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Optimizing Tax and Production Efficiency: Strategic Cost Driver Analysis in Management Implementation Using Quantitative Assessment

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ABSTRACT

Manuscript type: Research paper
Introduction/Main Objectives: As a printing company in Kediri, CV. Surya Digital Printing needs to manage costs strategically to increase profitability and accurately meet tax obligations. This is very important for CV. Surya Digital Printing to increase profitability using the ABC system (Activity-Based Costing system). **Background Problems:** One of the main challenges is production cost efficiency and compliance with tax regulations. The company's profit is significant even though later with a large profit the tax payable is also significant the company is not harmed because with a cost driver the company's profit is indeed significant, the tax payable is also larger but the increase in profit is not as significant as the increase in tax payable. **Novelty:** This research offers a new approach by integrating cost driver analysis in the Activity-Based Costing (ABC) system to assess the efficiency of production costs and calculate their impact on the taxes owed by companies. **Research Methods:** The method used is descriptive, using data from 2022 and 2023. The analysis is carried out by identifying production activities, classifying costs based on activities, determining cost drivers, and calculating rates per unit cost driver to assess cost efficiency and calculate taxes payable. **Finding/Results:** The study results show that applying cost driver analysis resulted in production cost efficiency of IDR 3,292,313,428. This efficiency increased the company's net profit and increased the tax payable from IDR 235,634,151.50 to IDR 597,788,628.58. Although taxes increased, the profit increase was much more significant, so the company still made a larger net profit. **Conclusion:** Cost driver analysis has proven effective in reducing cost distortions and improving the accuracy of production cost allocation. Implementing this strategy improves operational efficiency and supports better tax compliance without incurring sanctions or fines. **Research limitations/implications:** This study is limited to analyzing cost drivers in production costs without further exploring labor costs and overhead.

1. Introduction

A company is established to have a puIDRose. The puIDRose is not only to gain profit, but also to ensure the company's survival (Drucker, 1958). The advancement of increasingly innovative technology makes companies more competitive (Mishrif & Khan, 2023). To achieve this goal, company management needs to implement the proper and consistent strategy so that the company can compete and grow (Lu et al., 2025).

In the current era of globalization, the level of competition is very high; for that reason, companies must be able to see and take advantage of existing opportunities and have a mature strategy in making decisions (Adomako et al., 2021). To remain superior in competition in an environment that often changes, companies need to anticipate, respond to and even reduce things that cause losses (Dantas et al., 2024). Every company always tries to survive, even grow, so being a mainstay is a competitive advantage.

In addition, the company must have a competitive strategy that identifies the costs associated with each activity and makes each activity a cost driver (Ramesh & Sumitra, 2024). Cost drivers are measurable factors that charge costs to an activity or other activities (Kumar, 2008). These costs will also affect the company's profit, ultimately affecting the payable tax that the company must pay (Rounaghi et al., 2021).

Tax payable is a tax obligation that must be paid by a taxpayer at a particular time, during a tax period, in a tax year, or a part of a tax year, following the provisions of the applicable Tax Laws and Regulations (Harmana, 2025). The net income amount must first be calculated to determine the tax payable. Net income is gross income minus expenses, which are allowed to be deducted based on tax regulations, and will be used to determine the amount of tax payable.

Efficient production costs also have an impact on calculating tax payable. By understanding and controlling cost drivers, companies can ensure that the costs claimed for tax deductions are accurate and valid (Ramesh & Sumitra, 2024). This helps in better tax planning and reduces the risk of non-compliance or penalties from tax authorities (Elumilade et al., 2022). Changes in government regulations and policies regarding taxation and financial reporting require companies to be more careful in managing costs. Cost driver analysis in strategic management helps companies to comply with these regulations better and minimize the tax burden that must be paid (Hutagalung & Sukriyah, 2025).

The cost driver or trigger will later measure output based on activities by considering cost changes. Identifying and managing these cost triggers allows company management to estimate and control costs better (Bharti, 2025). To achieve the set goals, proper management is needed and following the company's strengths, such as controlling production costs (Rounaghi et al., 2021). Production costs are incurred in making or processing raw materials into finished products ready to be sold (Nwadiubu & Okolie, 2023). Production costs are divided into raw material, direct labor, and factory overhead costs. Controlling production costs is one of the keys to the success of overall production management. Control is the process of continuously re-examining, evaluating, and monitoring reports to determine whether their implementation deviates from the goals that have been set. In carrying out control, it is necessary to compare the actual results achieved with the estimates set in the plan, to evaluate previous performance and determine responsibility for deviations that occur.

