

## ABSTRACT

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*Technological developments in the advertising booth sector have changed the way companies manage costs and operations. This research aims to explore the application of Activity Based Costing (ABC) in determining advertising booth prices, with a focus on grouping cost activities, order recording, and accounting. The formulation of the problem raised includes how to group activities into booth prices, recording booth orders, and accounting records through journals and ledgers. This research is limited to analysis using the ABC method to simplify cost calculations, as well as financial reports relevant to advertising booth companies. The research results show that implementing ABC can make it easier for companies to record booth orders and produce accounting reports that are faster and more efficient. The suggestions provided include developing applications with additional features, training employees regarding application use and understanding ABC, as well as regular evaluation of the implemented system. By following these suggestions, it is hoped that companies can improve their performance and competitiveness in the advertising booth industry. In addition, the research deepens understanding of accounting concepts, ABC implementation, and system testing using Black Box Testing (BBT). Thus, this research summarizes the analysis and implementation framework of ABC in advertising booths.*

*Keywords: Information Systems, Activity Based Costing (ABC), accounting records, accounting concepts, booth advertising, Black Box Testing (BBT)*