SUMMARY

NIKEN WIDYASTUTI. Educational Costing Analysis with the approach of Activity-Based Costing at Bogor Agricultural University. Supervised by HERMANTO SIREGAR and TRIAS ANDATI.

The face of increasingly competition, requiring university continues to provide quality services one of which is education in an effort to maintain its existence. Implementation of quality services is the key to the university to win the competition. To be able to organize quality education off course cannot be separated from the availability of sufficient funds required to finance activities undertaken. One of the sources of funding is the tuition fee paid by students commonly called SPP.

Since academic year of 2012/2013 Bogor Agricultural University have applied single cost of education and single tuition fee. Single cost of education is an educational fee of study programs in state universities and its amount is calculated by the government. Single tuition fee is a part of single cost of education paid by the students and the amount is calculated based on their financial ability. It is important to examine educational fee since single cost of education is a challenge for the management of Bogor Agricultural University to find out whether the amount being set by the government is suitable with the real educational fee at Bogor Agricultural University.

This study aims to identify the determination of the education cost, determined the cost of education with the calculation performed with the ABC approach and then compare it with the cost of education that was determined by the government for the departments at this time which is called single cost of education. This study uses a descriptive case study approach. The calculation uses the ABC method is to charge the cost of resources to object based on the activities performed for the cost objects. The data are secondary data obtained from several units at IPB. To complement the data obtained, interviews were conducted with the parties that are considered capable of providing the necessary information. The interviews were conducted with unstructured techniques to extract information as an adjunct to obtain a clearer picture of the data obtained.

Once the identification is done, it can be seen that the cost of education in the departments and faculty of Bogor Agricultural University is determined based on the proportion of the components allocation of the student tuition revenue which are BPMP dan BPMK. BPMP allocation for departements and faculty assigned to each cost component based on the number of students/month/semester or the age of the building and the total area especially for the cost of maintenance and cleanliness. While BPMK entirely allocated to departements and faculties are course organizer. The amount BPMK allocated to departements and faculty according to the number of undergraduate students who follow courses were held.

The calculation by the ABC method generates an average education costs by Rp.12.559.492 to the Departement of TMB, Rp.11.606.604 to the Departement of ITP and Rp.11.506.376 to the Departemen of SIL. The results of this research indicate the order of magnitude of the cost of education equality between the
results of the calculations in this study with set today is the cost of education is a
Departement of TMB is the largest the next smallest departements are ITP and
SIL. The cost of education in the three departements were not significantly
different. While the magnitude of comparison between the results of calculation of
the cost of education in this study with the specified date indicates the difference
is in the departement of the differences are smaller Rp. 60.501 for Departement
TMB, greater difference occurs Rp.1.089.943 for Departement ITP and difference
occurs Rp.1.196.520.

Managerial implication that can be submitted to the relevant units as input
based on the results from this study are 1) related to the research that there's
differences between the cost of education that resulted from ABC calcualtion and
that determined by the goverment, so that the goverment have to considerate the
determine the cost of education in specific way based on the caracteristic of each
university. 2) Bogor Agricultural University as non-profit organizations are faced
with limited resources however, on the other hand demanded to provide services
and good performance. In line with the implementation of BKT are no longer
separation of components Bogor Agricultural University education costs,
implementation of ABC can be used by Direktorat Perencanaan dan
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Departements, while for the faculty and departement also can used it for plan their
resources need and as a feedback to improve their strategic planning. 3)
Implementation of ABC needs collaborate between Biro Keuangan and other units
such as Administrasi Pendidikan, Direktorat SDM, Direktorat Sistem Informasi,
Fakultas dan Departemen
Keywords : Activity Based Costing, Bogor Agricultural University, Single cost
of education, Single tuition fee.