# ABSTRAK

## ANALISIS HUBUNGAN BIAYA KUALITAS TERHADAP KUANTITAS PRODUK CACAT
## STUDI KASUS PADA PT MATA KAYU RIMBA YOGYAKARTA

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Tujuan penelitian ini adalah untuk mengetahui: (1) efisiensi pengendalian biaya kualitas yang dilaksanakan, (2) hubungan negatif yang signifikan antara biaya pencegahan dengan kuantitas produk cacat, (3) hubungan positif yang signifikan antara biaya kegagalan dengan kuantitas produk cacat. Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah teknik wawancara dan dokumentasi. Sedangkan teknik analisis data yang digunakan adalah: (1) untuk mengetahui apakah pengendalian biaya kualitas sudah efisien atau belum digunakan metode perbandingan antara prosentase total biaya kualitas terhadap nilai penjualan dengan 2,5% sebagai standar internasional efisiensi pengendalian biaya kualitas, (2) untuk mengetahui hubungan negatif yang signifikan antara biaya pencegahan dengan kuantitas produk cacat, serta hubungan positif yang signifikan antara biaya kegagalan dengan kuantitas produk cacat maka digunakan analisis metode koefisien korelasi (r) *Pearson Produk Moment*. Berdasarkan hasil penelitian dan pengujian statistik yang telah dilakukan, diperoleh hasil sebagai berikut: (1) pengendalian biaya kualitas di perusahaan belum efisien, karena rata-rata efisiensi pengendalian biaya kualitas sebesar 3,104% lebih besar dari 2,5% yang merupakan standar internasional efisiensi pengendalian biaya kualitas, (2) ada hubungan negatif yang tidak signifikan antara biaya pencegahan dengan kuantitas produk cacat di mana hasil dari $t_0$: -1,7264 dan $-t_\alpha 0,05$ (n-2): -2,353 sehingga $t_0 > -t_\alpha 0,05$, (3) ada hubungan positif yang signifikan antara biaya kegagalan dengan kuantitas produk cacat di mana hasil dari $t_0$: 4,1242 dan $t_\alpha 0,05$ (n-2): 2,353 sehingga $t_0 > t_\alpha 0,05$ (n-2).

# ABSTRACT


# AN ANALYSIS OF THE RELATIONSHIP BETWEEN THE QUALITY COST
# AND THE QUANTITY OF REJECTED PRODUCT
# A CASE STUDY AT PT MATA KAYU RIMBA YOGYAKARTA

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The purpose of this research were to know: (1) if the quality cost control had been done efficiently, (2) if there was any significant negative relationship between the prevention cost and the quantity of rejected product, (3) if there was any significant positive relationship between the failure cost and the quantity of rejected product. This was a case study research. The data collecting techniques which were used in this research were interview and documentation. While the data analysis technique used (1) To find out whether the quality cost control had been efficient was the comparison method between total quality cost percentage toward the selling cost with 2.5% as the international standard of the efficiency on quality cost control, (2) To find out whether there was any significant negative relationship between prevention cost and the quantity of rejected product and also wether there was any significant between the failure cost and the quantity of rejected product was the analysis method of coefficient correlation (r) *Pearson product Moment*. Based on the result of research and statistic test that had been done, it could be obtained the result as follow: (1) The quality cost control in company was not yet efficient, due to the average efficiency of quality cost control of 3.104% was bigger than 2.5%, the international standard of the efficiency quality cost control, (2) There was no significant negative relationship between the prevention cost and the quantity of rejected product wherein the result from $t_0$ was -1.7264 and $-t_\alpha$ 0.05 (n-2) was -2.353 up to $t_0 > -t_\alpha$ 0.05, (3) There was significant positive relationship between the failure cost and the quantity of rejected product wherein the result from $t_0$ was 4.1242 and $t_\alpha$0.05 (n-2) was 2.353 so that $t_0 > t_\alpha$0.05 (n-2).