Jurnal Alwatzikhoebillah:
Kajian Islam, Pendidikan, Ekonomi, Humaniora
Vol. 10 No. 2 (2024), hal. 307-317

p-ISSN: 2442-384X
e-ISSN: 2548-7396

Implementation of Activity Based Costing Method in the Yellow Noodle Industry

Afriany[1], Rubianto Pitoyo[2]
[1]Fakultas Ekonomi dan Bisnis UPI YPTK, e-mail: afrianybbs@gmail.com,
[2]Fakultas Ekonomi dan Bisnis UPI YPTK, e-mail: rubiantopitoyo@gmail.com

Histori Naskah

Diserahkan:
11-04-2024

Direvisi:
03-05-2024

Diterima:
07-05-2024

ABSTRACT

This study aims to determine the application of the activity based costing method on yellow noodle industry. The activity based costing method is aimed at presenting accurate of cost of products for management purposes, by carefully measuring the consumption of resources in every activity used to obtain maximum profit. This study uses a qualitative model with an evaluation approach, where the interactive model used is three procedures; data reduction, data presentation, and drawing conclusions or verification. Findings, in this study there are 2 inefficient production process activities, namely the activity of the yellow noodle drying process where the allocation of labor costs uses fixed costs and the process of weighing the yellow noodles which uses the same labors as the cost per unit is different. Based on the application of the activity based costing method, the two inefficient activities are converted into variable costs per unit and allocated in the parent process activity. The impact of allocation changes is an increase in profit per unit, from Rp. 6,475 per pack of yellow noodles to Rp. 7,167 per pack of yellow noodles.

Keywords : *activity based costing, batch level cost, unit level cost*

ABSTRAK

Penelitian ini bertujuan untuk menentukan penerapan metode *activity based costing* pada industri mie kuning. Metode *activity based costing* bertujuan untuk menyajikan biaya produk secara akurat untuk tujuan manajemen, dengan mengukur konsumsi sumber daya secara cermat dalam setiap aktivitas yang digunakan untuk memperoleh keuntungan maksimal. Penelitian ini menggunakan model kualitatif dengan pendekatan evaluasi, di mana model interaktif yang digunakan adalah tiga prosedur; reduksi data, presentasi data, dan menarik kesimpulan atau verifikasi. Temuan, dalam penelitian ini terdapat 2 aktivitas proses produksi yang tidak efisien, yaitu aktivitas proses pengeringan mie kuning di mana alokasi biaya tenaga kerja menggunakan biaya tetap dan proses penimbangan mie kuning yang menggunakan tenaga kerja yang sama namun biaya per unitnya berbeda. Berdasarkan penerapan metode Activity Based Costing, kedua aktivitas yang tidak efisien diubah menjadi biaya variabel per unit dan dialokasikan dalam aktivitas proses induk. Dampak dari perubahan alokasi adalah peningkatan laba per unit, dari Rp. 6.475 per bungkus mie kuning menjadi Rp. 7.167 per bungkus mie kuning.

Kata Kunci : *activity based costing*, biaya tingkat *batch*, biaya tingkat unit

Corresponding Author : Rubianto Pitoyo, e-mail: rubiantopitoyo@gmail.com

DOI: https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800
https://journal.iaisambas.ac.id/index.php/ALWATZIKHOEBILLAH/index

INTRODUCTION

So far, the small and medium industrial sector has an important role as the backbone of the Indonesian economy where the sector aims to increase the value of national exports and support the import substitution program. This is due to the absorption of small and medium industries to very large workforce. With 99% of all business units being micro/small/medium enterprises (UMKM), they play a significant role in the expansion of the Indonesian economy. Approximately 66 million UMKM business players will exist by 2023. At IDR 9,580 trillion, or 61% of Indonesia's GDP, UMKM makes a significant contribution. Roughly 117 million individuals, or 97% of the workforce, are employed by UMKM (KADIN, 2023). Therefore, good financial calculations are needed and can be held accountable. Making financial statements is made to present information about the performance of small and medium industries and is useful for making business decisions. There are various strategies that need to be done so that the business that is pioneered can develop and success. One way that must be done is to make financial calculations and records that can produce financial reports that are relevant, reliable, can be compared, and can be understood.

