

A B S T R A C T

Quality Cost Control Analysis
Case Study at PT Arjuna Utama Kimia
in Surabaya

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The aim of this research is to know the conditions of quality cost control, comprises 1) prevention cost, 2) appraisal cost, 3) internal failure cost, and 4) external failure cost. This research was a case study conducted at PT Arjuna Utama Kimia in Surabaya. The data were from 1994, 1995, 1996, 1997, and 1998. Data collecting techniques used were observation, interview and documentary study. Data analysis techniques used were:

- 1) efficiency difference analysis on budget and realization of quality cost of total sales, with tolerance limit 5%; and
- 2) t-test.

The findings are: For quality cost elements, in general, there was advantage difference i.e. the percentage of budget of total sales was bigger than the percentage of its realization, and the quality cost was efficient (the difference was still within the tolerance limit 5%). Based on t-test, t observed of: 1) prevention cost 0,045532465, 2) appraisal cost 0,028194305, 3) internal failure cost 0,068147898, and 4) external failure cost 0,107250118. In each of those quality cost elements t-observed was within t-table $-3,91$ and $3,91$, so that we can conclude that each element of quality cost at PT Arjuna Utama Kimia was controlled. So in general we can say that quality costs at PT Arjuna Utama Kimia were controlled.

ABSTRAK

Analisis Pengendalian Biaya Mutu
Studi Kasus PT. Arjuna Utama Kimia Surabaya

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Tujuan dari penelitian ini untuk mengetahui pengendalian biaya mutu yaitu 1) biaya pencegahan, 2) biaya penilaian, 3) biaya kegagalan internal dan 4) biaya kegagalan eksternal. Penelitian ini merupakan studi kasus yang dilakukan di PT. Arjuna Utama Kimia Surabaya. Data yang digunakan dari tahun 1994, 1995, 1996, 1997 dan 1998. Teknik pengumpulan data menggunakan observasi, wawancara dan dokumentasi. Teknik analisis data menggunakan:

- 1) analisis selisih efisiensi antara persentase anggaran dan realisasi biaya mutu terhadap total penjualan dengan batas toleransi 5%,
- 2) uji t.

Dari hasil analisis diketahui: untuk setiap elemen biaya mutu secara umum terjadi selisih menguntungkan yaitu persentase anggaran terhadap total penjualan lebih besar dari persentase realisasinya dan terjadi efisiensi biaya mutu (selisih masih dalam batas toleransi 5%). Dan dari uji t, diperoleh hasil **t hitung**: 1) biaya pencegahan sebesar **0,045532465**, 2) biaya penilaian sebesar **0,028194305**, (3) biaya kegagalan internal sebesar **0,068147898** dan (4) biaya kegagalan eksternal sebesar **0,107250118**. Dari setiap elemen biaya mutu tersebut ternyata t hitung berada di antara **t tabel** sebesar **-3,91** dan **3,91** sehingga setiap elemen biaya mutu dapat