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Unit Cost Analysis for Cost Planning and Control in Non-Formal Education: A Case Study of Muhammadiyah Guidance Center (SBM) Kepong, Malaysia (2024-2025)

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ABSTRAK

Pengelolaan pembiayaan pendidikan sangat penting bagi keberlanjutan lembaga pendidikan nonformal dengan sumber pendanaan terbatas. Penelitian ini menganalisis perhitungan unit cost sebagai dasar perencanaan dan pengendalian biaya di Sanggar Bimbingan Muhammadiyah (SBM) Kepong, Kuala Lumpur, Malaysia, yang melayani anak Pekerja Migran Indonesia. Menggunakan pendekatan kualitatif studi kasus, data dikumpulkan melalui wawancara, observasi, dan analisis dokumen. Temuan menunjukkan biaya operasional bulanan berkisar RM5.000-RM6.000 untuk sekitar 60 siswa, menghasilkan unit cost RM83-RM100 per siswa. Iuran SPP RM120 memberikan cadangan terhadap biaya tak terduga dan tunggakan. Hal ini menunjukkan analisis unit cost sebagai instrumen penting untuk perencanaan anggaran, pengendalian biaya, dan keberlanjutan lembaga. Penelitian merekomendasikan penguatan pencatatan keuangan dan diversifikasi sumber pendanaan untuk meningkatkan akuntabilitas dan efisiensi.

Kata Kunci: Akuntansi Biaya, Biaya Unit, Lembaga Nonformal, Organisasi Nirlaba, Pembiayaan Pendidikan

ABSTRACT

Education financing management is crucial for the sustainability of non-formal educational institutions with limited funding sources. This study analyzes unit cost calculation as a basis for planning and controlling education costs at the Muhammadiyah Guidance Center (SBM) Kepong in Kuala Lumpur, Malaysia, which serves children of Indonesian Migrant Workers. Using a qualitative case study approach, data were collected through interviews, observation, and document analysis. The findings reveal that monthly operational costs range from RM5.000 to RM6.000 for approximately 60 students, resulting in a unit cost of RM83-RM100 per student. The tuition fee of RM120 provides a buffer against unexpected expenses and payment arrears. This demonstrates that unit cost analysis is a vital instrument for budget planning, cost control, and institutional sustainability. The study recommends strengthening financial recording and diversifying funding sources to enhance accountability and efficiency.

Keywords: Cost Accounting, Education Financing, Non-Formal Education, Non-Profit Organization, Unit Cost

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INTRODUCTION

Education financing is one of the fundamental components in the implementation of a sustainable education system (Susanto et al., 2025). The availability of adequate financial resources allows educational institutions to provide quality learning services, improve educational facilities, and ensure the sustainability of the institution's operations in the long term (Odden & Picus, 1992). From the perspective of education management, effective financial management is not only related to the availability of funds, but also concerns the efficiency of resource use as well as accountability in the management of the education budget (Levačić, 2021).

In practice, many educational institutions face challenges in managing financing efficiently, especially in educational institutions that have limited funding sources (Noviandi & Karim, 2025). These challenges are increasingly complex in non-formal educational institutions that generally do not receive stable funding support from the government (Sukoco et al., 2024). According to Bray & Lykins (2012) research, community-based educational institutions often rely on community contributions and student contributions as the main source of financing. Dependence on these limited funding sources can pose operational sustainability risks if not accompanied by a good financial management system (Ogunderu & Akisanmi, 2025).

The phenomenon of limited access to education is particularly pronounced among children of Indonesian migrant workers abroad. Based on data from the Indonesian Ministry of Foreign Affairs, there are approximately 1.7 million Indonesian citizens working abroad, with Malaysia being one of the main destination countries accommodating around 800,000 Indonesian workers (Kemlu RI, 2023). Many of these workers bring their families, yet their children often face barriers to accessing formal education in the host country due to legal status constraints, high costs, and language barriers (Nurrahman & Triwahyuni, 2024). According to a report by the Indonesian Embassy in Kuala Lumpur, thousands of children of Indonesian migrant workers in Malaysia do not have access to formal education and rely entirely on community-based learning centers (KBRI Kuala Lumpur, 2024). This situation creates an urgent need for non-formal educational institutions to provide basic education services for this vulnerable population.

