

**THE ANALYSIS OF EDUCATION UNIT COST USING ACTIVITY
BASED COSTING MODEL IN SMK 17 MAGELANG ACADEMIC YEAR
2014/2015**

Undergraduate Thesis

The undergraduate thesis is submitted in partial fulfillment of the requirements to
obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



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**INTERNATIONAL ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2016**

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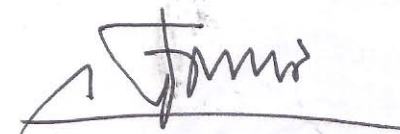
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VALIDATION

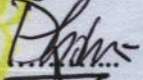
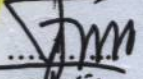
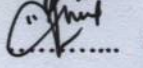
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Had been defended in front of the Examiner Team on had been successfully
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THE EXAMINER TEAM

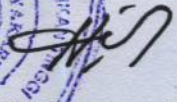
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Hereby declared that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by other, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, July 1st, 2016

The author,



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MOTTO

”People who study means demand grace, people who study Islamic tenets and running means the reward given is equal to the prophets”

(HR. Dzailani dari Anas r.a)

“Whoever comes out in the study it is like fight in the way of God until he came home.”

(H.R.Tirmidzi)

“Be righteous, who practiced truth, which invites the truth and be patient along with the truth.”

(Buya Hamka)

DEDICATIONS

Give thanks with the presence of Almighty God, and with all humility,

I dedicated this works for :

1. Both of my beloved parents, Dra. Puji Mastuti Ratri Dewi and Drs. Budi Angkoso of all compassion, prayer, support, effort and sacrifice, thank you for all that you have given to me.
2. My beloved familys, Accounting Education departement, Faculty of Economics, Yogyakarta State University who becomes a motivator in helping the process of completion of this thesis.
3. For my Sister Widi Dyah Miranindita S.Pd., both of my grand mother Sri Puji Hatmani and Nok Masirah, My Uncle Puji Mas Dewanto S.Pd., thank you for supporting.

**THE ANALYSIS OF EDUCATION UNIT COST USING ACTIVITY
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2014/2015**

**By
Raden Widi Miriyan Adhitya
12818244023**

ABSTRACT

This research was a quantitative research with education unit cost as the variable. The purposes of this research was to to apply the procedures of Activity Based Costing model in calculating the education unit Cost and to know the educational unit cost calculated using Activity Based Costing model in accounting program of SMK 17 Magelang academic year 2014/2015.

This research was conducted at SMK 17 Magelang on March-June 2016. Data collection is carried out by means of interview and documentations. The analysis of education unit cost is using Activity Based Costing model in SMK 17 Magelang. There are two stages to calculate the education unit cost using activity based costing. The first stage, consisted fourth steps (1) identifying and classifying of activities (2) determining cost driver of activities (3) classifying of cost are homogeneous (4) calculating of rate group overhead, while the second stage, included multiplying the overhead rates per group costs by the amount of the cost drivers that are consumed by each product.

Based on by Activity Based Costing model analysis, we found that the activities in SMK 17 Ma gelang inculded Operational activities and development activities. The operational activities consisted fourth activities (1) learning activities, the amount of students as cost driver, (2) students activities, total activity frequence as cost driver, (3) Maintenance activities, the amount of students as cost driver, (4) other expenditure, the amount of students as cost drivers. The development activities consisted third activities (1) Teacher and education staff development, the amount of teacher and education staff as cost driver, (2) transport fee, the activity frequencies as cost driver, (3) invesment and development of program, the amount of students as cost driver. The result show that education unit cost of class X AK Rp 1,722,573 per year student, for class XI AK Rp 1,722,573 per year students, for class XII AK Rp 1,891,367 per year student.

Key Terms: Education Unit Cost, Activity Based Costing

**ANALISIS BIAYA SATUAN PENDIDIKAN MENGGUNAKAN METODE
ACTIVITY BASED COSTING DI SMK 17 MAGELANG TAHUN
PELAJARAN 2014/2015**

Oleh
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui biaya satuan pendidikan menggunakan metode Activity Based Costing dan untuk mengetahui penghitungan biaya pendidikan menggunakan metode Activity Based Costing di program akuntansi SMK 17 Magelang tahun pelajaran 2014/2015.

Penelitian ini adalah penelitian kuantitatif dengan satu variabel yaitu biaya satuan pendidikan. Ada dua tahap untuk menghitung biaya satuan pendidikan menggunakan Activity Based Costing, dalam tahap pertama ada 4 langkah (1) identifikasi dan klasifikasi aktivitas, (2) penentuan penggerak biaya (cost driver) dari tiap aktivitas, (3) pengelompokan biaya-biaya (cost pool) yang homogen, (4) perhitungan tarif overhead kelompok (pool rate), tahap kedua, mengalikan tarif overhead per kelompok biaya dengan besarnya penggerak biaya yang dikonsumsi oleh setiap produk.

Berdasarkan tahap-tahap metode Activity Based Costing, hasil dari penghitungan biaya satuan pendidikan SMK 17 Magelang, terdapat aktivitas operasional dan aktivitas pengembangan total dari cost driver terdiri dari 182 siswa, 11 guru dan 6 staf. Total Biaya dari aktivitas operasional dan aktivitas pengembangan Rp 324.888.282, total biaya overhead aktivitas operasional Rp 165.418.082, total biaya overhead aktivitas pengembangan Rp 159.470.200. Total biaya overhead kelas X AK Rp 103.354.432, Kelas XI AK Rp 103.354.432 XII AK Rp 117.264.782 dan biaya overhead untuk siswa kelas X AK Rp 1.722.573 per siswa, XI AK Rp 1.722.573, XII AK Rp 1.891.367.

Kata Kunci: *Biaya Satuan Pendidikan, Activity Based Costing*

PREFACE

Alhamdulillah the writers praise to God Almighty for all the abundance of grace and guidance, so that the aauthor can complete a final project thesis entitled “ The Analysis Of Unit Cost using Activity Based Costing Model in SMK 17 Magelang 2014/2015 Academic year’ smoothly. The authors realized that without the help of various parties, a final task of this undergraduate thesis cannot be solved properly. Therefore, on this occasion the author say many thanks to :

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Hopefully all the things that have been given to authors be worship and got a better reply from god. In the preparation of this thesis, the author realized there were still many shortcomings due to the limitations of existing knowledge. Author hope of this thesis may be benefit to the author in particular and general readers.

Yogyakarta, 25th July 2016

The author,

Raden Widi Miriyan Adhitya

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CONTENTS

COVER PAGE.....	i
SUPERVISOR VALIDATION PAGE.....	ii
VALIDATION PAGE	iii
DECLARATION OF AUTHENTICITY.....	iv
MOTTO	v
DEDICATIONS	vi
ABSTRACT.....	vii
PREFACE	ix
TABLE OF CONTENTS.....	xi
LIST OF TABLES	xiii
LIST OF FIGURE.....	xv
CHAPTER 1	1
INTRODUCTION	1
A. Research Background.....	1
B. Problem Identification.....	6
C. Problem Limitation	6
D. Problem Formulation	6
E. Research Objectives	7
F. Research Significances.....	7
CHAPTER II.....	9
LITERATURE REVIEW AND RESEARCH QUESTIONS.....	9
A. Theoretical Review	9
1. Definition of Cost.....	9
2. Cost of Education	13
3. Analysis of Unit Cost	21
4. Activity Based Costing Model	23
5. Vocational High School (SMK)	32
B. Related Studies.....	34
C. Research Framework.....	35

D. Question of the Research	36
CHAPTER III.....	37
RESEARCH METHODS	37
A. Research Setting.....	37
B. Type of the Research.....	37
C. Devinition of Operational Variable of the Research.....	37
D. Research Subject	37
E. Data Collection Techniques	38
F. Data Analysis Techniques.....	38
CHAPTER IV	42
THE RESULT AND THE DISCUSSION	42
1. Description of Data Research Result	42
2. Financial Management	45
3. The Aplication of Activity Based Costing Model	48
4. Calculation of Direct Labor Cost, Direct Material Cost and Overhead Cost	57
CHAPTER V	63
CONCLUSIONS AND SUGGESTIONS.....	63
A. Conclusions.....	63
B. Suggestions	64
REFERENCES.....	65
APPENDIX.....	70

LIST OF TABLE

	Page
TABLE	
1. List of the tools and infrastructures SMK 17 Magelang.....	43
2. The Number Of The Students SMK 17 Magelang 2014/2015	44
3. The number of subjects and teachers educational background.....	44
4. SMK 17 Magelang Budget in 2104/2015	50
5. Operational Activities of SMK 17 Magelang in 2014/2015	51
6. Development Activities of SMK 17 Magelang in 2014/2015	51
7. Determining cost object, direct labor cost, direct material cost and overhead cost	52
8. Determining expense category, cost driver and cost component.....	53
9. Number of students SMK 17 Magelang 2014/2015.....	54
10. Recapitulation Number of Student SMK 17 Magelang 2014/2015.....	54
11. Number of Teachers SMK 17 Magelang 2014/2015	55
12. Recapitulation Number of Teachers in SMK 17 Magelang 2014/2015	56
13. The Number of Educators in SMK 17 Magelang 2014/2015	56
14. Expense Activity Matrices	57
15. Direct Labor Cost Calculation	58
16. Direct Material Cost Calculation.....	58
17. Overhead Cost Calculation	59

18. Cost per student class X SMK 17 Magelang	60
19. Cost per student class XI SMK 17 Magelang	61
20. Cost per student class XII SMK 17 Magelang.....	62

LIST OF FIGURE

FIGURE

1 Research Framework.....	35
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CHAPTER I

INTRODUCTION

A. Research Background

In the preface of *Undang-Undang Dasar Negara Republik Indonesia*, it is stated that one of the national goal of Indonesia is “*Mencerdaskan Kehidupan Bangsa*” (to educate the nation). It shows that Indonesian people understand how important education for every child. As a nation that understands the importance of education, Indonesian government allocates 20% of the budget of the country (*APBN*) for education needs. With a big number of budgets for education, the quality of education in Indonesia is still categorized into low level compared to other ASEAN countries.