Strategic management is an effort to develop a company's competitive position during business competition (Djordjevic, 2021). Strategic management includes identifying and implementing goals and actions in making long-term strategic decisions (Almirah & ZA, 2025). Indirectly, strategic management unites or combines financial management, marketing, and production in an organization with the aim of a competitive

advantage strategy. A company will not be satisfied with management reports that only focus on the short term. Therefore, a basic foundation is needed to maintain its strategic competitive advantage. The core of this strategic management is to identify the company's goals and whether existing resources can be used effectively to meet strategic needs, such as new product development, product quality, and customer satisfaction.

The development of the business world in Indonesia, especially in East Java, precisely in Kediri City, both on a large, medium, and small scale, has recently experienced rapid progress. Many people are competing in business in various ways. One of the businesses that is now increasing is the digital printing business. This digital printing business has excellent prospects in the future because many people, especially event organizers and students, need printing products such as banners, pamphlets, brochures, business cards, stickers, and other printed products. Technological advances in Kediri City make the printing industry easier and faster, so printing can be done faster on various media. However, the basic principle is that the printing business must be managed professionally.

One of them is CV. Surya Digital Printing. This company is engaged in printing; therefore, CV Surya Digital Printing must prioritize product quality and the best service to customers. This is very important for CV Surya Digital Printing to increase profitability using the ABC system (Activity-Based Costing system). The ABC system (Activity Based Costing system) is a cost accounting system that focuses on organizational activities and the collection of costs based on the fundamental nature that underlies the level of several overheads set and then calculated using various cost drivers (cost triggers) in organizational activities. After the costs can be managed, the next step for the company management is to try to increase its profits, and the next step is to calculate how much tax the company owes because tax is an obligation that the company must pay to the state.

For a study to be more targeted, the scope of the problem discussion should consider the limitations of ability, cost and time. The researcher did not examine all the production produced. However, the researcher will only discuss how the concept of cost drivers in the application of strategic management to assess the efficiency of the company's production costs using data in 2022 and using data from 2023 as information in cost classification and standard cost references and using the activity based costing method as a tool for calculating and calculating coIDRorate income tax payable. The novelty of this study lies in the fact that it differs from previous studies that also discussed cost drivers in the same company, namely, research conducted by Faishal at In CV. Surya Digital Printing, the previous study only discussed cost driver analysis in applying strategic management to assess the efficiency of production costs. In contrast, in this study, the researcher wants to know and examine how it affects the company's taxes owed after carrying out cost drivers.

Researchers try to analyze using cost driver analysis whether it will later make the company's tax payable smaller, or if it does not happen, the tax will be smaller, but with the hope that the tax payable in the company is closer to the actual amount of tax payable so that the company will not be fined. In other words, with a cost driver the production cost is indeed smaller so that the company's profit is significant even though later with a large profit the tax payable is also significant the company is not harmed because with a cost driver the company's profit is indeed significant, the tax payable is also larger but the increase in profit is not as significant as the increase in tax payable. So the hope is that with this research, the company's profit will be greater and the tax payable will also increase, where this tax increase follows the company's mission and does not violate applicable tax regulations. More importantly, a significant increase in profit is not accompanied by sanctions or fines because the tax calculation follows applicable tax regulations.

Following the research background above, it can be further formulated about the problem being

studied, namely, how the cost driver concept in the application of strategic management is used to assess the efficiency of the company's production costs in 2023 and calculate the taxes owed. This study aims to determine whether CV's strategy is effective. CV. Surya Digital Printing, regarding the cost driver concept in the application of strategic management, is to assess the efficiency of the company's production costs in 2023 and calculate the taxes owed.

The objective of this study is expected to provide input and evaluation to the company, by understanding the cost driver, management will provide a more accurate analysis, the company will have the ability to control costs better, so that it can maximize company profits and calculate taxes payable following applicable tax provisions. It is expected that the results of this study can be used as a means for readers to analyze the cost driver concept in the application of strategic management to assess the efficiency of production costs and calculate taxes payable.

2. Literature Review

Cost driver factors determine how much work must be spent on an activity (Quesado & Silva, 2021). A cost driver is used to calculate the cost of the source of each unit of activity, which is then charged to the product or service by multiplying the cost of each activity by the quantity of each activity consumed in a specific period (Alsayegh, 2020). Cost driver causes costs, while activity is the impact it causes (Fei & Isa, 2010). In the activity-based costing system, several types of cost drivers are used, while in the traditional system, only one type of cost driver is used.