One of the approaches that is widely used in education financing analysis is unit cost analysis. The concept of unit cost refers to the average cost required to provide educational services to a student in a certain period. This analysis provides information on the structure of education costs and allows educational institutions to evaluate the efficiency of resource use (Romadhon, 2020). In addition, unit cost analysis can also be the basis for the process of budget planning, determining education fees, and controlling the operational costs of educational institutions (Harris & Jones, 2022).

Some studies show that the application of unit cost analysis can increase the effectiveness of education financing management. A study conducted by Dihe & Wangdra (2023) found that the use of the unit cost approach allows educational institutions to identify the most significant cost components in the education financing structure. By understanding the cost structure more comprehensively, educational institution managers can allocate resources more efficiently and minimize budget waste. In addition, research conducted by Susanto et al. (2025) shows that unit cost analysis has a strategic role in increasing transparency and accountability in the financial management of educational institutions. Information on education costs that is presented transparently can increase public trust and encourage stakeholder participation in supporting the sustainability of educational institutions.

However, most research on education financing still focuses on formal educational institutions, such as elementary schools, secondary schools, and colleges. Studies on financing non-formal educational institutions, especially those serving marginalized communities or vulnerable groups, are still relatively limited. In fact, non-formal educational institutions have an important role in providing access to education for community groups that are not reached by the formal education system (Yuvanti, 2021). Previous research generally only emphasized the aspect of calculating education cost units without comprehensively linking it to managerial functions such as planning and controlling education costs. Information about cost units not only functions as a tool to measure cost efficiency, but can also be used as a basis for preparing budget planning and controlling the use of education funds (Jihan & Shaleh, 2022; Wakhid, 2020)

Although various studies have examined unit cost analysis in formal educational institutions, research specifically focusing on unit cost analysis as a basis for cost planning and control in non-formal educational institutions serving migrant children is still limited. Previous studies such as Dihe & Wangdra (2023) and Vale et al. (2022) focused on cost structure identification and transparency aspects without comprehensively linking unit cost information to managerial functions of planning and control. Furthermore, research on education financing in the context of migrant workers' children in Malaysia is still scarce, despite the significant number of Indonesian children who are out of school in the country.

This research has several elements of novelty (originalities): First, this study focuses on a non-formal educational institution (Muhammadiyah Guidance Center/SBM Kepong) that serves children of Indonesian migrant workers in Malaysia, a context that is still rarely studied in education financing literature. Second, this study not only calculates the unit cost of education but also comprehensively links the unit cost information to planning and controlling functions in institutional financial management. Third, this study applies cost accounting theory (including fixed and variable cost analysis, cost behavior, and break-even analysis) to analyze the financial sustainability of non formal educational institutions, an approach that is rarely used in similar studies.

This research gap motivates this study to analyze the structure of operational costs and calculate the unit cost of education at the Muhammadiyah Kepong Guidance Studio, and to examine how unit cost analysis can support cost planning and control functions in non-formal educational institutions. This research is expected to contribute to the development of the literature on accounting of education costs in non-formal educational institutions and provide practical recommendations for managers of community educational institutions in improving the effectiveness of education financing management.

Based on this background, this study aims to analyze the structure of operational costs and calculate the unit cost of education at the Muhammadiyah Kepong Guidance Studio, and to examine how unit cost analysis can support cost planning and control functions in non-formal educational institutions. This research is expected to contribute to the development of the literature on accounting of education costs in non-formal educational institutions and provide practical recommendations for managers of community educational institutions in improving the effectiveness of education financing management.

RESEARCH METHOD

Location and Time of Research

This research was conducted from August 2024 to January 2025 at the Muhammadiyah Guidance Center (SBM) Kepong located in Kuala Lumpur, Malaysia. The selection of this location was based on the institution's role in providing educational services for children of Indonesian migrant workers who face barriers to accessing formal education in Malaysia. The research subjects include the head of the studio and the treasurer, who are responsible for the financial management of the institution.