Making calculations and financial statements in the small and medium industrial sector is very important because in addition to being able to control business operational costs so that they know the profit or loss of business, know the debt of receivables, and calculate taxes. The reason for the importance of financial statements for small and medium industries, among others, is easy to control costs. Every cost in the business that is run needs to be recorded correctly and clearly. Costs that need to be noted include costs incurred for production and costs for operations (Iswara & Susanti, 2017; Hassanah et al., 2019). With financial reporting, details of costs in this business will be clearly monitored in a period. Each cost details recorded in the financial statements will help small and medium industries to determine the amount of production prices. Small and medium industries will also be helped in calculating the amount of profit and loss obtained (Yanto, 2020).

The main focus of the cost determination method based on activities in a process or product is to determine production costs. In other words, determination of activities -based costs can describe company expenditure in an informative, clear, and detailed way. In addition, the benefits that can be obtained from the application of activity -based costs include being able to map more structured and systematic costs (Aprianto et al., 2021).

Cost analysis is an important point to be a comparison of product costs, besides that cost analysis is related to employee productivity, efficiency, performance evaluation as well as a basis for budget planning (Priyatmo & Akbar, 2019). A good calculation system needs to associate costs with activities that use resources and impose costs, resources on cost objects such as products, services or places of intermediary fees based on activities carried out for these objects. Each type of company has a different level of activity category (Maulana et al., 2016). By using the driver for resource consumption costs, the company determines the cost of resources consumed by the activity or activity center and calculate the cost of an activity unit. ABC effectively uses several cost drivers to produce more accurate information for the allocation of overhead costs. (Pramitasari, 2019) ABC methods and effective implementation will help get competitive advantage and achieve good levels of productivity performance. (Effiong, & Akpan, 2018) The Activity Based Costing method provides information for strategic decisions, such as a mixture of products and resource decisions to be used for long - term decisions. The Activity Based Costing method allows product designers to understand the impact of various designs on the cost and flexibility and modify the design (Kannaiah, 2015).

DOI: ***https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

Manufacturing companies generally use Product Level Activity, service companies generally use unit level activity, and small and medium businesses are relatively balanced between using Product Level Activity and Unit Level Activity (Nasution et al., 2021).

From previous research, the use of the Activity Based Costing system produces a more accurate picture (Prasetyo et al., 2020) and does not cause cost distortion and results in lower costs per activity (Ismail, 2021). Meanwhile, the results from Marismiati (2011), Pitoyo (2018.) and Audina & Lestari (2021) show that business profits using the Activity Based Costing method are greater than conventional systems and calculations using the ABC method produce lower costs compared to the traditional.

Based on the results above, we try to determine the usefulness and difference of the application of the Activity Based Costing method in small and medium industries, especially on yellow noddle industry. This research is intended to provide method which can produce a more accurate and better cost of goods sold in helping the company to take a variety of important decisions related to the cost of sales.

RESEARCH METHOD

This research is qualitative research and an evaluation approach, where qualitative research is conducted by direct observation or investigation into the operational area of UD Tani Mulia, namely the noodle manufacturing factory. A approach taken in order to determine the policies that have gone through the process of considering positive and negative values and benefits of a program and also followed by considering the process and techniques used in carrying out the assessment. This visitation was carried out for approximately one week, in order to make direct observations to see the production process of yellow noodles. By looking directly at the production process accompanied by interviews with the owner to get information about the production costs in the yellow noodle production process completely and accurate.

After receiving the data and information needed, then make a report on the cost of business activities UD Tani Mulia that will be recommended to stakeholders or owners. This study was conducted from March 2022 to May 2022. Data analysis in qualitative research, carried out from beginning to the research process. Data analysis refers to the techniques that have been developed by Miles and Huberman on Blocher (2017), namely using an interactive model with three procedures; data reduction, data presentation, and drawing conclusions or verification, namely:

First, data reduction is as a process of selecting, centralizing the simplification of the simplification, abstraction, and transformation of "rough" data that arises from written records in the field. The data obtained in the field is then reduced by selecting and sorting, and also summarizes things that are considered important or principal. Next search and determine the theme. Data reduction is carried out continuously. Where the concrete form of the data is meant by summarizing, giving code, tracing themes, making clusters. Second, presentation of data from the results of the reduction of data that has been done. The presentation is carried out in the form of graphics, charts and narration, where all of them depend on the results of data reduction previously obtained, and last is, draw conclusions or verification. Drawing conclusions is one part of a complete configuration during the study. While verification is an activity to rethink what crossed the mind. Considering research using a qualitative approach, the drawings of conclusions are carried out continuously.

