



INTISARI

PERANCANGAN LAPORAN BIAYA KUALITAS (STUDI PADA HOTEL BALEKA)

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Penelitian ini bertujuan untuk merancang laporan biaya kualitas yang sesuai dengan karakteristik Hotel Baleka, sehingga dapat membantu perusahaan dalam usahanya untuk mencapai keberhasilan program peningkatan kualitas melalui evaluasi biaya kualitas pada periode tertentu. Penelitian ini menggunakan model PAF (*Prevention, Appraisal, dan Failure*) dalam mengklasifikasikan biaya kualitas yang terjadi. Perancangan laporan biaya kualitas dilakukan melalui beberapa tahap, yaitu observasi dan wawancara, menguraikan biaya kualitas menurut Hotel Baleka, identifikasi biaya kualitas menurut model PAF, reklasifikasi biaya kualitas menurut model PAF, pembuatan kode rekening, dan pembuatan laporan biaya kualitas Hotel Baleka. Selanjutnya, laporan biaya kualitas tersebut di analisis menggunakan distribusi relatif dan persentase terhadap penjualan.

Hasil penelitian ini menunjukkan bahwa biaya kualitas di Hotel Baleka terdiri dari biaya pencegahan, biaya penilaian, dan biaya kegagalan eksternal. Distribusi relatif biaya kualitas pada tahun 2014 menunjukkan komposisi biaya pencegahan sebesar 90.57%, biaya penilaian sebesar 8.42%, dan biaya kegagalan eksternal sebesar 1.00%. Persentase total biaya kualitas terhadap penjualan pada tahun 2014 sebesar 2.32%. Hal ini menunjukkan bahwa rasio biaya kualitas terhadap penjualan sudah terkendali karena dibawah 2.5% dari penjualan. Namun, perusahaan harus tetap melakukan perbaikan berkelanjutan untuk terus menurunkan persentase rasio total biaya kualitas terhadap penjualan dan mengurangi jumlah keluhan pelanggan pada tahun berikutnya.

Kata kunci: perancangan, laporan biaya kualitas, model PAF, analisis biaya kualitas.

ABSTRACT

DESIGNING THE QUALITY COST REPORT (STUDY IN BALEKA HOTEL)

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This study aims to design a quality cost report in accordance with the characteristics of Baleka Hotel. Hopefully, it can help the company in its efforts to achieve the successfulness of the quality improvement program through the evaluation of quality costs in certain periods. This study uses a model of PAF (Prevention, Appraisal, and Failure) in classifying the quality costs occur. Designing the quality cost report was done in several stages, namely the observation and the interviews, outlining the cost of quality according to the Baleka Hotel, the identification of the cost of the quality according to the model of PAF, the re-classification of cost of the quality according to PAF models, coding the generation accounts, and making the report of quality costs of Baleka Hotel. Furthermore, the quality cost report were analyzed by using the relative distribution towards the percentage of sales.

The results of this study showed that the costs of quality at Baleka Hotel consist of prevention costs, appraisal costs, and external failure costs. The relative distribution of the cost of quality in 2014 showed the composition of 90.57% prevention costs, appraisal costs for about 8.42%, and the external failure costs for about 1.00%. The percentage of the total costs of quality to sales in 2014 is 2.32%. It shows that the quality costs to sales ratio has been restrained due to below 2.5% of sales. However, the company should still perform continuous improvement to decrease the percentage ratio of the total cost of quality to sales and to reduce the number of customers' complaints in the following years.

Keywords: designing, quality cost report, PAF models, analysis of quality cost.