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The Effect of Quality Costs on The Company Profitability Level at Pt. Kutai Timber Indonesia

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Abstract

The purpose of this study is to analyse the impact of different failure costs on company's profitability. The variables studied include prevention cost (X1), assessment cost (X2), internal failure cost (X3) and external failure cost (X4) to the level of profitability (Y). The results showed that prevention costs (X1) had a significant effect on profitability with a regression coefficient of 3.200 and Fcount 16.217 greater than Ftable 3.111, and a significance of 0.002 <0.05. This indicates that good prevention can improve product quality and reduce costs. However, appraisal cost (X2) and internal failure cost (X3) have no significant effect on profitability. The regression coefficient for X2 is -2.003 and X3 is -2.153, with Fcount 16.217, Ftable 3.111 and significance 0.002 and 0.033 respectively. This indicates that these two costs do not significantly affect the company's profitability. In contrast, external failure costs (X4) have a significant influence with a regression coefficient of 3.716, Fcount 16.217, Ftable 3.111 and a significance of 0.000 <0.05. The cost of external failures such as product damage requires substandard product replacement so that it has a negative impact on profitability. Simultaneous testing shows that external failure costs have the greatest impact on profitability. These results highlight the importance of managing external failure costs to improve profitability and operational efficiency of the company.

Introduction

Basically, the life line of companies in the world expects a healthy level of profitability to increase competition at the global level in business, both regional companies and global companies. Therefore, it certainly has the same opportunity to compete in promoting quality that is different from its competitors. This difference will be seen in the appearance of products that have been marketed. Business developments that are increasingly competitive and diverse require companies to continue to strive to increase their productivity.

Increasing the productivity of the company will take into account the costs that have been incurred when producing or are producing products, so it is necessary to have effective management to avoid losses when developing their products. Organised cost management in the company is inseparable from the role of top management and all aspects of the company involved in the development of quality costs, which have a very important role in suppressing low or small costs, in terms of producing productivity levels (Sukartini et al., 2012).

Cost is an action or sacrifice made by the company to achieve goals and objectives in the long term, and can generate profits by the company. Meanwhile, according to Rimadhani (2013), is a sacrifice in the form of money to anticipate future events at a certain time. Cost is the expenditure of the organisation/company to achieve the expected target (Alimin, 2011). To see the company's profit over a long period of time, it will be seen to what extent the company sacrifices available cost sources and then manages them properly for future goals.

Quality cost is an event that is sometimes unexpected by the company, an event that often occurs because every item produced suffers a large loss and is difficult to return to good. Usman (2011) states that a cost incurred by the company to obtain profits and can achieve goals with the quality expected by the company. The possibility that arises that leads to the failure of products produced beyond the company's expectations, resulting in unstable costs (Guan et al., 2009).

The costs incurred by the company are actually to see the extent to which the managers in the company will understand the resulting financial success. According to Garrison et al. (2010) to see the cost of quality there are three points, including: quality cost information will help company managers to see all aspects of costs that occur errors, quality cost information can help managers to identify errors faced by the company, quality cost information can help managers to see the extent of errors in managing quality costs when distributed whether good or bad.

Effectively managed quality costs can significantly increase company profitability (Utami, 2004). Good product quality will determine the company's profit and allow the company to compete with other companies. If the company is able to manage operational costs well, the profit generated will be greater.

Research conducted by Lanang (2014) shows that quality costs affect the company's profitability. Rimadhani (2013) also found a significant influence between quality costs and profitability. Alimin (2011), (Firmansyah, 2015) found that quality costs have a significant relationship with profitability simultaneously. From the results of these studies, it is clear that managing quality costs well is essential for companies to improve operational efficiency and achieve higher profitability. By referring to various supporting studies, companies can understand the importance of managing quality costs in an effort to increase profits and competitiveness in the market.

Good quality cost management is essential for companies to improve operational efficiency and achieve higher profitability (Ulya, S. U. et al, 2023). Previous studies support the importance of quality cost management in increasing profit and competitiveness of companies in the market. Companies should focus on quality cost management to achieve their financial goals and remain competitive in the market.

