

ABSTRAK

ANALISIS IMPLEMENTASI METODE *ACTIVITY BASED MANAGEMENT* (ABM) UNTUK EFISIENSI BIAYA PRODUKSI DAN MENINGKATKAN PROFITABILITAS

(Studi Kasus Pada Pabrik Gula dan Spiritus Madukismo Tahun 2022)

Agatha Malinda

212114114

Universitas Sanata Dharma

Yogyakarta

2025

Penelitian ini bertujuan menganalisis penerapan *Activity Based Management* di PT Madubaru tahun 2022 untuk meningkatkan efisiensi biaya produksi dan profitabilitas. Dengan menggunakan *Activity Based Costing* sebagai dasar alokasi biaya, ABM membantu mengidentifikasi aktivitas bernilai tambah dan tidak bernilai tambah dalam proses produksi gula dan spiritus.

Jenis penelitian ini adalah studi kasus dengan pendekatan deskriptif kualitatif. Penelitian ini dilaksanakan di PT Madubaru di Kabupaten Bantul, Daerah Istimewa Yogyakarta. Subjek dalam penelitian ini adalah staf bagian akuntansi dan keuangan, staf bagian tebang dan angkut, staf bagian produksi PG dan PS Madukismo. Sementara objek penelitian ini adalah penerapan *Activity Based Management* di PT Madubaru. Teknik pengumpulan data adalah wawancara, observasi, dan dokumentasi. Teknik analisis data adalah analisis harga pokok produksi menggunakan metode *Activity Based Costing* dan analisis aktivitas dalam kerangka ABM.

Hasil penelitian dari analisis penerapan *Activity Based Management* di PT Madubaru yaitu dapat menghemat biaya sebesar Rp 18.645.701.161. Rasio efisiensi turun dari semula 99,3% menjadi 95,61%. *Net Profit Margin* naik dari 0,7% menjadi 4,38%. Kemudian, sistem pembebanan biaya *overhead* secara tradisional yang menerapkan tarif tunggal berdasarkan jumlah unit produksi menyebabkan biaya produk menjadi terlalu tinggi (*overstated*) jika dibandingkan menggunakan metode *Activity Based Costing*. Aktivitas tidak bernilai tambah yang dapat diidentifikasi adalah waktu tunggu di *emplacement*, mesin menggangur, pengangkutan gula, dan penyimpanan gula ke gudang tetapi hal ini tidak dapat dihilangkan karena bagian dari sistem *just in time*.

Kata Kunci: *Activity Based Management*, Efisiensi Biaya, Profitabilitas, *Activity Based Costing*

ABSTRACT

ANALYSIS OF IMPLEMENTATION ACTIVITY BASED MANAGEMENT (ABM) METHOD FOR PRODUCTION COST EFFICIENCY AND PROFITABILITY IMPROVEMENT

(Case Study at PT Madubaru Sugar and Alcohol Factory Year 2022)

Agatha Malinda

212114114

Sanata Dharma University

Yogyakarta

2025

This study aims to analyze the implementation of Activity Based Management at PT Madubaru in 2022 to improve cost efficiency and profitability. By using Activity Based Costing as the foundation for cost allocation, ABM helps identify value-added and non value added activities in the sugar and spiritus production processes, thereby enabling more accurate and effective cost management.

This type of research is a case study using a qualitative descriptive approach. The study was conducted at PT Madubaru located in Bantul Regency, Special Region of Yogyakarta. The research subjects included staff from the accounting and finance departments, cane cutting and transportation staff, as well as production staff from both the sugar and ethanol plants. The object of this research is the implementation of Activity Based Management at PT Madubaru. Data were collected through interviews, observations, and documentation. The analysis involved calculating the cost of goods manufactured using the ABC method and analyzing activities based on ABM principles.

The results showed the analysis of Activity Based Management implementation at PT Madubaru achieved cost savings of IDR 18,645,701,161. The efficiency ratio decreased from 99.3% to 95.61%, while the Net Profit Margin increased from 0.7% to 4.38%. Moreover, the traditional overhead allocation system, which applied a single rate based on production units, resulted in overstated product costs compared to the Activity Based Costing method. Non value added activities identified include waiting time at the emplacement, machine idling, sugar transportation, and sugar storage in the warehouse; however, these activities cannot be completely eliminated as they are part of the company's just in time system.

Keywords: Activity Based Management, Cost Efficiency, Profitability, Activity Based Costing.