ABSTRACT

**Claudia Vellary / 30169041/2016 / Analysis of Quality Cost Control at Shokuyoku Teppanyaki restaurant (Artha Gading mall branch) / Management accounting / Advisor: Sugi Suhartono, S.E., M.Ak.**

*This research is a case study at the Shokuyoku Teppanyaki restaurant entitled Shokuyoku Teppanyaki Quality Cost Analysis (Artha Gading mall branch). The author is interested in taking up this topic, the author wants to know the quality control process that is run by restaurants.*

*Control is the process of activities to measure performance and ensure that the actions taken succeed in achieving the goals set. Quality control is a technique and activity to achieve, maintain and improve the quality of a product and service to conform to standards and can meet customer satisfaction. Quality costs are costs to achieve a high quality of a product produced by a company. With good quality cost control, the company can achieve cost efficiency.*

*In this analysis the author uses qualitative analysis techniques where this method is an approach that emphasizes his analysis of the conclusion process that is related to the phenomenon observed. There is also quantitative data, namely data in the form of numbers and benchmarks to determine that efficient quality cost control is if the percentage of quality costs to actual sales to the optimum level of quality costs is not more than 2.5% of actual sales.*

*The results of the calculation of cost quality analysis of actual sales for the period per semester in 2017 are 2.15% and 1.89%. These results are in accordance with the benchmarks used, then controlling the quality costs in restaurants for the period of 2017 shows that the controls have gone well because they are in accordance with the standards set.*

*With the quality control costs that have been going well, the company should begin to implement the identification and classification of quality costs, and periodically report quality cost.*