

ABSTRACT

PT Telkom Indonesia is a State-Owned Enterprise which is engaged in the service sector of information and communication technology (ICT) and telecommunications networks in Indonesia. In maintaining the company's performance and profitability, PT Telkom Indonesia implements the SAP S/4 HANA software, an ERP-based software that supports management, planning, and company operations including the cost allocation process in the Controlling submodule. The cost allocation process in the Activity-based costing consists of three main components: cost center, business process, and product. This cost allocation process starts from Resource allocation to activities then goes to business objects until finally all these allocation processes transform into product. The more accurate allocation process to final outputs will indicate what potential impact a decision of company will have on costs. Hence, it is necessary to allocate the cost correctly to track and monitor specific Cost Objects that generate profits or losses. With the large number of cost allocations in the business process that need to be allocated in Activity-based costing, it makes it difficult for companies to identify the number of costs that have been allocated, especially if the data that must be processed is in large quantities. Given the importance of implementing Activity-based costing in companies in supporting decision-making such as pricing, outsourcing, identifying inefficient products, and unproductive activities or activities, it is necessary to maintain the cost allocation process in Activity Based Costing. Based on this analysis, a customization report is needed to check the allocation of costs from Resources to Cost Objects. Customization in this study applies the Software Life Cycle Development (SDLC) method. The customization results are evaluated by black-box testing to test the functionality of the report program created. This research produces an ABAP List Viewer (ALV) report that allows users to view accumulated costs in each business process for cost allocations carried out in the company's assessment cycle. This report program has been successfully validated and tested based on the needs of the finance division of PT Telkom Indonesia. The results of this research are expected to be used as a study to provide the right solution in facilitating the process of checking

the cost allocation on business process Activity-based costing to monitor and analyze each process objectively and support the decision-making process.

Keywords— ABAP List Viewer, Activity-Based Costing, Cost allocation, SAP S/4HANA