

# ANALYSIS OF STUDY PROGRAM COST UNIT FOR POLICY BASIS BUDGET IN UNY

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## ABSTRACT

Abstract:

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The purpose of this study is to develop a model that can be used to calculate unit cost calculations using the Activity Based Costing method which will later determine budget policy at Yogyakarta State University. The specific target to be achieved is the calculation of the financing model per student unit (Unit Cost) in this education so that it can be a reference for determining the allocation of funding allocations from the Government of Indonesia in the operation of Higher Education. This research is a quantitative descriptive study using a survey approach. The type of data collected is the quantitative data described. The results of this study are: (1) identification of resource costs from the analysis of UNY unit cost calculation models and assessment of inputs and outputs that will influence cost determination (2) identification of calculation model activities in the form of variable designs to be used. (3) charging fees to the activities of all Study Programs at Yogyakarta State University.

Keywords: Unit Cost, Activity Bases Costing, State Universities, Study Programs

Kata Kunci: *Unit Cost, Activity Bases Costing, State Universities, Study Programs*