PT Kutai Timber Indonesia, established on 12 February 1976 by 13 plywood companies and under KADIN Indonesia, aims to foster unity and increase the added value of the plywood industry. However, in the 2020-2021 period, the company experienced a decline in production which had an impact on the set production target. Production in 2021 only reached 78.56% while in 2020 it was 76.18% (KTI, 2020-2021). This decline was caused by a lack of attention to the cost aspect of quality, which impacted the company's profitability. The study results show that production fluctuations are caused by non-optimal quality cost management, resulting in profit losses for the company.

The problems described above indicate that they should not be left without an effective solution, of course by implementing good quality costs. If this problem is left too long, it will cause

the sustainability of the company and will have a negative impact. This research needs to be done to determine the effect of cost quality on the level of company profitability, so the results of this study will answer four objectives. To determine and analyse the effect of prevention costs on the company's profitability level, to determine and analyse the effect of assessment costs on the company's profitability level, to determine and analyse the effect of internal failure costs on the company's profitability level, to determine and analyse the effect of external failure costs on the company's profitability level. In this study, a research framework will be made to facilitate the author in understanding the essence of what the author wants to convey. In this study, the authors conducted research on the effect of quality costs on the company's profitability level.

Research Methods

Types of Research

The research method used is associative quantitative, which is where the process of finding knowledge uses data in the form of numbers as a tool to analyse what has been studied. Associative quantitative is research which aims to determine the relationship between two or more variables. With this research, a theory will be built that can serve to explain, predict and control a symptom.

Population and Sample

Population is a generalisation area consisting of objects / subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population characteristics in this study are PT Kutai Timber Indonesia.

This study uses Purposive sampling technique. Purposive sampling is a sampling technique with special considerations so that it is feasible to be sampled in research. Nonprobability sampling with purposive sampling method, namely with certain considerations (Sugiyono, 2019). The considerations in selecting respondents as samples are as follows: The purposive sampling respondents fall under the criteria below:

Table 1. Determination of the number of samples

No	Employee Duties Section	Population Number	Sample proportion	Sample Number
1	Chain Saw	77	77/275 x 163=45,64	46
2	Log Barker	83	83/275 x 163=49,19	49
3	Dryer	68	68/275 x 163=40,30	40
4	Shikumi	47	47/275 x 163=27,85	28
	Total	275		163

Source. Processed Data, 2024

$$n = \frac{N}{1 + N\,e^2}$$

$$n = \frac{275}{1+275\,(5\%)^2}$$

$$N = \frac{275}{1+275(0,0025)}$$

$$n = \frac{275}{1+0,6875}$$

$$n = 162,96 = 163$$

Based on the above calculations, the number of samples in this study were 163 respondents who could represent employees of PT Kutai Timber Indonesia.

Variable Operational Definitions

Operational research variables according to Sugiyono (2019) are an attribute or trait or value of objects or activities that have certain variations that have been determined by researchers to study and then draw conclusions.

Profitability Level (Y).

The level of success obtained by the company in generating huge profits and getting more stable profits Tandiontong et al. (2012). The indicators are:
1) The quality of the products provided by the company will provide a level of profitability for the company.
2) To achieve the company's goal of generating profits.
3) The company's potential will provide an increase in the company's profitability.
4) Products and services provided to customers will increase the company's profitability.

Prevention Cost (X_1).

Prevention costs are costs to anticipate or prevent product quality from having very poor standards. Furthermore, when prevention costs can be high, the costs of preventing failed products can be anticipated. The indicators are:
1) Prevent product failure that is not good enough.
2) Setting up training to provide quality standards.
3) Reducing bad/defective products.
4) Lowering the cost of low quality with high quality.

Assessment cost (X_2)

Assessment cost is the result that is felt by the customer on the basis of the product provided and is able to provide the results expected by the customer. The indicators are:
1) Provide products that have good quality to customers.
2) Anticipate defective products when they are in the hands of customers.
3) Make compensation when a defective product is left in the hands of the customer.
4) Keeping the quality produced to get satisfaction from customers.

