

## **ABSTRACT**

### **PERANAN BIAYA KUALITAS DALAM MENUNJANG PROFITABILITAS PERUSAHAAN**

Nearly all human life aspects need papers, so that, with the very rapid increase in human population, the needs of papers are equally increasing year by year. Therefore, papers can be made as industrial commodity that is produced in large amounts to meet consumer's needs.

Many paper industries have been established in various areas, where the paper industries attempted and competed in producing diverse types of products with each own advantages. For a paper industry producer to be competitive over other competitors, it should develop a quality control program in order to achieve product quality that complies with predetermined criteria. One of the quality control programs is quality costs analysis. Quality costs consist of prevention, appraisal, internal failure, and external costs. With this quantity costs analysis, it is hoped that a company can regulate its quality control activities, particularly ones that prevent the occurrence of failed products, so that the company's probability will increase due to the decreasing failed products.

The writer conducted a research at PT. X, a paper plant that applied quality control in overcoming the defects in its products. The quality control conducted by PT. X involved raw material inspection, inspection in process, and finished product inspection.

The research method used was descriptive method, whereas the data collection used interview, observation, and company's documents related to the researching problems.

Based on the research the writer conducted and supported by literature study, the writer concluded that thus far PT. X had neither conducted a quality cost analysis nor has Quality Assurance unit to conduct quality control test. The results of quality cost analysis showed that the biggest quality cost category occurring at PT. X was internal failure cost. Through this analysis, the company might focus on preventive quality control activities, so that internal failure cost could be pressed, causing decreases in total quality cost and total production cost, and eventually increase in profitability of the company.

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