

ABSTRACT

Cost Of Quality (COQ) which can be used to quantify the measurement of quality problem into a money language is one method to identify costs which will be reduced while simultaneously used as the success indicator of quality improvement programs in a company.

This research is performed by collecting data from a lithium coin battery (CR) maker company, and the data elements which related with quality activities are identified and grouped based on 4 categories of COQ, then they are measured their quantity/value and ratio based on each element and category, further with trend and pareto analysis it will be recognized the improvement opportunities.

This research analysis obtains the following results: (1) total COQ from July 2008 to June 2009 is 4,538,455 (kRp) which has category ratio as follows: Appraisal Cost = 3.0%, Prevention Cost = 6.4%, External Failure Cost = 34.4%, Internal Failure Cost = 56.2%, (2) the biggest ratio of COQ category is Internal Failure Cost which most contributed by downtime at assembly production line which has downtime ratio = 50.9% of whole COQ,(3) the ratio of Total COQ to Cost Of Goods Sold (COGS) has range from 12.6% to 41.2% and the average =21.0%. Therefore the improvement plan can be emphasized to target of downtime reducing.



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