ABSTRAK

Siti Eka Fariyani. 21208403
EFISIENSI BIAYA PRODUKSI DENGAN METODE *ACTIVITY BASED MANAGEMENT* (ABM)
Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Gunadarma, 2012

Kata Kunci : *Activity Based Management* (ABM)

(viii + 59 + lampiran)

Persaingan global yang semakin tajam menyebabkan karakteristik lingkungan bisnis yang dihadapi oleh manajemen adalah dinamis dan perubahan yang pesat. Untuk mempertahankan kelangsungan hidupnya, suatu perusahaan harus dapat mencapai tujuannya yaitu memperoleh laba maksimal. Efisiensi biaya mempunyai arti penting bagi perusahaan dalam mempertahankan keberadaannya di dunia bisnis, juga dalam upaya menghadapi persaingan global yang semakin tajam. Tujuan manajemen berbasis aktivitas atau *Activity Based Management* adalah untuk improvement secara berkelanjutan terhadap *customer value* dan penghilangan pemborosan. Metode yang digunakan dalam penelitian ini menggunakan metode perhitungan *Activity Based Costing* (ABC) dan metode analisis *Activity Based Management* (ABM).

Hasil penelitian ini menunjukkan bahwa dengan menerapkan *Activity Based Management* (ABM) perusahaan dapat menghemat biaya hingga 15,7%. Oleh karena itu, pihak manajemen perlu menerapkan *Activity Based Management* untuk mengeliminasi aktivitas-aktivitas tidak bernilai tambah tersebut, sehingga akan tercapai efisiensi biaya produksi.

Daftar Pustaka (2000-2012)

ABSTRACT

Siti Eka Fariyani. 21208403
COST EFFICIENCY PRODUCTION METHOD *ACTIVITY BASED MANAGEMENT* (ABM)
Essay, Majoring In Accountant, Faculty Of Economic, Gunadarma University, 2012

Key Word : *Activity Based Management* (ABM)

(viii + 59 + Attachment)

Increased global competition causing a characteristic sharp business environment faced by management is dynamic and changes rapidly. In order to survive, a company must be able to achieve its goal of obtaining the maximum profit. The cost efficiency of significant important for companies to maintain a presence in the business world, as well as in efforts to confront global competition is increasing sharply. Destination activity-based management or Activity Based Management is to continuously improvement of the customer value and waste removal. The method used in this study using the calculation method of Activity Based Costing (ABC) and analysis method of Activity Based Management (ABM).

The results of this study indicate that by implement *Activity Based Management* (ABM) a company can save cost to 15,7%. Therefore, the management needs to implement *Activity Based Management* to eliminate the activities no value added so, that the production cost efficiencies to be achieved.

Bibliography (2000-2012)