## ANALYSIS OF TOTAL QUALITY MANAGEMENT IMPLEMENTATION OF THE COST OF PRODUCTION IN ANIMAL FEED INDUSTRY

#### Yulianto Hadi

STIE Dr. Khez Muttaqien Jl. KK Singawinata No. 83 Nagri Kidul Purwakarta

## ABSTRACT

Global competition is forcing companies have the ability to compete with similar companies, especially with companies that have applied science and technology, to be able to win this competition, companies are required to have efficiency so that their products can compete with similar products.

To minimize deviations production process and shrinkage fodder, required a series of continuous improvement by the company to support the smooth operation of the company as a whole.

Methods of research by the author is a method of collecting data with field studies and literature. Methods of field studies carried out by direct observation to the company.

Research conducted an analysis of Total Quality Management. The purpose of this study in order to determine deviations and shrinkage process of production (shrinkage) fodder. The observations were carried out on an on going basis include observation of the moisture content of raw materials, checking the engine used on a regular basis, setting or press machine setup, the engine speed is balanced and improve the existing human resources.

From the results of the study authors concluded that the application of Total Quality Management and conduct continuous improvement and sustainable can minimize shrinkage deviations and production process (shrinkage) so that the effectiveness of production can be achieved.

Keywords: Cost, Total Quality Management.

## A. BACKGROUND

Forcing the global competition have the ability of companies in the face of competition with similar companies, especially with the company who have applied science and technology, to be won this competition, the company required to have the efficiency of their products that can compete with similar products.

The main objective is the company obtain optimum profit. Efforts to achieve this objective is to apply the total quality management. In the company manufacturing industry, where the main activities do the production process, in the sense of turning the raw materials become goods so to be sold.

Because of it, industrial companies need to take measures of strategies to increase effectiveness and efficiency in the use of financial resources there, to achieve that goal required analysis of irregularities process (froud process) and production depreciations (shrinkage) fodder. The management of the raw material good and sufficient, insurance.

## Formulation of the problem

Based on the above description of the background and the identification of a problem that researchers can do is as follows:

- 1. How the implementation of the total quality management fodder to the cost of production?
- 2. What factors influence the implementation of the total quality management fodder to the cost of production?

## **Research Purposes**

- 1. To see how the influence of the implementation of the total quality management fodder about the cost of production?
- 2. To find out what factors can minimize deviation process (froud process) and depreciation the production of (shrinkage) fodder about the cost of production?

## **B. LITERATURE REVIEW**

## 1. The quality of the product

Quality is a whole and the nature of a product or service that affects the ability to satisfy the needs expressed or implied Khotler (2004: 66). According to sumayang (2003: 18) the effectiveness of quality as a factor excellence compete, formed from the willingness of the customers to pay more or wait for the presence of products that believed to be high quality.

The quality is everything that able to meet a desire or need pelanggan (meeting the need of customers) gaspersz (2006). While mowen (2005): define the quality of according to size relative of good (goodness) .Meanwhile according to purwanti. et., al., (2008: 326): the quality is the act of achieving the objective meet the needs of customers and give satisfaction to customers via work all those who involved in of business process .Tomo (2008) defines.Quality is degree or extent characteristic attached to products meet the requirements or desire.

## 2. Integrated quality management TQM

The total quality management gaspersz according to (2006: 2) the quality of integrated management is defined as a ways to improve the performance of is available continuously on each the level of the operation and process in any area of functional architecture of an organization, by the use of all human resources and capital available. Meanwhile according to Tomo (2008) have the organization, document, an implement, and maintaining a quality management system and continuous fix their creativity in accordance with the requirement that standard.

## 3. The framework of thought

The production process that is good and effective beneficial for management and reduce the possibility of deviation process (froud) and production depreciations (shrinkage). Company existence can be achieved through the profit rise and decent increase from year to year business that can be done is with the implementation method TQM can increase profit company control costs and improve the quality of product quality.

Companies should always notice raw materials remain so that the quality is good and be on a level said, not too high and not too low. Quality control is an improvement that sustainable involving all part of the company in the organization particularly in the department of production with the purpose to produce products that are high quality and increase profit company. Management holds an important role by providing and communicating information on the implementation of tqm company to run well.

## **C. RESEARCH METHODS**

Research methodology that is used is a method of descriptive with the kind of research a case study.

## 1. Data collection techniques

This research technique using of Field Research and Library Research

## 2. Depreciation data

For data regarding depreciation complete this is done the withdrawal of data december 2013 for 4 a kind of fodder (broiler layer, breeder and quails).

