

ABSTRAK

Holzewig merupakan inovasi sampah plastik sebagai pengganti material kayu. PT Pracetak Bangun Indonesia berencana membuat rak sepatu berbahan dasar holzewig yang siap digunakan oleh masyarakat umum. Beberapa kendala yang dihadapi perusahaan saat proses pembuatan diantaranya desain produk, proses pembuatan produk, proses perakitan hingga perhitungan biaya produksi. Salah satu metode yang dapat digunakan untuk menentukan pilihan tahapan proses produksi adalah *Design For Manufacturing And Assembly (DFMA)* dan *Time Driven Activity Based Costing (TDABC)* untuk menghitung harga pokok produksi. Hasil dari penggunaan metode *DFMA* didapatkan usulan proses produksi pembuatan rak sepatu berbahan dasar holzewig. Didapatkan beberapa perbedaan jenis alat dan Teknik saat perakitan pada usulan proses produksi rak sepatu holzewig dengan rak sepatu berbahan kayu playwood. Biaya produksi yang diperoleh untuk pembuatan satu unit rak sepatu Berdasarkan hasil perhitungan harga pokok produksi menggunakan tradisional *costing* untuk 1 unit rak sepatu berbahan holzewig didapatkan harga sebesar Rp 299.799,97 dan harga pokok produksi 1 unit rak sepatu holzewig menggunakan metode *TDABC* didapatkan biaya sebesar Rp 298.284,36.

Kata Kunci: *Design for manufacturing And Assembly, DFMA, Time Driven Activity Based Costing, Proses Desain*

ABSTRACT

Holzewig is an innovation in plastic waste as a substitute for wood materials. PT Pracetak Bangun Indonesia plans to make shoe racks made from Holzewig which are ready for use by the general public. Some of the obstacles faced by the company during the manufacturing process include product design, product manufacturing process, assembly process to production cost calculations. One method that can be used to determine the choice of stages of the production process is Design For Manufacturing And Assembly (*DFMA*) and Time Driven Activity Based Costing (*TDABC*) to calculate the cost of production. The results of using the *DFMA* method obtained a proposed production process for making shoe racks made from Holzewig. Several different types of tools and techniques were found during assembly in the proposed production process for a Holzewig shoe rack with a shoe rack made of playwood. Production costs obtained for the manufacture of one unit of shoe rack Based on the results of calculating the cost of production using traditional costing for 1 unit of shoe rack made of Holzewig obtained a price of Rp. 299,799.97 and the cost of production of 1 unit of shoe rack holzewing using the *TDABC* method obtained a cost of Rp. Rp 298.284,36.

Keywords: Design For Manufacturing And Assembly, *DFMA*, Time Driven Activity Based Costing, *TDABC*, Design Process