

ABSTRACT

The profitability of a company shows a comparison between the earnings or capital assets that generate the profits. In other words, profitability is the ability of a company to achieve profits. In the business world quality improvement is essential for companies to remain competitive in the era of free trade competition. To achieve a quality product, the company should always conduct monitoring and improvement of the quality of its products.

This study aims to determine, describe and explain the effect of the cost of prevention and appraisal costs on profitability with internal failure costs as intervening variable in PT. Kertas Padalarang. The variables studied were the prevention costs, appraisal costs, internal failure costs and profitability. Data taken with the method of literature and documentation, the data were analyzed descriptively and associative.

To analyze the effect of the cost of prevention and appraisal costs on profitability with internal failure costs as intervening variable, the author uses the associative analysis, linear regression analysis, correlation analysis, determination coefficient analysis, t test.

Based on the analysis statistics via t test result that the cost of preventing a significant effect on internal failure cost, cost of appraisal a significant effect on internal failure cost and the internal failure cost not a significant effect on profitability.

Keywords: Prevention Costs, Appraisal Costs, Internal Failure Costs, Profitability.

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