

ABSTRAK

PENGARUH BIAYA KUALITAS TERHADAP LABA OPERASIONAL PERUSAHAAN MANUFAKTUR

Studi Kasus pada Perusahaan Tekstil KUSUMATEX Yogyakarta

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2003

Penelitian ini bertujuan untuk mengetahui: (1) komposisi biaya kualitas pada perusahaan; (2) hubungan antara biaya kualitas dengan laba operasional perusahaan; (3) pengaruh biaya kualitas terhadap laba operasional perusahaan. Perusahaan tekstil KUSUMATEX Yogyakarta menghasilkan produk yang berupa kain *grey*.

Jenis penelitian yang dilakukan adalah studi kasus pada perusahaan tekstil KUSUMATEX Yogyakarta yang berlokasi di Jalan Tirtodipuran No. 8 Yogyakarta. Teknik pengumpulan data adalah wawancara dan dokumentasi.

Teknik analisis data yang digunakan adalah: (1) menghitung total biaya kualitas dari elemen-elemen biaya kualitas perusahaan dan kemudian menghitung persentase elemen-elemen biaya kualitas terhadap total biaya kualitas dan terhadap total penjualan untuk mengetahui komposisi biaya kualitas; (2) menggunakan metode koefisien korelasi untuk mengetahui hubungan antara biaya kualitas dengan laba operasional perusahaan; (3) menggunakan metode regresi linear untuk mengetahui pengaruh biaya kualitas terhadap laba operasional perusahaan.

Berdasarkan hasil penelitian dan kajian teoritik, sehingga diketahui bahwa komposisi elemen biaya kualitas terhadap total biaya kualitas dan total penjualan perusahaan cukup baik. Hasil uji koefisien korelasi menunjukkan hubungan yang negatif ($r = -0,74029246288$) antara biaya kualitas dengan laba operasional perusahaan. Hal ini berarti penurunan biaya kualitas diikuti secara teratur kenaikan laba operasional perusahaan. Hasil t-hitung sebesar $-1,90726288951$ menunjukkan $-t_{(0,025;3)} = -3,182 \leq -1,90726288951 \leq +t_{(0,025;3)} = +3,182$, maka Hipotesis Nol (H_0) tidak dapat ditolak yang berarti tidak ada hubungan secara statistik antara biaya kualitas dengan laba operasional perusahaan. Hasil uji regresi linear menunjukkan ada pengaruh yang negatif ($b = -0,549040361$) biaya kualitas terhadap laba operasional perusahaan. Hal ini berarti semakin rendah biaya kualitas maka laba operasional perusahaan semakin naik. Hasil t-hitung sebesar $-1,907262892$ menunjukkan $-t_{(0,025;3)} = -3,182 \leq -1,907262892 \leq +t_{(0,025;3)} = +3,182$, maka Hipotesis Nol (H_0) tidak dapat ditolak yang berarti tidak ada pengaruh secara statistik biaya kualitas terhadap laba operasional perusahaan.

ABSTRACT

THE INFLUENCE OF QUALITY COST TOWARD OPERATIONAL PROFIT OF A MANUFACTURING COMPANY

A case study at Perusahaan Tekstil KUSUMATEX Yogyakarta

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This research aimed to find out: (1)the composition of quality cost at the company; (2)the relation between quality cost and the operational profit of the company; (3)the influence of quality cost toward the operational profit of the company. KUSUMATEX textile company Yogyakarta produce grey cotton.

This research was a case study at KUSUMATEX textile company Yogyakarta located at Jalan Tirtodipuran No.8 Yogyakarta. The technique of data gathering were: interview and documentation.

The technique of data analyzing were: (1)calculating the total quality cost from the quality cost elements of the company, the next step was calculating the percentage of quality cost elements toward the total quality cost and toward the total selling, those analyses were intended to find out the quality cost composition; (2)using coefficient correlation method, those analyses were intended to find out the relation between quality cost and company's operational profit; (3)using linear regression method, those analyses were intended to find out the influence of quality cost toward company's operational profit.

Based on the result of the research and the theoretical study, it was found that the composition of the quality cost element toward the total quality cost and the total sales of the company was good. The result of coefficient correlation testing showed that there was negative relationship ($r = -0,74029246288$) between the quality cost and the company's operational profit, which meant that the decrease of quality cost was followed regularly by the increase of the company's operational profit. The result of t-test was $-1,90726288951$, it showed that $-t_{(0,025;3)} = -3,182 \leq -1,90726288951 \leq +t_{(0,025;3)} = +3,182$ it was concluded that the null hypothesis could be rejected which meant there was no statistical relationship between quality cost and the company's operational profit. The result of linear regression testing showed that there was negative influence ($b = -0,549040361$) of quality cost toward the company's operational profit. It meant that the lower the quality cost, the higher the company's operational profit. The result of t-test was $-1,907262892$, it showed that $-t_{(0,025;3)} = -3,182 \leq -1,907262892 \leq +t_{(0,025;3)} = +3,182$, it was concluded that the null hypothesis could not be rejected which meant there was no statistical influence between the quality cost and the company's operational profit.