

Analisis Implementasi Material Flow Cost Accounting pada PT XYZ (Manufaktur Produsen Mobil) = Analysis of The Implementation of Material Flow Cost Accounting at PT XYZ (Car Manufacturer)

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Abstrak

Penelitian ini membahas analisis implementasi Material Flow Cost Accounting (MFCA) pada PT XYZ yang merupakan salah satu manufaktur produsen mobil di Indonesia. Rumusan dan tujuan penelitian ini adalah untuk menganalisis perhitungan potensi material loss dan material waste yang dihasilkan dengan metode Material Flow Cost Accounting (MFCA) dan mengevaluasi respon dari manajemen terhadap pengelolaan material loss dan material waste dari perhitungan yang dilakukan. Metode penelitian yang digunakan adalah metode analisis kuantitatif dan kualitatif. Narasumber dalam studi ini mencakup: 1) Manager Press Shop 2) Manager Body Shop 3) Manager Paint Shop dan 4) Manager General Assembly Shop. Data yang digunakan meliputi data primer yang dikumpulkan dengan dokumentasi dan wawancara. Metode analisis data dilakukan melalui lima tahap Penerapan Material Flow Cost Accounting (MFCA) dalam ISO 14051 dan analisis tematik dari narasumber serta menarik kesimpulan dan saran. Hasil penelitian menunjukkan dengan implementasi Material Flow Cost Accounting (MFCA) PT XYZ mampu memetakan seluruh aliran material secara detail dan memberikan informasi terkait pemborosan yang dapat digunakan untuk meningkatkan efisiensi, dan mendukung keberlanjutan lingkungan dalam proses produksi mobil.

.....This research discusses implementation analysis Material Flow Cost Accounting (MFCA) at PT XYZ which is one of the car manufacturers in Indonesia. The formulation and aim of this research is to analyze potential calculations material loss and material waste produced by the method Material Flow Cost Accounting (MFCA) and evaluate management's response to management material loss and material waste from the calculations carried out. The research method used is quantitative descriptive method and qualitative method. Resource persons in this study include: 1) Press Shop Manager 2) Body Shop Manager 3) Paint Shop Manager and 4) General Assembly Shop Manager. The data used includes primary data collected by documentation and interviews. The data analysis method is carried out through five implementation stages Material Flow Cost Accounting (MFCA) in ISO 14051 and thematic analysis from sources as well as drawing conclusions and recommendations. The research results show that with implementation Material Flow Cost Accounting (MFCA) PT XYZ is able to map all material flows in detail and provide information regarding waste that can be used to increase efficiency and support environmental sustainability in the car production process.