`				
The type of cattle feed	Productions	T he results	Shrinkage	%
A cattle feed (Broiler)	4.500.000	4.428.000	(72.000)	(1,60)
Feed laying hens (Layer)	3.500.000	3.437.000	(63.000)	(1,80)
Chicken feed parent (Bresder)	2.500.000	2.457.500	(42.500)	(1,70)
Feeding quail	2.000.000	1.964.000	(36.000)	(1,80)
Total Kesusutan (Shrinkage)	12.500.000	12.286.500	(213.500)	(1,71)

Depreciations product (shrinkage) animal feed December 2013

The formula used to calculate depreciation:

## D. THE RESULT OF DISCUSSION AND EXAMINATION

Data based on the analysis that is already managed as in research metodelogi mentioned above the analysis and the results are as follow:

## 1. The comparative analysis HPP before and after TQM

The price of the following four basic calculation the production of the kind of product produced.

	The costs of production december	2013 as	much as 12.286.500 Kg	April 2014 : 14.009.500 Kg
Calculation Cost Productions December 2013 and April 2014	<ul> <li>a. The cost of raw materials directly</li> <li>a.1 cost of raw materials</li> <li>a.2 The cost of supporting material so as</li> </ul>	Rp.	35.158.500.000	39.791.500.000 431.292.464
		Rp.		
	<li>b. direct labor costs;</li>	Rp.	1.105.785.000	1.260.855.000
	c. The cost of over head factory	Rp.	2.580.165.000	2.941.995.000
	The total cost of the production	Rp.	39.222.698.679	44.425.642.464
	Calculation HPP	Rp.	39.222.698.679	44.425.642.464
			12.286.500 Kg	14.009.500
	=	Rp.	3.192 /Kg	3.171 / Kg

The cost of production decreased to the rupiah/Kg if a comparison between december 2013 with april 2014

HPP December 2013 = Rp. 3.192 /Kg HPP April 2014 = Rp. 3.171 / Kg= Rp. 21 /Kg

Following a recapitulation production of animal feed in the production that in december 2013 Recapitulations product animal feed.

T he typ e of cattle feed	The results	@	Rp	%
A cattle feed (Broiler)	4.428.000	3.319	14.694.719.143	36,04
Feed laying hens (Layer)	3.437.000	3.084	10.600.910.500	27,97
Chicken feed parent (Breeder)	2.457.500	3.302	8.115.405.893	20,00
Feeding quail	1.964.000	2.959	5.811.663.143	15,99
T otal Product	12.286.500	3.192	39.222.698.679	100,00

DEPRECIATIONS PRODUCT (SHRINKAGE) ANIMAL FEED DESEMBER 2013

The type of cattle feed	Productions	T he results	Shrinkage	%
A cattle feed (Broiler)	4.500.000	4.428.000	(72.000)	(1,60)
Feed laying hens (Layer)	3.500.000	3.437.000	(63.000)	(1,80)
Chicken feed parent (Breeder)	2.500.000	2.457.500	(42.500)	(1,70)
Feeding quail	2.000.000	1.964.000	(36.000)	(1,80)
Total Depreciation (Shrinkage)	12.500.000	12.286.500	(213.500)	(1,71)

Depreciations product (shrinkage) fodder december 2013 high enough until reaching 213.500 = 1,71 kg % this is because repairs done by a company not maximum. It is above an impact to the performance of a company because suffer a financial loss following losses the company before the application of TQM: DEPRECIATIONSPRODUCT (SHRINKAGE)

DECEMBER 2013
---------------

The type of cattle feed	Shrinkage	@	Rp
A cattle feed (Broiler)	72.000	3.319	238.968.000
Feed laying hens (Layer)	63.000	3.084	194.292.000
Chicken feed parent (Breeder)	42.500	3.302	140.335.000
Feeding quail	36.000	2.959	106.524.000
Total Depreciation (Shrinkage)	213.500	3.186	680.119.000

Shrinkage production (fodder) in december 2013 reach Rp.680.119.000,- that the losses caused by shrinkage production of animal feed.

The price of the four types of production of basic products produced in april 2014.

