

## **ABSTRACT**

*This study aims to determine the effect of Activity Based Costing, Overall Equipment Effectiveness and Cost Savings Potential on Product Profitability in PT frammas Indonesia based on employee perceptions. The population of this research is all employees working at PT frammas Indonesia. Samples were obtained using purposive sampling method as many as 42 employees related to activity based costing variables, overall equipment effectiveness, cost saving potential, and product profitability. The method used in this study is multiple regression analysis with SPSS software. The results showed that: 1) Based on employee perceptions, the effectiveness of the application of Activity Based Costing did not significantly affect Product Profitability, 2) Based on employee perceptions, the effectiveness of applying Overall Equipment Effectiveness significantly affected the product, 3) Based on employee perceptions, Cost Saving Potential significant effect on product profitability.*

**Keywords:** *Activity Based Costing, Overall Equipment Effectiveness, Cost Savings Potential, Product Profitability.*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Activity Based Costing*, *Overall Equipment Effectiveness* dan *Cost Saving Potential* terhadap Profitabilitas Produk pada PT framas Indonesia berdasarkan persepsi karyawan. Populasi penelitian ini adalah seluruh karyawan yang bekerja pada PT framas Indonesia. Sampel diperoleh dengan menggunakan metode purposive sampling sebanyak 42 karyawan yang berkaitan dengan variabel *activity based costing*, *overall equipment effectiveness*, *cost saving potential*, dan profitabilitas produk. Metode yang digunakan dalam penelitian ini adalah analisis regresi berganda dengan software SPSS. Hasil penelitian menunjukkan bahwa: 1) Berdasarkan persepsi karyawan, efektivitas penerapan *Activity Based Costing* tidak berpengaruh secara signifikan terhadap Profitabilitas Produk, 2) Berdasarkan persepsi karyawan, efektivitas penerapan *Overall Equipment Effectiveness* berpengaruh secara signifikan terhadap produk, 3) Berdasarkan persepsi karyawan, *Cost Saving Potential* berpengaruh secara signifikan terhadap profitabilitas produk.

**Kata Kunci:** Activity Based Costing, Overall Equipment Effectiveness, Cost Saving Potential, Profitabilitas Produk.

