



## Analysis the Implementation of Activity Based Management in Improving Cost Efficiency at PT Adie Jaya Furindo in Medan

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### ARTICLE INFO

*Keywords:* Activity Based Management (ABM), Cost Efficiency, PT Adie Jaya Furindo

*Received :* 21 December

*Revised :* 23 January

*Accepted:* 23 February

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### ABSTRACT

This study uses a qualitative approach to analyze the implementation of Activity-Based Management (ABM) in improving cost efficiency at PT. Adie Jaya Furindo, located at Jalan Raden Saleh No. 53, Medan, North Sumatra. The population in this study were all furniture sales made by PT. Adie Jaya Furindo, with samples taken from furniture sales during 2021 and 2022. The data collection techniques used were interviews, observations, and documentation. To analyze the data, a descriptive analysis method was used to describe and interpret the findings from the data collection process. The results of the study show that the implementation of ABM helps companies understand the distribution of costs per activity and improve operational efficiency. Through this approach, PT. Adie Jaya Furindo can minimize unnecessary expenses and increase profitability more effectively. Data-based activity management obtained through ABM can continue to be developed to achieve more optimal cost efficiency in the future

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## INTRODUCTION

In the era of globalization marked by increasingly tight business competition, companies in various sectors, including the furniture industry, are required to continue to innovate in order to survive and thrive. Furniture products such as cabinets, tables, shelves, and seats not only function as functional needs, but also as aesthetic elements that reflect a modern lifestyle. Consumers not only want quality products, but also expect competitive prices. To face these challenges, companies need to maximize operational efficiency in order to produce quality products at optimal costs. Cost efficiency is a company's ability to minimize expenses that do not provide added value while maintaining the quality of products or services. Therefore, effective cost management is a key strategy in maintaining a company's competitiveness.

One of the relevant approaches in efforts to improve cost efficiency is Activity Based Management (ABM). According to Simanullang (2023), ABM is a management method that focuses on activity analysis to identify value-added activities and eliminate non-value-added activities. This approach allows companies to better understand cost behavior, manage resources optimally, and increase profitability.

Furthermore, Simanullang (2023) explained that ABM not only aims to reduce costs, but also to increase the efficiency of the production process and create added value for consumers. By implementing ABM, companies can plan, manage, implement, and control business activities more effectively so that they can compete in the global market.

In the context of the furniture industry, PT. Adie Jaya Furindo is one of the manufacturing companies that faces the challenge of competition both in terms of quality and price. One of the main issues faced is the increasing cost of production due to the increase in the price of raw materials, labor, and other operational costs.

Table 1. Sales, Company Costs, Gross Profit

Year	Sale	Company Costs	Gross profit
2021	IDR 1,415,000,000	IDR 828,000,000	IDR 587,000,000
2022	IDR 1,475,000,000	IDR 866,000,000	IDR 609,000,000

Source: Processed Data (2025)

Based on the data, PT. Adie Jaya Furindo's sales in 2021 reached IDR 1,415,000,000 and increased to IDR 1,475,000,000 in 2022, showing an increase of IDR 60,000,000. However, the company's costs also increased from IDR 828,000,000 in 2021 to IDR 866,000,000 in 2022, with an increase of IDR 38,000,000. Although gross profit increased from IDR 587,000,000 to IDR 609,000,000, gross profit efficiency decreased slightly due to the increase in costs.

The implementation of Activity Based Management at PT. Adie Jaya Furindo is very relevant to overcome this challenge. By analyzing and identifying activities that contribute to production costs, companies can reduce waste and increase efficiency. ABM helps companies in making strategic decisions, such as allocating resources, planning costs, and controlling activities to achieve business

goals. The implementation of ABM also supports comprehensive activity planning and management, including identifying activities that do not provide added value such as waiting time or excess processes. This approach is very effective in creating cost efficiency while maintaining product quality. By utilizing ABM, PT. Adie Jaya Furindo is expected to be able to increase production cost efficiency without sacrificing product quality, so that it can maintain competitiveness in the competitive furniture market.

