

ABSTRACT

The purpose of this study is to evaluate the idea of using activity based budgeting techniques to keep electricity expenditures under control (Case Study at Hotel XYZ). A novel method for the budgeting process is called Activity Based Budgeting (ABB). This strategy entails organizing and managing tasks that should result in cost-effectiveness within the budget. The time driven activity based costing method is employed in the production of this study. This kind of qualitative research combines a comparative analysis technique with the grounded theory research method. The results of the study demonstrate that the application of the activity based budgeting approach at Hotel XYZ may demonstrate the efficacy of energy cost budgeting, as demonstrated by the savings of 14.78% in 2020, 13.07% in 2021, and 13.45% in 2022. Because each cost allocation is based on core activities as cost drivers, the activity based budgeting method is more precise and efficient while maximizing the utilization of electrical cost resources in Hotel XYZ's operational activities.

Kata kunci: Activity Based Budgeting, Time Driven Activity Based Costing, electricity cost budget efficiency.



ABSTRAK

Penelitian ini bertujuan untuk mengetahui Usulan Penggunaan Metode *Activity Based Budgeting* untuk Pengendalian Biaya Listrik (Studi Kasus Pada Hotel XYZ). *Activity Based Budgeting* (ABB) atau Penganggaran Berbasis Aktivitas merupakan pendekatan baru dalam proses penyusunan anggaran. Pendekatan ini merupakan proses merencanakan dan mengendalikan aktivitas yang diharapkan dapat mencapai efektivitas biaya dalam anggaran. Pengembangan penelitian ini menggunakan metode *Time Driven Activity Based Costing*. Jenis penelitian ini yaitu penelitian kualitatif, dengan menggunakan metode penelitian *grounded theory* dengan pendekatan analisis komparatif. Hasil penelitian menunjukkan bahwa penerapan metode *Activity Based Budgeting* dapat membuktikan efektivitas anggaran biaya listrik pada Hotel XYZ, hal ini dikarenakan adanya penghematan anggaran biaya listrik pada tahun 2020 sebesar 14,78%, tahun 2021 sebesar 13,07%, dan tahun 2022 sebesar 13,45%. Penggunaan metode *Activity Based Budgeting* akan memaksimalkan sumber daya biaya listrik dalam kegiatan operasional Hotel XYZ karena dalam setiap pembebanan biaya berdasarkan aktivitas utama sebagai cost driver, sehingga cukup akurat dan lebih efisien.

Kata kunci: *Activity Based Budgeting*, *Time Driven Activity Based Costing*,

Efisiensi Anggaran Biaya Listrik.



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