



Analysis of the determining tariffs for utilization of BLU, A case study in Univercity

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ABSTRACT

This study aims to find out what approach is suitable to be used in determining the most ideal amount of asset service rates at Mataram University. The determination of the rates obtained can be a standard in determining service rates for asset leases at the University of Mataram. The type of research used in this study is comperative. The analytical method used in this study is quantitative descriptive. The object of this research is leased service assets, including dormitories, rusunawa, auditorium buildings, dom buildings, cultural arena buildings, football fields, basketball courts, and badminton courts. Data collection techniques used in the form of observation, interviews, and documentation. Based on the results of the study, the most ideal tariff is used for each asset, including dormitories of IDR 1,428,003 (FC), Rusunawa IDR 864,989 (FC), auditorium building IDR 25,293,141 (ABC), dom building IDR 18, 474,205 (ABC), cultural arena building IDR 14,219,504 (ABC), ATM IDR 25,000,000 (Competitors), Football field IDR 435,885 (ABC), basketball court IDR 83,995 (ABC), and badminton court IDR 325,656 (ABC).

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1. INTRODUCTION

Education is a very important aspect in the implementation of human rights. The implementation of these rights is carried out by each country in order to achieve the goals that have been set. Indonesia is a country that recognizes and protects human rights in the field of education as evidenced in the Indonesian state constitution, namely in the 1945 Constitution of the Republic of Indonesia. Some of the determining factors in efforts to improve the quality of tertiary institutions are human resources (HR), infrastructure, and the education system that exists in every tertiary institution in Indonesia. If one factor is not good, it will have an unfavorable impact on other factors and of course cause the governance of a tertiary institution to be poor. The quality of higher education governance also influences the indicators that exist in the ranking of tertiary institutions.

To encourage the improvement of services by the government, a state financial reform was carried out. The state financial reform mandates a shift in the budgeting system from traditional to performance-based budgeting, so that the use of government funds becomes results-oriented as explained in the elucidation of Law no. 17 of 2003 concerning State Finance. This law is one of the foundations for the government to establish a Public Service Agency (BLU) in order to improve public services for the welfare of society. In carrying out this mandate, additional funds are needed from the community due to limited resources. Flexibility given to tertiary institutions which have been designated as BLUs in carrying out financial management in the form of Non-Tax State

Revenue. Where initially the university had the status of a work unit or abbreviated as a work unit in accordance with (PP No. 23 of 2005) Concerning Financial Management of Public Service Bodies, as the basis for implementing the provisions of article 69 paragraph 7 (UU No. 1 of 2005) concerning the State Treasury.

The University of Mataram has been designated as a government agency that has implemented the financial management of the Public Service Agency (PK-BLU) since 2012 based on the Minister of Finance Decree No. 224/KMK.05/2012, but it was only implemented in 2017. The University of Mataram has a lot of assets that not only used by parties who are in the environment, but can also be used by people who are outside the environment. Utilization of these assets can be a source of income for the University of Mataram in improving the quality of education so that it is better and of better quality. PKBLU is the main reason for the University of Mataram in creating quality education, so that its implementation requires a lot of money. Therefore, the University of Mataram is required to be able to find and explore potential alternative sources of funding to improve the quality of its education. The independence of tertiary institutions and reducing dependence on state funds and educational contributions can be achieved in two ways, firstly creative efforts to create commercial research and service through business units, secondly through efficiency in the use of funds. To prevent this from happening, the Mataram University formed a Business Management Agency (BPU). BPU itself is a body that focuses on managing and developing business units within the higher education environment. The Business Management Agency (BPU) of the University of Mataram was formed in 2015 which has the motto "Forward, Innovative, Accountability and Transparency" is one of the work units at the University of Mataram which specifically manages assets owned by Unram to be used so that it can generate income for UNRAM, in addition to funds originating from UKT, students and students carry out business development and optimize the acquisition of university funding sources, with the aim of improving services to the community.

The determination of BLU asset rates at the University of the Mataram has been regulated in PMK No.38/PMK.05/2015. However, given the old regulations and the large number of competitors who have similar businesses, it is necessary to determine tariffs again. In determining the right tariff the University of Mataram must also pay attention to the quality of service, facilities, convenience, and attractiveness to the community. In determining the ideal rate, we need an appropriate method. The choice of tariff determination method can be determined by considering several aspects including costs incurred, continuity of service development, people's purchasing power, principles of fairness and compliance as well as fair competition.

Based on research by Yunita et al. (2018), the selling price set by UD Maju was not correct. The selling price set by UD Maju for the Betawi chair product is different from the calculation that the author uses using the cost plus pricing method with a full costing approach. Furthermore, research by Rida et al., (2017), shows that there is a difference in calculating the basic price of rooms at the Amaris Madiun Hotel using the conventional method and the Activity Based Costing (ABC) method. The cost of the room using the ABC method shows lower results for the smart room family room type compared to the cost of the room using the conventional method. This study aims to determine the most ideal amount of Mataram University asset service rates by using.