Politic and Economic Risk Consultant puts Indonesia in the worst rank of the 12 ASEAN countries. It is shown by the low quality of education and the educational relevance of many elementary schools, the access imbalance to middle/ high schools, inefficient educational management, old-fashioned teaching methods and the lack of parents’ roles in educating their children. One of many problems of education in Indonesia is the inefficient educational management. It is shown by the lack of planning preparation and the pragmatic policies of the stakeholders, thus education is not well managed. It is proven by determining the Curriculum 2013 as the national curriculum in the era of Muhammad Nuh, yet the ministry of education changes the Curriculum 2013 into *KTSP* again as the national curriculum. Although the government allows some schools to use the Curriculum 2013, it

gets them confused which curriculum should they use, whether the quality of the curriculum they use is the same as that of the latest curriculum.

Therefore, in the government era of Joko Widodo, the government keeps attempting to allocate budgets for educational sector by reducing fuel subsidies, hence the cost increases. Nevertheless, the policy is supported by many economic experts, because the budgets that get to subsidize fuel, now are allocated for more productive sectors, such as health and education. With educational subsidies from the government, it is hoped to minimize the costs of education that should be paid by students and also to improve the quality of education. For vocational high schools, the budget is called *Dana BOS SMK*. In the technical instructions of *BOS SMK*, it says that *BOS SMK* is a program of the government which is in the form of direct-giving budgets for state or private vocational high schools, in which the amount of the budgets is calculated based on the number of the students in each school times unit cost of the budgets. A school as an institution that conducts educational activities will experience the inappropriateness of the educational management from the government. A school is a non-profit institution, because, in its activities, a school is an institution that gives educational services.

Although a school belongs to a non-profit institution, it also needs information regarding the costs of education. The information of the costs can minimize the school to make mistakes in determining the standard costs for education. Therefore, it will be very ideal if a school analyzes the costs by itself. The cost of education is one of the factors that can guarantee the

process of education. Without costs of education, educational activities will not be implemented well. The sources of costs of education are from the central government, regional government, donation, private institutions, business, and parents. For that reason, schools have to calculate costs of education during one period accurately. The government regulation No. 32 year 2013 about National Standard of Education (*Standar Nasional Pendidikan*) explains that, in general, costs of education consist of investment, operational, and personal costs. Investment costs consist of costs of providing facilities and infrastructure, human resource development, and permanent capital. Personal costs include costs of education that are charged to students in order to join the learning activities regularly and continuously. Operational costs of education cover teachers' salary, incentives, materials and equipment and non-direct costs of education, such as water, telecommunication services, facility and infrastructure maintenance, overtime pay, transportation, tax, insurance, etc.

Generally school used cost accounting system to evaluated based activity result which have been done especially related planning, managing, and product activity measurement. According to Femala in Supriyono (1999), product costs of traditional cost accounting systems give information about distorted costs. Hansen and Mowen (1992) say that distortion emerges due to the inaccuracy of charges, so it causes mistakes to determine costs, make decisions, plan, and control. The distortion also effects under cost/ over cost

of a product. Therefore, it is possible to cause inaccuracy in calculating costs of education.

During the development of sciences, in 1800s and in the beginning of 1900s, a system in determining the cost of activity-based products was designed to resolve distortion in the traditional cost accounting. This system is called Activity-Based Costing. Activity-Based Costing (ABC) is a cost calculation system that tracks costs to activities and to products. The main difference of tuition fee calculation between traditional cost accounting and ABC is the amount of cost driver used. In ABC, costs are caused by activities that produce products. This approach uses activity-based cost driver (Femala, 2007). ABC can control costs by providing information of activities that cause costs. It has budgets as mental thought that a cost has its cause, and the cause of a cost can be managed (Mulyadi, 2006). ABC is a cost information system that provides complete information about activities that a company manages.

Vocational high schools are developed according to the region's potentials. Vocational high schools have various kinds of areas of skills that are also based on the region's potentials. Every school has its own characteristics in managing costs of education. Consequently, there are no uniformity of standard costs of education yet in managing costs of education in vocational high schools. According to Indra Bastian (2007), the development of cost calculation in elementary and middle/ high school levels cannot solve challenges of autonomy and globalization eras. Costs

of education calculation in elementary and middle/ high schools are still very simple and cannot give important information as a reference to take decisions. It inform the cost of each unit for students. The calculation cannot give and show informative data.

SMK 17 Magelang has a limitation of fund to conduct activities, because there are too many students have difficulty in paying the tuition fees, SMK 17 Magelang have to choose activities that are prioritized and allocate its fund. Therefore SMK 17 Magelang need an effective and efficient accounting system.

For that reason, the researcher uses unit cost calculation using Activity-Based Costing (ABC) to determine costs of educational services in the accounting program of SMK 17 Magelang. ABC is expected to be able to measure the accuracy of education cost and can track both total of education cost and education cost per unit in the accounting program. There are two principal things in costs of education concept that needs to be analyzed: total cost and unit cost. By analyzing the unit cost, it is possible to find the efficiency in using any resources at school, benefits of educational investment, and equalization of educational budgets from societies and the government.

This research is conducted in SMK 17 Magelang in order to limit the scope of the research, thus the analysis of unit cost in SMK 17 Magelang is held for one year in 2014/2015. The researcher research

entitled “The Analysis of Education Unit Cost Using Activity-Based Costing (ABC) Model in SMK 17 Magelang Academic Year 2014/2015.”

B. Problems Identification

According to the background of the research explained earlier, the problems are identified as follows:

1. SMK 17 Magelang has limited fund to manage their activities.
2. Too many student have a difficulty in paying tuition fees, SMK 17 Magelang have to choose activities that are prioritized.
3. Costs of education systems cannot explain informative data efficiently and accurately.

C. Problems Limitation

Based on the identification of the problems, the researcher gives limitation on the using ABC Method to measure the unit cost of SMK 17 Kota Magelang in academic year 2014/2015.

D. Problems Formulation

Based on the background of the research, the problems are formulated as follows:

1. How can we apply the procedures of calculating education cost by ABC in SMK 17 Magelang ?
2. How much is the educational unit cost calculated by using ABC in the accounting program of SMK 17 Magelang ?

E. Research Objective

The objectives of the research are:

1. To apply the procedures of ABC model in calculating the education unit Cost.
2. To know the educational unit cost calculated using ABC model in accounting program of SMK 17 Magelang academic year 2014/2015.

F. Research Significances

1. Theoretical Significances

This research is aimed to give knowledge and awareness about costing model using Activity-Based Costing used to analyze unit cost.

2. Practical Significances

This research is aimed practically for:

a. The researcher

- 1) Improving the researchers knowledge about education costing.
- 2) Having experience in applying the knowledge to the real situation.

b. The school

For SMK 17 Magelang, this research, hopefully, can be one of the methods that can calculate unit cost accurately. The school can also identify various types of costs at the school. It is also one form of transparent management of costs of education.

c. For Yayasan 17

For Yayasan 17, they will obtain a transparent report of costing management, hence Yayasan knows the plot and the usefulness of budgets they give to the school.

CHAPTER II

LITERATURE REVIEW AND RESEARCH QUESTIONS

A. Literature Review

1. Definitions of Cost

According to Hansen and Mowen (2009) accounting information system in organization have two prime subsystem that are management accounting system and money accounting system. Both of the accounting subsystem have different goal, input behaviour, and process of type which is used changed of input become output. financial accounting system related with output preserve financial report for the eksternal institution. Eksternal accounting goal in arranged financial reporting for the eksternal side like investor, creditor, government, and the other eksternal sides related to the certain regulation. The result of Management accounting system is information for internal user, like manager, executive, and labour. Management accounting identified and information reporting that usefull for internal to planning, controlling, and make a decision. Management accounting system can help the managers problem identified, solving the problem and performance evaluated. This information is needed and used in every managerial steps, include planning, controlling, and decision making.

a. Cost

Cost is defined as a resource that is sacrificed or forgone to achieve a certain goal. A cost can be measured in a unit of money paid in order to obtain goods or services. According to Mulyadi (2006), the goal of

sacrificing resources is to provide goods/ services to fulfill certain needs of customers. To achieve the goal, it needs activities that cause costs. The providing of goods/ services is the cause of an activity. Goods/ services are needed to fulfill certain needs of customers.

Cost has many definitions depending on the use of its term. Mulyadi (2012: 3) distinguishes definitions of cost into general and specific definitions. He says that, in general, a cost is a sacrifice of economic resources that can be measured in a unit of money to achieve a certain goal. Meanwhile, specifically, a cost is a part of a cost of goods sold that is sacrificed in a business to earn profits.

Supriyono (2011: 14) differentiates cost into two definitions: cost and expense. Cost is a measurable amount of money in order to obtain goods and services that a company needs in the past or in the future. Meanwhile, expense is a sacrificed or consumed cost in order to earn revenues in a certain accounting period.