				-
T he type of cattle feed	T he results	@	Rp	%
A cattle feed (Broiler)	4.761.600	3.294	15.687.069.257	33,99
Feed laying hens (Layer)	3.379.600	3.051	10.311.523.400	24,12
Chicken feed parent (Breeder)	3.681.500	3.266	12.025.487.607	26,28
Feeding quail	2.186.800	2.927	6.401.562.200	15,61
Total Productions	14.009.500	3.171	44.425.642.464	100,00

RECAPITULATIONS PRODUCT ANIMAL FEED APRIL 2014

The type of cattle feed	Product	The results	Shrinkage	%
A cattle feed (Broiler)	4.800.000	4.761.600	(38.400)	(0,80)
Feed laying hens (Layor)	3.400.000	3.379.600	(20.400)	(0,60)
Chicken feed parent (Breeder)	3.700.000	3.681.500	(18.500)	(0,50)
Feeding quail	2.200.000	2.186.800	(13.200)	(0,60)
Total Depreciation (Shrinkage)	14.100.000	14.009.500	(90.500)	(0,64)

#### DEPRECIATIONS PRODUCT (SHRINKAGE) ANIMAL FEED APRIL 2014

Production (shrinkage) fodder april 2014 enough begins to fall until it reaches 90.500= 0,64 kg % TQM with the application has a positive impact for the performance of companies

## DEPRECIATIONSPRODUCT (SHRINKAGE)

APRIL 2014

The type of cattle feed	Shrinkage	@	RP
A cattle feed (Broiler)	38.400	3.294	126.489.600
Feed laying hens (Laver)	20.400	3.051	62.240.400
Chicken feed parent (Breeder)	18.500	3.266	60.421.000
Feeding quail	13.200	2.927	38.636.400
Total Depreciation (Shrinkage)	90.500	3.180	287.787.400

The following comparison between before and after applying TOM (total quality management) and take action and corrective prefentive in continuous and sustainable, the following table comparison production (shrinkage) before and after repair: COMPARISON

DEFRECIATIONS PRODUCT (SHRINKAGE) ANIMAL FEED						
December 2013 With April 2014 (Dalam Kg)						
The type of cattle feed	Before repairs	After repairs	The results of improvement	%		
A cattle feed (Broiler)	72.000	38.400	(33.600)	(46,67)		
Feed laying hens (Laver)	63.000	20.400	(42.600)	(67,62)		
Chicken feed parent (Bresder)	42.500	18.500	(24.000)	(56,47)		
Feeding quail	36.000	13.200	(22.800)	(63,33)		
Total Depreciation (Shrinkage)	213.500	90.500	(123.000)	(57,61)		

# DEPRECIATIONS PRODUCT (SHRINKAGE) ANIMAL FEED

The following comparison between before and after applying TOM (total quality management) and take action and corrective prefentive in continuous and sustainable, as the following:

Before and after implementation of shrinkage tqm kesusutan (fodder ) in december 2013 by 2014 213.500 april 90.500 price fell to a decrease in price or 123.000 57,61 % of the price.

## 2. The cause of the process

Researchers from the analysis concluded researchers eating may do some things that cause the occurrence of irregularities during the process of producing animal feed are saying:

- a) Occurring contamination raw materials (mixed) when charging son.
- b) Formula/that recipe included into the program is there iniquity dosing infusion and not in check by the related parts.
- c) Lights control less attention when the process of manual (intake premix and hand add) so there is no feed containing premix and add hand.
- d) Lack of coordination between the production with the hand add, between the number of a batch of raw materials will dimasuk in a mixer not the same with the number of premix and hand add prepared.

Of the problems in the company have to do a reproduction (mixing back), it can lead to the availability of animal feed is rather disturbed because planning production which had already count not in accordance with which it is hoped or planned beforehand, and companies had to pay back the cost of the production of (standard cost) is Rp. 300 per kg multiplied by the number of animal feed that is reproducible.

Deviation the process can be the very serious if fodder that is awaited in the production immediately by customers, gyrations (of the nature of the animal feed rapid) so that it will have an impact not good for companies, what else had made it to a competitor to turn away customers. From the results of this analysis there should have been the act of corrective and preventive is available continuously and sustainable.

Following irregularities the process of the production of fodder that occurred in december 2010 before the application of TQM and april 2014 after the application of TQM.

DE SEMBER 2013						
The type of cattle feed	Producti	KG	@	Rp	%	
A cattle feed (Broiler)	4.500.000	35.00	0 3.31	9 116.165.0	00 0,78	
Feed laying hens (Layer)	3.500.000	15.00	0 3.08	4 46.260.00	00 0,43	
Chicken feed parent (Breeder)	2.500.000	45.00	0 3.30	2 148.590.0	00 1,80	
Feeding quail	2.000.000	20.00	0 2.95	9 59.180.0	00 1,00	
Total Irregularities Process	12.500.000	115.00	0 3.21	9 370.195.0	00 4,01	
IRREGULARITIES THE PROCESS OF THE ANIMAL FEED						
APRIL 2014						
The type of cattle feed	Product	KG	@	Rp	%	
A antila fand (Busilar)	4 800 000	16.650	3 204	54 845 100	0.35	

