

*ABSTRACT*

PENENTUAN TARIF LAYANAN PADA BADAN PENGELOLA USAHA  
(BPU) UNIVERSITAS LAMPUNG  
*(DETERMINATION OF SERVICE RATES IN LAMPUNG UNIVERSITY  
BUSINESS MANAGEMENT AGENCY (BPU))*

*By:*  
RAMA ARDHY PRAHBOWO

*This study aims to determine whether there are differences between traditional calculations and active base costing calculations. This research was conducted at the Wisma University of Lampung. The data analysis used is a qualitative analysis which identifies every cost or financing incurred for Wisma Unila. The results of this study indicate that there are differences in calculations between traditional costing and activity based costing.*

*Keywords: Activity based costing.*

## ABSTRAK

### ENENTUAN TARIF LAYANAN PADA BADAN PENGELOLA USAHA (BPU) UNIVERSITAS LAMPUNG

Oleh:

RAMA ARDHY PRAHBOWO

Penelitian ini bertujuan untuk apakah terdapat perbedaan perhitungan tradisional dan perhitungan *activity base costing*. Penelitian ini dilakukan pada Wisma Universitas Lampung. Analisis data menggunakan analisis kualitatif dimana mengidentifikasi setiap *cost* atau pembiayaan yang dikeluarkan untuk Wisma Unila. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan perhitungan antara tradisional dan *activity based costing*.

Kata kunci: *activity based costing*.