



**ANALISIS BIAYA KUALITAS TERHADAP PENINGKATAN
EFISIENSI DAN PRODUKTIVITAS PRODUKSI
PT SANGWAN DINASINDO**

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

Sarjana Akuntansi (S.Ak)

By :

Pransiska Ulina Damanik

008201605006

**FACULTY OF BUSINESS
ACCOUNTING STUDY PROGRAM**

CIKARANG

2023

SKRIPSI Pransiska Damanik

ORIGINALITY REPORT

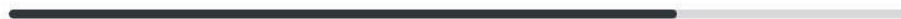
15% SIMILARITY INDEX	14% INTERNET SOURCES	4% PUBLICATIONS	5% STUDENT PAPERS
--------------------------------	--------------------------------	---------------------------	-----------------------------

PRIMARY SOURCES

1	ejurnal.unim.ac.id Internet Source	3%
2	ojs.uma.ac.id Internet Source	2%
3	core.ac.uk Internet Source	1%
4	id.scribd.com Internet Source	1%
5	123dok.com Internet Source	1%
6	Submitted to Universitas Muhammadiyah Ponorogo Student Paper	1%
7	Submitted to Forum Perpustakaan Perguruan Tinggi Indonesia Jawa Timur Student Paper	< 1%
8	Submitted to Universitas Negeri Surabaya The State University of Surabaya Student Paper	< 1%

Stats

Average Perplexity Score: 739.640



A document's perplexity is a measurement of the randomness of the text

Burstiness Score: 730.323



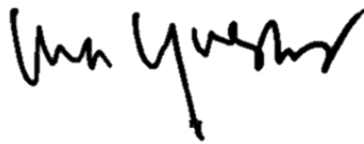
A document's burstiness is a measurement of the variation in perplexity

Your sentence with the highest perplexity, "*Latar Belakang Penelitian*", has a perplexity of: 3907

PANEL OF EXAMINERS APPROVAL

The Panel of Examiners declare that the undergraduate thesis entitled “ **ANALISIS BIAYA KUALITAS TERHADAP EFISIENSI DAN PRODUKTIVITAS PT SANGWAN DINASINDO**” that was submitted that was submitted by Pransiska Ulina Damanik majoring in Accounting from the Faculty of Business was assessed and approved to have passed the Oral Examination on 14 August 2023

Panel of Examiner



Andi Ina Yustina, M.Sc., CMA

Chair of Panel Examiner



Mila A. Reyes., BSBA., CPA., MBA

Examiner I



Monika Kussetya Ciptani, SE., M.Ak

Advisor

Other comments:

Page number: times new roman 12

STATEMENT OF ORIGINALITY

In my capacity as an active student of President University and as the author of the undergraduate thesis/final project/business plan stated below:

Name : Pransiska Ulina Damanik

ID number : 008201600506

Study Program : Accounting

Faculty : Business

I hereby declare that my undergraduate thesis/final project/business plan entitled **“ANALISIS BIAYA KUALITAS TERHADAP PENINGKATAN EFISIENSI DAN PRODUKTIVITAS PRODUKSI PT SANGWAN DINASINDO”** s, to the best of my knowledge and belief, an original piece of work based on sound academic principles. If there is any plagiarism, including but not limited to Artificial Intelligence plagiarism, is detected in this undergraduate thesis/final project/business plan, I am willing to be personally responsible for the consequences of these acts of plagiarism, and accept the sanctions against these acts in accordance with the rules and policies of President University. I also declare that this work, either in whole or in part, has not been submitted to another university to obtain a degree.

Cikarang, 14 August 2023



Pransiska Ulina Damanik

SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST

As a student of the President University, I, the undersigned

Name : Pransiska Ulina Damanik

ID number : 008201600506

Study Program : Accounting

for the purpose of development of science and technology, certify, and approve to give President University a non-exclusive royalty-free right upon my final report with the title:

ANALISIS BIAYA KUALITAS TERHADAP PENINGKATAN EFISIENSI DAN PRODUKTIVITAS PRODUKSI PT SANGWAN DINASINDO

With this non-exclusive royalty-free right, President University is entitled to converse, to convert, to manage in a database, to maintain, and to publish my final report. There are to be done with the obligation from President University to mention my name as the copyright owner of my final report.

