

ABSTRAK

Binti Ulfatun Ni'mah. 2026. Analisis Pengendalian Anggaran Sekolah Berbasis Pendekatan Break Even Point Untuk Meminimalisir Defisit Operasional. (Studi Kasus pada MTs Bodronoyo Jiwan Madiun). Skripsi. Madiun: Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun, Juli 2026. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS. Pembimbing (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

Penelitian ini dilatarbelakangi oleh risiko defisit operasional dan masalah likuiditas bulanan di MTs Bodronoyo Jiwan Madiun akibat fluktuasi pola pembayaran SPP siswa serta perbedaan waktu pencairan dana BOS. Masalah ini diperparah oleh sistem pengendalian anggaran yang masih konvensional tanpa pemetaan struktur biaya yang akurat. Penelitian ini bertujuan mendeskripsikan mekanisme identifikasi biaya tetap dan variabel, menganalisis dampak fluktuasi SPP terhadap arus kas, serta merumuskan formula *Break Even Point* (BEP) sebagai alat pengendalian preventif. Metode penelitian menggunakan deskriptif kualitatif. Data dikumpulkan melalui triangulasi (wawancara mendalam, observasi, dan dokumentasi RKAM/laporan kas). Analisis data menerapkan model interaktif yang meliputi pengumpulan, reduksi, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan komponen biaya tetap madrasah sebesar Rp10.000.000/bulan dan biaya variabel Rp4.000.000/bulan. Dengan pendapatan gabungan riil Rp32.250.000/bulan, diperoleh *margin kontribusi* sebesar Rp483.000 per siswa. Berdasarkan formula BEP, titik impas operasional berada pada tingkat **21 siswa per kelas**. Angka ini menjadi ambang aman (*threshold*) sekaligus kompas manajerial bagi kepala madrasah untuk mengendalikan biaya variabel secara preventif guna menghindari defisit kas saat terjadi keterlambatan setoran SPP.

Kata Kunci: Pengendalian Anggaran Sekolah, *Break Even Point* (BEP), Defisit Operasional, Biaya Tetap, Biaya Variabel.

ABSTRACT

Binti Ulfatun Ni'mah. 2026. Analysis of School Budget Control Based on the Break Even Point Approach to Minimize Operational Deficits. (Case Study at MTs Bodronoyo Jiwan Madiun). Thesis. Madiun: Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun, July 2026. Supervisor (I) Dr. Anny Widiasmara, S.E., M.Sc., CSRS. Supervisor (II) Moh. Ubaidillah, S.Pd., M.Sc., CSRS.

This research is motivated by the risk of operational deficits and monthly liquidity problems at MTs Bodronoyo Jiwan Madiun due to fluctuations in student tuition payment patterns and differences in the timing of BOS fund disbursements. This problem is exacerbated by a conventional budget control system without accurate cost structure mapping. This study aims to describe the mechanism for identifying fixed and variable costs, analyze the impact of tuition fluctuations on cash flow, and formulate a Break Even Point (BEP) formula as a preventive control tool. The research method used descriptive qualitative methods. Data were collected through triangulation (in-depth interviews, observations, and documentation of the school's operational budget (RKAM)/cash reports). Data analysis employed an interactive model encompassing data collection, reduction, presentation, and conclusion drawing. The results showed that the madrasah's fixed costs were Rp10,000,000/month and its variable costs were Rp4,000,000/month. With a combined real income of Rp32,250,000/month, the contribution margin was Rp483,000 per student. Based on the Break-Even Point (BEP) formula, the operational break-even point is at 21 students per class. This figure serves as a safe threshold and managerial compass for madrasa principals to control variable costs preventively to avoid cash deficits due to late tuition payments.

Keywords: School Budget Control, Break-Even Point (BEP), Operational Deficit, Fixed Costs, Variable Costs.