

Attachment:

Table 1: Direct costs on the primary activities of the study program at XYZ University

Activity Name	Activity Description	Activity Type	Direct Costs	Cost Driver
Conducting Educational Activities	Conducting teaching	Primary	Honorary Lecturer	Number of Classes
	Practicum	Primary	Honorary Lecturer	Number of Classes
	Conducting the Exam	Primary	Honor exam invigilator	Number of Classes
	Conducting an assessment	Primary	Honor Corrector	Number of Students
Conducting Research	Creating a Research Proposal	Primary		
	Conducting Research	Primary	Honor Research	Number of Research
	Conducting research publications	Primary		
Conducting Community Service	Making a Community Service Proposal	Primary		
	Doing Community Service	Primary	Community Service Honor	Number of Community Service
	Conducting Community Service publications	Primary		

Source: Processed data (2021)

Table 2: Total direct costs of study programs at XYZ University in 2019

No	Courses	Total	%
1	Informatics Engineering	169.877.860	2,60%
2	Electrical Engineering	102.485.040	1,50%
3	Industrial Engineering	193.187.690	2,90%
4	Biotechnology	152.091.460	2,30%
5	Nutrition Science	14.693.600	0,20%
6	Food Technology	10.490.240	0,20%
7	Accountancy	496.140.280	7,50%
8	Management	808.604.520	12,20%
9	Arabic Language & Culture	368.482.370	5,50%
10	English Language & Culture	303.172.840	4,60%
11	Japanese Language & Culture	217.714.090	3,30%
12	Chinese Language & Culture	167.743.770	2,50%
13	Islamic Guidance Counseling	175.472.560	2,60%
14	Islamic Religious Education	30.597.400	0,50%
15	Psychology	405.460.500	6,10%
16	Early Childhood Teacher Education	197.184.700	3,00%
17	Law Studies (S1)	624.142.280	9,40%
18	Master of Laws (S2)	331.675.000	5,00%
19	International Relations	386.441.620	5,80%
20	Communication Studies	1.484.419.270	22,40%
	Total	6.640.077.090	

Source: Processed data (2021)

Table 3: Indirect costs of study programs at XYZ University based on 2019 activities

Activity Name	Activity Description	Activity Type	Variable Overhead Costs	Cost Driver
Conducting Educational Activities	Conducting teaching	Primary	Utility Cost, Consumables Cost, Maintenance Fee, Equipment Cost	Number of class usage
	Practicum	Primary	Utility Cost, Consumables Cost, Maintenance Fee, Equipment Cost	Number of class usage
	Conducting the Exam	Primary	Utility Cost, Consumables Cost, Maintenance Fee, Equipment Cost	Number of class usage
	Conducting an assessment	Primary	Utility costs and equipment costs	Number of Students
Conducting Research	Creating a Research Proposal	Primary	Utility Fees, researchers' honor fees, consumables costs and publication fees.	Number of studies
	Conducting Research	Primary		
Conducting Community Service	Conducting research publications	Primary		
	Making a Community Service Proposal	Primary	Utility Fees, researchers' honor fees, consumables costs and publication fees.	Number of Community Service
	Doing Community Service	Primary		
Conducting Educational Activities	Conducting Community Service publications	Primary		
	Conducting teaching	Primary	Salary Costs of The Head of Study Program, Salary Costs of Fixed Lecturers, Utility costs, Maintenance Costs, Rental Costs and Depreciation Costs	Number of people, number of room usage, and number of equipment usage.

Table 4: Realization of costs, cost drivers and activity groups of study programs at XYZ University in 2019

Cost Groups	Activity Groups	Total Costs (in Rupiah)	Cost Driver
Labor Costs	Batch	9.310.259.169	Number of Workers
Utility Costs (electricity)	Unit	1.710.857.332	Number of KWH Usage Class
Utility Fee (internet)	Batch	277.200.000	Total Quota
Cost of Consumables	Unit	1.249.695.481	Number of Classes
Exam Fees	Unit	351.250.000	Number of Classes
Research Costs	Unit	620.618.788	Number of Studies
Maintenance Costs	Facilities	1.886.759.001	Number of Room usage
Depreciation Fee	Facilities	1.838.685.561	Lab and equipment depreciation
Building Rental Cost	Facilities	6.165.965.268	Number of Room usage
Total		23.411.290.600	

Source: Processed data (2021)