Strategy is a pattern of resource allocation that allows organizations to maintain their performance (Maritan & Lee, 2017). Strategic management is a process managers use to formulate and implement strategies to provide the best customer value, realize the organization's vision, and strive to develop a competitive position (Sinnaiah et al., 2023).

Efficiency is the achievement of maximum output with a particular input or using the lowest input to achieve a specific output (Lušňáková et al., 2021). From the definition above, it can be said that efficiency is the ability of a company to carry out its activities to obtain specific results by using the lowest possible input. Producing an output also requires the ability to complete a job correctly.

3. Methodology

This study analyzes how the concept of cost drivers in the application of strategic management is used to assess the efficiency of production costs and calculate the tax payable. Cost drivers are factors that cause costs; when there is a change in the cost driver, the cost will also increase. The minimum number of cost drivers required for the ABC system depends on the accuracy of the desired production cost reporting and the level of complexity of the product mix produced. Strategic Management is the science of formulating, implementing, and evaluating decisions to achieve goals and allocating resources. Production Cost Efficiency is important for companies to achieve optimal profits as measured by the cost of raw materials, direct labor, and factory overhead used to produce a specific output. Tax payable is tax that must be paid at a time in the Tax Period, Tax Year, or in Part of the Tax Year, following the provisions of the Tax Law.

To avoid any discussion that does not follow the approach applied in this study, the researcher will only discuss how the cost driver concept in the application of strategic management is used to assess the efficiency of production costs and calculate taxes payable using data from 2022 and 2023 (Case Study of CV Surya Digital Printing, Kediri City).

In this study, the method used is descriptive with a quantitative descriptive approach with data from 2022 and 2023. The data source used during this study is primary data. Primary data sources are obtained or collected directly from recorded, taken and discussed research. Researchers use data obtained by conducting a survey to look at how to input data regarding the procurement of raw materials at CV. Surya Digital Printing. In this study, direct interviews were conducted with the general

manager of CV. Surya Digital Printing to obtain information about the company's background, organizational structure, and the process of implementing activities. Documentation is to obtain important documents, such as financial reports containing data on all costs incurred by CV. Surya Digital Printing.

The analysis technique used is quantitative descriptive analysis, a research method that aims to provide a picture of the actual state of the object being studied based on existing facts, by collecting, processing, and analyzing various data using data from related measurement results as analysis material. Creating a production cost calculation tool, calculating production cost efficiency, and calculating taxes owed.

The steps and analysis tools that will be carried out in this research are: 1. Identify all activities at CV. Surya Digital Printing related to the production process; 2. Classify costs based on activities in production activities; 3. Identifying cost drivers; 4. Determining the rate per unit cost driver.

$$Unit\ Cost\ Driver = \frac{Number\ of\ Activities}{Cost\ Driver}$$

Source: Kaplan & Anderson (2003)

$$Production\ cost = direct\ material\ cost + direct\ labor\ cost + overhead\ cost$$

Source: Layne (1984)

$$Income\ Tax\ Payable = tax\ rate \times taxable\ income$$

Source: Saez et al. (2012)

First, it is necessary to calculate production costs; second, it is important to assess the efficiency of production costs by comparing actual costs with standard costs; and third, it is necessary to calculate taxes payable.

4. Results and Discussion

4.1. Identifying Cost Drivers

Cost driver data on product units can be seen in the following table:

Table 1. Determination of Cost Drivers in Production Activities in 2023

No	Activity	Cost Driver Types	Cost Drivers
1	Production Department Salary	Working Minutes	177,000
2	Finishing Section Salary	Working Minutes	177,000
3	Plastic Wrapping and Rope Costs	Production quantity (Cm)	2,680,120,836
4	Ink Cost	Production quantity (Cm)	2,680,120,836
5	Machine Repair and Maintenance	Working Minutes	177,000
6	Machine Rental Fee	Working Minutes	177,000
7	Design Section Salary	Working Minutes	177,000
8	Depreciation Expense	Working Minutes	177,000
9	Electricity and Internet Costs	Working Minutes	177,000

Source: Authors, 2025.

Table 1 above shows that the production cost includes salary, finishing salary, machine repair and maintenance, machine rental, design salary, depreciation, electricity and internet costs. All of these costs use the cost driver of working hours. The cost of plastic wrapping, rope, and ink is the cost driver of the unit area cm^2 of the product produced.