While, for cost and service product measurement goal, cost can be classified based on specific purpose or function. Hansen and Mowen (2006) cost classified into functional prime there are :

1. cost product, cost which related with goods product or services.

Cost product can classified as follows :

- a) Direct material, material which can identify goods or services produce. Direct material can burdent a product

because physical observation can be used to measure the quantity of material that is consumed by product.

b) Direct labour, direct labour that can be identified from goods or services that are being produced. As direct material, physical observation can be used to measure the quantity of material that is used to produce goods or services. Staff that change direct material into a product or customer services is classified as direct labour.

c) Overhead are all of the costs that are not included in direct material and direct labour. Overhead costs contain many small items. Lots of inputs are needed to create goods or services. Direct material is a small part of the product process usually included in overhead costs. This is accepted based on cost and simplicity. Extra costs of direct labour are usually burdened to overhead, assuming that not all operations of a product can be specifically identified as extra costs.

2. Non-Production costs are costs that are related to planning, development, customer services and general administration.

There are two types of non-production costs:

a) Sales or marketing costs are costs needed for marketing, distribution and goods and services.

b) Administration costs are all of the costs related to research, development, and general administration of the organization.

that can't be burdent in marketing or produce. General administration responsibility to survey that organization activitys integrated so that all of company mission can be realization.

Cost also can calssified with cost behaviour , there three cost behaviour, fixed cost, variable cost, and mixturre cost, there are a detail explanation :

a) Fixed cost

Hansen and Mowen (2009) explained that fixed cost is cost which amount of cost still equals when the output change. Total fixed cost is not change but unit product fixed cost become less if activity that doing and amount of product more and more. Sometimes fixed cost still constant or there no change in relevant period, it means that in one of certain capacity that cost is fixed, but if there increase capacity, total fixed cost also will increase. Examples electric cost.

b) Variabel cost

Hansen and Mowen (2009) “variable cost is cost that the amount of total variety proportionally to out put change”,. So total variable cost will change proportionally toward activity change but unit variable cost still constant.

Examples of variable costs are material costs of stationery , paper and labor costs of education.

c) Mixed Cost

According to Hansen and Mowen (2009) " Costs are costs that have a mix of fixed and variable components

2. Costs of Education

a) Definitions of Costs of Education

In general, cost is defined as a sacrificed resource in order to achieve a certain goal. It is the same as the definition of costs of education. Nanang Fattah (2009: 112) defines that costs of education is an amount of money that is produced and allocated for various needs of educational activities. A cost is a supporting activity that is closely related to learning activities or activities outside the learning process. A school can be run well due to costs of activities. while Supriyadi (2010: 3) states that the cost of education is one of instrumental input component (instrumental input) that is very important in education execution. Cost (cost) in this sense has a large scope, namely all kinds of expenses relating to education provision, either in item and labor that can measure on money.

The instructions of operational costs of education (*BOSP*) says that costs of education is defined as rupiah of all good inputs in the form of goods (natura), opportunity sacrifices, or money paid for all educational activities. According Daljono (2011: 13), the cost of education from an

economic view is the sacrifice of economic resources that measured in units of money, to acquire goods or services which are expected to give advantages or benefits on current or future. A cost of education is a total cost paid by an individual, parents, societies, groups or the government in order to create good education (Dadang Suharda, 2012: 12).

Muljani A. Nurhadi (2012: 1) distinguish between the financing of education with education funding. financing education (costing) concern on estimation and planning costs required to support the educational process, while funding education has concern with the question of how, who, and how to fund education.

b. Sources of Costs of Education

According to the Government Regulation No. 48 Year 2008 about costing of education, section 51 subsection 1, costs of education are gained from the central government, regional government and societies. Sri Minarti states that budgets can be gained from two sources: from schools (internal) and outside the schools (external). Budgets from schools consists of tuition fee, entry tuition fee, interest, and accumulation of reduction of schools' facilities and infrastructure. Meanwhile, budgets gained from other than school is donation, bank loan, etc.

Dedi Supriadi (2003: 202) says that, from the sources, costs of education are classified into three levels:

- a) Macro level (National), budgets are gained from: (1) tax, (2) non-tax, for instance natural resources, (3) profits of goods and service exports, (4) other government's businesses, including stock investment to the government companies (*BUMN*), and (5) grant and loan.
- b) Province and regional level, budgets for education are mostly from the central government plus regional government revenues (*PAD*).
- c) School level, budgets are gained from the central and regional government subsidies, students' contribution, and people's donation.

Further, Martin (2013) assumes that there are five types of sources of costs of education that give contribution to the education system costing.

- a) from the government: tax, loan, donation from foreign countries,
- b) from private foundations: donation from any foundations that support private schools,
- c) from students and parents: tuition fee,
- d) from schools and societies: profits gained from any activities, such as the sale of handicrafts,
- e) subsidies from institutions: school activities are funded by a company directly or indirectly.

c. Type Classification of Costs of Education

In *Panduan Fasilitas Penghitungan Biaya Operasional Satuan Pendidikan (BOSP)* and the policy arrangement (2008:9) described that unit cost in education can be classified based on : (1) input of type, (2) using of nature, (3) using of kind, (4) stakeholders, (5) existence of nature. Each classification can be described as follow :

- 1) Education unit cost based on input It can be classified into operational cost and investment cost.
 - a) Operational cost is limited to use for a year or less, and repeatedly issued annually. Operational costs are for : salaries and allowances, text books, some good which should frequently replace, students customs, welfare service costs (canteen, transport, accommodation, and sport), buildings and equipment maintenance, bandwidth consumption (internet), also electricity, telephone, and water.
 - b) Investment costs is an educational for more than a year. This cost including : land purchase, laboratory building, office building, education service building, library procurement book, human resources development, long term teaching learning equipment, dormitories building, educational ground procurement, etc.

2) Educational unit cost according to the using of nature.

Educational unit cost can be calssified by direct expense and indirect expenses.

- a) Direct expense is allocated cost which directly relate the teaching-learning process. This direct educational unit cost includes : teacher and staffs sallary, teaching media, and building to each.
- b) Indirect expense is for activity which doesn't relate whith teaching-learning process directly, but this cost is to support inderectly. They are : the cost of bureaucracy overhead including central goverment and any debit which not to student.

3) Educational unit cost based on the using of type.

Particulary for operational costs, it can be divided into personnel operational cost and non-personnel operational cost.

- a) Personnel operational cost is costfor personnel welfare and development. Personnel in this case teachers and educational staffs. (labamour, librarian, and administration staff).
- b) Non-personnel operational cost is cost to purchase any equipment or media such as books, stationary, building maintenance, etc.

4) Educational unit cost based on bear parties.

According to bear parties, it can be differed into private unit cost, public unit cost, and social unit cost.

- a) Private unit cost paid by parent every year. Private cost including donation,, stationary, and schools accomodation.
- b) Public unit cost paid by goverment, parent, and society every year.
- c) Social unit cost is total cost paid by goverment and parent, it is same as private cost increased by public cost.

5) Educational unit cost based on its nature of existence can be ddivided into factual cost and ideal cost.

- a) Factual cost ia a real cost paid.
- b) Ideal cost is paid for expected eduacation quality.

Dedi Supriyadi (2003: 4) explains that in theories and practices of educational costing, in macro or micro levels, costs of education are classified into three. They are:

- a) Direct cost is any direct outcomes that support the implementation of education, while indirect cost is any indirect outcomes that support the implementation of education, but it is possible that the implementation of education occurs at schools.
- b) Private cost is household outcomes for education or usually known as household expenditure and social cost. They are used to fund for

education that are paid to schools or through tax that are collected by the government to fund education.

- c) Monetary cost and non-monetary cost.

Uhar Suharsaputra (2010: 278) says that costs of education include:

- a) Direct and indirect cost

Direct cost directly can be used to implement education and to improve the quality of education. Meanwhile, indirect cost includes living costs, transportation costs, and others.

- b) Social and private cost

Social cost is public cost in which costs of education needs to be paid by public societies, while private cost is a cost paid by family to fund their children's schools and includes forgone opportunities.

According to a study done by Education Statistic Center – Balitbang Department of National Education with research organization of University of Indonesia about the education costing from time to time, cost is classified into six:

- a) Money cost is a real cost allocated for education, such as teachers' and non-teachers' salaries, and costs of facilities and infrastructure.
- b) Opportunity cost is forgone opportunities because the resources are allocated for education.

- c) Student cost is a real cost paid by students for teaching and learning activities.
- d) School cost is a cost allocated by schools for educational activities.
- e) Implementation cost is all costs used for school operational.
- f) Training cost is all costs given to schools in order to improve the quality of education implementation.

Nanang Fattah (2009: 23) classifies costs of education into 2 types: direct cost and indirect cost. Direct cost consists of costs paid for teaching and learning activities, teaching and learning aids, learning facilities, transportation, and teachers' salaries by the government, parents or students. Indirect cost is earning forgone in the form of opportunity cost that is sacrificed by students during the learning process.

Matin (2013:158-159), classifies costs of education into 2 types :

- a. development cost is costs that needed to improve equipment and infrastructure , that will give the better education on long period.
Examples to build school buildings and buy materials practice.
- b. operational costs is cost which is use every month, every semester, or every year. Operational costs is always used to operational activity. Examples, teachers salary, staff administration salary and buiding maintenance.

According to the Government Regulation No. 32 Year 2013 about the standard of costing, section 62 subsection 1, costs of education consist of construction of schools, equipment or textbooks that last for more than 5 years. Unit cost includes teachers' salaries, consumable education equipment, indirect operational costs of education that include resources, water, depreciation cost, etc. Personal cost is defined as a cost paid by students in order to be able to join the learning process. It includes: entry tuition fees, monthly tuition fees, exam fees, transportation, etc.

