

## ABSTRAK

**FAUZAN ASHARI FAISAL 2025. Analisis Implementasi Konsep *Costing* Kelayakan Pembangunan Infastruktur Dermaga Pada Dinas Perhubungan Kabupaten Pangkajene. Dan Kepulauan. Skripsi Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh : Muh Rum, Amril**

Penelitian ini bertujuan untuk menganalisis implementasi konsep costing dalam penentuan kelayakan pembangunan infrastruktur dermaga pada Dinas Perhubungan Kabupaten Pangkajene dan Kepulauan. Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan konsep costing pada dokumen pelaksanaan anggaran masih belum optimal karena perhitungan biaya lebih banyak bersifat estimatif. Proses penetapan biaya juga dinilai kurang efisien karena masih melibatkan jasa konsultan dengan biaya tambahan. Selain itu, ditemukan bahwa metode Variable Costing lebih efisien dibandingkan metode yang digunakan oleh Dinas Perhubungan, dengan selisih penghematan sebesar Rp6.252.567, sedangkan metode Full Costing menghasilkan biaya yang lebih tinggi akibat adanya komponen biaya overhead tetap. Temuan ini menegaskan bahwa penerapan konsep costing yang lebih rinci dan akurat sangat penting untuk meningkatkan efisiensi, efektivitas, serta akuntabilitas pembangunan infrastruktur dermaga.

**Kata Kunci:** *Costing, Infrastruktur Dermaga, Efisiensi Biaya, Variable Costing, Full Costing*

## **ABSTRACT**

**FAUZAN ASHARI FAISAL, 2025. Analysis of the Implementation of the Costing Concept in the Feasibility of Pier Infrastructure Development at the Department of Transportation, Pangkajene and Islands Regency. Undergraduate Thesis, Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Muh Rum, Amril.**

*This study aims to analyze the implementation of the costing concept in assessing the feasibility of pier infrastructure development at the Department of Transportation of Pangkajene and Kepulauan Regency. The research employed a qualitative method with a case study approach through interviews, observations, and documentation. The findings reveal that the application of costing in budget implementation documents has not been fully optimized, as cost determination is largely based on estimations. The process is also considered inefficient due to the involvement of external consultants, resulting in additional expenses. Furthermore, the use of the Variable Costing method proved to be more efficient than the method currently applied by the Department of Transportation, yielding cost savings of IDR 6,252,567, while the Full Costing method produced higher costs due to the inclusion of fixed overhead components. These results highlight the importance of applying detailed and accurate costing methods to enhance efficiency, effectiveness, and accountability in pier infrastructure development.*

**Keywords:** Costing, Pier Infrastructure, Cost Efficiency, Variable Costing, Full Costing