In this case, researchers always try to find and find the meaning and relationship of themes to make a temporary conclusion. From this conclusion, check and rechek are still being carried out based on field data, and so on to the point of data saturation, so that conclusions are permanent and are discoveries.

DOI: ***https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

The design of the cost calculation system based on activity requires three stages: 1) Identifying resource and activity costs; 2) charge the cost of resources to activities and; 3) charge the cost of activity to the cost object. The steps are as follows:

First, identification of costs and activities. The company's resources are involved in various activities to produce products/services, these activities communicate resources, and costs resources. Through activity analysis, the company identifies work carried out to carry out company operations, activity analysis includes collecting data from existing documents and records and collection of additional data using observations and interviews with important employees. Second, pay resource costs in activities because activities trigger costs from resources used in operations, a company must choose the driving for resource consumption costs based on causal relationships. Costs Driver resources usually includes; work calm hours for workforce intensive activities, labor for activities related to payroll, repair and maintenance activities, and floor area (square meter) for cleaning activities and general equipment. Resource costs can be charged with activation by tracing directly or estimating, direct search requires measurement of actual resource use in activity. Third, move the cost of activity on the object of the cost of the step consisting of improving the cost of activity on the output based on the movement of the cost of consumption of activities that are appropriate. The output here is the object of the cost of the activities carried out by the company or the organization. In general, the output of the cost system is products and services, but the output can also be customers, projects, or business units.

RESULTS AND DISCUSSION

The following is the income statement from yellow noodle production as of 31 May 2022.

Table 1 Income Statement UD.Tani Mulia May 2022

Sales (12.000 bungkus)		Rp. 540.000.000
Cost of Good Sold		
Raw materials	Rp. 385.500.000	
Labor Costs Oven section	Rp. 6.000.000	
Labor Costs Noodle Printing Section	Rp. 12.000.000	
Labor Costs Drying section	Rp. 4 .000.000	
Labor Costs Oven packaging section	Rp. 12.000.000	
Labor Costs The Weighing Section	Rp. 12.000.000	
Plastic overhead	Rp. 12.000.000	
Harga Pokok Produksi		Rp. 443.000.000
Operating Costs :		
Fuels costs	Rp. 18.000.000	
Water and electricity costs	Rp. 1.300.000	
Total Operating Costs		Rp. 19.300.000
Profit		Rp. 77.700.000

Source : UD.Tani Mulya, 2022

In the report above, we can know that the profit obtained from the sale of May 2022 is Rp.77,700,000 or earning 6,475 per pack of yellow noodles. In this study we tried to allocate conventional cost calculations above in the allocation of calculations based on activity based costing. The first step to conduct calculations based on Activity Based Costing is to make a

*DOI: **https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

concept of yellow noodle production activities.

Production Process

The initial stage is the compounding stage or in other words mixing materials into a container (drum). Among the ingredients namely flour, soda, food coloring and water. In one compound to spend 10 sacks of flour, 2 boxes of soda and food color and water. In this process it is done by 2 workers. Furthermore, by using a machine, which is the printing stage into the form of noodles. At this stage the yellow noodles are wet and the size is still long. In this process it is done by 2 people. After the noodles in the box, the next process is that the noodles enter the evaporation or evaporation proso for 1.5 hours using oil as fuel in this process. In this process carried out by 2 workers. The second stage is the rolling process of noodles. Specifically in this process carried out by 10 workers. Next in the third stage is the process of drying. In this process UD.Tani Mulia still relies on the heat of the sun. The drying process takes one to two days (depending on the weather). At the drying stage this last stage is carried out by the last stage of the noodle wrapping process into a five kilogram plastic package and weighing. The packing process is carried out by 10 workers, while the weighing is done by 2 people.

Reduction and grouping of costs

Based on the 4 stages of the yellow noodle production process above, we try to allocate costs incurred in the production process into the following activity units.

