

## ABSTRAK

# ANALISIS PENGARUH TOTAL BIAYA MUTU TERHADAP PRODUKTIVITAS BERKAIT LABA

Studi Kasus pada CV. Andi Offset

Natalia Sri Wahyuni Dwi Astuti  
Universitas Sanata Dharma  
Yogyakarta  
2004

Penelitian ini bertujuan untuk: (1) mengetahui komposisi biaya mutu, (2) mengetahui dampak produktivitas berkait laba, (3) mengetahui apakah ada pengaruh negatif total biaya mutu terhadap produktivitas berkait laba dan (4) mengetahui seberapa besar pengaruh total biaya mutu terhadap produktivitas berkait laba. Jenis penelitian yang digunakan adalah studi kasus.

Penelitian ini dilaksanakan di CV. Andi Offset, Jl. Beo No. 38-40 Yogyakarta, pada bulan Mei-Juni. Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah analisis biaya mutu, analisis produktivitas dan analisis regresi. Taraf signifikansi yang digunakan adalah 5% dengan derajat kebebasan  $n-2$ .

Hasil penelitian menunjukkan bahwa: (1) Komposisi masing-masing elemen biaya mutu mengalami penurunan dari tahun ke tahun. (2) Dampak produktivitas berkait laba dari tahun ke tahun mengalami peningkatan. (3) Adanya pengaruh negatif total biaya mutu terhadap produktivitas berkait laba, dibuktikan dengan analisis regresi, dimana  $t_0 = -3,402$  dan  $t_{\infty} = -2,920$  dengan taraf signifikan 5% dan derajat kebebasan  $n-2$ . (4) Pengaruh total biaya mutu terhadap produktivitas berkait laba sebesar 0,853 atau 85%, hasil ini diperoleh dari besarnya nilai *R Square* ( $R^2$ ) regresi.

## **ABSTRACT**

# **THE ANALYSIS OF THE EFFECT OF TOTAL QUALITY COST ON PROFIT-LINKED PRODUCTIVITY**

**A case study at CV. Andi Offset**

**Natalia Sri Wahyuni Dwi Astuti  
Sanata Dharma University  
Yogyakarta  
2004**

There were four objectives of this research. The first was to find out the composition of quality cost. The second aim was to find out the profit-linked productivity effect. The third objective was to find out whether there was negative effect of total quality cost on profit-linked productivity and the last one was to find out how much the effect was.

This research was a case study using CV. Andi Offset as the subject of research. CV. Andi Offset locate on Jl. Beo No. 38-40 Yogyakarta. This study was done on May-June 2004. Three techniques, namely interview, observation, and documentation were used to obtain the data of this research and to analyse the data, three data analysis techniques were employed. They were quality cost analysis, productivity analysis and regression analysis at the significant level of 0,05 with n-2 degree of freedom.

The result of the research showed that (1) The composition of each element of quality cost decreases from year to year. (2) There was an increase on the profit-linked productivity effect from year to year. (3) There was negative effect of total quality cost on profit-linked productivity. This was proved by the regression analysis with  $t_0 = -3,402$  and  $t_{\alpha} = -2,920$  (df n-2, at significant level of 0,05). (4) The value of R Square ( $R^2$ ) of regression was 0,853 or 85%. It means that the effect of total quality cost on profit-linked productivity is 0,853 or 85%.