

## ABSTRAK

*CV. Iso Rubber merupakan perusahaan pembuatan barang setengah jadi (rubber) berupa compound yang beralamatkan di Jl. Muktiharjo Raya No. 5 Semarang Jawa Tengah. Namun dalam kegiatan produksi karet ban masih banyak produk rusak atau produk cacat dan pemborosan dari bahan baku utama. Dimana produk rusak dan pemborosan tersebut merupakan kegagalan yang terjadi pada suatu produk berupa produk rework, Produk rework adalah produk cacat yang dapat dikerjakan ulang, artinya produk ini dapat diproses kembali menjadi produk setengah jadi . Dalam upaya untuk menurunkan biaya yang tidak semestinya maka perlu dilakukan perhitungan terhadap biaya kualitas (Cost of Quality) pada CV. Iso Rubber dengan menggunakan metode ABC (Activity Based Costing). Diharapkan mampu menurunkan biaya kegagalan, biaya kerusakan produk dan pemborosan dengan menghitung total biaya kualitas dari biaya aktivitas. Pada perhitungan biaya kualitas (Cost of Quality) ,mengidefinisikan ABC (Activity Based Costing) adalah metode perhitungan biaya kualitas yang bertujuan untuk meningkatkan efektifitas biaya yang fokus pada elemem biaya. Dalam penelitian ini perhitungan biaya kualitas dikelompokkan menjadi tiga adalah biaya pencegahan (prevention Cost), biaya penilaian (Appraisal Cost), dan biaya kegagalan (Failure Cost). Mengidentifikasi aktifitas yang dilakukan di perusahaan dan biaya kegagalan. Dari hasil perhitungan biaya kualitas dan metode ABC pada CV iso rubber dinyatakan optimum saat persentase biaya (Prevention cost) + (appraisal cost) = failure sebesar 2,70 %. Jadi dari perhitunagn biaya kualitas dari bulan Maret 2018 – Agustus 2018 belum berada pada biaya optimum atau layak, karena porsi komponen biaya yang belum ideal.*

**Kata Kunci :** *CV. Iso Rubber, Activity Based Costing, Cost of Quality*

## **ABSTRAK**

*CV. Iso Rubber is a company in the form of semi-finished goods (rubber) in the form of a compound addressed at Jl. Muktiharjo Raya No. 5 Semarang Central Java. However, in tire rubber production activities there are still many damaged or defective products and waste of main raw materials. Where the product is damaged and waste is a failure that occurs in a product in the form of a rework product, the rework product is a defective product that can be reworked, meaning that this product can be re-processed into a semi-finished product. In an effort to reduce undue costs, it is necessary to calculate the cost of quality in the CV. Iso Rubber using the ABC (Activity Based Costing) method. It is expected to be able to reduce the cost of failure, the cost of product damage and waste by calculating the total quality costs of the activity costs. In the calculation of quality costs (Cost of Quality), defining ABC (Activity Based Costing) is a method of calculating quality costs that aim to increase cost effectiveness that focuses on cost elements. In this study quality cost calculations are grouped into three are prevention costs, appraisal costs, and failure costs. Identify the activities carried out in the company and the cost of failure. From the results of the calculation of the quality costs and ABC methods on the CV iso rubber stated optimum when the percentage of cost (Prevention cost) + (appraisal cost) = failure of 2.70%. So from the calculation of the quality costs from March 2018 - August 2018 have not been at the optimum cost or feasible, because the portion of the cost component is not yet ideal.*

*Keywords: CV. Iso Rubber, Activity Based Costing, Cost of Quality*