ABSTRACT

This research will develop a costing model for Mass Customization (MC) products. MC is the technologies and systems to deliver goods and services that meet individual customer’s needs with near Mass Production (MP) efficiency. MC’s implementation requires some renew to reach the MC’s Purpose as what it’s defined. That renew will bring influence to the existing company’s business process. Business process’s differentiation means different activity and strategy that need to be done, which that activity and strategy will affect the cost that need to be spent by the company to make MC’s product bades on business process’s done. The cost model that will made, is a comprehensif cost model during product life cycle. Cost model during life cycle is needed to identify the advantages and disadvantages of MC compared to MP start from design phase to disposal phase. Cost model build based on theory, literature and any relevant sources, it means that this research is not based on a specific research. This model will consider the opportunity and challenge MC compared to MP, therefore basic cost model that used is a cost model of MP.

The model’s formulation is started from identification of the main distinguishing element between MC and MP. This main element will be used as a basic element to identify activity and strategy in MC. From that activity and strategy will be known what kind of cost element that difference between MC and MO. The result of this research is a cost model of MC based on product life cycle with saving and additional cost consideration of MC compared to MP. The model validation shows that this model is valid because of all of cost element that built happen in all validation data.

Kata kunci: mass customization, mass production, costing model, product life cycles