Determining the Rate Per Unit Cost Driver

After the activities are collected according to the same cost driver, the next step is to calculate the use of the cost driver unit according to the activity grouping above. The calculation of the cost driver unit can be calculated using the formula:

Table 2. Determination of Cost Drivers in Production Activities in 2023

No	Activity Costs	Nominal (IDR)	Cost Driver
1	Production Department Salary	172,200,000	Working Minutes
2	Finishing Section Salary	172,200,000	Working Minutes
3	Plastic Wrapping and Rope Costs	4,700,000	Production quantity (Cm)
4	Ink Cost	747,300,000	Production quantity (Cm)
5	Machine Repair and Maintenance	25,000,000	Working Minutes
6	Machine Rental Fee	90,000,000	Working Minutes

Source: Authors, 2025.

Based on Table 2 above, it is known that the company's activities involve producing finished molded products. All activities of the research company use units of work minutes and the amount of production in cm^2. After knowing the cost driver used in calculating the company's costs, determine the rate per unit of the cost driver. The cost driver rate per unit is calculated using the formula for the cost of a particular activity divided by the base for measuring the group's activity. The results of the group rate calculation can be seen in the following table.

Based on Table 3, it is known that the result of the cost driver calculation for labor using hours is IDR 3,057.63, while the cost driver calculation for overhead costs using cm^2 units and working hours is IDR 2,207.28.

Table 3. Cost Driver Tariff Calculation for 2023

No	Cost Group	Cost (In Thousand Rupiah)	Total Fee (In Thousand Rupiah)	Cost Driver	Rates (IDR)
		A	B	C	D= (B/C)
Cost Driver: Labor costs					
1	Design Section Salary	196,800			
2	Production Department Salary	172,200	541,200	177,000 Minutes	3,057.63
3	Finishing Section Salary	172,200			
Total		**541,200**	**541,200**	**177,000 minutes**	**3,057.63**
Cost Driver Factory Overhead Costs					
4	Plastic Wrapping and Rope Costs	4,700	752,000	2,680,120,836 cm	0.28
5	Ink Cost	747,300			
6	Machine Repair and Maintenance	25,000			
7	Machine Rental Fee	90,000	390,567	177,000 Minutes	2.207
8	Depreciation Costs	235,167			
9	Electricity and Internet Costs	40,400			
Total		**1,142,567**	**1,142,567**		**2,207.28**

Source: Authors, 2025.

Making Production Cost Calculations

Determining a company's production costs involves adding the cost of raw materials used, direct labor costs, and factory overhead costs.

Table 4. Calculation of Raw Material Cost Rates in 2023

No	Information	Raw Material Cost (IDR)
1	Banner (Meters)	978,652,800
2	Sticker (Meter)	817,800,000
3	A3 Brochure	112,800,000
4	A3 Calendar	44,850,000
5	A3 Packaging	52,875,000
6	A3 Book	28,764,000
	Total	**2,035,741,800**

Source: Authors, 2025.

Table 4 shows the total use of raw materials, which is known in CV. Surya Digital Printing in 2023 is IDR 2,035,741,800. Based on the calculation table, it is known that the company has produced banners, stickers, calendars, brochures, packaging calendars and books. The data explains that the production costs obtained from the raw material costs in making banners are IDR 978,652,800, stickers are IDR 817,800,000, brochures are IDR 112,800,000, calendars are IDR 112,800,000, packaging is IDR 52,875,000, and books are IDR 28,764,000.

Based on Table 5 above, the total use of direct labor costs at CV is known. Surya Digital Printing in 2023 is IDR 541,200,000. Based on the calculation table, it is known that the company has produced banners, stickers, calendars, brochures, calendars, packaging and books, from the data it explains that the direct labor costs in making banners are IDR 400,885,492, stickers IDR 74,028,210, brochures IDR 35,517,397, calendars IDR 11,588,407, packaging IDR 10,655,831 and books IDR 8,524,664.

