



ANALISIS BIAYA MUTU PRODUK TEMPE KEMASAN PLASTIK

THE QUALITY COST ANALYSIS OF TEMPEH PRODUCT IN PLASTIC WRAP

Putri Fajariatul W.¹, Wahyu Supartono², Guntarti T.M.²

Abstract

Any product or service competed in its market according to performance, appearance, price, delivery, reliability, durability, safety and maintainability. Therefore, producers should have to concern with all those factors if they want to survive in market competition. But management had to ensure that the product give optimum value for money. Reduced quality cost is one effective way to decline total production cost.

This research examined the quality cost of tempeh product in plastic wrap. Quality level in this term could be described as specific taste, compact texture, specific smell and white or gray appearance. This research has done at Ibu H. Mochlar S tempeh industry in Yogyakarta. The data has been analyzed by multiple linear regressions. In this research, quality cost could be identified as prevention cost, appraisal cost and internal failure cost. External failure cost was undetected because the data was not available.

The result showed that quality cost toward tempeh product in plastic wrap give its optimum value at Rp 416.761,92 with 99.23% of good products. The wrapping strategy had a linear relation with purchasing price of soybean. These showed that management still apply the same price to item products even the exchange value of rupiahs toward US Dellar was fluctuated, because they were using the wrapping strategy in selling product.
Key words: Quality cost, wrapping strategy

I. PENDAHULUAN

A. Latar Belakang

Krisis ekonomi yang melanda Indonesia serta sejumlah kawasan di Asia selama lebih dua tahun terakhir telah menimbulkan suatu keadaan yang sangat tidak menguntungkan bagi kegiatan perekonomian. Kelesuan pasar, tingkat pembelian yang rendah, suku bunga yang meningkat tajam dan harga-harga yang

¹ Penulis

² Dosen pembimbing