This statement I made in truth.

Cikarang, 14 August 2023



Pransiska Ulina Damanik

ADVISOR'S APPROVAL FOR PUBLICATION

As a lecturer of the President University, I, the undersigned :

Advisor's Name : Monika Kussetya Ciptani, SE., M.Ak

NIDN : 040703603

Study Program : Accounting

Faculty : Business

declare that following thesis:

Title of undergraduate thesis : **"ANALISIS BIAYA KUALITAS TERHADAP
PENINGKATAN EFISIENSI DAN PRODUKTIVITAS PRODUKSI PT
SANGWAN DINASINDO"**

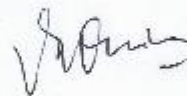
Undergraduate Thesis author : Pransiska Ulina Damanik

Student ID number : 008201600506

will be published in journal / institution's repository / proceeding / unpublsh /

.....

Cikarang, 05 August 2023



Monika Kussetya Ciptani, SE., M.Ak

v

ACKNOWLEDGEMENT

Praise the Lord, Shalom.

With all praise and honor and glory to the Lord Jesus Christ, God Almighty, who has bestowed love and grace on the writer, so that the writer can finish this research entitled :
“ANALISIS BIAYA KUALITAS TERHADAP PENINGKATAN EFISIENSI DAN PRODUKTIVITAS PRODUKSI PT SANGWAN DINASINDO”

This research is a final project to fulfilled the requirements to get an academic degree Accounting at President University. Lots of prayers and support given while doing this research. Therefore, I want to express my gratitude For:

1. Mrs. Maria Jacinta Arquisola, MHRM., Ph.D. as the Dean of Business of President University.
2. Mrs. Mila A. Reyes., BSBA., CPA., MBA. As Head of the Accounting Study.
3. Mrs. Monika Kussetya Ciptani, SE., M.Ak. as my thesis advisor who with patience, knowledge, and valuable guidance has guided the author throughout the process of this research.
4. Mrs. Sriatun, A.Md. as the Secretary of the Accounting Study Program.
5. All lectures of Faculty of Business of President University for all knowledge that has been given during study period.
6. A big thank you to Mr. Woo Han sik as the main Director of PT Sangwan Dinasindo who has allowed me to analyze the cost of quality at PT Sangwan, and also all the Directors at PT Sangwan Dinasindo to my supervisor, Ms. Nining Yuliana S.E, who always supports and allows me when I need to go to college, thanks also to Mrs. Sri, Mrs. Dewa, Ms. Dewi. amd whom I wanted to interview during this thesis. for brother Ricardo as our consultant who also helped, thank you

For Mrs. Riris, my boss first and Mrs. Ersa HRd, who used to thank you.

7. A big thank you to my parents who always pray remind me to finish my college, Thank you also to Paima's old sister and Paima's old brother, who wanted to be bothered no matter what, for opening their house for me to complete this thesis. Dear Tri and Dasdo, my brothers, whom I love, thank you for your support and support, for my boyfriend daniel sitinjak thanks for the support for the time every night who accompanies me to work on and complete the thesis. Thanks also to the big Damanik and Tambunan families
8. thank you for my friends in the arms of the accounting class in 2016 who have already graduated first, especially for Jernitha's older sister, Cece fifien, Angel, Dinda, Bg yan, jerry who always supported and helped me during college and completing my thesis, for my friends who have listened to my complaints during lectures and this thesis, thank you Hasianah, ka lina, iwan, ka maria, and thanks also to my brothers and sisters in God, ka Yanti, asken ka uli, ka merry, mba yeni and uncle & aunt Pastor Daniel Pinto who always prays and encourages me

Hopefully all matters will be facilitated for those who have helped a lot in the preparation of this thesis. Finally, the writer hopes that this thesis can provide positive benefits and contributions for all of us.

