	12,000,000	12,000,000
Operational Technical Check	Labor costs	9,000,000	11,284,254
	Electricity cost	2,284,254	

The electricity cost value refers to the data presented in Table 6, which previously showed that the monthly electricity payment for the hall was Rp. 4,568,507. Of the total electricity costs, it is assumed that 20% of the monthly electricity usage is for administrative staff, 30% for office assistants, and 50% for technicians.

The next step is to calculate the capacity cost rate, which is obtained by dividing the total cost by the actual capacity used. To calculate the capacity cost rate, the known resource and actual capacity are multiplied by 12 to simplify the subsequent calculations, which are outlined in Table 8 below.

Table 8. Capacity Cost Rate

Activity	Annual Resource Capacity (Rp)	Practical Capacity Per Year (Minutes)	Capacity Cost Rate per Minute (Rp)
Administrative Process	69,008,493	100.800	685
Cleaning the Hall of the Building	113,632,528	259.200	438
Building Area Security	144,000,000	570.240	253
Operational Technical Check	135,411,042	259.200	522

After determining the capacity cost rate, the next step is to calculate the TDABC Cost Driver Rate for each activity detail as presented in Table 2. This calculation process produces a cost per

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google ROAD ISJD EBSCO

activity, which represents the total cost required to complete each activity. The Cost Driver Rate is calculated by multiplying the time per activity by the Capacity Cost Rate per minute.

Table 9. Cost Driver Rates for the Administrative Process

Type of activity	Total Time for Each Activity (Minutes)	Capacity Cost Rate per Activity (Rp)	Cost Driver Rate (Rp)
Seminar	75	685	51,375
Recruitment	75	685	51,375
School Graduation	75	685	51,375

Table 10. Cost Driver Rates for Hall Cleaning

Type of activity	Total Time for Each Activity (Minutes)	Capacity Cost Rate per Activity (Rp)	Cost Driver Rate (Rp)
Seminar	340	438	148,920
Recruitment	340	438	148,920
School Graduation	410	438	179,580

Table 11. Cost Driver Rate for Building Area Security

Type of activity	Total Time for Each Activity (Minutes)	Capacity Cost Rate per Activity (Rp)	Cost Driver Rate (Rp)
Seminar	360	253	91,080
Recruitment	360	253	91,080
School Graduation	420	253	106,260

Table 12. Cost Driver Rate for Technical Operational Checks

Type of activity	Total Time for Each Activity (Minutes)	Capacity Cost Rate per Activity (Rp)	Cost Driver Rate (Rp)
Seminar	495	523	258,390
Recruitment	495	523	258,390
School Graduation	585	523	305,370

Next, calculate the cost of unused activities for each activity. The cost of unused capacity is obtained by multiplying the activity cost rate per unit by the difference between the normal capacity available and the actual time used. In one year, it is assumed that the hall rental service is used 12 times, consisting of six seminars (every two months), four recruitments (every three months), and two school graduations (every six months). Before calculating the cost of unused activities, it is necessary to know the actual time used.

Table 13. Actual Time Used in a Year

Activity	Seminar (minutes) (Qty = 6)	Recruitment (minutes) (Quantity = 4)	School Graduation (minutes) (Qty = 2)
Administrative Process	450	300	150
Cleaning the Hall of the Building	2.040	1.360	820
Building Area Security	2.160	1.440	840
Operational Technical Check	2.970	1.980	1.170
Total Activity Time (Minutes)	**7.620**	**5.080**	**2.980**

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

Table 14. Unused Seminar Activity Costs

Activity	Practical Capacity (minutes) (a)	Estimated Activity Time (minutes) (b)	Unused Capacity (minutes) (c = a-b)	Cost Per Unit of Activity (Rp) (d)	Unused Activity Cost (Rp) (e = c x d)	Unused Activity Cost per Activity (Rp) (f = e ÷ 12)
Administrative Process	100.800	450	100.350	685	68,739,750	5,728,313
Cleaning the Hall of the Building	259.200	2.040	257.160	438	112,636,080	9,386,340
Building Area Security	570.240	2.160	568.080	253	143,724,240	11,977,020
Operational Technical Check	259.200	2.970	256.230	522	133,752,060	11,146,005
Total Unused Activity Cost Per Activity						**38,237,678**

Table 15. Unused Recruitment Activity Costs

Activity	Practical Capacity (minutes) (a)	Estimated Activity Time (minutes) (b)	Unused Capacity (minutes) (c = a-b)	Cost Per Unit of Activity (Rp) (d)	Unused Activity Cost (Rp) (e = c x d)	Unused Activity Cost per Activity (Rp) (f = e ÷ 12)
Administrative Process	100.800	300	100.500	685	68,842,500	5,736,875
Cleaning the Hall of the Building	259.200	1.360	257.840	438	112,933,920	9,411,160
Building Area Security	570.240	1.440	568.800	253	143,906,400	11,992,200
Operational Technical Check	259.200	1.980	257.220	522	134,268,840	11,189,070
Total Unused Activity Cost Per Activity						**38,329,305**

