ABSTRACT

The Influence Of Operational Cost And Cost Of Quality On The Profit At PT. PINDAD (Persero) Divisi Tempa And Cor

This research was conducted at PT. PINDAD (Persero) Divisi Tempa and Cor. The purpose of this study is to find an impact of Operational Cost And Cost Of Quality On The Profit At PT. PINDAD (Persero) Divisi Tempa And Cor either simultaneously or partially.

The method used in this research are descriptive method and verifikative with quantitative approach. The statistic test used are the classical assumptions, multiple linear regression, correlation pearson, the coefficient of determination, hypothesis testing and also use the help of an application program of SPSS 17.0.

The results show that partially operational cost have significant impact with negative direction on the profit. While the cost of quality have significant impact with positive direction on the profit. In addition, simultaneously both the operational cost and cost of quality have significant impact of about 77.9% on the profit, the rest 22.1% is impacted by other factors such as selling prices, sales volume, etc. The conclusion is that operational cost and cost of quality has a strong impact on the profit.

Keywords: Operational Cost, Cost Of Quality, Profit