## **LITERATURE REVIEW**

### **Middle Theory**

Middle theory is a theory that is at a middle level that connects the focus of macro and micro studies. This theory functions as a conceptual framework that integrates the strategic perspective of the organization level with the operational level of the individual or business unit. In the context of this study, the middle theory used is financial management, because this theory plays an important role in explaining the management of financial resources to achieve operational efficiency and business sustainability.

According to Sutrisno (2018), financial management includes all company activities related to efforts to obtain funds at low cost and use and allocate these funds efficiently. This approach aims to ensure that the company can maximize profits, manage financial risks, and achieve short-term and long-term goals.

Financial management, as a middle theory, bridges the needs of macro analysis, such as market conditions, fiscal policy, and interest rates, with micro analysis, such as cash flow management, budget allocation, and cost control. In this context, this theory provides a conceptual basis for understanding the importance of cost efficiency as part of a company's financial strategy.

### **Management Accounting**

Management accounting is a field of accounting that focuses on providing relevant information to support management decision making. Halim and Supomo (2020) define management accounting as an activity that produces financial information to be used as a basis for carrying out management functions. Furthermore, Mulyadi (2020) states that the main purpose of management accounting is to provide financial and non-financial information to managers in carrying out planning, controlling, and evaluating company performance. This information also plays an important role in helping managers make strategic decisions that impact the efficiency and effectiveness of the company's operations.

Sugiyono (2019) added that the main function of management accounting includes several aspects, namely budget planning to ensure optimal resource allocation, cost control to maintain efficiency according to budget, performance evaluation as a basis for achieving organizational targets, and providing information that supports strategic decision making. Thus, management accounting not only focuses on financial data, but also integrates non-financial information to strengthen the strategic planning and decision-making process, which ultimately supports the sustainability and success of the organization.

## Cost Efficiency

Cost efficiency is a concept that focuses on the optimal use of resources without waste in the production process to produce maximum output. Zakariya (2018) explains that cost efficiency means the use of production costs appropriately and in accordance with the standard cost system that has been implemented. In other words, cost efficiency ensures that resources are used properly and correctly, thereby reducing waste and increasing production effectiveness. In cost management, according to Hurriyaturrohmah et al. (2020), there are four main stages that are the cost management procedure, namely:

1. Resource planning, which aims to determine appropriate resource requirements.
2. Cost estimation, which involves an initial calculation of the costs that will be incurred.
3. Cost budgeting, namely determining cost allocation based on the plan that has been prepared.
4. Cost control, which includes monitoring and controlling to ensure costs remain within budgeted limits.

In addition to these procedures, cost measurement is also an important aspect in cost efficiency. Cost measurement is the process of determining the amount of costs with a certain method to produce reports in monetary units. The main purpose of cost measurement is to obtain accurate cost values for financial reporting, cost calculation, and to support decision making. Cost measurement methods include three approaches, namely:

1. Actual (actual cost), namely the costs actually incurred in the process.
2. Standard cost, which is the cost expected under certain conditions.
3. Estimate (estimated cost), namely costs calculated based on assumptions or projections.

By implementing effective cost management and cost measurement, organizations can manage resources more efficiently, increase competitiveness, and achieve financial goals more optimally.

### Activity Based Management

Activity Based Management (ABM) is a management approach that focuses on activities to improve operational efficiency, reduce costs, and create higher value for customers. Jusmani and Oktariansyah (2021) explain that ABM aims to manage activities optimally to increase the value received by customers, while increasing organizational profits through increasing that value.

#### 1. Dimensions of Activity Based Management

ABM has several key dimensions that support the implementation of this approach, including:

- a. **Cost Driver Analysis:** Identify the factors that cause costs to occur.
- b. **Activity Analysis:** Understand the activities that contribute to organizational processes.
- c. **Performance Measurement:** Measuring activity performance based on certain indicators.
- d. **Cost Allocation:** Approaches cost distribution more accurately based on activity.
- e. **Process Improvement:** Identify opportunities to improve process efficiency.

- f. **Customer Value Analysis:** Evaluate the value received by the customer.
- g. **Strategic Decision Making:** Integrate activity analysis results to support strategic decision making.