The overhead costs at CV. Surya Digital Printing researchers describe two types of cost drivers based on working hours and the amount of production in Cm. A complete explanation can be seen in Table 6. Based on Table 6 above, the total factory overhead costs are known at CV. Surya Digital Printing in 2023 is IDR 1,142,566,667. Based on the calculation table, it is known that the company has produced banners, stickers, calendars, brochures, packaging, and books. From the data, it is explained that the overhead costs in making banners are IDR 846,344,716, stickers IDR 156,286,011, brochures IDR 74,981,897, calendars IDR 24,463,024, packaging IDR 22,495,010 and books IDR 17,996,008. Based on the calculations above, the amount of production costs can be calculated as follows:

Table 5. Direct Labor Cost Rate Calculation 2023

No	Information	Cost Driver Rate (IDR)	Production Activities	Production Cost (IDR)
		A	B	C= (A×B)
1	Banner (Meters)	3,057.63	131.110	400,885,492
2	Sticker (Meter)	3,057.63	24.211	74,028,210
3	Brochure (A3)	3,057.63	11,616	35,517,397
4	Calendar (A3)	3,057.63	3,790	11,588,407
5	Packaging (A3)	3,057.63	3.485	10,655,831
6	Book (A3)	3,057.63	2,788	8,524,664
	Total		**177,000**	**541,200,000**

Source: Authors, 2025.

Table 6. Calculation of Overhead Cost Rates for 2023 (In Rupiah)

No	Information	Cm Rate (IDR)	Hourly Rate (IDR)	Product/cm	Production Activities	Overhead Cm2	Overhead Working hours	Total Overhead Cost
		A	B	C	D	E= (A×C)	F = (B×D)	E= (E+F)
1	Banner (Meters)	0.28	2.207	1,985,280,000	131.111	557,038,526	289,306,190	846,344,716
2	Sticker (Meter)	0.28	2.207	366,600,000	24.211	102,862,228	53,423,783	156.286.011
3	Brochure (A3)	0.28	2.207	175,883,400	11,616	49,350,132	25,631,765	74,981,897
4	Calendar (A3)	0.28	2.207	57,380,400	3,790	16,100,043	8,362,981	24,463,024
5	Packaging (A3)	0.28	2.207	52,765,020	3.485	14,805,040	7,689,971	22,495,010
6	Book (A3)	0.28	2.207	42,212,016	2,788	11,844,032	6,151,977	17,996,008
Total				**2,680,120,836**	**177,000**	**557,038,526**	**289,306,190**	**1,142,566,667**

Source: Authors, 2025.

Table 7. Cost of Goods Sold in 2023 (In Rupiah)

No	Information	Raw Material Cost (IDR)	BTKL (IDR)	BO (IDR)	Total (IDR)	Production Quantity	Cost of goods sold
		A	B	C	D = (A+B+C)	E	F=(D/E)
1	Banner	978,652,800	400,885,492	846,344,716	2,225,883,008	198,528	11.212
2	Sticker	817,800,000	74,028,210	156.286.011	1,048,114,221	36,660	28,590
3	Brochure	112,800,000	35,517,397	74,981,897	223.299.294	141,000	1,584
4	Calendar	44,850,000	11,588,407	24,463,024	80,901,431	46,000	1,759
5	Packaging	52,875,000	10,655,831	22,495,010	86,025,841	42,300	2,034
6	Book	28,764,000	8,524,664	17,996,008	55,284,672	33,840	1,634
	Total	**2,035,741,800**	**541,200,000**	**1,142,566,667**	**3,719,508,467**	**498,328**	**46,812**

Source: Authors, 2025.

Table 8. Production Cost Efficiency

No	Information	Production Cost (IDR)			Difference (IDR)	Efficiency
		2022	2023	2023 (Authors)		
1	Banner	9.277	9.007	11.212	1,935	17.3%
2	Sticker	41,490	40,758	28,590	12,900	-45.1%
3	Brochure	1,331	1,462	1,584	252	15.9%
4	Calendar	1,623	1,781	1,759	136	7.7%
5	Packaging	2,080	2.284	2,034	47	-2.3%
6	Book	1.415	1,553	1,634	219	13.4%

Source: Authors, 2025.

Table 9. Analysis of Calculation of Production Cost Efficiency, Increase in Net Profit, and Increase in Tax Payable (In Rupiah)

	2023	Efficiency	After Efficiency	Profit Difference	Tax Before Efficiency	Tax After Efficiency	Difference in Tax Payable
Sale	**6,864,580,000**		6,864,580,000		235,634,151.50	597,788,628.58	362,154,477.08
Production cost		3,292,313,428					
Raw Material Cost	2,035,741,800						
Labor costs	541,200,000						
BOP	1,142,566,667						
Cost of goods sold	**3,719,508,467**		427,195,039				
Gross profit	**3,145,071,533**		6,437,384,961				
Business Costs							
Expendable Load	10,500,000						
Employee salary	278,400,000						
Contribution Fees and Taxes	714,042,883						
Total Operational Costs	**1,002,942,883**		1,002,942,883				
Operating profit	**2,142,128,650**		5,434,442,078	3,292,313,428			

Source: Authors, 2025.