Product	NG	<u>w</u>	кр	70
4.800.000	16.650	3.294	54.845.100	0,35
3.400.000	9.800	3.051	29.899.800	0,29
3.700.000	18.400	3.266	60.094.400	0,50
2.200.000	13.350	2.927	39.075.450	0,61
14.100.000	58.200	3.160	183.914.750	1,74
	4.800.000 3.400.000 3.700.000 2.200.000	4.800.000         16.650           3.400.000         9.800           3.700.000         18.400           2.200.000         13.350	4.800.000         16.650         3.294           3.400.000         9.800         3.051           3.700.000         18.400         3.266           2.200.000         13.350         2.927	4.800.000         16.650         3.294         54.845.100           3.400.000         9.800         3.051         29.899.800           3.700.000         18.400         3.266         60.094.400

COMPARISON IRREGULARITIES THE PROCESS OF THE ANIMAL FEED

Bulan December 2013 dengan April 2014

				(Kg)
The type of cattle feed	Before TQM	After	The results of improvement	%
A cattle feed (Broiler)	35.000	16.650	(18.350)	(52,43)
Feed laying hens (Laver)	15.000	9.800	(5.200)	(34,67)
Chicken feed parent (Breeder)	45.000	18.400	(26.600)	(59,11)
Feeding quail	20.000	13.350	(6.650)	(33,25)
Total Irregularities Process	115.000	58.200	(56.800)	(49,39)

In the future, tqm or refinement positive impact for companies that undergo a process in both the irregularities and prosentase between december 2013 by april 2014 as follows:

# Rp%December 2013 = Rp. 370.195.000,-4,01%April 2014= Rp.183.914.750,-1,74%= Rp. 186.280.250,-2,27 %KgLecember 2013= 115.000 KgApril 2014= 58.200 KgThe results of improvement = 56.800 Kg.

# The results of improvement $\frac{115.000 - 58.200}{115.000} = X 100\% = 49,39\%$

Where cause of the irregularities the process largely because of errors the job less konsenterasi negligent when working most of the shift happened in 3 hours 23: 00 –07:00 pm. Of the company has given instructions to the implementing to be more concentration when working particularly when shift 3 hours 23:00–07:00 pm to errors or deviations production which may occur.

#### 3. The application of total quality management

# a. The application of total quality management to minimise deviation the production process

By doing the application of total quality management and corrective action and prefentive a continuous and sustainable goal is to minimise irregularities production process the input of them:

- 1. If find any contamination in the process, report immediately to the sub deptartemen the production or head of production. The process should not be worn then prepare the process of a substitute for while waiting for a response from departeman QC (quality control).
- 2. If found the prescription formula/into dosing program not corresponding with the original, immediately do change/correction. Check once more before signed by a section of the production and the department of QC (quality control).
- 3. If there is any cast premix and hand add or delay cast because of lack of attention to control lights, please reported production to section chief, to immediately separate products the animal feed, to be bagging, using the sacks plain and given the identity of that feed the cattle troubled and immediately followed up.
- 4. If there is a shortage and excess in dosing weigher add hand, take all add hand has been cast into the back with hopper weigh and count the number of digital scales repeated a batch of raw materials in a mixer with the number will dimasuk premix add have been prepared and hand, logged and reported it to head of the production and wait intruksi next.

# **b.** The application of total quality management to minimise the production of (shrinkage) feed cattle.

The result of observation writer also provided feedback to depertemen plant and do observations with depertemen plant the start of the month of march 2014, researchers found that there is such an instrument is the cause deviation processes and the production of (shrinkage) fodder of them:

- 1. The raw material used to make animal feed containing the water level high.
- 2. Censorship machine scales dossing weigher (dw) that is not functioning optimally.
- 3. Work functions chain elevators less makimal (stalled).
- 4. The arrangement or the setup a machine press (the process of warming) a less well, between speed the speed with the temperature of steam.
- 5. Lack of action corrective and preventive measures are carried out by the field officer and human resources that there is .

From the results of the discovery of above expected the company performing the act of corrective and preventive a continuous and sustainable of five way of problems the act of repairing of them:

- 1. Conducted meeting small (part relating to production of animal feed) before and after the production process to be conducted every shift between 15-20 minutes. If they find discordance or error to be made the act of the act of corrective and preventive to resolve into five problem above.
- 2. Standardization the water level of raw materials in tighter run, with sunshine policy test twice received first raw materials, test done by taking sample of raw materials part on the truck after a part qc (quality control) said they agreed the raw materials was told to do digudang loading and raw materials that had been determined, second with the process of loading and unloading part qc (quality control) supervise and take second sample, test part

then will be reexamined by qc (quality control) if raw materials is in accordance with the criteria company with the water level a maximum of 15 % thus raw materials are received, if the water level above 15 % of raw materials was rejected.