Table 2 Data reduction based on activity based costing

No	Activity	Cost Type	Description
1	Facility-sustaining cost	- Rent costs	rent a place including activities to accommodate the size of the capacity of raw materials and products..
2	Batch-related cost	- Fuels costs	This cost is the cost of engine drive and supporting the production process
		- Labour costs	Labor costs are costs incurred for the use of human resources in yellow noodle production
3	Unit-level cost	- Product cost per unit	is the activity of using raw materials in determining the cost of the product per unit for each type of product.

Source : Processed Data, 2022

Reduction and group grouping aims to determine costs per unit unit that will be used for calculations based on activity based costing. Calculation of the cost of production with a traditional system only uses one cost driver so that many cost distortions occur and produce irrelevant calculations. Whereas in the Activity Based Costing method, factory overhead costs in each product are charged to many cost drivers, so that they can allocate the cost of activity to each type of product appropriately based on consumption of each activity (Kapojos et al., 2014).

In facility sustaining costs the cost that occurs is 0. Yellow noodle production activities do not require rental places, because UD Tani Mulya already has its own production place and is not needed additional places. In batch related costs, cost allocation is based on the unit of oven for fuel costs, and for labor costs will be adjusted based on labor activities at each stage of production. As for the unit cost per unit used is per unit of oven or per 50 packs of yellow noodles.

DOI: ***https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

Allocation of Calculation of Activity Based Costing

In the first stage the data reduction consists of 2 activities which are then allocated into units of oven units, as in Table 3

Table 3 Data Reduction Phase 1 of Process Yellow Noodle Production

No	*Activity*	*Cost Type*	*Description*
1	Batch-related cost	- Fuels costs - Labour costs	This cost is the cost of fuel for running the oven labor costs for handling every 1 unit of oven
2	Unit-level cost	- Product costs per unit	it is an activity in determining the cost of cost of products per package

Source : Processed Data, 2022

At stage 1, production activities include the process of making noodles using machines to the process of entry of noodles into the oven. This production process requires 2 workers as operators with a monthly payroll system of Rp. 3,000,000 per workforce. In 1 month the production process and the amount of oven usage is 240 times or produces 12,000 packs of yellow noodles. On the basis of fixed costs that are allocated in the workforce, we try to set variable costs per unit or labor costs per unit of oven. The total cost of Rp.6,000,000 will be divided with a total of 240 times the use of oven, then it is obtained Rp. 25,000. For the allocation of fuel costs, the total cost of Rp.18,000,000 for fuel will be allocated based on an oven, so that it is obtained Rp. 18,000,000 divided by (12,000: 50) or 240 times the oven process. Then the fee per unit of oven is Rp.75,000. At the cost level unit, the cost of raw materials consists of flour, soda and coloring. Calculation for per unit of oven shown on Table 4.

Table 4 Production Cost Report Phase 1

Materials			
Flour	Rp.	1.570.000,-	
Soda	Rp.	18.750,-	
Food colour + Salt	Rp.	17.500,-+	
Raw Materials			Rp. 1.606.250,-
Labour Cost			Rp. 25.000.,-
Fuels Costs			Rp. 75.000 -+
Work in Process 1			Rp. 1.706.250,-

Source : Processed Data, 2022

In stage 2, there are 2 activities that can be allocated into units of oven units. Data reduction can be seen as in Table 5

Table 5 Data Reduction Phase 2 of Process Yellow Noodle Production

No	*Activity*	*Cost Type*	*Description*
1	Batch-related cost	- Labour cost	is an activity to make yellow noodle pieces on the drying board in units of oven units

DOI: ***https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

2	Unit-level cost	-	Product costs per unit	it is an activity in determining the cost of cost of products per package

Source : Processed Data, 2022

In the second stage, yellow noodles that have been completed from the oven process will be formed into a unit of rolls and placed on a drying board measuring 1 meter x 2 meters. This process is carried out by 10 workers, and the calculation allocation is 1 oven containing 5 drying boards, labor costs for the yellow noodle roller are allocated based on the drying board or Rp.10,000 per drying board. Then the calculation of unit costs for allocation based on the batch related cost at this stage is 5 multiplied by Rp. 10,000 or Rp. 50,000 per unit of oven.

