ABSTRACT

The aim of this research is to budget using the activity-based budgeting (ABB) approach for an e-learning project in the agriculture sector, which is divided into two main Aktivitas: e-learning development and gardening Aktivitas. The research data was obtained from an agricultural e-learning project at an it enterprise in jakarta with a duration of 239 days. The development of the agricultural e-learning project comprises two main Aktivitas: those related to e-learning development and those related to agricultural development. E-learning development Aktivitas include planning, resource adjustment, production process, and testing. Meanwhile, agricultural development Aktivitas encompass planning, planting, maintenance, ande-learning video integration. Cost calculations are based on usage rates for each activity with standard resource costs per hour. This study presents the budget for the development of an agricultural e-learning project using the abb approach, detailing cost calculations and workforce utilization rates. Based on the calculations, 89% of the total cost is allocated to the development of the e-learning platform, which includes planning, resource adjustment, production process, and testing, while the remaining 11% is allocated to home gardening practices. This research contributes theoretically to budgeting in the field of e-learning for agricultural development. The findings have practical implications for application developers and project management teams involved in e-learning development. The limitation of this study is that the gardening scale is limited to household scope.

Keywords: e-learning, agriculture, activity-based budgeting