Table 5: Cost driver realization data from study program activities in 2019

No	Courses	Number of Fixed Workers	Number of Classes	Number of Studies (report)	Number of Room Usage (m2)
1	Informatics Engineering	3	324	5	143,1
2	Electrical Engineering	4	236	9	201,1
3	Industrial Engineering	5	365	2	152
4	Biotechnology	7	359	16	230,08
5	Nutrition Science	5	34	6	39,1
6	Food Technology	4	27	4	39,1
7	Accountancy	4	751	4	66,5
8	Management	4	1051	5	133,17
9	Arabic Language & Culture	4	817	11	45
10	English Language & Culture	6	661	4	45
11	Japanese Language & Culture	4	477	3	59,8
12	Chinese Language & Culture	6	413	3	229,2
13	Islamic Guidance Counseling	5	378	4	39,6
14	Islamic Religious Education	3	86	0	29,6
15	Psychology	7	815	5	111,7
16	Early Childhood Teacher Education	4	365	6	93,6
17	Law Studies (S1)	7	999	2	161,2
18	Master of Laws (S2)	2	527	0	57
19	International Relations	8	712	0	78,3
20	Communication Studies	16	2660	5	424
	Total	108	12057	94	2378,46

Source: Processed data (2021)

Table 6: Data on the determination of rates from study program activities in 2019

No	Cost Groups	Activity Groups	Total Costs	Cost Driver	Rates	Unit
1	Labor Costs	Batch	9.310.259.169	108 people	86.206.103	person /year
2	Utility Costs (electricity)	Unit	1.710.857.332	12057 classes	141.897	class/ year
3	Utility Fee (internet)	Batch	277.200.000	12057 classes	22.991	class/ year
4	Cost of Consumables	Unit	1.249.695.481	12057 classes	103.649	class/ year
5	Exam Fees	Unit	351.250.000	12057 classes	29.132	ear
6	Research Costs	Unit	620.618.788	94 people	6.602.328	person /year
7	Maintenance Costs	Facilities	1.886.759.001	2378.46 m2	793,269	m2/ year
8	Depreciation Fee	Facilities	1.838.685.561		Rp0	
9	Building Rental Cost	Facilities	6.165.965.268	2378.46 m2	2.592.419	m2/ year

Source: Processed data (2021)

Table 7 Data on determining asset depreciation rates in the 2019 study program

No.	Assets	Amount of Assets			Percentage of Total Assets			
		University	Faculty	Study Program	University	Faculty	Study Program	
1	Computer	403	83	256	742	54%	11%	35%
2	Furniture Office	1.019	232	1.570	2.821	36%	8%	56%
3	Equipment	312	76	143	531	59%	14%	27%
4	Laboratory	-	0	479	479	0%	0%	100%
		1.734	391	2.448	4.573			

No.	Assets	Depreciation Costs	Depreciation Cost Allocation			Depreciation rate of assets in the study program
			University	Faculty	Study Program	
1	Computer	516.259.073	280.318.521	57.733.095	178.207.457	695.579
2	Furniture Office	393.764.846	142.222.067	32.389.599	219.153.180	139.570
3	Equipment	486.292.594	285.731.242	69.601.200	130.960.152	915.805
4	Laboratory	442.369.048	-	-	442.369.048	923.526
	Total	1.838.685.561	708.271.830	159.723.894	970.689.837	

Source: Processed data (2021)

Table 8 Data on Indirect Cost Allocation in the 2019 Study Program

No	Courses	Total Indirect Costs
1	Informatics Engineering	566.618.554
2	Electrical Engineering	918.659.990
3	Industrial Engineering	746.365.754
4	Biotechnology	1.133.497.791
5	Nutrition Science	518.790.512
6	Food Technology	417.296.066
7	Accountancy	665.986.300
8	Management	836.461.476
9	Arabic Language & Culture	707.015.562
10	English Language & Culture	786.775.013
11	Japanese Language & Culture	565.754.405
12	Chinese Language & Culture	865.224.849
13	Islamic Guidance Counseling	609.627.231
14	Islamic Religious Education	315.209.335
15	Psychology	1.006.858.531
16	Early Childhood Teacher Education	581.422.495
17	Law Studies (S1)	1.065.223.486
18	Master of Laws (S2)	384.262.831
19	International Relations	995.672.829
20	Communication Studies	2.855.291.739
	Total	16.542.014.748

Source: Processed data (2021)