Internal Failure Costs (X_3)

The cost of internal failure is an unforeseen cost by companies and managers when a product that has been launched will face different challenges because an error occurs on a defective item Tandiontong et al. (2012). The indicators are:
1) Costs incurred due to failure of a defective product.
2) The cost of making repairs to a defective product.
3) Costs to cover raw materials that are damaged and beyond the quality of the company.
4) Costs to cover failures on defective products.

External Failure Costs (X_4)

External failure costs often occur in many companies due to product damage and defects, so the company will indemnify the damaged product Tandantong et al. (2012). The indicators are:
1) Costs incurred on the product when it is in the hands of the customer.
2) Quality does not meet the wishes of customers.
3) Replacing customer losses for products that are not good.
4) Product failure due to many complaints from customers.

Analysis Techniques

Data analysis techniques in this study used validity and reliability tests to test the accuracy research measuring instruments and measure the consistency of a series of measurements. Multiple linear regression analysis is used to determine whether there is an effect of prevention costs, assessment costs, internal failure costs, and external failure costs on the level of profitability. The relationship model of the level of profitability with these variables can be arranged in functions or equations (Ghozali, 2006).

The coefficient of determination is used to determine how much influence the independent variable (X) included in the model affects the dependent variable (Y), while the rest is influenced by the independent variable (X). those not included in the model are considered good if the coefficient of determination is equal to or close to one (Ghozali, 2006). The t-test is used to test the significance of the relationship between the variables X and Y, whether the variables X1, X2, X3, and X4 (prevention costs, assessment costs, internal failure costs, external failure costs) affect the Y variable (level of profitability) separate or partial (Ghozali, 2006).

a.   If the significance probability number is > 0.05, then Ho is accepted and Hi is rejected.
b.   If the significance probability number is < 0.05, then Ho is rejected and Hi is accepted.

Results and Discussion
Validity Test

A tool that is used as a reference to measure the ability and accuracy of a measuring instrument that has been used and is able to answer according to its role and function

Table 2. Validity Test Results Preventaion Cost

Variable Indicator X1	Correlation		Description
	R_{count}	R_{table}	
$X_{1.1}$	0.927		
$X_{1.2}$	0.446	0.152	Valid
$X_{1.3}$	0.476		
$X_{1.4}$	0.723		

Source. Processed Data, 2024

It can be explained that the variable X1 can answer all statements and there are no wrong answers. Then the response from the answer to the questionnaire is follows its function. It can be concluded that the variable X1 is declared valid and is following the results of R count (0.927-0.565) > Rtable (0.152). Therefore, the respondent's awareness was categorized as very good by being able to answer and fill out the questionnaire according to what should be and filled in according to the experience they had, and there were no distorted/erroneous answers.

Table 3. Validity Test Results Assesment Fee

Variable Indicator X2	Correlation		Description
	R_{count}	R_{table}	
$X_{2.1}$	0.675		
$X_{2.2}$	0.573	0.152	Valid
$X_{2.3}$	0.443		
$X_{2.4}$	0.360		

Source. Processed Data, 2024

It can be explained that the variable X2 can answer all statements and there are no wrong answers. Then the response from the answer to the questionnaire is in accordance with its function. It can be concluded that the variable X2 is declared valid and is in accordance with the results of Rcount (0.675-0.360) > Rtable (0.152). Therefore, the respondent's awareness was categorized as very good by being able to answer and fill out the questionnaire according to what should be and filled in according to the experience they had and there were no distorted/erroneous answers.

Table 4. Validity Test Results Internal Failure Cost

Variable Indicator X3	Correlation		Description
	R_{count}	R_{table}	
$X_{3.1}$	0.745		
$X_{3.2}$	0.830	0.152	Valid
$X_{3.3}$	0.409		
$X_{3.4}$	0.462		

Source. Processed Data, 2024

It can be explained that the variable X3 can answer all statements and there are no wrong answers. Then the response from the answer to the questionnaire is about its function. It can be concluded that the variable X3 is declared valid and is following the results of Rcount (0.745-0.462) > Rtable (0.152). Therefore, the respondent's awareness was categorized as very good by being able to answer and fill out the questionnaire according to what should be and filled in according to the experience they had and there were no distorted/erroneous answers.