3. Analysis of Unit Cost

a. Definitions of Analysis of Unit Cost

Nana Fattah (2004: 24) states that the concept of basic education, there are two important things that need to be examined or analyzed is the cost of education as a whole (total cost) and unit cost per student (unit cost). Unit costs at the school level is the aggregate cost of education at the school, both from the government, parents, and community issued for provision education in a academic year. The unit cost per student is a measure that describes how much the cost is allocated to education units effectively for the benefit of students in education. Therefore, the unit cost of education is obtained by calculating the number of students in each educational unit, the unit cost is considered a standard size and can be compared between educational units with one another. An analysis of the unit cost of education in relation to other factors that influence can be made using the education unit as the unit of analysis. By analyzing unit

costs, allowing to determine the efficiency in the use of resources in the education unit, the benefits of educational investment, and equity of public and governments funding for education. Nanang Fattah (2009: 6) defines that unit cost of each students is a cost mean of each student calculated from the total of school outcomes divided with all students at school in a certain period of time. Unit cost is calculated by dividing the total of school outcomes with the number of active students in a certain year. Further, Jusuf Enoch (1995: 239) states that unit cost is the total of school outcomes used by every student in a certain year, whether in the whole educational systems or in a certain level of education, or only in a certain school.

Nanang Fattah (2012: 11) explains that there are two ways to calculate unit cost:

- a) Mean cost of each student is the whole costs divided with the total enrolled Students in a school.
- b) Mean cost of each graduate is the total costs divided with the number of graduates.

Piet A. Sahertian (1994: 215) states that unit cost determination is classified into 2 types:

- a) Unit cost of daily needs: an amount of costs needed to educate a student in a certain level and type of education for one year.
- b) Unit cost of capital: an amount of costs needed to provide a student a place in a certain level and type of education.

The authors' opinions above differentiate unit cost of operational costs and capital or investment costs. Each of them has different purposes. To know the total needs for each student every year, generally can use unit cost of daily needs, while to add the school's facilities and infrastructure, can use unit cost of capital.

Matin (2013:160-161) explains that the concept of unit cost refers to the total daily costs spent by each student in one academic year. Unit cost refers to costs of education for one student in one year in a certain level of education. Unit cost is calculated according to the daily costs that are also known as operational costs.

Dedi Supriadi (2003 : 202) dividing the unit cost into the type / level , the unit cost (unit cost) consists of three types / levels First , at the level of the school , the student unit cost is the average cost every student every year which is the quotient of the total RAPBS and fund non - RAPBS by the number of students . Secondly , in terms of students , the unit cost refers to the total amount of student expenditure for education Third, the total unit cost every student is the average of all government and public funds received by schools, coupled with student expenditure in a year.

4. Activity-Based Costing Model

a. Definitions of ABC Model

ABC is an information system of cost that changes a method used by management in managing a business. In traditional management,

business management is based on its function, while in ABC system, business management is changed into activity-based management. According to Mulyadi (2006: 51), there are two beliefs that base ABC system:

- a) Costs happen for a cause and the cause is activity.
- b) The cause of costs (activities) can be managed.

Indra Bastian assumes that the accounting approach of traditional cost and Activity Costing System (ACS) are the theories used to solve the costing problems in elementary and middle/ high schools. One of the best way to fix the costing system is to apply activity-based costing (ABC). ABC fixes costing system by emphasizing activities as fundamental objects. It refers to an approach of product costing that charges product or service costs according to resources that are caused by activities. ABC is defined as a costing system in which the overhead costs are allocated using a reference that includes one or more factor that is unrelated to volume.

Indra Bastian assumes that the process and systematic of problem solving in cost calculation are done using the stages below:

- a) Understanding definitions of cost.
- b) Classifying and identifying costing that happen at schools into certain categories using ACS approach.
- c) Creating a concept of accurate and informative new cost calculation.
- d) Simulating an application of cost calculation method

Before discussing about ABC system further, there are terms that are necessarily to know:

- a) Activity is work done in an organization. It is action, movement, or a series of work. It also refers to a group of action done in an organization in order to determine costs based on the activity.
- b) Resource is an economical element that is used in activities, for example, teachers, salaries, educational aids, etc.
- c) Cost object is the final form in which cost calculation needed, for example, services.
- d) Cost element is a total cost paid for consumed resources and contained in a cost pool, for example, exam fees, entry tuition fees, practicum fees, etc.

Cost driver is a group of factors causing changes of costs, activities. It is a measurable factor used to pay costs to activities and from activities to others, products or services, for example, a number of students, a number of teachers, a number of staffs of education, frequencies of activities, frequencies of refinement, etc.

b. Procedures of ABC Allocation

Roztock (1999:279) ABC steps model, there are 2 steps :

1. first procedure

bussines process divided in activitys conection. To build a activitys that is needed by ABC, classsified that homogen process in group. The first steps is identify activity, and then connected costs with eachs activity, activity and cost classified in homogen group. Next steps is totalize costs in every cost group or cost pool and count cost group definition.

2. Second procedure

Every cost group observe on product. In observing costs group to product use group definition and measure the amount of source that used by the product.

According to Hansen and Mowen translated by Hermawan , A.A. (1999) are two stages in implementing the ABC system as follows :

a) First procedure

In the first steps of the procedure , there are four steps required to charge overhead on activity, namely : (1) identification and classification of activities , (2) the determination of the cost drivers of each activity , (3) the classification of costs (cost pool) are homogeneous , (4) the calculation of rate group overhead (pool rate). A detailed explanation of the four steps in the first stage of the procedure is as follows :

a. Identification and Classification of Activities

In the first step , which needs to be done is to identify as the usual activities carried out in the factory production

process doing. Hansen and Mowen (1999 : 148) stated , " Activity is the work that done in an organization . Therefore , identification of the activity requires a list of all kinds of different jobs " .

b . Determination of the driving cost (cost driver)

After classifying the various activities and their costs , the next step is to determine the cost drivers for each activity .

c . Grouping costs (cost pool) homogeneous

Hansen and Mowen (1999 : 149) states , " to reduce the amount of overhead rates required and streamlining processes , activities grouped in bundles that kind based on the same characteristics (1) is logically correlated and (2) has a consumption ratio is equal to all products. The costs associated with each set of this kind by aggregating the costs of any activity that is in any kind of collection of these . Set of overhead associated with each set of activities called by groups similar charges (homogeneous costpool)".

d . The calculation of the overhead rate group (pool rate)

The last step in the procedure of the first stage is to calculate overhead rates for each group costs. The overhead rates obtained the formula is divided mover overhead costs.

b) Procedure for Second Stage

The second phase of this procedure illustrates how fees are charged on the product activity . The trick is to multiply the overhead rates per group costs by the amount of the cost drivers that are consumed by each product .

According to Meidi Wibowo, there are 3 parts in implementing ABC system:

- a) Part 1: re-building financial and operational data, explaining how the data exist, whether it is financial or operational data, both are given different treatments
- b) Part 2: determining cost objects, explaining how to determine targets that will be calculated
- c) Part 3: determining drivers, explaining how to determine a drive that is a certain relevance relation between resources and activities (resource driver), or between activities and cost objects (activity driver).

Edward J. Blocher *et al.* says that there are three main stages to design ABC system:

- a) Identifying resource costs and activity

Resource cost is a cost paid to do various activities. Activity analysis is identification and description of activities in an organization.

b) Charging resource costs to activities

Resource driver is used to charge resource costs to activities. Resource driver includes (1) number of students, (2) number of teachers, (3) number of administration staffs and (4) number of subjects. Activity driver includes (1) frequencies of activities, (2) frequencies of refinement, (3) frequencies of maintenance, (4) charging activity costs to other objects. Below is the explanation of each stage:

Charging activity costs to other cost objects means that if activity costs are already recognized, it needs to calculate activity costs per unit. It is done by calculating costs per unit for outputs produced by the activities. Activity driver is used to charge activity costs to object costs.

During discussing about ABC system, always remember these three references to refine costing systems.

a) Direct cost tracking

One of characteristics of ABC system is in its purpose to identify some costs or a group of costs that can be classified as direct costs, not indirect costs.

b) Groups of indirect costs

ABC system shapes many groups of costs that are more related to different activities.

c) Bases of cost allocation

For every group of activity costs, size of activities done becomes the base of cost allocation.

Stages of application of ABC model according to Charles T. Horngren, et al.:

1. Identifying a product that will become cost objects
2. Calculating direct costs of the product
3. Choosing bases of cost allocation used to allocate indirect costs for the product
4. Identifying indirect costs that are related to every base of cost allocation
5. Calculating cost per unit of base of cost allocation in order to allocate indirect costs for the product
6. Calculating total product by summing all direct and indirect costs

c. Strengths and weaknesses of ABC Model

According to Femala in Amin (1992: 23), she mentions the strengths of ABC model:

- a) An assessment of ABC can convince management that they have to take some steps to be more competitive. As the result, they attempt to improve the quality while simultaneously focusing on minimizing costs. Analysis of costs can focus on how expensive factoring process is that finally can trigger activities to re-organize the process, refine the quality, and minimize the costs.
- b) ABC helps to make decisions.
- c) Management will be in a position to make a more proper and

competitive offer.

- d) By using refined analysis of costs, management can do more accurate Analysis of volume that is done to find out break-even of low volume products.
- e) Through analysis of cost data and pattern or resource consumption, management can start to re-engineer the manufacturing process to reach more efficient and higher pattern of quality.

