

## ABSTRACT

Competition and telecommunication technology fast development have been insisting domestic operator to be more innovatif which one of the innovation's field is in telecommunication's product management. Including in it is the development of telecommunciation's products based on FMC. One of the biggest challenge in product management is in controlling overhead cost of product but at the same time, keeping the high innovation process .

In this thesis, it is applied the analysis of the development process of telecommunication's products based on the concept of ABC. The study should give the whole picture of the telecommunciation's product management process and some controls of the overhead cost of products.

The simulation, with assumptions of the model in this study, shows that application of eTOM's PLC process and activity based costing methology give some information on overhead cost of products in the telecommunciation's product management.

**Keywords**—activity based costing, FMC based products, product development, overhead cost of product, cost efficiency, telecommunication's product mix