



## 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 maintenance 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 commondly 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 thats determined by the government for the departemens 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 pictures of the data obtained.

Once the identification is done, it can be seen that the cost of education in the departement 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 departemens 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 departemens and faculties are course organizer. The amount BPMK allocated to departemens 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

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results of the calculations in this study with a set today is the cost of education is a Department of TMB is the largest the next smallest departments are ITP and SIL. The cost of education in the three departments 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 department of the differences are smaller Rp. 60.501 for Department TMB, greater difference occurs Rp.1.089.943 for Department 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 calculation and that determined by the government, so that the government have to considerate the determine the cos of education in specific way based on the characteristic 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 Pengembangan Bogor Agricultural University as the based to allocate resources to departments, while for the faculty and department 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.

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