

ABSTRAK

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ANALISIS PENERAPAN BIAYA KUALITAS PADA PT CHAROEN POKPHAND INDONESIA Tbk

(xiv +67 Halaman: 4 Gambar, 8 Tabel)

Tujuan dari studi kasus ini adalah untuk menganalisis penerapan biaya kualitas di PT Charoen Pokphand Indonesia Tbk serta memahami komponen dari biaya kualitas dan mengetahui apa yang menjadi kendala dalam penerapan biaya kualitas. Objek dari studi kasus ini adalah PT Charoen Pokphand. PT Charoen Pokphand merupakan perusahaan manufaktur sehingga pengendalian mutu merupakan hal yang sangat penting. Tetapi, pengendalian mutu biasanya sulit untuk dipertahankan, bukan karena cara penerapannya melainkan karena biaya yang harus dikeluarkan untuk mempertahankan mutu tersebut. Penulis melakukan kunjungan sebanyak dua kali dan melakukan wawancara, observasi serta mengumpulkan data sekunder yang berupa rincian biaya kualitas. Adapun hasil observasi yang diperoleh dari PT Charoen Pokphand di mana perusahaan memiliki masalah yaitu biaya pelatihan yang tidak digunakan secara efisien dan *other professional fee* yang membengkak sebesar Rp 130 miliar. Hal tersebut dikarenakan PT Charoen Pokphand tidak memiliki teknisi sendiri melainkan harus mendatangkan orang eksternal untuk memperbaiki mesin yang rusak. Padahal PT Charoen Pokphand sangat bergantung pada mesin perusahaan sehingga seharusnya PT Charoen Pokphand memiliki teknisi sendiri agar biaya yang dikeluarkan untuk memperbaiki mesin yang rusak tidak terlalu besar.

Referensi : 24 (2002-2017)

Kata kunci : Biaya pencegahan, biaya penilaian, biaya kegagalan internal dan biaya kegagalan eksternal

ABSTRACT

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ANALYSIS OF THE EFFECT OF APPLYING QUALITY COST IN PT CHAROEN POKPHAND INDONESIA Tbk

(xiv +67 Pages: 4 Figures, 8 Tables)

The purpose of this case study is to analyze the application of quality costs at PT Charoen Pokphand Indonesia Tbk, to understand the components of quality costs and to know what are the obstacles in implementing quality costs. The object of this case study is PT Charoen Pokphand. PT Charoen Pokphand is a manufacture company and in a manufacture company, quality control is a very crucial thing. However, quality control is usually hard to maintained, not because of the way it should has done, but because of the cost. The main problem is if the cost spent for quality control is too expensive, it will be a waste, or not used efficiently, while when it is too cheap, it will be difficult to achieve the quality standard. The author visited the company twice and conducts interviews, observations and collects secondary data in the form of details of quality costs. The result obtained from observation in PT Charoen Pokphand is that the company have an issue with their training cost and in the other professional fee. The problem is that the training cost is not used efficiently while the cost for other professional fee is about Rp. 130 billion, which is a lot of money. This is because PT Charoen Pokphand does not have its own technicians but must bring in external people to repair the damaged machines. However, PT Charoen Pokphand is very dependent on the company's machinery so PT Charoen Pokphand should have its own technicians so that the costs incurred to repair the damaged machines are not too large.

Reference : 24 (2002-2017)

Key words : Prevention cost, appraisal cost, internal failure cost, and external failure cost