2. RESEARCH METHODE

This research is a comparative study that aims to determine the most ideal amount of asset service rates at Mataram University. The data collection method in this study used observation, interview, and documentation methods. Interviews were conducted with employees of the Unram Public Service Agency (BPU) as the person in charge. This research uses quantitative methods using three approaches, namely:

a. Activity Based Costing

Hansen & Mowen (2012) stated that the ABC (Activity Based Costing) Method is a system of cost accumulation and cost assignment to products using various cost drivers, carried out by

tracing the costs of activities and after that tracing costs from activities to products. Identifying activity costs and then to products is a step in developing an activity based costing system.

Garrison (2008) classifies activities into several levels of activity which are explained as follows: (a) Unit level activity is the activity carried out for each production unit. The costs incurred at unit level activity are usually proportional, meaning that the costs incurred from these activities are proportional to the number of products produced. (b) Batch level activity, namely activities carried out in units related to production units but has no effect on the amount of product produced. (c) Product level activity is activity related to product but not related to unit level activity and batch level activity. (d) Organization sustaining-facility level activity, namely activities that are not related to the three activities above. For example office cleaning, provision of computer networks, preparation of reports and so on.

b. Full costing

Mulyadi (2016) stated that full costing is a method of determining the cost of production, which imposes all production costs, both fixed and variable, on the product. This approach uses the estimated full cost which is used as the basis for determining the selling price which consists of elements of production costs, namely raw material costs, direct labor costs, and factory overhead costs (variable and fixed) as costs that are directly affected by product volume and non-production costs, namely administrative and general costs as well as marketing costs as costs that are not directly affected by product volume. The determination of the mark-up varies for each company. Companies that have a large risk will determine the amount of mark-up which is relatively larger than companies whose risks are not so large.

The formula for calculating the percentage mark-up in the full costing approach is:

$$\text{Mark-up Percentage} = \frac{\text{Expected Profit} + \text{Non-production Cost}}{\text{Production Cost}} \times 100\%$$

c. Competitors

Competitors are pricing methods that are carried out based on the strategies, costs, prices and market offers made by competitors. The criteria that can be used in determining tariffs based on competition are: (a) The quality of the products/services offered, (b) Convenience of products / services offered, (c) Strategy used

3. RESULTS AND DISCUSSIONS

Based on the results of the research that has been done, it is found that the rental rates apply to the asset services of the University of the Mataram city. The Mataram University self-asset rate has been regulated in the Chancellor's Decree of the University of the Mataram city Number 2813/UN18/HK/Year 2018.

Table 1. University of Mataram Asset Rental Rate

No	Asset Name	Rates
1.	Student Residence	IDR 250,000/per person
2.	Rusunawa	IDR 250,000/per person
3.	Auditorium Building	IDR 15,000,000/per day
4.	House Building	IDR 10,000,000/per day
5.	Cultural Arena Building	IDR 7,500,000/per day
6.	ATM	IDR 25,000,000/per 3 years
7.	Football field	IDR 300,000/per tournament (per day)
8.	Basketball court	IDR 50,000/per 2 hours
9.	Badminton court	IDR 50,000/per 2 hours

3.1 Unit cost based on Activity Based Costing

The process of calculating the amount of rental rates for Mataram University assets using Activity Based Costing is carried out with the following steps: (a) Identify activities, (b) Classify activities, (c) Identify cost drivers, (c) Determine the rate per unit cost

After completing the steps to calculate asset rental rates using the activity-based costing method, rental rates are obtained that are different from the applicable rental rates at Mataram University. The differences can be seen in table 2.

Table 2. Tariff Calculation Results Based on Activity Based Costin

No	Counted Assets	Unit Cost	Applicable Rates (IDR)	Difference (IDR)	Information
1	Student Residence	1,766,841	500,000	1,266,841	Higher
2	Rusunawa	1,039,399	500,000	539,399	Higher
3	Auditorium Building	25,293,141	15,000,000	10,293,141	Higher
4	House Building	18,473,205	10,000,000	8,473,205	Higher
5	Cultural Arena Building	14,219,505	7,500,000	6,719,505	Higher
6	Football field	435,885	300,000	135,885	Higher
7	Basketball court	83,966	50,000	33,966	Higher
	Badminton court				Higher
8.		325,656	50,000	275,656	

The research results in table 2 show a difference in asset rental rates that were valid with rental rates based on Activity Based Costing. From the results obtained, a fairly high difference was obtained against some assets, including the auditorium building, dom building, and cultural arena building. As for other assets, it produces a normal difference.

