

**ANALISIS IMPLEMENTASI STRATEGI
LEAN ACCOUNTING DAN WESTERN MANAGEMENT CONCEPT
STUDI KASUS PT ASTRA INTERNATIONAL Tbk- HONDA SALES
OPERATION (HSO)**

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INTISARI

Strategi merupakan sesuatu hal yang penting saat ini bagi perusahaan dalam mencapai tujuan dan persaingan dalam dunia usaha. PT Astra International Tbk- Honda Sales Operation (HSO) merupakan perusahaan yang bergerak dalam distribusi dan penjualan sepeda motor. Perusahaan menggunakan strategi yang memadukan konsep *lean accounting* dan *western management concept* dalam mencapai tujuan perusahaan. Dalam mengimplementasikan strategi tersebut, peneliti menggunakan *Five Principles of Lean Accounting* yaitu lima prinsip dalam perencanaan, kontrol, dan pelaporan dalam *lean accounting*. Selain itu peneliti juga menggunakan *The Mckinsey 7S Framework* yang merupakan alat manajemen yang digunakan dalam mengetahui seberapa efektif organisasi dalam mencapai tujuan yang melalui pemilihan dan implementasi strategi yang digunakan. Dari hasil penelitian yang dilakukan, PT Astra International Tbk-Honda Sales Operation (HSO) telah mengimplementasikan strategi tersebut secara efektif berdasarkan *Five Principles of Lean Accounting* dan *The McKinsey 7S Framework*.

Kata kunci : *Lean Accounting, Western Management Concept, Five Principles of Lean Accounting, The McKinsey 7S Framework.*

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ABSTRACT

Strategy is aspect that is important at this time for the company in achieving its objectives and competition in the business world. PT Astra International Tbk- Honda Sales Operation (HSO) is a company engaged in the distribution and sales of motorcycles. The company uses a strategy that combines the concept of lean accounting and western management concept in achieving the company's goals. In implementing this strategy, the researchers used the Five Principles of Lean Accounting are five principles that related to planning, controlling, and reporting for lean accounting. In addition, researchers are also using the McKinsey 7S Framework which is a management tool that is used to determine how effective the organization in achieving its goals through the selection and implementation strategies used. From the results of research conducted, PT Astra International Tbk-Honda Sales Operation (HSO) has implemented the strategy is based on the Five Principles of Lean Accounting and The McKinsey 7S Framework.

Keywords : Lean Accounting, Western Management Concept, Five Principles of Lean Accounting, The McKinsey 7S Framework.