Although ABC gives better alternative cost tracks to individual products, it also has limitations that need to be recognized by a manager before using it to calculate costs. The limitations of ABC are:

1. Allocation

Even if activity data is available, several costs probably need allocation to a department or a product based on the size of the volume, because practically it cannot show activities that cause costs.

2. Neglecting costs

Several costs identified by a certain product are neglected from analysis. Marketing is usually neglected.

3. Consumed outcomes and time

ABC system is very expensive to be developed and implemented. It is also time-consuming.

Some comparisons between traditional costing and activity-based costing explained by Fieda Femala in Amin Widjaya are as follows:

- a) ABC system uses activities as cost driver to determine how much overhead consumes each product. Meanwhile, traditional costing allocates overhead costs based on one or two bases of non-representative allocation.
- b) ABC system focuses on cost, quality and time, while traditional costing system only focuses on a short-term financial formation, such as profit. If traditional costing system is use to determine price and profitability of a product, the numbers cannot be relied on.
- c) ABC system needs feedbacks from the entire departments. It administers to a better integrated organization and gives a cross functional sight about.

5. Vocational High School (SMK)

Undang-Undang (UU) No. 20 Year 2003 about national education system explains that unit of education is a group of educational services that carries out education into formal, non-formal, and informal education in every level and type of education. In formal education, unit of education is classified into three: elementary school, middle/ high school, and higher education. Middle/ high schools include Senior High School (*SMA*), Islamic Senior High School (*MA*), Vocational High School (*SMK*), and Islamic

Senior High School (*MAK*). Government Regulation No. 29 year 1990 states about middle/ high school that vocational high school is a high education level that emphasizes improvement of students' abilities to skillfully do certain types of job.

The aims of vocational high school are formulated in Government Regulation (*PP*) No. 29 Year 1990, then are explained in a decision of Ministry of Education and Culture No 0490/ U/ 1990 as follows:

- a) Preparing students to continue to higher education level or expand their basic education;
- b) Improving students' abilities as a member of society in order to build a reciprocal relationship with social and cultural environments;
- c) Improving students' abilities to develop themselves along with the development of sciences, technology, and skills, and
- d) Preparing students to enter the workforce and develop their professional attitude.

Vocational high school is a high education level that emphasizes to develop students' abilities to do certain types of job, so students are ready to enter the workforce. Vocational high school is only carried out in senior high level which are Economics Senior High School (*SMEA*), Family Welfare Senior High School (*SMKK*), and Engineering Senior High School (*STM*). Today, all vocational education mentioned above are called Vocational High School (*SMK*). There are differences between tuition fees

in SMK and those in SMA. The differences are competency test fees, field observation and industry internship fees.

B. Related Studies

Ibnu Prakosa (2010) says in his research, “This research is aimed to obtain operational costs of education each year each students by using factual and Activity-Based Costing (ABC) approaches in SMP SSN and SMP RSBI.” The results show that by using traditional approach in SMP N Y and in SMP N Z, it causes cost misallocating in each program class implemented by the school. The result of traditional approach shows SMP N Y, (1) regular classes: Rp 1,066,430; (2) excellent classes: Rp 2,488,366; (3) international classes: Rp 3,999,111; SMP N Z, (1) regular classes: Rp 1,258,165; (2) excellent classes: Rp 2,516,330; (3) international classes: Rp 4,193,883. Meanwhile, by using ABC system, the result shows SMP N Y, (1) regular classes: Rp 925,947; (2) excellent classes: (2) Rp 2,734,861; (3) international classes: Rp 4,310,003; SMP N Z, (1) regular classes: Rp 1,156,504; (2) excellent classes: Rp 2,421,535; (3) international classes: Rp 6,426,803.

Khusnul Sofiliana (2009) in her research, “This research is aimed to determine the school tuition fees using ABC system approach in SMP X Sidoarjo.” The result of this research is unit cost of each student in the academic year of 2005/ 2006 is Rp 4,725,992, while in existing condition the unit cost is Rp 7,011,220, so the school earns fee budget surplus of each student each year Rp 2,285,228 or each month Rp 190,435.

Eka Purwanti and Sumarjo in their journal (2012) say that “This research is aimed to know the unit cost of materials for garage internship program in Building Program of SMK Negeri 2 Yogyakarta.” The result shows that unit cost gained from real calculation is Rp 47, 735, 920. A unit cost of each student each year is Rp 561, 599. The remaining budget of real needs is Rp 14, 773, 880.

C. Research Framework

Activity-Based Costing (ABC) is an approach of product costing that charges product or service costs based on consumed resources caused by activities. The strengths of this system is that it provides more accurate and informative product costs, offers more accurate cost calculation caused by activities, helps management increase product value and process value by m

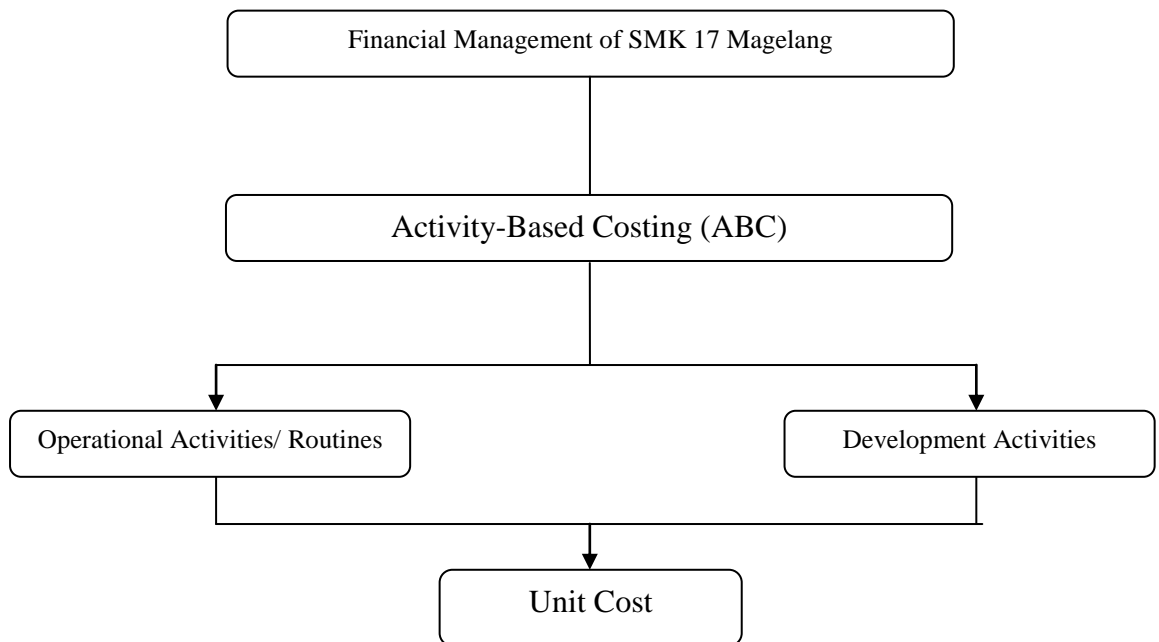


Figure 1. Research Framework

D. Questions of the Research

The questions of this research are:

1. How much the amount of oprational costs inn SMK 17 Kota Magelang 2015/2016 academic year ?
2. How much the amount of development costs in SMK 17 Kota Magelang 2015/2016 academic year ?
3. How much the amount of unit cost on 2014/2015 academic years in SMK 17 Magelang city using activity based costing in every classes ?

CHAPTER III RESEARCH METHOD

A. Research Setting

This research was conducted SMK 17 Magelang at Elo Jetis Street 17, Magelang. This research process includes writing proposals, implementation research, and reporting was conducted during the month of March – June 2016.

B. Types of the Research

This research uses quantitative approach. According to Sugiyono (2012:13), quantitative data is a characteristic from variable that the value are stated in the form of numerical. The calculation uses Activity-Based Costing (ABC) model and only uses one variable.

C. Definition of Operational Variable of the Research

Unit cost is calculated by dividing the total of school costs with the number of active students in a certain year. Unit cost education is the total of all schools costs used by every students in a certain period of time, whether in the whole educational systems or in certain level of education. The ways to calculate unit cost is dividing the total amount of your fixed and variable costs by the total number of units you produced.

D. Research Subjects

The subjects of the research are all school members of Vocational High School 17 Magelang. Samples in this research are the headmaster, the

school treasurer, and the head of administration staffs. The object of the research is unit cost of SMK 17 Magelang using ABC model.

E. Data Collection Techniques

a. Interview

Interview is a data collection technique by asking a number of questions in the spoken form. It is done formally. Interview is used to collect data of school financial management, implementation of program plans and school budgets (*RKAS*), and any activities at school. The interviewees are the headmaster, the head of administration staffs, and the school treasurer.

b. Documentation

Documentation is originated from a word “document” that means written things. In documentation, the researcher investigates written things such as books, magazines, rules/ regulations, meeting notes, daily notes, etc. The researcher collects data in the form of school documents such as data of students, teachers, staffs of education, facilities and infrastructures, and budgeting standard.