Research Approach

This study uses a qualitative approach with a case study method. This approach was chosen because it allows researchers to gain a deep understanding of the practice of managing education costs in non-formal educational institutions. The case study method is appropriate for exploring complex phenomena in their real-life context, particularly when the boundaries between the phenomenon and context are not clearly evident (Yin, 2018).

Informant Selection Criteria

The informants were selected purposively based on their direct involvement in financial management, responsibility for budget planning and cost control, knowledge of cost structure and tuition policies, and minimum experience of 2 years. This selection ensures that the informants have sufficient knowledge and experience to provide reliable information about the institution's financial management practices.

Table 1. Informant Selection Criteria

No	Criteria	Selected Informants
1	Direct involvement in institutional financial management	Head of Studio, Treasurer
2	Responsibility for budget planning and cost control	Head of Studio, Treasurer
3	Knowledge of operational cost structure and tuition fee policies	Head of Studio, Treasurer
4	Minimum 2 years of experience in managing the institution	Both informants
Total Informants		2

Source: Data Processed, 2026

Data Collection Methods

Research data was obtained through several data collection techniques, namely in-depth interviews, direct observations, and documentation. The interviews were conducted to obtain information about the operational cost structure, education fee determination policy, and institutional financial management mechanism. Observation was carried out to understand the studio's operational activities directly, while documentation was used to obtain data related to financial reports and the number of students.

Data Analysis

Data analysis was carried out using qualitative descriptive analysis techniques with stages of data reduction, data presentation, and conclusion drawing (Miles, 1994). The detailed process includes:

a. Data Reduction: The researcher selected and filtered relevant information from interview transcripts, observation notes, and financial documents to focus on aspects related to cost structure, unit cost calculation, planning, and control. Irrelevant data was excluded to allow for more focused analysis.
b. Data Coding: The reduced data was coded according to themes, such as "fixed costs", "variable costs", "unit cost", "planning", and "control".
c. Data Presentation: The coded data was organized and presented in the form of tables and narrative descriptions to facilitate analysis and interpretation.
d. Verification and Conclusion Drawing: The researcher verified the findings by cross-checking information from multiple sources (interviews, observations, documentation) and drew conclusions based on consistent patterns identified in the data.
e. Triangulation: To ensure data validity, source triangulation was conducted by comparing information from different informants (head of studio and treasurer), and method triangulation was conducted by comparing interview results with observation findings and document analysis.

Mathematical Formula

The calculation of unit cost in this study uses the following formula:

Unit Cost = Total Operational Cost / Number of Students

Where:

a. Total Operational Cost includes all costs incurred by the institution in one month (fixed and variable costs)
b. Number of Students is the total number of students enrolled in the institution in the same period

From a cost accounting perspective, the total operational cost can be broken down into fixed costs and variable costs:

Total Cost = Fixed Cost + (Variable Cost per Student × Number of Students)

The Break-Even Point (BEP) can be calculated using the formula:

BEP (in students) = Total Fixed Costs / (Tuition Fee per Student - Variable Cost per Student)

This formula helps determine the minimum number of students required to cover all operational costs.

RESULTS AND DISCUSSION

Operational Cost Structure

Based on the results of the analysis of financial documents and interviews with institutional managers, SBM Kepong's operating costs consist of several main components with the following cost structure (Table 2). The results of the study show that the operational cost structure of the Muhammadiyah Kepong Guidance Center consists of several main components, namely the cost of renting a place, teacher honorarium, electricity and water costs, learning supplies, and administrative costs. Based on the analysis of the institution's financial documents, the total monthly operational costs reached RM 5,500, with the largest cost component coming from the teacher's honorarium of RM 2,500 (45%) and the rental fee of RM 2,000 (36%). These findings show that most of the institution's expenditure is allocated to the cost of human resources and the provision of learning facilities.