By integrating these dimensions, organizations can better understand cost structures, improve operational efficiency, and create added value for customers and stakeholders.

## 2. Activities in Activity Based Management

In ABM, activities are defined as a series of actions that require resources to achieve a specific goal. The main focus of ABM is to improve the efficiency and effectiveness of the activities performed. Here are some types of activities that are often analyzed:

- a. Production Activities
- b. Administrative Activities
- c. Customer Service Activities
- d. Marketing and Sales Activities
- e. Research and Development Activities
- f. Infrastructure Support Activities
- g. Supply Chain Management Activities

The main objectives of activities in ABM are to increase efficiency, reduce costs, improve quality and customer satisfaction, focus on added value, and optimize the use of resources.

## 3. Activity Based Management Measurement

Measurement in ABM is done to assess and analyze existing activities to identify costs, efficiency, and value generated. These measurements include:

- a. **Activity Cost Measurement:** Assessing the costs generated from each activity.
- b. **Activity Performance Measurement:** Measuring activity performance based on efficiency and output.
- c. **Value-Added Measurement:** Analyzing the contribution of activities to the organization's added value.
- d. **Strategic Impact Measurement:** Evaluating the impact of activities on organizational strategy.
- e. **Operational Efficiency Measurement:** Measuring the effectiveness of activities in achieving operational goals.
- f. **Continuous Improvement Measurement:** Assessing progress in continuous activity improvement efforts.

Through this measurement, organizations can obtain more accurate data on cost structure and operational efficiency. The measurement results support process optimization, waste reduction, and overall profitability improvement.

### Activity Based Costing

Activity Based Costing (ABC) according to Hahuly (2022) is a cost information system that is oriented towards providing complete information regarding activities that affect costs in the company. This system allows companies to manage activities more effectively, thereby increasing the efficiency and accuracy of cost allocation.

## 1. Basic Concept of Activity Based Costing

Activity Based Costing created from the understanding that activities are the main source of costs. In this concept, companies must be able to manage their activities effectively and efficiently in order to control costs optimally. In relation to product costs, ABC focuses on the costs consumed to produce products, so that the costs allocated better reflect the actual use of resources.

## 2. Activity Based Costing Implementation Process

To determine the cost of production using an activity-based approach, there are several important steps that must be taken:

- a. **Perform Cost and Activity Classification:** Group costs based on the type of activity they relate to.
- b. **Identifying Activities and Activity Drivers:** Identifying key activities in the production process and determining activity drivers.
- c. **Identifying Resources, Resource Costs, and Cost Drivers:** Map the resources used, costs incurred, and cost drivers.
- d. **Assigning Resource Costs to Activities:** Allocate resource costs to each activity according to their usage.
- e. **Classifying Activities by Activity Level and Activity Driver:** Group activities by their level, such as unit, batch, product, or facility activity.
- f. **Performing Activity Rate Calculations:** Determine the cost rate per activity by dividing the total activity cost by the total activity driver.
- g. **Performing a Traditional Method Profit Comparison:** Compare the results of cost calculations with traditional methods to assess the differences.
- h. **Classifying Based on Cost Difference:** Identifying the differences between the traditional method and the ABC method to determine cost accuracy.

## METHODOLOGY

This study uses a qualitative approach with a focus on the analysis of the implementation of Activity-Based Management (ABM) in improving cost efficiency at PT. Adie Jaya Furindo. The study was conducted at PT. Adie Jaya Furindo which is located at Jalan Raden Saleh No. 53, Medan, North Sumatra. The population in this study includes all furniture sales activities in the company, while the research sample consists of furniture sales data for the period 2021 to 2022. Data collection techniques were carried out through interviews to obtain direct information from related parties regarding the implementation of ABM, observations to understand the process of activities taking place in the company, and documentation in the form of sales data and relevant financial reports.

The data analysis technique used is a descriptive analysis method, where the collected data is analyzed in depth to describe the implementation of ABM and its impact on cost efficiency. This analysis aims to provide a comprehensive understanding of the relationship between activity management and cost management at PT. Adie Jaya Furindo, as well as identifying factors that influence cost efficiency. The results of this study are expected to provide strategic recommendations to improve the effectiveness of activity management in the company.

