

**PENERAPAN ACTIVITY BASED COSTING SEBAGAI PENDEKATAN
BARU UNTUK MENGHITUNG TARIF SUMBANGAN PEMBINAAN
PENDIDIKAN PADA SMP SETIABUDHI SEMARANG**

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ABSTRAK

Sekolah saat ini harus meningkatkan kualitas pelayanan kepada masyarakat agar dapat bertahan dalam industri pelayanan jasa. Salah satunya adalah dengan meningkatkan perhitungan akan biaya-biaya. Metode Activity Based Costing(ABC) merupakan metode baru yang dapat meningkatkan ketelitian dalam perincian biaya, dan ketepatan pembebanan biaya lebih akurat. Metode ini mengidentifikasi bermacam-macam aktivitas yang dikerjakan dalam suatu organisasi dan mengumpulkan biaya dengan dasar sifat yang ada dari aktivitas tersebut.

Penelitian ini dilaksanakan pada SMP Setiabudhi Semarang. Data diperoleh melalui wawancara dengan pihak sekolahan dan pemenuhan data yang dibutuhkan dalam penelitian. Dalam Penelitian ini menggunakan metode analisis deskriptif, yaitu menentukan pemicu biaya, mengelompokkan biaya, menghitung tarif dan menganalisis harga Tarif SPP dengan metode Activity Based Costing (ABC), kemudian membandingkan Tarif SPP yang ditetapkan pihak SMP Setiabudhi dengan metode Activity Based Costing(ABC).

Berdasarkan hasil penelitian dalam menghitung tarif SPP pada SMP Setiabudhi dengan menggunakan metode Activity Based Costing (ABC) menunjukkan harga sebesar Rp.241.207.00. Sedangkan dalam perhitungan harga yang dilakukan pihak sekolahan menunjukkan harga sebesar Rp.205.000,00. Apabila dibandingkan dengan harga yang digunakan pihak sekolahan maka Activity Based Costing (ABC) memberikan hasil yang lebih besar (Undercost).

Kata Kunci : Tarif SPP, Activity Based Costing(ABC) dan Biaya

**THE APPLICATION OF ACTIVITY BASED COSTING AS A NEW
APPROACH OF CALCULATING THE CONTRIBUTION FOR
EDUCATIONAL COACHING IN SETIABUDHI JUNIOR HIGH SCHOOL
SEMARANG**

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ABSTRACT

Nowadays, schools have to increase the service quality to the community which would they can survive survive in service industries .One of the example is increasing the calculation of the costs. A method of Activity Based Costing (ABC), was a new methods that would improve details carefulness in the cost imposition and accuracy of the fees are accurate. This method identify all kinds of activities that have done in an organization and collects the cost with a base that existed from those activities.

The research was conducted in Setiabudhi Junior High School Semarang. The Data were obtained through interviews with the school and the fulfillment of the required data in the research. In this study, using descriptive analysis method was determining the cost driver, categorize expenses, calculate group rates, and analyzing the price of the SPP with a method of Activity Based Costing (ABC) , then compare rates of the SPP rates set in Setiabudhi Junior High School with a method of Activity Based Costing (ABC) .

Based on the research results in calculating the SPP rates at Setiabudhi Junior High School using Activity Based Costing (ABC) shows the price of Rp.241.207.00. While in the price calculation carried out by the school shows a price of Rp.205.000,00. If compared to the price of the schools used with the Activity Based Costing (ABC), provides results which are bigger (Undercosted).

Keyword : SPP Rates, Activity Based Costing (ABC) and Cost