

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Prevention Cost*, *Appraisal Cost*, *Internal Failure Cost*, dan *External Failure Cost* terhadap Tingkat Profitabilitas (Studi Kasus pada Divisi Tempa dan Cor PT Pindad (Persero)).

Peneliti melakukan penelitian pada Divisi Tempa dan Cor PT Pindad (Persero) periode 2007-2016. Tujuan diadakannya penelitian ini adalah untuk mengetahui *prevention cost*, *appraisal cost*, *internal failure cost*, dan *external failure cost* terhadap tingkat profitabilitas di Divisi Tempa dan Cor PT Pindad (Persero) periode 2007-2016. Teknik sampling yang digunakan dalam penelitian ini adalah sampling jenuh. Data diperoleh dari Divisi Tempa dan Cor PT Pindad (Persero). Dimana populasi yang berjumlah 40 dan sampel sebanyak 40 sampel pada Divisi Tempa dan Cor PT Pindad (Persero) periode 2007-2016.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis verifikatif. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi, analisis korelasi, koefisien determinasi, serta pengujian hipotesis dan pengolahan data dibantu dengan *Software SPSS V 24 for Windows*.

Hasil uji statistik secara parsial menunjukkan bahwa *prevention cost*, *appraisal cost*, *internal failure cost*, dan *external failure cost* berpengaruh terhadap tingkat profitabilitas. Secara simultan hasil penelitian menunjukkan ada pengaruh antara *prevention cost*, *appraisal cost*, *internal failure cost*, dan *external failure cost* terhadap tingkat profitabilitas.

Kata Kunci : *Prevention Cost*, *Appraisal Cost*, *Internal Failure Cost*, *External Failure Cost*, Profitabilitas

ABSTRACT

This study aims to analyze Effect of Prevention Cost, Appraisal Cost, Internal Failure Cost, dan External Failure Cost Of Profitability Level (Study on Wrought and Cast Divisions PT Pindad (Persero)).

Researchers conducted a study on Wrought and Cast Divisions PT Pindad (Persero) period 2007-2016. The objective of this study was to determine the prevention cost, appraisal cost, internal failure cost, and external failure cost of profitability level in Wrought and Cast Divisions PT Pindad (Persero) period 2007-2016. The sampling technique used in this study is saturated sampling . Data obtained from Wrought and Cast Divisions PT Pindad (Persero). Where a population of 40 and samples 40 samples on Wrought and Cast Divisions PT Pindad (Persero) period 2007-2016.

The research approach used in this research is descriptive analysis and verification. The statistical analysis used in this study is the classical assumption test, regression analysis, correlation analysis, coefficient of determination, hypothesis testing, and data processing Software SPSS V.24 for Windows.

Partial statistical test results showed that prevention cost, appraisal cost, internal failure cost, and external failure cost have an effect on profitability level. Simultaneously, the results of research show that there is influence between prevention cost, appraisal cost, internal failure cost, and external failure cost to profitability level.

Keywords : Prevention Cost, Appraisal Cost, Internal Failure Cost, External Failure Cost, Profitability