Table 5. Validity Test Results External Failure Cost

Variable Indicator X4	Correlation		Description
	R_{count}	R_{table}	
$X_{4.1}$	0.851		
$X_{4.2}$	0.401	0.152	Valid
$X_{4.3}$	0.417		
$X_{4.4}$	0.595		

Source. Processed Data, 2024

It can be explained that the variable X4 can answer all statements and there are no wrong answers. Then the response from the answer to the questionnaire is about its function. It can be concluded that the variable X4 is declared valid and is in accordance with the results of Rcount (0.851-0.595) > Rtable (0.152). Therefore, the respondent's awareness was categorized as very good by being able to answer and fill out the questionnaire according to what should be and filled in according to the experience they had and there were no distorted/erroneous answers.

Table 6. Validity Test Results Profitability Level

Variable Indicator X5	Correlation		Description
	R_{count}	R_{table}	
$Y_{1.1}$	0.449		
$Y_{1.2}$	0.396	0.152	Valid
$Y_{1.3}$	0.383		
$Y_{1.4}$	0.785		

Source. Processed Data, 2024

It can be explained that the Y1 variable can answer all statements and there are no wrong answers. Then the response from the answer to the questionnaire is about its function. It can be concluded that the Y1 variable is declared valid and is following the results of Rcount (0.851-0.449) > Rtable (0.785). Therefore, the respondent's awareness was categorized as very good by being able to answer and fill out the questionnaire according to what should be and filled in according to the experience they had and there were no distorted/erroneous answers.

Reliability

Reliability is an elaboration of a measuring tool to answer information from a data in uncovering information that has occurred in the field

Table 7. Reliability Results

Reliability Statistics

Item	Coefficient Alpha	Comparison	Description
X1	0.749		
X2	0.646	**0.6**	**Reliable**
X3	0.727		
X4	0.704		
Y1	0.630		

Source. Processed Data, 2024

It can be explained in the table above that the value of the coefficients of all items after meeting the standard and value is greater than 0.6. then each answer to each item is able to answer and not experience errors. So reliable.

Multiple regression

Multiple regression is a way to measure the extent of the relationship between the independent variable, quality costs (X1) to the dependent variable, namely the level of profitability (Y). Then it will be explained in the following table:

Table 8. Multiple Regression Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,701	1,184		6,503	,000
	X1	,334	,104	,453	3,200	,002
	X2	-,143	,071	-,176	2,003	,047
	X3	-,278	,129	-,427	2,153	,033
	X4	,491	,132	,565	3,716	,000

Dependent Variable: Y1

Source. Processed Data, 2024

It is known that the value of the constant 7,701 of the independent variables, namely; prevention costs = 0.334, assessment costs = -0.143, internal prevention costs = -0.278, external failure costs = 0.491, so a regression value is obtained as follows Y = 7.701 prevention costs + 0.334 assessment costs + 143 internal failure costs + -0.278 costs external failure + 0.491 are

In accordance with the data from the table above, it shows that the regression coefficient has changed where the independent variable company profitability level (Y) has been influenced by the independent variable, namely quality costs where prevention costs (X1), assessment costs (X2), internal failure costs (X3), and costs external failure (X4). So the regression equation will be explained as follows:

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a. That the value of the constant is 7,701 which shows the value of the level of profitability without the influence of the independent variables

b. The value of the coefficient on prevention costs (X1) with a value of 0.334 can be described as this variable has a positive influence on the level of profitability (Y). Where if there is an increase of 1 point in the variable cost of prevention it will increase the level of profitability with a value of 0.334 and if there is a decrease of 1 point in the cost of prevention it will result in a decrease in the level of profitability

c. The value of the coefficient on the cost of valuation costs (X2) with a value of -0.143 can be described as this variable having a negative influence on the level of profitability (Y). Where if there is an increase of 1 point in the variable cost of the assessment will increase the level of profitability with a value of -0.143 and if there is a decrease of 1 point in the cost of the assessment will result in a decrease in the level of profitability

