

ABSTRACT

**THE INFLUENCE OF QUALITY EXPENSE OF TO COST OF GOOD
MANUFACTURED AND AFFECT AT PROFIT OF COMPANY
OPERATIONAL**

(Case Study of PT. Herlina Putra)

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This research aim to for knowing : (1) How the influence of quality expense to cost of goods manufactured, (2) How the influence of expense of quality and cost of goods manufactured in simulate to operational profit, (3) How the influence of quality expense in partial to operational profit, (4) How the influence of cost of goods manufactured in partial to operational profit. This research object cover quality expense, cost of goods manufactured and operational profit at PT. Herlina Putra. Research method use analytical method descriptive with approach of case study. Technique of data collecting conducted through data of primary and secondary, for the monetary data of year 2011 until 2018. Used by analyzer is band analysis (path analysis). Result of research indicate that : (1) Quality expense have an effect on to cost of goods manufactured, (2) expense of quality and cost of goods manufactured in simulate have an effect on to operational profit, (3) Quality expense in partial have an effect on to operational profit, (4) Cost of goods manufactured in partial have an effect on to operational profit.

Keyword : Quality Expense, Cost Of Goods Manufactured, Operational Profit.

ABSTRAK
PENGARUH BIAYA KUALITAS TERHADAP HARGA POKOK
PRODUKSI DAN DAMPAKNYA PADA LABA OPERASIONAL
PERUSAHAAN
(Studi Kasus pada PT. Herlina Putra)

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Penelitian ini bertujuan untuk mengetahui : (1) Bagaimana pengaruh biaya kualitas terhadap harga pokok produksi, (2) Bagaimana pengaruh biaya kualitas dan harga pokok produksi secara simultan terhadap laba operasional, (3) Bagaimana pengaruh biaya kualitas secara parsial terhadap laba operasional, (4) Bagaimana pengaruh harga pokok produksi secara parsial terhadap laba operasional. Objek penelitian ini meliputi biaya kualitas, harga pokok produksi dan laba operasional pada PT. Herlina Putra. Metode penelitian menggunakan metode deskriptif analitis dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan melalui data primer dan sekunder, untuk data keuangan tahun 2011 sampai 2018. Alat analisis yang digunakan adalah analisis jalur (*path analysis*). Hasil penelitian menunjukkan bahwa : (1) Biaya Kualitas berpengaruh terhadap harga pokok produksi, (2) Biaya kualitas dan harga pokok produksi berpengaruh secara simultan terhadap laba operasional, (3) Biaya kualitas secara parsial berpengaruh terhadap laba operasional, (4) Harga pokok produksi secara parsial berpengaruh terhadap laba operasional.

Kata Kunci : Biaya Kualitas, Harga Pokok Produksi, Laba Operasional.