Cikarang, 14 August 2023



Pransiska Ulina Damanik

RECOMMENDATION LETTER FROM THESIS ADVISOR

This thesis is prepared and submitted by

Name : **Pransiska Ulina Damanik**

Student ID : **008201605006**

Faculty : **Business**

Study program : **Accounting**

Thesis title :

**"ANALISIS BIAYA KUALITAS TERHADAP PENINGKATAN EFISIENSI DAN
PRODUKTIVITAS PRODUKSI PT SANGWAN DINASINDO"**

has been reviewed and found to have satisfied the necessities for oral defense as partial fulfillment of the requirements for the Bachelor's Degree in Accounting.

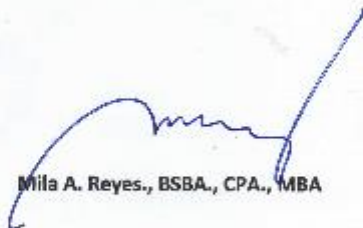
Cikarang, 05 August 2023

Bekasi, Indonesia

Acknowledged

Head of the Accounting Study Program

Thesis Advisor



Mila A. Reyes., BSBA., CPA., MBA



Monika Kussetya Ciptani, SE., M.Ak

TABLE OF CONTENT

PLAGIARISM CHECK RESULT.....	II
PANEL OF EXAMINERS APPROVAL.....	VI
STATEMENT OF ORIGINALITY	VII
SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST	VIII
ADVISOR’S APPROVAL FOR PUBLICATION	IX
ACKNOWLEDGEMENT.....	X
RECOMMENDATION LETTER FROM THESIS ADVISOR.....	XII
TABLE OF CONTENT	XIII
LIST OF FIGURES.....	XVI
LIST OF TABLES.....	XVII
ABSTRACT	XVIII
INTISARI	XIX
BAB I PENDAHULUAN	1
1.1 Latar Belakang Penelitian	1
1.2 Pertanyaan	5
1.3 Tujuan Penelitian	5
1.4 Ruang Lingkup dan Batasan Penelitian	6
1.5 Manfaat Penelitian	6
BAB II LANDASAN TEORI	8
2.1 Pengertian Biaya Kualitas, Efisiensi, Produktivitas	8

2.1.1 Biaya Kualitas	8
2.1.2 Efisiensi Produksi	11
2.1.3 Pengertian Produktivitas.....	12
2.2 Hubungan biaya kualitas terhadap Efisiensi Produksi dan Produktivitas.....	14
2.2.1 Hubungan biaya kualitas terhadap Efisiensi Produksi	14
2.2.2 Hubungan biaya kualitas terhadap Produktivitas.....	15
2.3 Profit-Linked Productivity Measurement	17
2.4 Penelitian Terdahulu.....	18
2.4 Kerangka Penelitian.....	20
BAB III METODE PENELITIAN	21
3.1 Jenis penelitian	21
3.2 Teknik Pengumpulan Data.....	21
3.3 Jenis Data.....	22
3.4 Teknik Analisa Data	23
BAB IV ANALISA DAN PEMBAHASAN.....	26
4.1 Profil Perusahaan.....	26
4.2 Analisis	28
4.3 Pengukuran Produktivitas	35
4.3.1 Pengukuran <i>Profile produktivitas</i>	36
4.3.2 Pengukuran <i>Profit Link Produktivity</i>	39
4.3.3 Pengukuran <i>Price Recovery</i>	45
BAB V KESIMPULAN , KETERBATASAN DAN SARAN.....	48
5.1 Kesimpulan.....	48
5.2 Analisis	28
5.3 Saran	35