Table 9 Total Cost per unit of Study Program in 2019

No	Courses	Direct Costs	Total Overhead Costs	Support Department Fees	Total Cost Per Year	Number of Students	Cost per unit per year
1	Informatics Engineering	169.877.860	566.618.554	1.317.520.951	2.054.017.365	165	12.448.590
2	Electrical Engineering	102.485.040	918.659.990	689.345.790	1.710.490.819	64	26.726.419
3	Industrial Engineering	193.187.690	746.365.754	1.443.250.500	2.382.803.944	165	14.441.236
4	Biotechnology	152.091.460	1.133.497.791	1.616.873.906	2.902.463.157	172	16.874.786
5	Nutrition Science	14.693.600	518.790.512	635.896.912	1.169.381.023	47	24.880.447
6	Food Technology	10.490.240	417.296.066	367.772.750	795.559.056	17	46.797.592
7	Accountancy	496.140.280	665.986.300	3.282.456.044	4.444.582.624	443	10.032.918
8	Management	808.604.520	836.461.476	5.574.519.198	7.219.585.193	778	9.279.672
9	Arabic Language & Culture	368.482.370	707.015.562	1.825.114.397	2.900.612.329	230	12.611.358
10	English Language & Culture	303.172.840	786.775.013	2.217.681.149	3.307.629.002	269	12.296.019
11	Japanese Language & Culture	217.714.090	565.754.405	1.264.072.073	2.047.540.568	148	13.834.734
12	Chinese Language & Culture	167.743.770	865.224.849	1.362.433.704	2.395.402.323	144	16.634.738
13	Islamic Guidance Counseling	175.472.560	609.627.231	1.573.248.112	2.358.347.903	184	12.817.108
14	Islamic Religious Education	30.597.400	315.209.335	845.424.361	1.191.231.097	96	12.408.657
15	Psychology	405.460.500	1.006.858.531	3.689.993.713	5.102.312.744	475	10.741.711
16	Early Childhood Teacher Education	197.184.700	581.422.495	1.763.536.581	2.542.143.777	221	11.502.913
17	Law Studies (S1)	624.142.280	1.065.223.486	4.606.818.975	6.296.184.741	609	10.338.563
18	Master of Laws (S2)	331.675.000	384.262.831	1.808.856.521	2.524.794.353	246	10.263.392
19	International Relations	386.441.620	995.672.829	3.554.441.080	4.936.555.530	446	11.068.510
20	Communication Studies	1.484.419.270	2.855.291.739	10.488.820.065	14.828.531.074	1386	10.698.796

Source: Processed data (2021)

Table 10 Distortion of costs with tuition fees for students of study programs at XYZ University in 2019

No	Courses	Total Cost	Student Fee	Distortion	Result
1	Informatics Engineering	6.846.725	9.200.000	4.053.275	<i>Over costing</i>
2	Electrical Engineering	14.699.530	9.200.000	- 3.799.530	<i>Under costing</i>
3	Industrial Engineering	7.942.680	9.200.000	3.053.570	<i>Over costing</i>
4	Biotechnology	9.281.132	9.200.000	1.618.868	<i>Over costing</i>
5	Nutrition Science	13.684.246	9.200.000	- 3.446.746	<i>Under costing</i>
6	Food Technology	25.738.675	9.200.000	-15.626.175	<i>Under costing</i>
7	Accountancy	5.518.105	9.600.000	6.231.895	<i>Over costing</i>
8	Management	5.103.820	9.600.000	6.883.680	<i>Over costing</i>
9	Arabic Language & Culture	6.936.247	9.000.000	3.213.753	<i>Over costing</i>
10	English Language & Culture	6.762.810	9.000.000	3.387.190	<i>Over costing</i>
11	Japanese Language & Culture	7.609.103	9.000.000	2.540.897	<i>Over costing</i>
12	Chinese Language & Culture	9.149.106	9.000.000	1.000.894	<i>Over costing</i>
13	Islamic Guidance Counseling	7.049.409	4.800.000	- 2.036.909	<i>Under costing</i>
14	Islamic Religious Education	6.824.761	4.800.000	- 1.812.261	<i>Under costing</i>
15	Psychology	5.907.941	10.000.000	6.654.559	<i>Over costing</i>
16	Early Childhood Teacher Education	6.326.602	7.400.000	1.985.898	<i>Over costing</i>
17	Law Studies (S1)	5.686.210	9.200.000	4.426.290	<i>Over costing</i>
18	Master of Laws (S2)	5.644.865	6.500.000	3.105.135	<i>Over costing</i>
19	International Relations	6.087.681	10.000.000	6.362.319	<i>Over costing</i>
20	Communication Studies	5.884.338	10.000.000	6.740.662	<i>Over costing</i>