

## **Analisis Penetapan Biaya Sekolah atas Dana Bantuan Operasional Sekolah Daerah (Studi Komparasi pada SMP Negeri 2 Depok dan SMP Muhammadiyah 3 Depok di Kabupaten Sleman)**

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### INTISARI

Penelitian ini bertujuan untuk menganalisis penetapan biaya sekolah atas pemanfaatan dana Bantuan Operasional Sekolah Daerah (BOSDA) di SMP Negeri 2 Depok dan SMP Muhammadiyah 3 Depok. Studi dilakukan dengan pendekatan kualitatif komparatif menggunakan metode *activity-based costing* untuk menghitung biaya satuan per siswa, serta wawancara mendalam dan tinjauan dokumen untuk mengkaji pengelolaan dan kecukupan dana BOSDA. Hasil menunjukkan perbedaan dan persamaan antara kedua sekolah. Perbedaan terletak pada jumlah dan jenis sumber dana, serta hasil selisih antara metode ABC dengan metode perhitungan sekolah. Di sisi lain, kedua sekolah menunjukkan persamaan berupa variasi biaya satuan antar jenjang dan program pendidikan, serta menerapkan tahapan penetapan biaya meliputi perencanaan, pengelolaan, dan pelaporan. Praktik isomorfisme koersif ditunjukkan kedua sekolah melalui kepatuhan terhadap regulasi, dan isomorfisme normatif melalui partisipasi dalam bimbingan teknis serta pemenuhan kompetensi kepala sekolah. SMP Negeri 2 Depok menghadapi keterbatasan dana akibat ketergantungan pada sumber dana, sementara SMP Muhammadiyah 3 Depok lebih fleksibel secara finansial namun tetap menghadapi tantangan pengeluaran insidental. Temuan ini memberikan saran bagi pengambil kebijakan dan pengelola sekolah dalam mengalokasikan serta mengelola dana BOSDA secara lebih proporsional dan adaptif sesuai kebutuhan sekolah.

**Kata kunci:** penetapan biaya sekolah, dana BOSDA, *activity-based costing*, teori institusional isomorfisme.

## **Analysis of the Process of Determining School Cost on Regional School Operational Assistance Funds (A Comparative Study of SMP Negeri 2 Depok and SMP Muhammadiyah 3 Depok in Sleman Regency)**

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### **ABSTRACT**

*This study aims to analyze the process of determining school costs in utilizing the Regional School Operational Assistance Fund (BOSDA) at SMP Negeri 2 Depok and SMP Muhammadiyah 3 Depok. The research employed a comparative qualitative approach using the activity-based costing method to calculate unit costs per student, along with in-depth interviews and document reviews to examine BOSDA management and sufficiency. The results revealed differences and similarities between the schools. Notable differences were found in the number and types of funding sources, as well as in the cost discrepancies resulting from the application of the ABC method compared to the schools' internal calculation methods. Both schools exhibited similarities in the variation of unit costs across educational levels and programs, as well as in the implementation of cost determination stages, including planning, management, and reporting. Coercive isomorphism was evident through compliance with regulations while normative isomorphism appeared in participation in technical guidance and fulfillment of principal competencies. SMP Negeri 2 Depok faced financial constraints due to dependency on limited funding sources whereas SMP Muhammadiyah 3 Depok enjoyed greater financial flexibility but still encountered challenges with incidental expenses. These findings provide recommendations for policymakers and school administrators to allocate and manage BOSDA funds more proportionally and adaptively according to school needs.*

**Keywords:** *school cost determination, BOSDA funds, activity-based costing, institutional isomorphism theory.*