

**Analisis Perbandingan Metode Tradisional dan Metode *Activity Based Costing* dalam Perhitungan *Unit Cost* pada PD Kebersihan Kota Bandung**

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**ABSTRAK**

Penelitian ini bertujuan mengetahui bagaimana penerapan metode tradisional dan activity based costing dalam perhitungan unit cost di PD Kebersihan Kota Bandung, serta perbandingan dari unit cost yang dihasilkan kedua metode tersebut. Metode penelitian yang digunakan adalah deskriptif kuantitatif. Teknik penarikan sampel menggunakan purposive sampling dengan kriteria laporan keuangan tahun 2013 dan 2014. Hasil penelitian menunjukkan bahwa perhitungan biaya satuan (unit cost) di PD Kebersihan menggunakan metode tradisional. Hasil perhitungan menggunakan metode Activity Based Costing menghasilkan biaya satuan yang lebih besar dari tahun ke tahun di bandingkan dengan biaya satuan berdasarkan metode tradisional. Selisih yang timbul disebabkan oleh penggunaan pemicu biaya yang berbeda antara kedua metode tersebut.

Kata Kunci: Metode Tradisional, Metode *Activity Based Costing*, *Unit Cost*, PD Kebersihan Kota Bandung

***Comparative Analysis of Traditional Method and Activity Based Costing  
Method in calculating unit cost on PD Kebersihan Bandung City***

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***ABSTRACT***

*This research aims to determine the implementation of traditional method and activity based costing method in calculating the unit cost on PD Kebersihan Bandung City, along with the comparison of unit cost generated by those two methods. The research method used descriptive quantitative. The technique of withdrawing the sample used purposive sample with the criteria of financial report of 2013 and 2014. The result shows that the calculation of unit cost on PD Kebersihan used traditional method. The calculating result used activity based costing method generates higher unit cost from year to year compared to the unit cost with the traditional method. The deviation arise caused by different uses of cost drivers between both methods.*

*Keywords: Traditional Method, Activity Based Method, Unit Cost, PDK Bandung  
City*