

# Analisis penerapan sistem manajemen biaya pada PT. Astra Daihatsu Motor dengan Framework Full Cycle Costing = Cost management system analysis at PT. Astra Daihatsu Motor with Full Cycle-Costing Framework

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## Abstrak

Penelitian ini dilaksanakan untuk mengetahui bagaimana pelaksanaan full cycle costing pada PT. Astra Daihatsu Motor. Metode yang digunakan adalah observasi lapangan. Hasil yang didapatkan dari penelitian ini adalah bahwa PT. Astra Daihatsu Motor menerapkan full cycle costing dengan tiga teknik utama. Tiga teknik utama adalah target costing, product-specific kaizen costing, general kaizen costing, sedangkan teknik pendukung adalah product costing. Target costing merupakan teknik pelaksanaan cost reduction pada tahap design dan development, specific kaizen costing pada tahap trial production, sedangkan general kaizen costing dilaksanakan pada tahap produksi. Product costing adalah teknik pendukung untuk mempermudah kegiatan full cycle costing. Dengan semakin baik pelaksanaan full cycle costing, diharapkan perusahaan dapat lebih menekan biaya produksinya dan meningkatkan profit perusahaan.

.....The objective of this research is to understand how PT. Astra Daihatsu Motor applies full cycle costing. This research uses field observation method. The result of this research shows that PT. Astra Daihatsu Motor applies full cycle costing with three main techniques and one supporting technique. The three main techniques are target costing, product specific kaizen costing, and general kaizen costing, while the supporting technique is product costing. Target costing is a cost reduction technique that is applied in design and development phase, product specific kaizen costing is a cost reduction technique that is applied in trial production phase, and general kaizen costing is a cost reduction technique that is applied in production phase. Product costing is a supporting technique used to help full cycle costing activity. With better full cycle costing, hopefully the company can get more cost reduction and profit.