

Andika, Wiekka Christiana. 2012. THESIS. Title: “ Effect of Quality Cost Against
Income PLN After ISO 9001:2000 period 2004-2011 (Studies in PT.
PLN (Persero) APJ Malang)”

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Keyword: quality cost, income

This is an empirical research to determine the influence of the independent variable (quality cost) to the dependent variable (income). A T-test on prevention cost, valuation cost, internal failure cost, and external failure cost showed significant influence on income. An F-test for the on prevention cost, valuation cost, internal failure cost and external failure cost also showed significant influence on income. And the cost of prevention is the most dominant variable an impact on earnings.

Analysis tools used in this study were multiple linear regression. Regression equation used to test the assumptions of classical test: multikolineritas, autocorrelation. heteroscedasticity as well as to test the first hypothesis test is used F. To test the second hypothesis used the t test. As for the third hypothesis by menguadratkan value of zero order.

Regression analysis was done using the multiple linear regression equation, $Y = -3.704 + 0.628 X_1 + 0.205 X_2 + 0.608 X_3 + 0.350 X_4$. Regression analysis showed positive that prevention cost, valuation cost, internal failure cost and external failure cost had a positive influence on income, which indicates that increasing cost had positive influence on income. A coefficient determination test (Kd) showed that 38,5% of qualitybcost contributes to income, the remaing 61,5% is influence by factors other than cost of quality.