F. Data Analysis Techniques

Data analysis techniques that used is according on the objective of this research that to obtain nominal costs of education of each student each month according to calculation using Activity-Based Costing (*ABC*). Instruments used are financial and non-financial data that are formulated to reach research stages and analyses as follow:

1. Activity Study

- a. Identifying all activities in Vocational High School 17 Magelang
- b. Identifying all resources consumed by the school, whether in the form of budgets, staffs, equipment, etc.
- c. Identifying a number of people, equipment, and facilities, salaries, honorarium, and incentives (resource driver) for each component related to activities.
- d. Determining relevant cost driver to activities, for example public activities such as electricity, telephone using total driver
- e. Charging full costs to activities according to consumed resources through chosen and relevant cost driver to main process activities

2. Cost Object Study

- a. Identifying and classifying cost objects
- b. Identifying and classifying the activity driver, such as how long of the room using, total of student, building wide, the use of energy and service for every activity which need a fully cost to relate the activity to the consumed cost object.
- c. Fully charge the cost to cost object according to how much the cost consumed through school activity driver.
- d. Collecting secondary data, Budgeting standard.
- e. Calculating the total of operational cost and development cost in a year.

3. Designing ABC model

- a. Identifying financial data at SMK 17 Kota Magelang through all processes including managerial process, main process, and supporting process.
- b. Reviewing financial data in SMK 17 Kota Magelang, Budgeting standard .
- c. Identifying and making definition of some main activity in school into the activity detail which define all activity. It reflects all managerial processes, main and its supporting process.
- d. Identifying and setting cost object, direct labour cost, direct material, and overhead cost.
- e. Identifying expense category, cost driver, and cost component.

CHAPTER IV

THE RESULTS AND THE DISCUSSION

A. Description of Data research results

1. Description of the Research Place

The Research was conducted in SMK 17 Magelang locaten in JL. Elo Jetis No. 17-A, Kedungsari, Magelang, as for the vision and mission of SMK 17 Magelang is as follows:

Vision : *“DWI WARNA IMAN TAQWA CENDEKIA”*

“DWI WARNA IMAN TAQWA CENDEKIA” has the meaning SMK 17 Magelang have the spirit of *merah puith, Indonesia* souls, *Pancasila* souls, have high quality of faith and taqwa as well as profesional, clever, intelligent, skilled, creative, enterprising work, as well as being able to develop themselves, perceptive, able to adapt to the progress of Science and Technology.

Missions :

1. Realized the goals of the founders of this school who have
The misson of the changed from *“Brigade Tempur”* to
“Brigade Pembangunan” with motto *”Pro Patria”*
2. Implemented goverment policy in order to produced SMK
graduates are have potential, clever, and profesional as well
as being able to develop themselves with the needs of the
world of work and sciences and technology through the

implemented SMK curriculum by optimized resources and funds.

3. Reallized environmental vocational education that meets the minimum services standard of vocational education.

a. The Physical Potential of the School

SMK 17 Magelang has the tools and infrastructures that supported the activities of the School. Here the list of tools and infrastructures in the tables follows :

Tabel 1. List of the tools and infrastructures SMK 17 Magelang.

NO	NAME OF TOOLS AND INFRASTRUCTURES	Amount
1	The Principals room	1
2	The Teachers room	1
3	The Administration services room	1
4	The Library room	1
5	The Praying room	1
6	The School Cafeteria	1
7	Toilet	4
8	The Warehouse	1
9	The Counsellor room	1
10	The OSIS room	1
11	The Cooperative room	1
12	The UKS room	1
13	The Scout room	1
14	The School guard room	1
15	The Class room	6
16	Computer Laboratory	1

b. Potentials Students

SMK 17 Magelang have a 182 students consists of 6 classes.

The number of student in each class can be described in the following table :

Table 2. The Number Of The Students Smk 17 Magelang 2014/2015.

NO	CLASSES	AMOUNT OF STUDENT		
		M	F	TOTAL
1	X AK 1	0	30	30
2	X AK 2	0	30	30
3	XI AK 1	0	30	30
4	XI AK 2	1	29	30
5	XII AK 1	1	31	32
6	XII AK 2	0	30	30
	TOTAL			182

c. Potentials Teachers

SMK 17 Magelang was conducted by a Principal with several teachers in each subjects. As for the outline set forth in the following table :

Table 3. The number of subjects and teachers educational background.

NO	NAME OF SUBJECTS	TOTAL	EDUCATION		
			Dip	S1/D4	S2
1	Social Sciences	2	0	2	0
2	Economic	1	0	1	0
3	Entrepreneurships	1	0	1	0
4	Nature of Sciences	1	0	1	0
5	Computer	1	0	1	0
6	English	2	0	2	0
7	Math	2	0	2	0
8	Art and culture	1	0	1	0
9	Islamic Education	1	0	1	0
10	Counselling	2	1	1	0
11	Civics and History	1	0	1	0
12	Sports	1	0	1	0
13	Bahasa	1	0	1	0
14	Khatolik and Christian education	1	0	1	0
15	Accounting	4	0	4	0
	TOTAL	22	1	21	0

2. Financial Management

a. Planning and Budgeting

In preparation of the work plans of the school budget, SMK 17 Magelang engaged parties who concerned and knew the School Budget, as principal, vice principal, the school treasurer and head of program expertise. Stages of the preparation of the plan of activities of the budget of the school, Principal determined the meeting schedule of the preparation of the plan of activities and budget of the school (*RKAS*) and every unit of work recorded needs required in every part of it, such as head of program expertise recorded needs of program and then deliberated on the entire input from each party and produced a activities plan and budget of the school (*RKAS*) for one academic year.

b. Implementation and Management

Financial management in SMK 17 Magelang divided into two, the first is donation from government management and the second is donation from society management

1) Donation from Government Management

The donations from the Government such as “*BOS*” and educators salary. The procedures has to be done to get the school fund “*BOS*” are as follows :

- a) The school send student data to the Magelang education authorities.

- b) The fund "BOS" distributor institution distributed the fund "BOS" directly to the account of the School.
- c) The head of administration affairs as manager of fund "BOS" with The Principal took the money at the bank.
- d) The head administration affairs allocated donation in accordance with the rules that are already written in the technical guide SMK fund "BOS".
- e) The head administration affairs make fund "BOS" realization report.

2) Donation from society management

Fund received by the treasurer of the school is "SPP" Rp 135.000 students/months treasurer assisted by one administration affairs staff to manage "SPP". Task from school treasurer are :

- a) Recorded all inflow from "SPP" everyday.
- b) Recorded the expenditure of school that used the fund of the committee, namely the operational activity at school.
- c) Save the school money in the account at the Bank, making money for the purposes of the school should be done by the treasurer accompanied by The Principal.
- d) The school treasurer shall be obliged to make a report monthly, at the end of each month submitted to the Principal and the Committee.

c. Accountability of the Implementation of the Budget

The Head of administration affairs who manage SMK the fund “*BOS*” make a reported which contained “*SPJ*” and evidance such as receipts for purchases, and this report would be submitted to the department of education of Magelang city with copy of the provincial education office, Head of administration affairs also makes the report of used fund “*BOSDA*” and submitted to the departement of education Magelang, with Magelang mayor copy. The School treasurer created a monthly report and year-end report which contained “*SPJ*” and evidance such as receipts for purchases, the report was given to the Principal and the Chief of Committe.

d. Financial Controlling

The supervivion conducted by the inspectorate-General of the Departement of education of Magelang done every three months, supervision conducted in order to controlling the used of “*APBD*”. Supervision of the Goverment conducted by the General Inspectorate of the Ministry of education and culture done every 6 sixth months to controlling distribution of SMK fund “*BOS*” in the school. The supervision of committe’s fund is conducted by The Chief of committe on each end of the semester and supervised every months by The Principal.

3. The Application of Activity Based Costing Model

In this stages the activities at SMK 17 Magelang would be divided into two activities, the operational activities and development activities, the operational activities and development activities classified into direct material, direct labor and overhead cost. Implementation of ABC model can be applied in SMK 17 Magelang implemented the following stages :

- a. Review of financial data and business process identification of SMK 17 Magelang, in this stages the business process divided into three levels, namely : the managerial process, core process and support process, managerial process es relating to activities implemented planning, organizing, actuating and controlling. As for the activities of :

- 1) Determining of the visions, missons and the objective of the school

Activities include the annual meeting held at the beginning of new year academic to determined the direction and policies of the school.

- 2) Strategic Makinng

Includes activity coordination meetings for the divisions of work assignment to all the teachers and their structural position.

- 3) Monitoring and Evaluating

Includes internal and external supervisions activities on teachers performance or supervisions was conducted in the financial system ot the school, other activities such as evaluation in the end of the year.

The next process is core process includes :

- 1) Identification of needs and the development of SMK 17 Magelang products, included the activity of the preparation of the needs of the students in accounting program, the development of cooperation with the business world and industry, the preparation of the curriculum, the preparation of sports practice and tool requirements, preparation of instructional equipment needs.
- 2) The process of transformation and fulfillment SMK products, activities include teaching, observation of the practice field, charity program and other activities related to products needs.
- 3) An additional process in the SMK products follows : city level competition, province or national level, hold activities the exercise of leadership and other support activities.

The third levels is supporting process, follows :

- 1) Human Resource development process

Includes educational activities and training for teachers, requiring teachers at national seminars and various other development activities.

- 2) Procurement Infrastructure process

Procurement activity include the internet hotspot, CCTV, the procurement computer lab tools.

- 3) Financial and Administration process

Administration activity such as teachers administrations follows, the fulfillment of the “RPP”, Sylabbus, “PROTA”, and “PROMES” as well as financial administration, facilities and infrastructure student, curriculum and other activities related to administration and finance.

