

## ABSTRAK

Penelitian ini dilakukan pada SMP Hang Tuah 5 Sidoarjo. Data diperoleh melalui wawancara dengan pihak manajemen sekolah dan penemuan data yang dibutuhkan dalam penelitian. Penelitian ini bertujuan untuk mengetahui besarnya tarif biaya satuan Penerimaan Peserta Didik Baru (PPDB) per siswa di SMP Hang Tuah 5 Sidoarjo tahun ajaran 2019/2020 menggunakan *Activity Based Costing System* dan memberikan alternatif penentuan tarif PPDB yang terdiri dari tarif SPP, tarif pungutan awal tahun, dan tarif dana pendidikan. Dalam penelitian ini menggunakan metode kualitatif yang bersifat deskriptif. Hasil penelitian ini adalah menentukan pemicu biaya, mengelompokkan biaya, menghitung tarif per *unit* dan menganalisis harga tarif PPDB dengan *Activity Based Costing System*, kemudian membandingkan tarif biaya satuan PPDB yang ditetapkan SMP Hang Tuah 5 Sidoarjo dengan *ABC system*. Perhitungan tarif biaya satuan PPDB menggunakan *Activity Based Costing System* diperoleh biaya sebesar Rp4.668.207,00. Sedangkan tarif biaya satuan PPDB yang ditetapkan oleh SMP Hang Tuah 5 Sidoarjo diperoleh biaya rata-rata sebesar Rp4.757.366,00. Berdasarkan hasil penelitian, perbandingan perhitungan tarif biaya satuan PPDB pada SMP Hang Tuah 5 Sidoarjo dengan *Activity Based Costing System* terjadi *under cost* sebesar Rp89.159,00.

**Kata Kunci:** Sistem *Activity Based Costing*, PPDB

## **ABSTRACT**

*This research is done at Hang Tuah 5 Junior High School of Sidoarjo. The data was obtained by interviewing the school management. This research objective is to know the price of new students acceptance for each students at Hang Tuah 5 Junior High School of Sidoarjo on 2019/2020 teaching period by using Activity Based Costing System and giving alternative pricing of new students acceptance which consists of early year levy rates and students tuition fee. This research uses qualitative method which descriptive approach. The research findings are determine the cost driver, classifyng costs, calculate the unit rate, and analyzing the new students acceptance price by using Activity Based Costing System, then comparing it with the new students acceptance that is predefined by Hang Tuah 5 Junior High School of Sidoarjo by ABC System. Calculating of the new students acceptance price used Activity Based Costing System get the result of the payment Rp4.668.207,00 while the predefined priced of Hang Tuah 5 Junior High School get the average price Rp4.757.366,00. Based on this research result, calculating comparison between the new students acceptance price at Hang Tuah 5 Junior High School by Activty Based Costing System there is an undercost in the amount of Rp89.159,00.*

**Keywords: Activity Based Costing System, PPDB**