Based on table 7 above, it is known that the cost of production in the researcher's calculations using activity based costing, it is known that the manufacture of banner products has a cost of production of IDR 2,225,883,008 or IDR 11,212/m^2, sticker products have a cost of production of IDR 1,048,114,221 or IDR 28,590/m^2, brochure products have a cost of production of IDR 223,299,294 or IDR 1,584/A3 sheet, calendar products have a cost of production of IDR 80,901,431 or IDR 1,759/A3 sheet, packaging products have a cost of production of IDR 86,025,841 or IDR 2,034/A3 sheet and book products have a cost of production of IDR 55,284,672 or IDR 1,634/A3 sheet.

Assessing Production Cost Efficiency by Comparing Actual Costs with Standard Costs

The following is a calculation of cost efficiency that occurs at CV. Surya digital printing:

Based on table 8 above, it is known that the efficiency obtained from the banner product cost is an additional cost of IDR 1,935 or an inefficiency of 17.3%, sticker products experience a decrease in production costs of IDR 12,900 or experience a cost efficiency of 45.1%, brochure products experience an increase in production costs of IDR 252 or an inefficiency of 15.9%, calendars experience an increase in production costs of IDR 136 or experience an inefficiency of 7.7%, packaging products experience a production cost efficiency of IDR 47 or experience a production cost efficiency of 2.3% and book products experience an increase in production costs of IDR 219 or experience a decrease in

production costs of 13.4%. Previous cost distortions caused the increase and decrease in costs. After the calculation using activity-based costing, the accuracy in the division of production costs was obtained.

Making Tax Payable Calculations

The formula for calculating tax payable is:

From Table 9 above, the analysis results prove that by using cost driver analysis for production cost efficiency, the production cost efficiency of IDR 3,292,313,428 has been proven, so that the company's profit has increased by IDR 3,292,313,428, and the tax payable has also increased by IDR 362,154,477.08. The tax payable before efficiency was IDR 235,634,151.50, and the tax payable after efficiency was IDR 597,788,628.58. This tax increase is still minor compared to the company's net profit increase. Thus, the company benefits more because there is an increase in profit and tax payable following tax laws and regulations.

5. Conclusion

Based on the results of the research that researchers have conducted at CV. Surya Digital Printing regarding the analysis of the cost driver concept in the application of strategic management to assess the efficiency of production costs, it can be concluded that calculations using the cost driver concept can reduce the cost distortion that occurs so that the production costs of the company's products are more evenly distributed according to the production activities that occur. The production cost of banner products changed to IDR 11,212/m^2, sticker products production costs changed to IDR. 28,590/m^2, brochure products production costs changed to IDR 1,584/A3, calendar products production costs changed to IDR 1,759/A3, packaging products production costs changed to IDR 2,034/A3, book products production costs changed to IDR 1,634/A3. The price changes create efficiency and inefficiency in production costs, banner products experience an increase in production costs or inefficiencies of 17.3%, brochure products experience an increase in production costs or inefficiencies of 15.9%, calendar products experience an increase in production costs or inefficiencies of 7.7%, book products experience an increase in production costs of 13.4%. There is a distortion in the company's production costs due to differences in the company's cost preparation methods.

Meanwhile, products that experience cost reduction efficiency include stickers, which have decreased by 45.1% and packaging by 2.3%. Cost driver analysis for production cost efficiency has proven that there is a production cost efficiency of IDR 3,292,313,428, so that the company's profit has increased by IDR 3,292,313,428 and taxes payable have also increased by IDR 362,154,477.08. Taxes payable before efficiency are IDR 235,634,151.50, and taxes payable after efficiency are IDR 597,788,628.58.

Based on the results of the research that was conducted at CV, Surya Digital Printing, it can be suggested that the company should determine the cost allocation based on activities, so that direct labor costs and factory overhead costs are consumed, so that there is no cost distortion, and production costs can be charged accurately. The company should calculate the tax payable that must be paid each year to avoid sanctions and fines because the tax calculation is independent of the company calculating and paying taxes, so the researcher suggests that the company use cost driver analysis, where it has been proven that cost driver analysis can increase profits even though the tax payable also increases. However, the tax increase payable is still smaller compared to the increase in profits, so it is still profitable for the company. For further research, the researcher suggests developing this research by analyzing cost drivers in labor costs and factory overhead costs, so that it is hoped that the company will be able to increase its profits even further. The limitation of this research is that the researcher only analyzes cost drivers in production costs.

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