4) Maintenance

Activities include the maintenance of school buildings, maintenance of facilities and infrastructure belonging to the school. The third levels of the above, all of the activities undertaken with regard to managerial process, core process and supporting process and contained in a finance-managed with the receipt and expenditure of school, here is the sources of the budget accepted by the SMK 17 Magelang in 2014/2015

Table 4. SMK 17 Magelang Budget in 2104/2015

No	Source of Fund	Total (Rp)	Proportion
1	Donation from Government		49%
	a. APBD	251.964.788	
	b. APBD of Province	36.700.000	
	c. APBD District/City	9.600.000	
	d. Others Source of Government Budget	50.000.000	
2	Donation from Society		51%
	a. Education cost of Students	226.562.000	
	b. Donation of students parents	17.520.000	
	c. Others Sources of Donation	112.910.000	
	Total	705.256.785	

SMK 17 Magelang have activities that can be grouped into operational activities and development, here are the operational activity of SMK 17 Magelang :

Table 5. Operational Activities of SMK 17 Magelang in 2014/2015

No	Operatinal Activities
1	Teachers salary and Incentives
2	Education Staffs salary and Incentives
3	Learning activities
4	Student activities
5	Stationary of study program
6	Supplies
7	Equipment
8	Transport
9	Procurement of exam papers
10	Maintenance
11	The other expenses

Activities related to operational activities in SMK 17 Magelang in 2014 there are 11 activity. As for the development of activities presented in the following table :

Table 6. Development Activities of SMK 17 Magelang in 2014/2015

No	Development Activities
1	The development of KTSP
2	Assesor/competence exam
3	Principal working unit
4	Investment and development of programs

Activities related to development activities in SMK 17 Magelang 2014/2015 there are 4 activities, so that the number of operational and development activities are 15 activities.

b) Identification cost object, direct labor cost, direct material cost and overhead cost. Operational and development activities are grouped into the direct labor cost, direct material cost and overhead cost, below was a table assignment cost object :

Table 7. Determining cost object, direct labor cost, direct material cost and overhead cost.

	Description	Details
<i>Cost Object</i>	The overall cost of activities	Education
<i>Direct Labor Cost</i>	Peoples involved in educational activities	Teachers and Staff
<i>Direct Material Cost</i>	The cost of raw materials directly used in education activities	Supplies and equipments
<i>Overhead Cost</i>	Indirect raw materials cost, indirect labor cosst and the others indirect cost.	Cost of facilities and infrastructures maintenance, cost of travel agency and cost tec.

On determining of cost object related to the products that produced by SMK 17 Magelang that was capable of producing professionals and have good competence in technology so that expected able to a career in the corpoorate world in accordance with their expertise.

Direct cost in this case is the direct labor and direct material costs. Direct labor is cost that used for teachers and educators to produced a competence students, and they would be adapt in environmental. Direct material cost is incurred for material and practice in carrying out activities of teaching and learning in school. Indirect cost namely overhead cost, overhead cost was used in order to supported the activities of primary produce in the form of general activities, routine administration and indirectly contributed in creating quality students.

c) Identification of expense category, cost driver and cost component.

For ease in doing the calculation of activity based costing models, we need to defined expense category, cost drivers and cost component.

Table 8. Determining expense category, cost driver and cost component

Determining	Description	Details
<i>Expense Category</i>	Fund of education activities expense	Routine expense : material of consumables expense, teachers and educators expense, power and services expense. Development expense :procurement of learning materials, human resource development.
<i>Cost driver</i>	Factors that influence cost of activities	Number of students, number of teachers.
<i>Cost behaviour</i>	The scheme of cost absorption that influence by the types of cost drivers	Power and services, material of consumables, procurement of exam papers
<i>Activity center</i>	The place of activities	SMK 17 Magelang

d) Implementation Activity Based Costing Model

In implemented the design of ABC model that can be applied in SMK 17 Magelang, then held the following stages :

1) Cost Drivers analysis

The following data relating to the cost drivers research.

Data used was collected for 2014/2015 academic year, as much :

Table 9. Number of students SMK 17 Magelang 2014/2015.

NO	Classes	Number of Students		
		M	F	Total
1	X AK 1	0	30	30
2	X AK 2	0	30	30
3	XI AK 1	0	30	30
4	XI AK 2	1	29	30
5	XII AK 1	1	31	32
6	XII AK 2	0	30	30
	Total			182

SMK 17 Magelang has 6 groups of study, consisted of two groups of study class X, two groups of study class XI and two groups of study class XII.

Table 10. Recapitulation Number of Student SMK 17 Magelang 2014/2015

NO	CLASESS	NUMBER OF STUDENTS	PROPORTION
1	X	60	32%
2	XI	60	32%
3	XII	62	36%

Table 11. Number of Teachers SMK 17 Magelang 2014/2015

NO	NAME OF TEACHERS	SUBJECT
1	Agung Nugrooho, SE.	Entrepreneurship
		Social sciences
		Accounting
2	Rahayu Budiarti, S.Pd.	Accounting
3	Tri Setyo Nugroho	Art and Culture
		Accounting
4	Adityo Wahyu K, S.si.	Sport
		Nature of Sciences
		Computer
5	Zuniati F.C, S.Pd.	Civics and History
		Social sciences
6	Anis Kartika Sari, S.Pd.	Accounting
7	Sullisty Rini Wulansari, S.Pd.	Math
8	Nurul Cahyati, S.Pd. I	Islamic education
9	Tutu Farandila, S.Pd	English
		Computer
10	Arum Puji Rahayu, S.Pd.	Java language
		Bahasa and Literature
11	Bagus Sanyoto, S.Pd.	English

The following would be presented the recapitulation number of teachers in each classes :

Table 12. Recapitulation Number of Teachers in SMK 17 Magelang 2014/2015

No	Classes	Number of Teachers	Proportion
1	X AK	9	30 %
2	XI AK	10	33 %
3	XII AK	11	37 %
	Total	30	100 %

Number of teachers enrolled in SMK 17 Magelang fewer than the number of subjects, so that one teachers can holding 2 to 3 subjects.

The Number of educators in SMK 17 Magelang would be presented in the following table :

Table 13. The Number of Educators in SMK 17 Magelang 2014/2015

No	Name	Position
1	Yuliati Astuti	Head of administration affairs
2	Sri Suhartiningsih	Administration affairs stuff
3	Umayah	Administration affairs stuff
4	Wawan Anggoro	Administration affairs stuff
5	Wikan Cahyono	Cleaning services
6	Agus Sungkowo	Security

Next was identification of the value of expense activity associated with a specific budget that resulted value of expenditure of funds. The following matrices in general that can be shown :

Table 14. Expense Activity Matrices

No	Aktivites	Total
1	teachers salary and Incentives	164.866.000
2	Education staff salary and incentives	41.600.000
3	learning activities	47.956.432
4	student activities	37.044.700
5	Stationary of study program	17.134.750
6	Supplies	24.544.756
7	Equipment	72.451.500
8	transport	24.000.000
9	exam papers	59.772.900
10	Maintenance	21.497.150
11	investment and development of programe	128.970.200
12	other expenses	58.919.800
13	Development of KTSP	105.100
14	assesor/competence exam	4.655.000
15	Principal Working Unit	1.480.000
	Total	705.256.785

Overhead cost allocation used ABC model, after knew activity that occurred in fiscal year 2014/2015, then the next would be identified as cost drivers any related activity. The principle of the selection of cost drivers with a basic convenience and availability of data based on exciting data that allocating overhead absorption appropriate activity. Allocation budget of exiting activity is done by calculating the prportion of cost driver against the exciting budget then look for the nominal value of the activity of each class.

4. Calculation of Direct Labor Cost, Direct Material Cost and Overhead Cost in SMK 17 Magelang

After determined of the overhead cost model then proceed with the calculation to determined direct labor cost, direct material cost and overhead cost in the management of the services in SMK 17 Magelang.

a. Calculation Of Direct Labor Cost

Calculation of direct labor cost comprises the whole of the known expenditures relating to direct costs in SMK 17 Magelang composed of teacher salaries and allowances, educator salaries and allowances.

Table 15. Direct Labor Cost Calculation

No	Clasess	Total
1	X AK	61.939.800
2	XI AK	68.133780
3	XII AK	76.392.420
	Total	206.466.000

b. Calculation of Direct Material Cost

Calculation of direct material cost also related to activity in SMK 17 Magelang, the entire expenditure related to direct material cost in each class which consists of stationery educational program, consumables of material, consumables of tools, procurement papers exam would be presented in the following table :

Table 16. Direct Material Cost Calculation

No	Class	Total
1	X AK	55.649.250
2	XI AK	55.649.250
3	XII AK	62.605.406
	Total	173.903.906

c. Overhead Cost Calculation

Calculation overhead cost in SMK 17 Magelang was calculated used the proportion of the cost drivers that would be described there :

Table 17. Overhead Cost Calculation

No	Activities	<i>Overhead cost</i>			Total
		X	XI	XII	
1	Teachers and education staff Development expense	1.950.000	2.145.000	2.405.000	6.500.000
2	Learning activities	15.346.058	15.346.058	17.264.316	47.956.432
3	Student Activities	11.854.304	11.854.304	13.336.092	37.044.700
4	Transport and travel agency	7.200.000	7.920.000	8.880.000	24.000.000
5	Maintenance	6.879.088	6.879.088	7.738.974	21.497.150
6	investment and development of programe	41.270.464	41.270.464	46.429.272	128.970.200
7	Others expenditures	18.854.336	18.854.336	21.211.128	58.919.800
8	Total	103,354,432	103,354,432	117,264,782	324,888,282

Table 18. Cost per student class X SMK 17 Magelang

No	Aktivites	Cost of indicators			Total
		Direct Labor	Direct Material	Overhead Cost	
1	Teachers salary and allowances	49.459.800			49.459.800
2	educators salary and allowances	12.480.000			12.480.000
3	learning activities			15.346.058	15.346.058
4	student activities			11.854.304	11.854.304
5	educational programe stationary		5.140.425		5.140.425
6	Material of consumables		7.363.427		7.363.427
7	tools of consumables		21.735.450		21.735.450
8	Transport and travel agency			7.200.000	7.200.000
10	Power and services			6.879.088	6.879.088
11	investment and development expertise programe			41.270.464	41.270.464
12	Other expenditures			18.854.336	18.854.336
13	Teachers and Educators Development expense			1.950.000	1.950.000
	Total	61.939.800	52.171.172	103.354.250	217.465.222
	Number of student	60		Cost/unit	3.624.420

From the table above, it can be explained that the cost of the class X AK for Direct Labor (DL) amounting to Rp 61,939,800 for Direct Material (DM) of Rp 52,171,172 and Overhead (OH) amounting to Rp 103,354,250 number of students of class X AK 60 students with total expenditure amounting to Rp 217,465,222 so the cost per unit of Class X AK amounting to Rp 3,624,420 per student per year.