## RESULTS AND DISCUSSION

### General Description of the Research Object

Adie Jaya Furindo is a sole proprietorship owned by Mr. Hadianto Cokro. This business is located at Jalan Raden Saleh No. 53, Medan, North Sumatra. Adie Jaya Furindo was established in July 2022 and has been operating for two years. Previously, Mr. Hadianto ran a furniture store business with his friend for 20 years before finally deciding to start his own business.

In running this business, Mr. Hadianto is assisted by his wife, Mrs. Sherly, who has expertise in marketing and finance. The name "Adie Jaya Furindo" was chosen based on a mutual agreement between Mr. Hadianto and Mrs. Sherly with the hope that this business can grow rapidly, considering the very strategic location of the business.

Adie Jaya Furindo is engaged in the sale of various furniture equipment, such as tables, chairs, meeting tables, lockers, safes, and others. In addition, this company also serves furniture orders for household needs, such as sofas, beds, wardrobes, shoe cabinets, and other products. The products most often purchased by consumers include lecture chairs, tables, office chairs, safes, and cabinets.

In addition to selling products for individual consumers, Adie Jaya Furindo also accepts procurement of goods for agencies or institutions, both from the government and private sectors. The procurement process involves a series of stages, starting from planning needs to fulfilling the required goods or services.

This study aims to analyze the implementation of Activity Based Management (ABM) in improving operational cost efficiency at PT. Adie Jaya Furindo. One of the main steps in implementing ABM is to identify the classification of activities and costs associated with those activities. These activities and costs are the basis for further analysis in implementing the ABM method.

### 1. Classification of Company Activities and Costs

PT. Adie Jaya Furindo groups operational costs into three main activities, namely:

- a. Procurement of Goods: 60% of total company costs.
- b. Distribution: 25% of total company costs.
- c. Administration: 15% of total company costs.

This cost distribution is calculated based on the proportion of activity to the company's total operating costs and its contribution to total gross profit.

### 2. Distribution of Costs Based on Activities

In 2021, the company's total operating costs were IDR 828,000,000, while in 2022 it increased to IDR 866,000,000. The details of the distribution of costs based on activities are as follows:

#### Year 2021

- a. Procurement of Goods: IDR 496,800,000
- b. Distribution: IDR 207,000,000
- c. Administration: IDR 124,200,000

**Year 2022**

- a. Procurement of Goods: IDR 519,600,000
- b. Distribution: IDR 216,500,000
- c. Administration: IDR 129,900,000

**3. Cost Distribution Based on Cost Drivers**

**Number of Furniture Procured Per Year:**

- a. 2021: 10,000 units
- b. 2022: 11,000 units

**Number Of Shipments Per Year:**

- a. 2021: 2,000 shipments
- b. 2022: 2,500 shipments

**Number Of Orders Processed Per Year:**

- a. 2021: 1,500 orders
- b. 2022: 1,800 orders

**4. Cost Drivers per year**

**Year 2021:**

- a. Procurement of Goods (per unit):  $\text{IDR } 496,800,000 \div 10,000 = \text{IDR } 49,680$  per unit.
- b. Distribution (per shipment):  $\text{IDR } 207,000,000 \div 2,000 = \text{IDR } 103,500$  per shipment.
- c. Administration (per order):  $\text{IDR } 124,200,000 \div 1,500 = \text{IDR } 82,800$  per order.

**Year 2022:**

- a. Procurement of Goods (per unit):  $\text{IDR } 519,600,000 \div 11,000 = \text{IDR } 47,236$  per unit.
- b. Distribution (per shipment):  $\text{IDR } 216,500,000 \div 2,500 = \text{IDR } 86,600$  per shipment.
- c. Administration (per order):  $\text{IDR } 129,900,000 \div 1,800 = \text{IDR } 72,167$  per order.