d. The value of the coefficient on the cost of internal failure (X3) with a value of -0.278 can be described as this variable having a negative influence on the level of profitability (Y) where if there is an increase of 1 point in the variable cost of internal failure it will increase the cost of prevention with a value of -0.278 and if there is a decrease of 1 point in the cost of internal failure it will result in a decrease in the level of profitability

e. The value of the coefficient on the cost of external failure (X4) with a value of 0.491 can be described as this variable having a positive influence on the level of profitability (Y). Where if there is an increase of 1 point in the external failure cost variable it will increase the level of profitability with a value of 0.491 and if there is a decrease of 1 point in the cost of external failure it will result in a decrease in the level of profitability

Table 9. Koefisien Determination Result Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
		Model Summary		
1	,539^a	,291	,273	,765

Source. Processed Data, 2024

R square (R2) is 0.291. The following values are able to answer the effect of quality costs on the level of company profitability with an explanation where 29.1% and 80.9% are influenced by other variables.

T-test

The T-test is a test to see the difference after a two-way analysis is carried out to see how far the influence of the independent variables which include purchasing decisions and prices has on purchasing decisions. Determination of the decision on the basis of the results of the hypothesis test using the T-test. With the condition that if Ho is rejected and Ha is accepted and the value of t count > t table. If Ho is accepted and Ha is rejected and the value of t count <t table

Table 9. Tcount Result

Item	T$_{count}$
Preventaion Cost (X1)	3.200
Assesment Fee (X2)	-2.003
Internal Failure Cost (X3)	-2.153
External Failure Cost (X4)	3.716

Source. Processed Data, 2024

Based on the results from the table above it can be explained that:

a. The calculated t value of item X1 prevention costs is 3,200 > t table 1,654, then Ho is rejected and Ha is accepted which means there is an effect that prevention costs have on the level of profitability based on the results of a significance level smaller than profitability 0.05 or 0.002 <0.05, then the effect of prevention costs has a significant positive effect on the level of profitability

b. The value of t arithmetic cost item assessment -2.003> t table 1.654, then Ho is rejected Ha is accepted it can be assumed that there is an influence between prevention costs on the level of profitability due to the results of the significant value of item X2 the cost of the valuation is large from the probability of 0.05 or 0.047 > 0 .05, then there is no effect from item X2 on the level of profitability (Y).

c. The value of t calculates the internal failure cost item -2.153 > t table 1.654, then Ho is rejected Ha is accepted it can be assumed that there is an influence between prevention costs and the level of profitability due to the results of the significant value of item X3 internal failure costs greater than the probability of 0.05 or 0.047 > 0.05, then there is no effect from item X3 on the level of profitability (Y).

d. The calculated t value of item X4 the cost of external failure is 3,716 > t table 1,654, then Ho is rejected and Ha is accepted which means that there is an effect where the cost of external failure has on the level of profitability based on the results of a significance level smaller than profitability 0.05 or 0.000 <0 .05, then the effect of external failure costs has a significant positive effect on the level of profitability.

F test

F test is a way to see and measure the extent to which the independent variables have an influence on the dependent after being tested together. With the condition that if Ho is rejected and Ha is accepted and the value of f count > 0.05. If Ho is accepted and Ha is rejected and the value of f count <0.05.

Table 10. Fcount Result

F_count	Significance
16,217	0.000

Source. Processed Data, 2024

The results of the Fcount test have a value of 16,217 > 3,111 Ftable with a significance level of 0.000 <0.05. then it can be explained that the regression model can be used in determining the prediction of the level of profitability (Y) it can be explained that only items X1, X2, X3, and X4 simultaneously have an influence on the level of company profitability (Y).

Discussion

Prevention Costs on Profitability Levels

Following the results of the analysis that has been presented in the above section, it is explained that variable X1 has a significant and significant level of influence on variable Y. The results of the regression test of variable X1 with a value of 3,200 have an F count (16,217) while the F table is 3,111 and a significant level of 0.002 <0.05, then gradual prevention to improve the quality of products produced by the company and reduce costs is very small (Blocher, E., Chen, K. H. & Lin, W. T. 2002). Cost provisions always are repaired and updated in creating and preventing product failures that are not good (Hamdani, 2015).