Table 6 Production Cost Report Phase 2

Work in Process 1	Rp. 1.706.250,-
Labour cost (Forming noodles)	Rp. 50.000,-
Labour cost (Drying noodles)	Rp. 5.000
Work in Process 2	Rp. 1.761.250,-

Source : Processed Data, 2022

At this stage, the yellow noodles that have been formed on each board will be dried up until the condition of the yellow noodles becomes dry. This process requires 2 workers who basically have a fixed cost per month of Rp. 2,000,000 per workforce. We are trying to allocate this fee into the unit of the drying board. In this case we try to change or eliminate the stages of drying because in this production process should be carried out in one activity with labor from rolling noodles workforce. As an allocation of costs, we try to replace the fixed labor cost with a variable cost per drill board. We simply the cost of Rp. 1000 per drying board as a substitute. Cost allocation calculation as in Table 6.

In the last stage, there are still 2 activities in general but have 4 types of costs to be reduced. Activities related to the related cost batch will be allocated into an oven unit.

Table 7 Data Reduction Phase 3 of Process Yellow Noodle Production

No	*Activity*	*Cost Type*	*Description*
1	Batch-related cost	- Fuels cost	This cost is the cost of electricity and water.
		- Labour cost	The cost of labor from the packaging process.
3	Unit-level cost	- Product cost per unit	it is an activity in determining the cost of cost of products per package
		- Overhead	

Source: Processed Data, 2022

In the final stage, the unit level cost has an additional cost in the form overhead material (plastic) to carry out the packaging process of Rp. 1000 per pack. While the cost of electricity and water that occurs to carry out the production process is Rp. 1,300,000 per month, and then it will be allocated to be a fee per unit of oven or Rp.5400 per unit of oven. This last production process UD.Tani Mulya uses 2 workers to weigh and 10 workers to do packaging with each of them have a fee of Rp. 24,000,000 or at a cost of Rp 1,000 per pack. In this research we reduce the allocation of the source of the cost. The consideration taken is the activity of weighing and packaging is in one place and felt the packaging activity and weighing can be done directly by the same workforce. We simulate by reducing 2 weighing workers and allocating additional

DOI: ***https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

fees of Rp. 500 per pack. The cost allocation for batch related costs at this stage is Rp. 1500 multiplied by 50 packs or to Rp.75,000 per unit of oven. Calculation of Phase 3 Production Costs ss in Table 8.

Table 8 Production Cost Report Phase 3

Work in Process 2	Rp. 1.761.250,-
Labour cost	Rp. 75.000
Overhead	
-Plastic	Rp. 50.000
- electricity dan water	Rp. 5.400
Finished good	Rp. 1.891.650,

Source : Processed Data, 2022

The final result of the production process costs is Rp. 1,891,650 per unit of oven. Furthermore, UD.Tani Mulya can get a profit of Rp. 358,350 or Rp. 7,167 per pack of yellow. Profit and loss calculation as in Table 9

Table 9. Income Statement Per 1 oven

Sales 50 bgks x 45.000		Rp. 2.250.000
Finished Good		Rp. 1.891.650
Prodution profit		Rp. 358.350
Profit per pack	307.500/ 50	Rp. 7.167

Source : Processed Data, 2022

Covenantly, calculations for total production costs per month are Rp. 462,300,000 per month which generates a profit of Rp. 77,700,000 per month or get a profit of Rp. 6,475 per pack of yellow noodles. While the calculation based on the results of the allocated allocations of the Activity Based Costing method is to get a profit of Rp. 7,167 per packet of yellow noodles or greater profit. The difference in profit per pack is caused by changes in the allocation of costs in each activity as in Table 10

Table 10 Costs Alllocation Comparison

Aktivitas Biaya	*UD Tani*	*ABC*
Labour cost (operator)	@ 3.000.000 total 6.000.000	@25.000 total 6.000.000
Labour cost (rolling noodles)	@ 1000 total 12.000.000	@50.000 total 12.000.000
Labour cost (drying)	@ 2.000.000 total 4.000.000	@ 5.000 total 1.200.000
Labour cost (packaging)	@ 1000 total 12.000.000	@75.000 total 18.000.000
Labour cost (weighing)	@ 1000 total 12.000.000	0