3.2 Unit cost based on full costing

The process of calculating the rental rate for Mataram University assets using full costing is carried out with the following steps:

1. Grouping direct and indirect costs

In determining the rental rate of Mataram University assets using full costing, it is done by grouping costs into several types of expenses. This is important to facilitate the calculation and simplify the monitoring function of these costs. The cost groups that contribute to determining the price of asset rental rates at the University of Mataram are as follows: (a) Salary costs, (b) Electricity Cost, (c) Equipment costs, (d) Cost of equipment, (e) Administrative and general expenses, (d) Depreciation expense

2. Calculate rental rates

Rental rates are calculated by adding up all direct and indirect costs, After doing the calculation by adding up all the direct and indirect costs of the calculated assets, a rental rate is obtained that is different from the rental rate that applies at the University of Mataram. The differences can be seen in table 3

Table 3. Tariff Calculation Results Based on full costin

NO	Counted Assets	Unit Cost	Applicable Rates (IDR)	Difference (IDR)	Information
1	Student dormitory	1,428,003	500,000	928,003	Higher
2	Rusunawa	864,989	500,000	364,989	Higher
3	Auditorium Building	25,751,474	15,000,000	10,751,474	Higher
4	House Building	19,139,872	10,000,000	9,139,872	Higher
5	Cultural Arena Building	13,698,671	7,500,000	6,198,671	Higher
6	Football field	435,885	300,000	135,885	Higher
7	Basketball court	89,656	50,000	39,656	Higher
8	Badminton court	289,656	50,000	239,656	Higher

The research results in table 3 show a difference between the applicable asset rental rates and rental rates based on full costing. From the calculation results obtained, a fairly high difference was obtained between the applicable tariffs and tariffs based on full costing of some assets, including the auditorium building, dom building, and cultural arena building. As for other assets, it produces a normal difference.

3.3 Unit cost by competitor

Tariff calculation based on competitors is done by Likert scale analysis. Likert scale analysis is one way to identify competitors in determining the strengths and weaknesses of a business. Basically, identifying competitors needs to be done to increase business competitiveness and create the right marketing strategy. After conducting an analysis of competitors, the calculation results are obtained as described in table 4.

Table 4. Tariff Calculation Results Based on Competitor

No	Asset	Unram's weight	\bar{X} Comparison Weight	\bar{X} Comparison Rates	The calculation results
1	Hostel	22	21	466,667	488,889
2	Rusunawa	22	21	533,333	558,730
3	Auditorium building	21	23	21,333,333	19,478,261
4	House building	21	23	13,687,500	12,497,283
5	Cultural arena building	20	23	5,156,250	4,483,696
6	ATM	23	23	25,000,000	25,000,000
7	Football field	24	21	500,000	571,429
8	Basketball court	18	24	190,000	142,500
9	Badminton court	21	22	56,666	54,090

The results of the study in table 4 show that the results of asset calculations based on competitors produce a variety of rates, namely some are higher, lower, and even the same as the applicable rates

3.4 Ideal Rates

From the results of calculations that have been carried out using activity based costing, full costing, and competitors, the ideal tariff for these assets can be determined. Determination of the ideal tariff is carried out by analyzing the results obtained from the three methods by considering the required aspects, such as the costs incurred, the ability of the community, and the competitiveness of competitors. The determination of the most ideal rental rates can be seen in table 5.

Table 5. Ideal Rates Determinatio

No	Assets	Unit cost ABC (Rp)	Unit cost FC (Rp)	Competitors	Applicable Rates (IDR)	Ideal Rates (IDR)	Inform ation
1	Student dormitory	1,766,841	1,428,003	488,889	500,000	1,428,003	FC
2	Rusunawa	1,039,399	864,989	558,730	500,000	864,989	FC
3	Auditorium Building	25,293,141	25,751,474	19,78,261	15,000,000	25,293,141	ABC
4	House Building	18,74,205	19,139,872	12,497,283	10,000,000	18,474,205	ABC
5	Cultural Arena Building	14,219,504	13,698,671	4,483,696	7,500,000	14,219,504	ABC
6	ATM	-	-	25,000,000	25,000,000	25,000,000	Komp etitor
7	Football field	435,885	435,885	571,429	300,000	435,885	ABC
8	Basketball court	83,955	89,656	142,500	50,000	83,955	ABC
9	Badminton court	325,656	289,656	54,090	50,000	325,656	ABC

Based on calculations that have been carried out using the three methods used, rental rates based on competitors produce rates that are closest to the applicable rates. However, the amount of rates generated based on competitors is not ideal for the University's own assets. The reason that the results of calculating tariffs based on competitors are not ideal is that in determining tariffs/selling prices a company cannot just look at the rates set by competitors without knowing what costs are incurred. Compared to asset rental rates based on activity based costing and full

costing, the results of calculating the average rate are much higher than the applicable rates. Even though the result is higher, the resulting tariff rate is more ideal and suitable for use by the University of Mataram.

4. CONCLUSION

The conclusions that can be drawn in this study, namely From the results of calculations that have been carried out on nine assets at the University of Mataram, there are six assets whose rates are suitable using activity-based costing, two assets using full costing, and one asset using a competitor. When compared to applicable tariffs and competitors, the amount of tariffs produced based on activity-based costing and full costing is much higher. Thus, the implication that can be taken in this study is that the determination of the selling value / rental rate of assets is not only determined or based on the price set by competitors but also must look at the business conditions that are run.

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