

## ***Abstract***

*Competitive advantage is the spearhead of a strategy to sustain the company's survival (going concern). This research was conducted in order to know if there is an influence in the use of Theory of constraints and Activity Based Costing towards competitive advantage. Where these two independent variables are tools of cost management strategic the most optimal in achieving competitive advantage.*

*Theory of constraints variables were measured by six indicators, there are Timely delivery to the customer, Eliminating out of raw materials, Control operational costs and reduce wastage, Reduce cycle times and reduce inventory, Rapid response, Expose additional production capacity without additional investment. The Activity Based Costing variables were measured by seven indicators, namely top management support, competition, performance evaluation and compensation, training, non accounting ownership, resources, and consensus and clarity of objective. The competitive advantage variables measured by five indicators, namely price, quality, delivery dependability, product innovation, and time to market.*

*The data used in this research was quantitative data, which were data in the interval scale (Likert Scale). The population of this research were all manufacture firms that use Theory of constraints and Activity Based Costing method. The samples of the research were 100 manufacture firms. Based on the Partial Least Square (PLS) that used in analyzing the data, the result showed that Theory of constraints have influence towards competitive advantage, and either Activity Based Costing have influence towards competitive advantage.*

***Keywords:*** *Theory of constraints, Activity Based Costing, Competitive advantage*

## Abstrak

Keunggulan bersaing adalah ujung tombak strategi untuk mempertahankan kelangsungan hidup perusahaan (*going concern*). Penelitian ini dilakukan untuk mengkaji ulang dan mengetahui apakah ada pengaruh dalam penggunaan *Theory of constraints* dan *Activity Based Costing* terhadap keunggulan bersaing. Dimana kedua variabel independen tersebut merupakan alat strategi manajemen biaya yang paling optimal dalam mencapai keunggulan bersaing.

Variabel *Theory of constraints* diukur dengan enam indikator, yaitu ketepatan waktu pengiriman ke pelanggan, meniadakan kehabisan bahan baku, kontrol atas biaya operasional dan mengurangi pemborosan, mengurangi waktu siklus dan mengurangi persediaan, respon yang cepat, mengekspos penambahan kapasitas produksi tanpa investasi tambahan. Variabel *Activity Based Costing* diukur dengan tujuh indikator, yaitu dukungan top manajemen, kompetisi, evaluasi kinerja dan kompensasi, pelatihan, kepemilikan non akuntansi, sumber daya, dan konsesus dan kejelasan tujuan. Variabel keunggulan bersaing diukur dengan lima indikator, yaitu harga, kualitas, ketersediaan pengiriman, inovasi produk, dan ketepatan waktu peluncuran ke pasar.

Data yang digunakan dalam penelitian ini adalah data kuantitatif, yaitu data dalam skala interval (*Skala Likert*). Populasi penelitian ini adalah semua perusahaan manufaktur yang menggunakan *Theory of constraints* dan metode *Activity Based Costing*. Sampel penelitian adalah 100 perusahaan manufaktur. Berdasarkan *Partial Least Square* (PLS) yang digunakan dalam menganalisis data, hasilnya menunjukkan bahwa *Theory of constraints* memiliki pengaruh terhadap keunggulan bersaing, dan *Activity Based Costing* berpengaruh terhadap keunggulan bersaing.

Kata kunci: *Theory of constraints*, *Activity Based Costing*, Keunggulan Bersaing