Source : Processed Data, 2022

In operator labor costs, there is no totally change, either conventional or with an allocation of fixed costs with an allocation based on the oven unit. Both versions of these calculations generate a total cost of Rp. 6,000,000. This consideration is taken because production activities are carried out in the same place and the allocation of costs for this stage process will be more efficient if the production unit increases. In the cost of rolling labor, both conventionally and in the method of activity based costing also get the same calculation results,

DOI: ***https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

which is Rp. 12,000,000. The allocation costs in this segment has been felt appropriately, both in terms of place and allocation of costs per unit. Differences occur in the cost of drying labour. Conventionally, UD Tani Mulya uses a fixed cost allocation with a total cost of Rp. 4,000,000. Based on our simulation using the Activity Based Costing Method, we change the allocation of fixed costs and allocate the cost of the drying board unit for additional yellow noodle rolling costs. Considerations are based on yellow noodle rolling activities using a drying board, so that this process can be proceeded to the drying process by using the same workforce. This will eliminate fixed costs of Rp. 4,000,000 and convert it into variable costs per unit with a total cost of Rp. 1,200,000. The difference in the last cost allocation lies in the cost of packaging labor and balance. Conventionally, UD Tani Mulya uses a cost allocation per pack with a total cost of Rp. 12,000,000 for packaging labor costs and Rp. 12,000,000 for the cost of labor in a balance, so as to produce a total cost of Rp. 24,000,000. Our simulation continues with eliminate activities for the cost of the weighing labor. Considerations are based on yellow noodle packaging activities carried out at the same location so that it can be continued to the weighing process using the same labor. As a conversion, we add a fee per unit of Rp. 500 per pack. This will eliminate the cost of Rp. 6,000,000 so that the total cost for this segment is Rp. 18,000,000.

CONCLUSION

The Activity Based Costing method is used to assist companies in decision making. The Activity Based Costing method can produce a more accurate and better cost of goods sold in helping the company to take a variety of important decisions related to the cost of sales and describe the company's expenditure costs informatively, clear which come. In this study, changes in the merging of activities and changes in the allocation of labor costs, causing the cost of goods sold to be smaller, which is Rp. 462,300,000 per month which generates a profit of Rp. 77,700,000 per month or get a profit of Rp. 6,475 per packet of yellow noodles becomes a profit of Rp. 7,167 per packet of yellow noodles or earned greater profits based on the results of the allocation of the Activity Based Costing Method.

This results is in the line with the results from Pitoyo (2018) that the operating profit using the Activity Based Costing method is greater compare to conventional system. The difference that occurs is due to the loading of overhead costs in each product. (Marismiati, 2011). While the results from Audina & Lestari (2021), the calculation using the ABC method produces a lower cost than the traditional method. This means the company can produce products of the same quality and can sell at a lower price so that it can be more competitive in the market.

The limitaton of our research was conducted on UMKM objects, where the scale of production operations is still based on the job order costing system. In the future, it is hoped that there will be further research on large-scale industrial objects with process cost system.

DOI: ***https://doi.org/10.37567/alwatzikhoebillah.v10i2.2800***

DAFTAR PUSTAKA

Aprianto, T., Setiawan, I., Astra, P. M., Setiawan, B., & Buana, U. M. (2021). *Implementation of Activity Based Costing (ABC) Method for Industry in Indonesia : Literature Review 3 rd Mercu Buana Conference on Industrial Engineering-MBCIE 2021 IMPLEMENTATION OF ACTIVITY BASED COSTING (ABC) METHOD FOR INDUSTRY IN INDONESIA . October*. ISBN: 978-623-93423-1-9

Audina.Y and Lestari.U.P. 2021, *Penerapan Activity Based Costing untuk Meningkatkan Profitabilitas Perusahaan.* Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen, 5(1), Maret 2021, 67-82. Doi.org/10.33795/jraam.v5i1.007

Blocher, 2017, *Manajemen Biaya, Penerapan Strategi***,** Edisi tiga, Penerbit Salemba Empat, Jakarta.