Table 16. Unused Activity Costs for School Graduation

Activity	Practical Capacity (minutes) (a)	Estimated Activity Time (minutes) (b)	Unused Capacity (minutes) (c = a-b)	Cost Per Unit of Activity (Rp) (d)	Unused Activity Cost (Rp) (e = c x d)	Unused Activity Cost per Activity (Rp) (f = e ÷ 12)
Administrative Process	100.800	150	100.650	685	68,945,250	5,745,438
Cleaning the Hall of the Building	259.200	820	517.580	438	113,170,440	9,430,870
Building Area Security	570.240	840	949.560	253	144,058,200	12,004,850
Operational Technical Check	259.200	1170	258.030	522	134,691,660	11,224,305
Total Unused Activity Cost Per Activity						**38,405,463**

After calculating the capacity, time, and activity costs, the next step is to calculate the rental costs for the hall of the PTN-BLU X building using the TDABC approach. Before calculating the rental costs, Table 17 below presents the calculation of joint overhead costs using the same calculation method as the previous overhead cost calculation in Table 6. However, for the calculation

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

of maintenance and depreciation costs, the building is divided by eight because the building has two sides, the left and right wings, with four floors each.

Table 17. Calculation of Joint Overhead Costs per Year

Fee Details	Allocation Basis	LK PTN-BLU X Year 2024 (Rp)	One year (Rp)
Building and Construction Maintenance Costs	Building Area	934,297,974	11,009,875
Building Depreciation Cost	Building Area	8,767,968,146	103,322,745
Water Machine Depreciation Cost	10-year useful life	15,000,000	1,500,000

Table 18. Calculation of Cost of Hall Rental Services Using the TDABC Method

Cost Description	Rental Activities (Rp)		
	Seminar	Recruitment	School Graduation
Building Maintenance Costs	11,009,875	11,009,875	11,009,875
Building Depreciation Cost	103,322,745	103,322,745	103,322,745
Water Machine Depreciation Cost	1,500,000	1,500,000	1,500,000
Administrative Process Activity Costs	308,250	205,500	102,750
Building Hall Cleaning Activity Costs	893,520	595,680	359,160
Building Area Security Costs	546,480	364,320	212,520
Operational Technical Check Activity Costs	1,550,340	1,033,560	610,740
Unused Activity Costs	38,237,678	38,329,305	38,405,463
Total Cost	**157,368,887**	**156,360,985**	**155,523,252**
Building usage projections	12	12	12
Cost of Hall Rental Services	**13,114,074**	**13,030,082**	**12,960,271**

Calculating the cost of hall rental services is done by adding up all costs incurred and then dividing them by the assumed activities for a year. In calculating the cost of hall rental services using the TDABC method above, building maintenance costs and building depreciation costs are obtained from the 2024 PTN-BLU X financial report, assuming these costs are divided by the building area and then divided by eight because the hall building being rented consists of a left wing and a right wing, each with four floors. The cost of each activity is the result of multiplying the Cost Driver Rate per activity by the quantity of each activity.

If PTN-BLU X wants to have a profit of 10% above the cost of rental services, then the rate based on the TDABC method for seminar activities is Rp. 14,450,000,- (rounded up from the result of Rp. 13,114,074,- multiplied by 1.1), Recruitment activities are Rp. 14,350,000,- (rounded up from the result of Rp. 13,030,082,- multiplied by 1.1), and school graduation activities are Rp. 14,300,000,- (rounded up from the result of Rp. 12,960,271,- multiplied by 1.1).

Comparison of the Cost of Service for Hall Rental Using the Traditional Method with the Time-Driven Activity-Based Costing Method. After calculating the cost of service for hall rental using the TDABC method, a comparative analysis was conducted between the cost of service currently calculated by PTN-BLU X and the results calculated using the TDABC method.

JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING

Table 19. Comparison of the Current Method with the TDABC Method

Type of activity	Current Cost of Goods Sold (Rp)	Cost of Goods Sold using TDABC Method (Rp)	Difference (Rp)	Information
Seminar	15,909,090	13,114,074	(2,795,016)	Overcosting
Recruitment	15,909,090	13,030,082	(2,879,008)	Overcosting
School Graduation	15,909,090	12,960,271	(2,948,819)	Overcosting

Based on the comparison table, it is known that all services are experiencing overcosting. It occurs because the current tariff calculation method used does not accurately reflect the allocation of overhead costs, where costs are charged evenly for all types of activities. Overcosting indicates that the costs that should be charged are lower than the current tariff, indicating that the tariff is set too high compared to the actual cost of services.

