

Intisari

**ANALISIS BIAYA MUTU PADA PENERAPAN HACCP
DI INDUSTRI *FILLET* KAKAP MERAH PT. INTI LUHUR FUJA ABADI**

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Industri perikanan mutlak perlu melakukan pengendalian mutu karena produk perikanan cepat mengalami kemunduran mutu. HACCP merupakan alat untuk memperkirakan potensi bahaya dan menentukan sistem pengendalian yang berfokus pada pencegahan terjadinya bahaya. Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis biaya mutu yang diinvestasikan pada penerapan HACCP pada industri *fillet* kakap merah di PT. Inti Luhur Fuja Abadi. PT. ILUFA memproduksi ikan kakap sebanyak 48,51%, anggoli 23,37%, kerapu 17,97% dan campuran 10,14%. Kakap merah diproses menjadi produk *Whole Round* (WR), *Whole Gutted* (WG), *Whole Gutted Gill Removed Scalled* (WGGS), dan *Fillet*. Metode penelitian yang di gunakan adalah studi kasus. Jenis data yang dikumpulkan adalah data produksi bulanan dari tahun 2009-2013, dan unsur-unsur penyusun biaya mutu. Data selanjutnya dianalisis menggunakan statistik deskriptif. Hasil penelitian menunjukkan biaya mutu terdiri dari biaya pecegahan (96,52%) mencakup penyeleksian dan pembinaan supplier (0,12%), pemeliharaan bahan baku (38,58%), pelatihan kualitas internal dan eksternal (0,30%), perawatan dan perbaikan mesin serta peralatan produksi (0,89%), perencanaan kualitas, produksi dan mutu (0,36%), packing (51,98%), freon (1,07), dan seragam produksi (6,71%). Biaya penilaian (2,67%) mencakup kalibrasi alat (17,39%), pengujian laborat internal dan eksternal (69,73), dan pengujian lapangan / surveilan (12,88%). Biaya kegagalan internal (0,81%) mencakup pekerjaan ulang (43,57%), pengujian kembali (21,02%), dan *master carton* (MC) yang terbuang/rusak (35,41). Tidak terdapat biaya yang di investasikan untuk biaya kegagalan eksternal (0%). Perusahaan mengeluarkan biaya pengendalian *Critical Control Point* (CCP) sebesar 70,15% dari total biaya mutu *fillet* kakap merah. Adapun biaya pengendalian CCP meliputi pemeliharaan bahan baku (es balok) (25,82%), *packing* (71,53), dan pengujian internal dan eksternal (2,66%). Selama kurun waktu 2009-2013 pertumbuhan biaya mutu *fillet* kakap merah mengalami peningkatan di setiap tahunnya kecuali tahun 2013 mengalami penurunan, dari tahun 2012 Rp 1.392.726.540 (186,18%) menjadi Rp 1.352.634.419 (-2,88%) di tahun 2013. Kenaikan dan penurunan pertumbuhan biaya mutu *fillet* kakap merah berkaitan dengan jumlah produksi ikan yang diproduksi. Pertumbuhan pendapatan perusahaan mengalami kenaikan dari Rp 23.932.970.661 (166,21%) tahun 2012 menjadi Rp 24.728.445.909 (3,32%) tahun 2013.

Kata Kunci : Biaya Mutu, Analisis Biaya Mutu, Penerapan HACCP, Kakap Merah.

Abstract

Quality Costs Analysis on The Application Of HACCP
in the Red Snapper Fillet Industry Inti Luhur Fuja Abadi Company

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Fishery industry absolutely need to control during processing product to ensure the product was safe and qualified. HACCP is a tools to estimate about hazard potential and maintain quality of product. This research is purpose to identify and analysis of quality cost which invested to HACCP in red snapper fillet industry in Inti Luhur Fuja Abadi Company. The company has been produced red snapper about 48,51%, anggoli 23,37%, kerapu 17,97% and mixed 10,14%. Red snapper was processed into Whole Round (WR), Whole Guttet (WG), Whole Guttet Gill Removed Scalled(WGGS), and Fillet. This research method is based on case study. Data was collected based on monthly production of the quality costs from 2009-2013. Data were then analyzed using descriptive statistics. The results showed the quality costs consist of the cost of prevention (96.52%) includes selecting and training suppliers (0.12%), maintenance of raw materials (38.58%), internal and external quality training (0.30%), treatment and repair of machinery and equipment production (0.89%), quality planning, production and quality (0.36%), packing (51.98%), Freon (1.07), and uniform production (6.71%). Cost of assessment (2.67%) includes a calibration tool (17.39%), internal and external laboratory testing (69.73), and field testing /surveillance (12.88%). Internal failure costs (0.81%) includes reworking (43.57%), retesting (21.02%), and a master carton (MC) is wasted / damaged (35.41). There is no cost invested to external failure costs (0%). The Company was spend cost for Critical Control Point (CCP) amount 70.15% from total of cost quality Red Snapper fillet. CCP control cost amount Raw Material Ice cube maintenance (25.82%), packing (71.53), internal and eksternal test (2.66%). During 2009-2013 quality costs for red snapper were increasing every years, except in 2013 has been decreased, from 2012 Rp 1.392.726.540 (186,18%) become Rp 1.352.634.419 (-2,88%) in 2013. Increasing and decreasing of red snapper fillet quality cost related with total amount of fish production. The growth of the company's revenue increased from Rp 23,932,970,661 (166.21%) in 2012 to Rp 24,728,445,909 (3.32%) in 2013.

Key words : Quality Cost, Analysis Quality Cost, HACCP Application, Red Snapper.