Table 2. Operational Cost Structure of SBM Kepong

Cost Component	Cost Type	Monthly Cost (RM)	Percentage
Teacher Honorarium	Fixed Cost	2,500	45%
Place Rental	Fixed Cost	2,000	36%
Electricity and Water	Variable Cost	300	6%
Study Supplies	Variable Cost	400	7%
Administration	Variable Cost	300	6%
Total		5,500	100%

Source: Data Processed, 2026

Table 3. Calculation of Education Cost Units

Components	Value
Total Monthly Operational Costs	RM 5,500
Number of Students	60 students
Unit Cost per Student per Month	RM 91.7

Source: Data Processed, 2026

From a cost accounting perspective, this kind of cost structure has important implications. Teacher honorarium and rental costs are classified as fixed costs that must be paid regardless of the number of students enrolled. This creates a financial risk for the institution: if student numbers decline, the institution still must cover these fixed costs, which could threaten its operational sustainability. Variable costs (electricity, water, study supplies, administration) constitute only 19% of total costs and will fluctuate with changes in student enrollment.

The dominance of teacher honorarium (45%) in the cost structure reflects the labor-intensive nature of non-formal education services, where teaching staff is the main factor in the process of delivering educational services (Horngren et al., 2018). This is consistent with the findings of Dihe & Wangdra (2023) which show that the cost of teaching staff is the largest cost component in the education financing structure of community-based educational institutions.

Unit Cost Calculation

The calculation of the student fee unit is carried out by calculating the total operational cost divided by the number of existing students. Based on the total operational costs, the calculation results show that the unit cost of education at SBM Kepong is RM 91.7 per student per month. This value is obtained from the distribution of the total monthly operational costs among the number of registered students, as many as 60 people. The unit cost reflects the average cost required by the institution to provide educational services for each student. In the study of education economics, unit cost is an important indicator that can be used to assess the efficiency of resource use and the sustainability of financing educational institutions (Odden & Picus, 1992). Information about unit costs allows institutional managers to understand the amount of costs that must be borne for each student so that it can be used as a basis for education budget planning.

Break-Even Analysis

Based on the cost structure, the institution's fixed costs are RM 4,500 (teacher honorarium + rent), and variable costs are RM 1,000 per month or RM 16.7 per student (based on 60 students). With a tuition fee of RM 120 per student per month, the Break-Even Point (BEP) can be calculated as:

BEP (in students) = Total Fixed Costs / (Tuition Fee - Variable Cost per Student)
BEP = 4,500 / (120 - 16.7) = 4,500 / 103.3 = 43.5 students

This calculation shows that the institution needs approximately 44 students to break even. With the current enrollment of 60 students, the institution operates above the break-even point, generating a small surplus. However, if enrollment drops below 44 students, the institution would experience a financial deficit.

DISCUSSION

The results of the study show that the unit cost of education at SBM Kepong is in the range of RM83-RM100 per student per month. The value reflects the average cost required to provide educational services for each learner. The tuition fee set at RM120 per month shows a positive margin of approximately RM28 per student (30% above unit cost), which serves as a financial buffer to anticipate unexpected costs and the risk of late payments. This is a prudent financial management practice because it provides institutional resilience against financial shocks.

From the perspective of cost accounting theory, the dominance of fixed costs in SBM Kepong's cost structure (81% of total costs) creates both advantages and risks. The advantage is that once the break-even point is reached, additional students generate significant profit margins because variable costs per student are relatively low (only RM16.7 per month). However, the risk is that if student enrollment falls, the institution must still cover high fixed costs, which could threaten its survival.

The findings of this study are in line with Bray & Lykins (2012) research, which states that community-based educational institutions tend to have a relatively simple cost structure but are highly dependent on the stability of the number of students. In these conditions, changes in the number of students can directly affect the institution's ability to cover its operational costs. The break-even analysis conducted in this study confirms this vulnerability: a drop in enrollment from 60 to below 44 students would cause the institution to operate at a loss.

From the perspective of cost planning and control, the results of this study show several important findings. First, the high proportion of fixed costs in the cost structure emphasizes the importance of maintaining student numbers above the break-even point. Therefore, the institution needs to develop strategies to maintain or increase student enrollment, such as improving the quality of educational services, expanding promotional efforts, or developing programs that attract more students.

Second, the study shows that tuition fee planning should be based on a comprehensive understanding of the cost structure. The decision to set tuition at RM120 per month reflects careful consideration: it generates sufficient revenue to cover operational costs while creating a small surplus for contingencies. However, the institution should also consider factors such as parents' ability to pay, competition from other educational institutions, and inflation.