CONCLUSION

PTN-BLU X does not have a service charge in the hall rental process. So, to determine the hall rental rate, PTN-BLU X only uses a rate comparison system with similar buildings or facilities around its area without taking into account actual costs such as electricity usage, indirect labor, asset depreciation, and other overhead components. As a result, the rates set are general and do not reflect the actual costs for each type of activity held in the hall, such as seminars, recruitment, or school graduations. It can lead to potential cost distortion, where some types of activities may be charged higher or lower rates than the actual service charge.

The calculation of the cost of hall rental services using the TDABC method as an alternative calculation at PTN-BLU X produces a different cost of service value compared to the tariff determination currently used by PTN-BLU X. The TDABC method can be applied at PTN-BLU X as a more accurate approach to calculating the cost of hall rental services. It is because the TDABC method allocates overhead costs based on the actual activity time for each activity directly involved in the hall rental service.

A comparison of the hall rental rates currently used by PTN-BLU X with the calculation of the rental service cost using the TDABC method shows a discrepancy in cost allocation. The TDABC calculation results in a lower service cost for all activities.

REFERENCES

Amani, T., Hudzafidah, K., & Wulandari, H. I. (2021). Utilization of the Time Driven Activity Based Costing Method in Determining the Cost of Room Rent at Hotel Tampiarto Probolinggo. *Jurnal Internasional Ilmu Sosial Dan Bisnis, 5*(4). https://doi.org/10.23887/ijssb.v5i4.40070

Nurhadi, M. L., & Rosdini, D. (2025). Analisis Faktor-faktor yang Mempengaruhi Tingkat Kemandirian Keuangan Perguruan Tinggi Badan Layanan Umum. *Jurnal Akuntansi Keuangan Dan Perpajakan, 01*(03), 269–282. https://jurnal.globalscients.com/index.php/jakp https://doi.org/10.62379/jakp.v1i3.203

Oesef, A., & Faliany, L. J. (2021). Simulasi Penerapan Time-Driven Activity-Based Costing Pada Perhitungan Harga Pokok Jasa Bengkel Kurnia Motor. https://doi.org/10.25170/wpm.v13i1.22-35

PTN-BLU X. (2025a, July 17). BLU PTN-BLU X.

PTN-BLU X. (2025b, July 17). PTN-BLU X.

Rambe, S., Dasopang, E. P., Ariadin, I., & Pahutar, M. (2023). Badan Layanan Umum (BLU) Pada Bidang Pendidikan. *Jurnal Pendidikan Dan Konseling, 5*(1).

JOGTA
Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING

Ramdhan, M. (2021). Metode Penelitian (A. A. Effendy, Ed.). Cipta Media Nusantara. https://books.google.co.id/books?hl=en&lr=&id=Ntw_EAAAQBAJ&oi=fnd&pg=PR1&dq=jenis+penelitian&ots=f3pI5QOx6x&sig=KntFTPAnxK19D1zXcEY8mdyLubI&redir_esc=y#v=onepage&q=jenis%20penelitian&f=false

Rifa'i, M., & Ismail. (2025). Penerapan Metode Activity Based Costing Dalam Penentuan Harga Pokok Produksi Pada UD. Karya Teknik Mandiri. *Jurnal Dunia Pendidikan, 5*(4).

Santina, R. O., Hayati, F., Oktarina, D. R., Bina, U., & Getsempena, B. (2021). Analisis Peran Orangtua Dalam Mengatasi Perilaku Sibling Rivalry Anak Usia Dini. *Jurnal Ilmiah Mahasiswa, 2(*1).

Shlash, Y. F. (2024). Using Time-Driven Activity-Based Costing (TDABC) to Rationalize Hotel Service Costs. International Journal on Economics, Finance and Sustainable Development (IJEFSD), 6(10). https://journals.researchparks.org/index.php/IJEFSD https://doi.org/10.31149/ijefsd.v6i10.5325

Siyoto, S., & Sodik, A. (2015). Dasar Metodologi Penelitian (Ayup, Ed.). Literasi Media Publishing. https://fliphtml5.com/bcnws/fnzb/basic/1000se

Sumargo, B. (2020). Teknik Sampling. UNJ Press. https://books.google.co.id/books?hl=en&lr=&id=FuUKEAAAQBAJ&oi=fnd&pg=PA1&dq=teknik+pengambilan+sampel+adalah&ots=nzXj3S1vcP&sig=Xo_EEp0f89mBwBptoURi9HdzqPI&redir_esc=y#v=onepage&q=teknik%20pengambilan%20sampel%20adalah&f=false