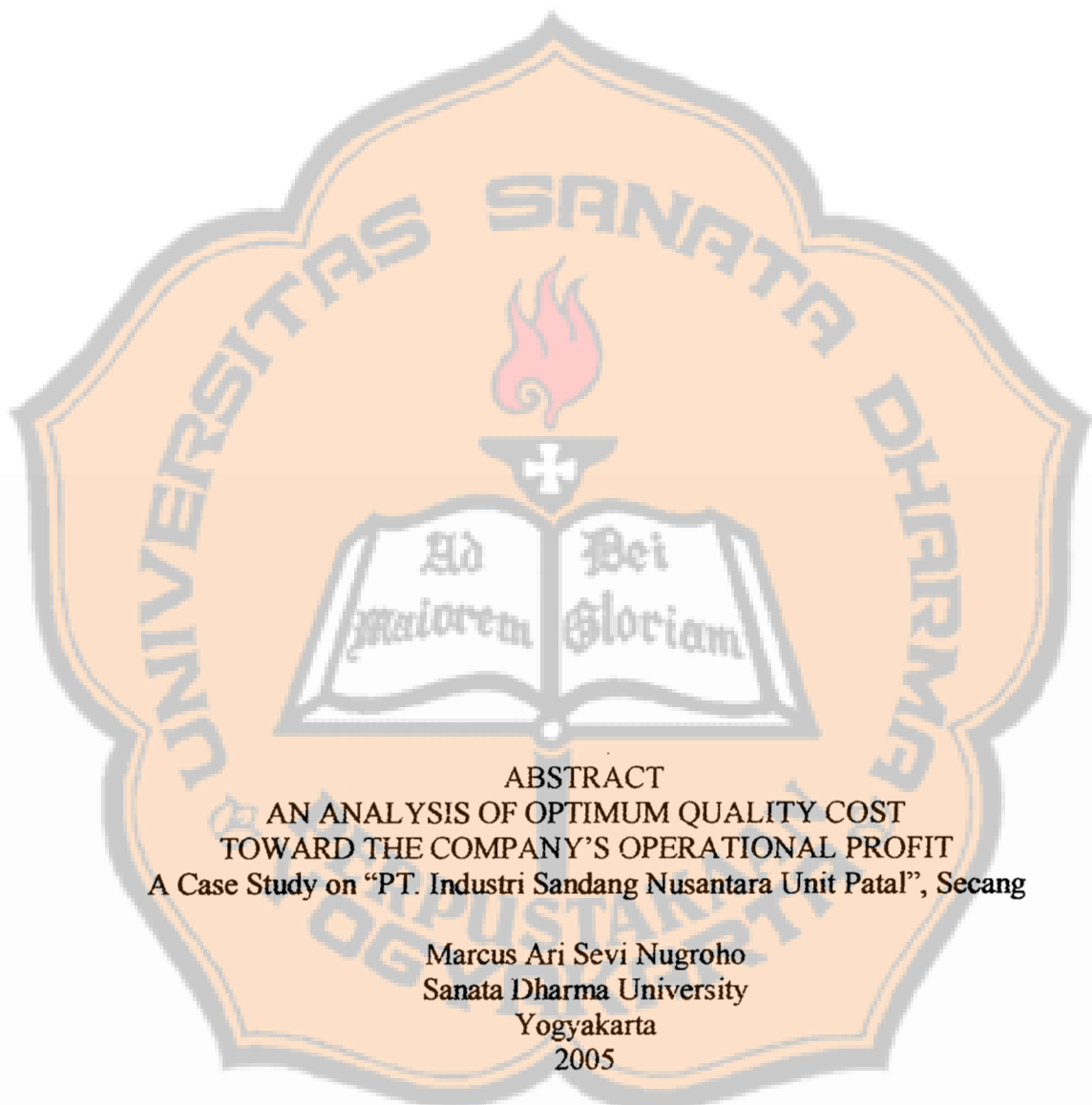




Tujuan dari penelitian ini adalah untuk mengetahui : (1) komposisi masing-masing biaya mutu dan apakah total biaya mutu yang ada di perusahaan sudah optimal atau belum, (2) pengaruh biaya mutu terhadap laba operasional perusahaan.

Penelitian studi kasus ini dilaksanakan di PT. Industri Sandang Nusantara Unit Patal Secang Magelang, pada bulan Desember 2004 sampai dengan bulan Januari 2005. Teknik pengumpulan data dengan melakukan observasi, dokumentasi, dan wawancara.

Analisis data untuk menjawab masalah pertama yaitu dengan menghitung total biaya mutu, menghitung prosentase biaya mutu terhadap total biaya mutu dan terhadap penjualan, membuat trend biaya kegagalan terhadap penjualan, membuat trend biaya penilaian dan biaya pencegahan terhadap penjualan. Kemudian dari perhitungan dan trend tersebut ditarik kesimpulan apakah biaya mutu yang ada sudah optimal atau belum.



ABSTRACT

AN ANALYSIS OF OPTIMUM QUALITY COST  
TOWARD THE COMPANY'S OPERATIONAL PROFIT  
A Case Study on "PT. Industri Sandang Nusantara Unit Patal", Secang

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The research aims were to find out : (1) the composition of each quality cost and whether or not the total quality cost had been optimum, (2) the impact of the quality cost toward the company's operational profit.

The research was done in "PT. Industri Sandang Nusantara Unit Patal", Secang, Magelang, from December 2004 to January 2005. The data collecting technique used were observation, documentation, and interviews.

The data analysis to answer the first problem was done by counting the total of the quality cost, counting the percentage of the quality cost toward the total of the quality cost and toward the sale, making the trend of failure cost toward the sale, making the trend of appraisal cost and prevention cost toward the sale, and doing the conclusion of whether or not the existing quality cost had been optimum.

The data analysis to answer the second problem was by counting the linear regression and regression coefficient between the quality cost and the company's operational profit, along with the testing of the t-test from the regression