Effiong, Sunday A., Akpan, A. E. (2018). *EFFECT OF ACTIVITY BASED COSTING (ABC) ON THE PRODUCTIVITY OF MANUFACTURING*. International Journals Advance Research (IJAR) *7(1), 753-765. ISSN: 2320-5407* . DOI:10.21474/IJAR01/8384

Hassanah, A., Daud, R. M., Laba, P., Point, B. E., & Belakang, L. (2019). *ANALISIS COST VOLUME PROFIT SEBAGAI ALAT PERENCANAAN LABA (STUDI KASUS PADA UMKM DENDENG SAPI DI BANDA ACEH)*. Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA) *4*(2), 190–214.

Ismail, J. (2021). *ACTIVITY BASED COSTING (ABC) PADA KOS-KOSAN*. Jurnal Akuntansi STIE Muhammadiyah Palopo *07*(01), 36–51. eISSN 2723-1070.

Iswara, U. S., & Susanti. (2017). ANALISIS COST VOLUME PROFIT SEBAGAI DASAR PERENCANAAN LABA YANG DIHARAPKAN (STUDI PADA PERUSAHAAN KOPI DI KABUPATEN JEMBER). *Jurnal RAK (Riset Akuntansi Keuangan)*, *2*(3). E-ISSN: 2580-0213

Kannaiah, D. (2015). *Activity Based Costing (ABC): Is It a Tool for Company to Achieve Competitive Advantage ?* International Journal of Economics and Finance; *7*(12), 275–281.E-ISSN 1916-9728.https://doi.org/10.5539/ijef.v7n12p275

Kapojos, Rebecca., Sondakh, Jullie J., Waladouw, S. K. (2014). *Penerapan Metode Activity Based Costing Dalam Penentuan Harga Pokok Produksi Pada Perusahaan Roti Lidya Manado*. Jurnal EMBA. *2*(2), 1120–1129. ISSN 2303-1174

Marismiati. (2011). *PENERAPAN METODE ACTIVITY-BASED COSTING SYSTEM*. Jurnal Ekonomi Dan Informasi Akuntansi. (1), 22–45.

Maulana, A. H., AR, M. D., & Dwiatmanto. (2016). ANALISIS ACTIVITY BASED COSTING SYSTEM (ABC SYSTEM) SEBAGAI DASAR MENENTUKAN HARGA POKOK KAMAR HOTEL (Studi Kasus pada Hotel Selecta Kota Batu Tahun 2014). *Jurnal Administrasi Bisnis (JAB)*, *30*(1), 161–170.

Nasution, F. F., Prasetyo, T. J., & Komalasari, A. (2021). *Implementasi Activity Based Costing Pada Perusahaan Manufaktur, Jasa, Dan Umkm : Sebuah Studi Literatur*. Keberlanjutan : Jurnal Manajemen dan Jurnal Akuntansi. *6*(2), 116–129. ISSN : 2614-3291. https://dx.doi.org/10.32493/ keberlanjutan.v6i2.y2021.p116-129

Pitoyo,R. 2018. *Analisis Cost Volume Profit Dan Metode Activity Based Costing Untuk Penjualan Barang Bekas.* Jurnal Organisasi dan Manajemen, 14(1),10-20. https://doi.org/10.33830/jom.v14i1.140.2018

Pramitasari, T. D. (2019). *Penerapan Metode Activity Based Costing (ABC) Dalam Menganalisa Kinerja Kemandirian Keuangan*. Jurnal Penelitian Ipteks, *4*(2), 117–130.

Prasetyo, H. D., Rahardjo, K. A., & Supriadi, I. (2020). *Application In Activity Based Costing (ABC) Calculation Of Home Development Cost (Study on Housing in Sidoarjo)*. Ilomata International Journal of Tax & Accounting. 1 (4), 179-184. E-ISSN: 2714-

9846.

Priyatmo, T., & Akbar, R. (2019). *Analysis of the Prospect of Implementing Activity-Based Costing (ABC) in Governmental Organisations : A Study at the State Treasury Office Jakarta IV*. *20*(1), 1–22. https://doi.org/10.18196/jai.2001105

UMKM Indonesia. KADIN Indonesia. https://kadin.id/data-dan-statistik/umkm-indonesia/ Accesed September 2023.

Yanto, M. (2020). P*ENERAPAN COST – VOLUME – PROFIT (CVP) SEBAGAI DASAR PERENCANAAN LABA PADA CV . USAHA BERSAMA TANJUNGPINANG*. DIMENSI, *9*(2), 369–386.