

**PENGARUH BIAYA KUALITAS DAN BIAYA PEMASARAN TERHADAP
VOLUME PENJUALAN
(Studi Kasus pada PDAM Tirta Galuh Ciamis)**

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ABSTRACT

The objective of this research is to know whether the cost of quality and cost of marketing influenced on the sales volume partially and simultaneously. This research was conducted by using an analytic descriptive method with the case study approach at PDAM Tirta Galuh Ciamis. The data were collected through a field study and a literary study. The data were analysed by using a Multiple linear regression. Data collecting technique by through primary data that is data obtained directly from data source where is research executed in PDAM Tirta Galuh Ciamis and secondary data that is data obtained from literature and the bibliography are relationship with problem which will be checked. The results showed that (1) Cost of quality, cost of marketing and sales volume increases every year fluctuated and decreased, (2) Partially, cost of quality had an positive effect on significant to sales volume, (3) cost of marketing as partial had an positive effect on significant to sales volume, (4) cost of quality and cost of marketing had an effect on significant to sales volume by simultaneously.

Keywords : cost of quality, cost of marketing, sales volume

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Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh biaya kualitas dan biaya pemasaran terhadap volume penjualan secara parsial dan simultan. Dalam penelitian ini penulis menggunakan metode deskriptif analisis dengan pendekatan studi kasus pada PDAM Tirta Galuh Ciamis. Pengumpulan data dilakukan melalui penelitian lapangan dan kepustakaan. Rancangan analisis data yang dilakukan adalah regresi linier berganda. Teknik pengumpulan data dilakukan melalui data primer dan sekunder, untuk data keuangan periode 2010-2019. Hasil penelitian menunjukkan bahwa : (1) Biaya kualitas, biaya pemasaran dan volume penjualan setiap tahunnya berfluktuatif mengalami kenaikan dan penurunan, (2) Biaya kualitas secara parsial berpengaruh signifikan terhadap volume penjualan, (3) Biaya pemasaran secara parsial berpengaruh signifikan terhadap volume penjualan, (4) Biaya kualitas dan biaya pemasaran terhadap volume penjualan secara simultan berpengaruh signifikan.

Kata kunci : Biaya kualitas, biaya pemasaran, volume penjualan.