

ABSTRACT

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Study Program : Accounting
Title : Calculation of Unit Costs of Primary School Students Primagama English Batam by Using Activity Based Costing Method

The purpose of this final project is to calculate the Unit Costs of Student Primagama English Batam by Using Activity Based Costing Method and to compare between traditional cost in Primagama English and with a calculation based on actual activity of Activity Based Costing (ABC) method. Uses Activity Based Costing (ABC) method in the tariff calculation of Primary School student unit cost in Primagama English. Based on the calculation have been performed using Activity Based Costing (ABC) method tariff of Primary School grade I-III is Rp553.460 and tariff of grade IV-VI is Rp553.460. Activity Based Costing (ABC) method is more effective, because the tariff based on training cost consumed is based on actual activity levels in training activity.

Key words:

Unit Cost, Activity Based Costing, tariff, activity