ABSTRACT

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Quality costs represent costs incurred because of the low quality of a product or service that is acceptable to consumers. Or in other words, quality costs represent costs incurred or happen to meet the conformance between specifications of products or services with the desires of consumers (Hansen and Mowen, 2006: 7). This study aimed to analyze the implementation of quality management (ISO 9001: 2008) in charge of quality control at PT JES Gresik.

This study was a qualitative study with a descriptive approach, which described a situation in a systematic and facts. The data used were primary data and secondary data, with technical literature research and field study that included observation, interview and documentation.

From the results of research conducted at PT JES Gresik and data analysis, it can be concluded that the implementation of quality management of ISO 9001: 2008 in PT JES Gresik have a significant influence on the cost of quality control included controlling costs, the cost of prevention, internal failure costs and expensed external failure. Cost control efforts at PT JES Gresik quality was good enough, because every year, the cost of quality has decreased along with the decrease in the cost of failure, both internal and external failure. Although the percentage of quality cost to sales at PT JES, Gresik has not reached 2.5% .The level of sales PT JES Gresik from year to year also increased every year. So it can be said that PT JES Gresik was able to suppress levels of failed products produced by the company or in other words that the quality of better resulting of PT Gresik JES