Table 19. Cost per student class XI SMK 17 Magelang

No	Aktivities	Indicator of cost			Total
		Direct Labor	Direct Material	Overhead Cost	
1	teachers salary and allowances	54.405.780			54.405.780
2	educators salary and allowances	13.728.000			13.728.000
3	learning activities			15.346.058	15.346.058
4	student activities			11.854.304	11.854.304
5	educational programe stationary		5.140.425		5.140.425
6	Material of consumables		7.363.427		7.363.427
7	tools of consumables		21.735.450		21.735.450
8	transport and travel agency			7.920.000	7.920.000
9	procurement of exam papers		17.931.870		17.931.870
10	Power and services			6.879.088	6.879.088
11	investment and development expertise programe			41.270.464	41.270.464
12	Others expenditures			18.854.336	18.854.336
13	Teachers and educators development expense			2.145.000	2.145.000
	Total	68.133.780	52.171.172	104.269.250	224.574.202
	Number of students	60		Cost/unit	3.742.903

From the table above, it can be explained that the cost of Class XI AK for Direct Labor (DL) amounting to Rp 68,133,780 for Direct Material (DM) of Rp 52,171,172 and Overhead (OH) amounting to Rp 104,269,250 number of students of Class XI AK 60 students with total expenditure amounting to Rp 224,574,202 so the cost per unit of Class XI AK amounting to Rp 3,742,903 per student per year.

Table 20. Cost per student class XII SMK 17 Magelang

No	Aktivites	Indicator of cost			Total
		Direct Labor	Direct Material	Overhead Cost	
1	teachers salary and allowances	61.000.420			61.000.420
2	educators salary and allowances	15.392.000			15.392.000
3	learning activities			17.264.315	17.264.315
4	student activities			13.336.092	13.336.092
5	educational programe stationary		6.168.510		6.168.510
6	Material of consumables		8.836.112		8.836.112
7	tools of consumables		26.082.540		26.082.540
8	transport and travel agency			888.000	888.000
9	procurement of exam papers		21.518.244		21.518.244
10	Power and services			7.738.974	7.738.974
11	investment and development expertise programe			46.429.272	46.429.272
12	The others expense			21.211.128	21.211.128
13	Teachers and educators development expense			2.405.000	2.405.000
	Total	76.392.420	62.605.406	109.272.781	248.270.607
	Number of students	62		Cost/unit	4.004.365

From the table above, it can be explained that the cost of class XII AK for Direct Labor (DL) amounting to Rp 76,392,420 for Direct Material (DM) of Rp 62,605,406 and Overhead (OH) amounting to Rp 109,272,781 number of students of class XII AK 62 students with total expenditure amounting to Rp 248,270,607 so the cost per unit of Class XII AK amounting to Rp 4,004,365 per student per year.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the results of the analysis of the calculating unit cost using Activity Based Costing model, There are two stages to calculate the education unit cost using activity based costing, the first stage, there are fourth steps (1) identifying and classifying of activities (2) determining cost driver of activities (3) classifying of cost are homogeneous (4) calculating of rate group overhead, the second stage, multiplying the overhead rates per group costs by the amount of the cost drivers that are consumed each product.

Based on by Activity Based Costing model analysis, we found that the activities in SMK 17 Magelang included Operational activities and development activities. The operational activities consisted fourth activities (1) learning activities, the amount of students as cost driver, (2) students activities, total activity frequency as cost driver, (3) Maintenance activities, the amount of students as cost driver, (4) other expenditure, the amount of students as cost drivers. The development activities consisted third activities (1) Teacher and education staff development, the amount of teacher and education staff as cost driver, (2) transport fee, the activity frequencies as cost driver, (3) investment and development of program, the amount of students as cost driver. The result show that education unit cost for class X

AK Rp 1,722,573 per year student, for class XI AK Rp 1,722,573 per year students, for class XII AK Rp 1,891,367 per year student.

B. Suggestions

Based on this research, the author gives suggestions to related parties:

1. SMK 17 Magelang

SMK 17 Magelang can consider the use of Activity Based costing model to calculate the calculation of education unit costs since Activity Based Costing provide more accurate data for decision making. Activity Based Costing provide a more detailed information and can identify the cost inefficiency to provide data for cost evaluation.

2. Future Researcher

The authors suggested that further research can enhanced this researched, with :

- 1) The researcher involve more schools broader information, including making comparasion among school's education unit cost.
- 2) The researcher can comparing ABC with Traditional method.
- 3) The reasearcher shoul communicate the need for more comprehensive information to able to analyze the financing system effectively. .

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Lampiran 1

1. pertanyaan untuk Kepala Sekolah

- Bagaimana proses manajemen keuangan di SMK 17 Kota Magelang ?
Di SMK 17 Magelang, terdapat proses perencanaan dan penganggaran, pelaksanaan dan pengelolaan, pertanggungjawaban dan pengawasan.
- Pada pembuatan Rancangan Kegiatan Anggaran Sekolah (RKAS), siapa saja yang terlibat ? dan bagaimana mekanisme penyusunannya ?
Yang terlibat dalam Penyusunan RKAS yaitu Kepala Sekolah, Bendahara Sekolah, Kepala Program Keahlian, Wakil Kepala Sekolah.
Mekanismenya Kepala sekolah menentukan jadwal rapat penyusunan Rencana Kerja Anggaran Sekolah (RKAS), kepala program mendata kebutuhan alat praktek untuk tiap masing-masing program keahlian, Memusyawarahkan seluruh masukan dari setiap pihak dan kemudian dibuatkan Rencana Kerja Anggaran Sekolah (RKAS) untuk 1 (satu) tahun pelajaran.
- Sumber dana di SMK 17 Kota Magelang berasal dari pihak mana saja ?
Sumber dana berasal dari Pemerintah dan dana dari masyarakat.
- Berapa rincian dana dari pihak- pihak yang bapak sebutkan tadi ?
Dari pemerintah dana sekitar 50 % dan dana dari masyarakat sekitar 50 %
- Siapakah yang berwenang mengelola dana-dana tersebut ?
Kasubag Tata Usaha dan Bendahara sekolah
- Kepada siapa pertanggung jawaban pelaksanaan anggaran dilaporkan ?

Kasubag Tata Usaha selaku pemegang dana BOS SMK membuat laporan yang didalamnya terdapat SPJ serta bukti-bukti pembelanjaan seperti kwitansi. Dan laporan ini akan disampaikan kepada Dinas Pendidikan Kota Magelang dengan tembusan Dinas Pendidikan Provinsi. Kasubag Tata Usaha juga membuat laporan penggunaan dana BOS Daerah yang diserahkan kepada Dinas Pendidikan Kota Magelang dengan tembusan Walikota Magelang. Bendahara sekolah membuat laporan bulanan dan laporan akhir tahun yang didalamnya terdapat SPJ serta bukti-bukti pembelanjaan seperti kwitansi. Laporan ini diberikan kepada Kepala Sekolah dan Ketua Komite.

Lampiran 2

2. pertanyaan untuk Kasubag TU

- Dana bantuan dari pemerintah berupa apa saja ?

Dana bantuan dari pemerintah yakni dana R-BOS, BOS SMK, BOSDA

- Dana bantuan tersebut dialokasikan kemana saja ?

Dana tersebut dialokasikan sesuai dengan aturan pemerintah bagaimana dana BOS itu digunakan.

- Bagaimana pertanggung jawaban ibu terhadap dana yang ibu kelola ?

Membuat laporan penggunaan dana, mengumpulkan bukti-bukti pembelanjaan, mengambil uang bersama kepala sekolah di bank dan mengalokasikan dana sesuai dengan aturan pemerintah

3. Pertanyaan untuk Bendahara Sekolah

- Sebagai bendahara sekolah, apa saja tugas ibu berkaitan dengan jabatan ibu ?

Mencatat seluruh pemasukan SPP siswa, Mencatat pengeluaran sekolah yang menggunakan dana komite tersebut yaitu keperluan operasional sehari-hari sekolah, Menyimpan uang di rekening sekolah di Bank . Pengambilan uang untuk keperluan sekolah harus dilakukan oleh bendahara didampingi Kepala Sekolah.

- Bagaimana pertanggungjawaban dari tugas yang menjadi kewenangan ibu ?
? Membuat laporan bulanan Pada setiap akhir bulan diserahkan kepada Kepala Sekolah dan Ketua Komite.