

## **ABSTRACT**

*Economic development in Indonesia could not be separated from the role of education therein. Primary education is to promote adequate service quality for consumers. For the creation of satisfactory service, management needs to take steps to create a policy in decision making. This study was conducted to illustrate to management about the imposition of school operating costs associated with the SPP tariff determination using method of Activity Based Costing (ABC) to determine the differences, weaknesses, and strengths of each method.*

*The results showed that the rate of SPP with the calculation using the method of Activity Based Costing (ABC) is applied to new units of VII grade students of VII Rp 564.820,00 and the high school class X units of Rp 572.397,00. While the tariffs applicable in 2010 for junior high and high school units of Rp 566.667,00.*

*Based on these results, the price is not far adrift with a method that has been applied Nasima School which means that even during this school Nasima using his own method of determining tuition rates, but it covers the entire needs of tuition fees. It's just that, using the ABC method, Nasima Schools can plan appropriately budget, detailed, and programmed so as to facilitate management in equalize income and expenditures.*

**Keywords : ABC, SPP tariffs.**