Cost of Failure Against Profitability Levels

Following the results of the analysis that has been presented in the above section, it is explained that variable X2 has no significant influence on variable Y. The results of the regression test of variable X2 with a value of -2.003 F count (16.217) while F table 3.111 and a significant level of 0.002 <0.05, then the assessment cost is an impression given by the company to customers or prospective customers to provide satisfaction which will later be in the form of products produced by the company, so customers will always be satisfied with the company's achievements in giving a good impression (Zhang, L. & Chow, W. F. 2010). Thus costs will always be detected by companies to select and consider products that do not meet standard specifications (Evianti, D., Rachman, R., Imaningati, S., & Yusuf, M, 2024).

Internal Failure Costs Against Profitability Levels

Following the results of the analysis that has been presented in the above section, it is explained that variable X3 has no significant influence on variable Y. The results of the regression test of variable X3 with a value of -2.153 F count (16.217) while T table 3.111 and a significant level of 0.033 <0.05, then the cost of internal failure is an unexpected cost by companies and managers, when a product that has been launched will face different challenges because an error occurs on the defective item (Fitriyah, 2016), (Anjelina, E. 2016).

External Failure Costs on Profitability Levels

Following the results of the analysis that has been presented in the above section, it is explained that variable X4 has a significant and significant level of influence on variable Y. The results of the regression test of variable X4 with a value of 3,716 have an F count (16,217) while the F table is 3,111 and a significant level of 0.000 <0.05, then Dewi et al. (2014) cost incurred for damage to products where the company will replace products that are not following company standards. Meanwhile, Guan et al. (2009) stated that companies compensate customers for their products that were damaged and later adjusted to the product warranty period itself.

Simultaneous test between the independent on the dependent variable Y

Based on the simultaneous/joint test that external failure costs have a large influence on the level of profitability. The product quality regression results have a value of 3,716 and an F count value (of 16,217) while F table (3,111) with a significance level (0,000 <0.05), this explains that the company will be helped by the existence of projected goals and helps to manage all cost activities and redesign the mistakes that occur in the company. In addition, the company makes decisions about all cost events that will occur. Furthermore, the company always wants the existing costs in the company to be utilized properly and efficiently.

Conclusion

Prevention costs have a significant influence on the level of company profitability, this is because prevention costs are one of the company's media to always maintain company stability while carrying out productivity and can stabilize unexpected costs. Assessment costs do not significantly affect the level of company profitability, this is because companies are sometimes unable to control overall assessment costs based on the company's tendency to maintain other aspects of production. Thus, costs will always be detected by companies to select and consider products that do not meet standards. Specification external failure costs do not affect the level of profitability, this is due to unexpected costs by companies and managers when a product that has been launched will face different challenges due to an error in the defective item. External failure

costs affect the level of company profitability, this is the cost incurred for damage to products where the company will replace products that are not following company standards.

Simultaneously external failure costs have a significant influence on the level of company profitability, this company will be helped by the existence of projected goals and help to manage all cost activities and redesign the mistakes that occur in the company. Several implications in the results of this study will be related to increasing the level of profitability, including (a) Improve the prevention cost system implemented in the company so that employees can understand and understand their future work. (b) Continue to develop and implement quality costs in a company so that employees can continue to apply them continuously and consistently in carrying out their daily work. (c) Become a guideline and reference for the world of academia and a reference for students when writing scientific papers

For future researchers who are interested in this title, it is better to pay more attention to determining a variable, especially assessment costs, and internal failure cost. what is the cause and how best to determine the cost of a relatively good assessment and then be able to observe the company's performance to maintain and stabilize the level of profitability of the company.

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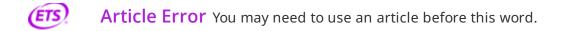
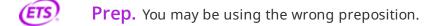**Article Error** You may need to use an article before this word.

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