DAFTAR PUSTAKA.....	50
LAMPIRAN.....	51

LIST OF FIGURES

2.5.1 Kerangka Penelitian.....	20
4.1 Struktur Organisasi.....	27
4.2.1 Grafik Jumlah Biaya Kualitas tahun 2020	31
4.2.2 Grafik Jumlah Biaya Kualitas tahun 2021	32
4.2.3 Grafik Jumlah Biaya Kualitas tahun 2022	33
4.2.4 Gambar Tren Multi Period	34
4.2.5 Persentase Total Biaya Kualitas di Bagi Penjualan Aktual	35
4.3.1.1 Pengukuran <i>Profile Produktivitas</i> PT LG EI	36
4.3.1.2 Pengukuran <i>Profile Produktivitas</i> PT Lima Tekno	37
4.3.1.3 Pengukuran <i>Profile Produktivitas</i> PT ART Wire.....	38
4.3.2.1 Perhitungan <i>Profit Link Productivity</i> PT LG EI.....	39
4.3.2.2 Perhitungan <i>Profit Link Productivity</i> PT Lima Tekno.....	41
4.3.2.3 Perhitungan <i>Profit Link Productivity</i> PT ART Wire	43
4.3.3.1 Perhitungan <i>Price Recovery</i> PT LG EI.....	45
4.3.3.2 Perhitungan <i>Price Recovery</i> PT Lima Tekno.....	45
4.3.3.3 Perhitungan <i>Price Recovery</i> PT ART Wire	46

DAFTAR TABEL

4.2.1 Jumlah Biaya Kualitas Tahun 2020	28
4.2.2 Jumlah Biaya Kualitas Tahun 2020	29
4.2.3 Jumlah Biaya Kualitas Tahun 2020	30
4.2.4 Total Biaya Kualitas di Bagi Penjualan Aktual.....	34

ABSTRACT

The relationship between quality costs and productivity is closely related, to determine product quality in the company. PT Sangwan Dinasindo is a manufacturing company that focuses on product quality. Product quality will affect sales. Therefore, the authors are interested in making an analysis of the costs incurred by the company, especially on quality costs. The purpose of this study is to determine the quality costs that occur at PT Sangwan Dinasindo and the increase in productivity that occurs at PT. Sangwan Dinasindo. The method used in this research is descriptive qualitative, the data collection technique used is field research by means of observation, interviews and documentation. The type of data used is primary data, namely production cost data. Quality costs are classified into four cost categories, namely Appraisal Cost, Prevention Cost, Internal and External Failure Costs and are analyzed using vertical and horizontal. Based on existing data, the productivity of PT Sangwan Dinasindo can also be analyzed using productivity measurements, namely Productivity Profile, *Profit Link Productivity* and *Price Recovery*. The results of this study indicate that the cost of quality at PT Sangwan Dinasindo experienced fluctuations in the cost category while the productivity at PT Sangwan Dinasindo experienced negative.

Keywords: *Appraisal cost, Prevention cost, Internal dan eksternal failure cost, Profile productivity, Profit link productctivity dan Price recovery.*

INTISARI

Hubungan biaya kualitas dan produktivitas sangat terkait, untuk mengetahui kualitas produk di perusahaan. PT Sangwan Dinasindo merupakan salah satu perusahaan manufaktur yang berfokus pada kualitas produknya. Kualitas produk akan mempengaruhi penjualan. Oleh karena itu, penulis tertarik untuk membuat analisis mengenai biaya yang dikeluarkan perusahaan, terutama pada biaya kualitas. Tujuan dari penelitian ini adalah untuk mengetahui biaya kualitas yang terjadi di PT Sangwan Dinasindo dan peningkatan produktivitas yang terjadi di PT. Sangwan Dinasindo. Metode yang digunakan dalam penelitian ini kualitatif deskriptif, teknik pengumpulan data yg digunakan penelitian lapangan dengan cara observasi wawancara dan dokumentasi, jenis data yang dipake adalah data primier yaitu data biaya produksi . Biaya kualitas di golongkan menjadi empat kategori biaya yaitu *Appraisal cost*, *Prevention cost*, *Internal* dan *External failure cost* dan di analisa dengan menggunakan vertikel dan horizontal. Berdasarkan data yang ada produktivitas PT Sangwan Dinasindo juga dapat di analisis dengan menggunakan pengukuran Produktivitas yaitu *Profile productivity*, *Profit link producttivity* dan *Price recovery*. Hasil penelitian ini menunjukkan bahwa biaya kualitas di PT Sangwan Dinasindo mengalami fatuasi di kategori biaya sedangkan di produktivitas PT Sangwan Dinasindo mengalami negatif.

Kata Kunci: *Appraisal cost*, *Prevention cost* , *Internal failure cost* dan *Eksternal failure cost*, *Profile productivity*, *Profit link producttivity* dan *Price recovery*

