

## ABSTRACT

Higher education is one of education institution with tight competition. University have to increase their quality to captivate the public. In addition to consideration of the quality of higher education, the cost of education is also a consideration for choosing a university. In 2012, Indonesia has 33 universities in a *form* of Badan Layanan Umum (BLU). According to PMK no 76 2008, BLU must have a Cost Accounting System which generates *unit cost*. It's used by university to define their tuition fee. In 2013 some of BLU universities don't have a cost structure analysis.

The research goal was *designing*, creating application that can define *unit cost* in a BLU university with Activity Base *Costing* (ABC) method. The research used PHP as programming language and MySQL as *database engine*.

The result of this research was *design* the system, prototype and application testing has already done. The system contains cost structure *template*, *input* cost structure and simulate the student tuition fee. The system can help university to determine their *unit cost*. The system has been tested using black box method is done at the level of departments, faculties, bureaus, and divisions in Sebelas Maret University.

**Keywords :** decision support systems, *Unit Cost*, Tuition fee, cost structure analysis, ABC