Third, the study shows that cost control requires monitoring of both fixed and variable costs. Although fixed costs are relatively stable, rent renegotiation or efficient use of the building could reduce costs. Variable costs such as electricity and study supplies can be controlled through energy efficiency measures and careful procurement.

These findings are also consistent with the findings of Sukoco et al. (2024) which shows that non-formal education institutions often face challenges in maintaining funding stability due to limited alternative funding sources. Furthermore, Anshori et al. (2024) research emphasizes that the success of financial management of educational institutions is not only determined by the amount of available funding sources, but also by the ability of managers to plan and control the effective use of financial resources. In the context of the Muhammadiyah Kepong Guidance Agency, the application of unit cost analysis can help institutional managers in developing more realistic budget planning and identifying potential efficiency in resource use.

Transparency in financial management is also an important factor in maintaining public trust in educational institutions. Sabaniah et al. (2025) research shows that educational institutions that apply the principles of transparency and accountability in financial management tend to receive greater support from the community and stakeholders. Thus, unit cost analysis not only functions as a cost calculation tool, but also as a strategic management instrument in educational institution financial decision-making. The information generated from the unit cost analysis can be used by institutional managers to design more efficient financing policies, increase transparency in financial management, and strengthen the operational sustainability of non-formal education institutions.

Comparison with Previous Research

The findings of this study align with and differ from previous research in several aspects. This study supports the findings of Dihe & Wangdra (2023) regarding the dominance of teaching staff costs in education financing structures. Similarly, the study is consistent with Eger & McDonald (2012) regarding the importance of unit cost analysis for transparency and accountability.

However, this study differs from previous research in several ways. While previous studies Jihan & Shaleh (2022) and Wakhid (2020) focused on calculating unit costs without linking them to planning and control functions, this study comprehensively connects unit cost information to managerial functions of planning and control. Furthermore, this study applies cost accounting concepts (fixed vs variable cost analysis, cost behavior, and break-even analysis) to analyze the financial sustainability of non-formal educational institutions, an approach that has not been widely used in similar studies.

CONCLUSION

This study aims to analyze the unit of education costs as a basis for planning and cost control at the Muhammadiyah Guidance Studio (SBM) Kepong as a non-formal educational institution. Based on the results of the analysis of the institution's financial documents and the calculation of the unit cost of education, several conclusions can be formulated as follows: 1) The operational cost structure of the Muhammadiyah Kepong Guidance Studio consists of several main components, namely the cost of renting a place, teacher honorarium, electricity and water costs, learning materials, and administrative costs. Of all these components, teacher honorarium (45%) and venue rental costs (36%) are the largest cost components that dominate the total operational expenses of the institution. This shows that in non-formal educational institutions, the cost of human resources and the provision of learning facilities are the main factors in the implementation of educational services. 2) The calculation results show that the unit of education fees at the Muhammadiyah Kepong Guidance Studio is around RM 91.7 per student per month, with a cost range between RM 83 to RM 100 per student per month. The unit cost value reflects the average cost required by the institution to provide educational services for each student. Information about this fee unit provides a clearer picture of the structure of education financing and can be used as an indicator in assessing the efficiency of education cost management in non-formal educational institutions. 3) The results of the study show that cost unit analysis has an important role in supporting the planning process and controlling education costs. Information on unit costs allows institutional managers to develop more realistic budget planning and identify cost components that require further control. Thus, cost unit analysis can be used as a financial management instrument that assists institutions in maintaining a balance between income and operational expenses. 4) This study also shows that the sustainability of non-formal education institutions is greatly influenced by the stability of the number of students and the ability of managers to manage financial resources effectively. High dependence on student fees as the main source of funding can pose a sustainability risk if there is a decrease in the number of students. Therefore, non-formal educational institutions need to develop a more planned and transparent financial management strategy to maintain the sustainability of the institution's operations. 5) This study shows that cost unit analysis not only functions as a tool for calculating education costs, but also as a strategic instrument in planning and controlling education costs in non-formal educational institutions. By optimally utilizing unit cost information, educational institution managers can improve the efficiency of financial management, strengthen the transparency of education financing, and support the sustainability of institutional operations in the long term.

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