Table 2. Activity Based Management (ABM) Calculation Summary Table

Year	Procurement of Goods (IDR/Unit)	Distribution (IDR/Shipping)	Administration (IDR/Order)
2021	IDR 49,680	IDR 103,500	IDR 82,800
2022	IDR 47,236	IDR 86,600	IDR 72,167

Source: Processed Data (2025)

From the calculation summary table, it can be seen that there is a decrease in costs per unit for each main activity:

- **Procurement of Goods:** Cost per unit decreased by IDR 2,444, from IDR 49,680 in 2021 to IDR 47,236 in 2022. This decrease was due to an increase in the number of goods procured from 10,000 units to 11,000 units.
- **Distribution:** Cost per shipment decreased by IDR 16,900, reflecting efficiencies in the goods distribution process.
- **Administration:** Cost per order decreased by IDR 10,633, reflecting increased efficiency in order management.

The implementation of Activity Based Management (ABM) at PT. Adie Jaya Furindo shows various significant benefits in improving cost efficiency and operational management of the company:

1. **Identifying High-Cost Activities:** Based on the calculation results, distribution activities have a higher cost per unit in 2021, which is IDR 103,500 per shipment compared to 2022, which is IDR 86,600 per shipment. This decrease in distribution costs indicates significant operational efficiency, possibly due to improvements in logistics management, such as route optimization or reduction of inefficient shipments. Distribution activities remain one of the company's main focuses due to their large contribution to total operating costs.
2. **Improving Operational Efficiency:** Cost reductions across all activities, including procurement, distribution, and administration, reflect the benefits of economies of scale and more effective work processes. For example, distribution costs per shipment decreased from IDR 103,500 in 2021 to IDR 86,600 in 2022, while administration costs per order decreased from IDR 82,800 to IDR 72,167 in 2022. This shows that the company has succeeded in managing activities more effectively, both through controlling fixed and variable costs.
3. **Resource Management:** With the information obtained through ABM, PT. Adie Jaya Furindo can understand the allocation of costs based on more detailed activities, such as procurement, distribution and administration. This data allows the company to design better resource management strategies, such as controlling spending on high-cost activities or utilizing economies of scale in distribution activities.

This study supports the findings of Christanty JR Muskitta, Jenny Morasa, and Stanly Alexander (2018), which stated that the implementation of the Activity Based Management (ABM) method is very effective in creating cost efficiency, as happened at the Gran Central Manado Hotel. By implementing ABM, the hotel managed to reduce costs without reducing the quality of service received by customers, thus providing benefits to the company. The results of this study indicate that ABM is not only feasible to be implemented in the service sector, but is also very relevant in the context of trade and distribution as carried out by PT. Adie Jaya Furindo.

## CONCLUSION AND RECOMMENDATION

Based on the research results and discussions, several main points that can be concluded are as follows:

1. **Distribution Cost Per Activity:** Distribution activities have the highest cost contribution compared to administration and procurement activities. In 2021, distribution costs per unit were recorded higher than in 2022, indicating potential efficiency on a larger operational scale.
2. **Operational Efficiency:** ABM implementation helps companies reduce their average cost per activity year over year. This is achieved through better activity management and reduced distribution, administration, and procurement costs without compromising on service quality.
3. **Resource Management:** ABM provides guidance for managing resources more efficiently, such as optimizing delivery and minimizing less productive activities.

4. **Data-Driven Decision Making:** Data from ABM provides a strong basis for companies to design efficiency strategies, especially in activities with the highest costs, such as distribution.

The implementation of Activity Based Management (ABM) helps PT. Adie Jaya Furindo understand the distribution of costs in each activity in more detail, such as procurement of goods, distribution and administration. With this understanding, the company has succeeded in increasing operational efficiency through more effective cost management, especially in distribution activities that have the highest cost contribution. ABM provides a strong basis for the company to make data-based decisions, enabling better activity management, cost reduction, and resource optimization. In the future, PT. Adie Jaya Furindo can continue to develop ABM-based efficiency strategies to further reduce costs and increase the company's profitability sustainably.

#### **FUTHER STUDY**

This research still has limitations, so it is necessary to conduct further research related to the topic of Analysis the Implementation of Activity Based Management in Improving Cost Efficiency at Pt. Adie Jaya Furindo in Medan in order to improve this research and add insight for readers

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