- 3. Censorship machine scales dossing weigher accurating (dw) be checked regularly previously done any checks twice a month, with preventive and corrective implementations sustainable now held every four times a month, but if necessary or if there is a problem in censorship machine scales dossing weigher (dw) done twice a week, so that preventive and corrective action can be done immediately and with accuracy protracted not do the scales if still problematic do the act of calibration scales.
- 4. Do check periodically every new elevators there are three things to shift attention from elevators:
  - a) if found the damaged raw materials in kavling (a depository raw materials), please reported it to head of section for the production of implementing /qc (quality control). On the directive implementing qc (quality control) adoption of raw materials diverted to kavling (a depository raw materials) next.
  - b) if thumbwheel broken/slide that leads to an elevator not behaving normally please reported it to head of section for the production of implementing/mechanical to be improved, the act of one who needs to be done will delay penuangan raw materials to thumbwheel/that slide broken repaired. Before this occurred implementing mechanical check periodically in accordance scheduled by the head of mechanical and check the results of the regulation should be reported to the head of mechanical, then the job of a head mechanic ascertain whether his subordinates duty was done with good.
  - c) if found the damaged raw materials in kavling (a depository raw materials), please reported it to head of section for the production of implementing/qc (quality control). On the directive implementing qc (quality control) adoption of raw materials diverted to kavling (a depository raw materials) next.
  - d) if thumbwheel broken/slide that leads to an elevator not behaving normally please reported it to head of section for the production of implementing/mechanical to be improved, the act of one who needs to be done will delay penuangan raw materials to thumbwheel/that slide broken repaired.Before this occurred implementing mechanical check periodically in accordance scheduled by the head of mechanical and the results of the checks had to be reported to the chief mechanical, then the job of a head mechanic ascertain whether his subordinates duty was done with good.
  - e) if there is error in thumbwheel/slide that causes the raw material defaulted or any enter into a bin, immediately stop the transport chain and elevator. Then reported it to head of the production of implementing/qc (quality control) to prepare the process of new to the production process not disturbed
- 5. The arrangement or the setup machine press (the process of heating) do with porposional, between speed (of speed) with temperatures to feed steam produced is not scoreboard or not get stuck in a machine press by taking into account four things of them:
  - a) if this condition die, roll, a knife, sievter and cooller not yet ready to operate, reported it to head of section for the production of/head of the department of the production of sub to do a follow-up.
  - b) if preassure of a steam coming from a boiler did not reach a maximum of 5 bar report that back to implementing a boiler/head of section for produced for the next act.
  - c) pelleting if the process often slips and congestion the quality of pellet so as not to reach standards set, do the examination and setting dies and roll gap.
  - d) if setting dies and roll gap does not solve reported this to section head production sub/head the department of the production for the next act.

This course of action the goal out of four was there to perform the act of corrective and preventive to production of animal feed walking well without any obstacles.

6. The head of the production Section are required to coordinate the work of his subordinates and check whether is in compliance with SOP (Standard Operation Procedure) which has been set, if there is a problem then the corrective action immediately to report to the head of the production division of what is going on, and then discussed how to conduct preventive action in the future to avoid similar problems reoccur, with how to perform data checking or machines that will be used in the production process prior to making animal feed.

# c. The influence of the application of Total Quality Management on the Effectiveness of the Production.

Following the result of the act of koretif prefentive and taken all of a continuous and sustainable impact good for the company, december 2013 froud the process , 115.000 kg = 4,01 %, april 2014 fell to 58.200 kg = 1,74 %, likewise from the side of the production of (shinkage) fodder also has experienced an improvement december 2013 depretiations the production of (shinkage) feed 213.000 kg = 1,71 %, april 2014 fell to 90.500 kg = 0,64 %, Rp. 392.231.332,- from the results of the effectiveness of the production of the decline expected is making progress than before .

The impact of terminimalisasinya deviation processes and the production of (shrinkage) fodder includes efficiency a problem about the cost of production. Make the cost of production per kilo grams decline because it would be like the results of increasing the action on the application of total quality management to minimize deviation processes and the production of (shrinkage) fodder visible effective, this speeds for the company, so that the effectiveness of the production that are supposed to be achieved so can increase profit rise for businesses and in the end the welfare of employees will increase.

The Cost of the quality	Befor e TQM December 2013	After TQM April 2014
Preventive Cost:		
- training program	70.106.363	91.733.160
- QualityAudit	16.691.991	19.941.991
- Maintenance of the machine	116.843.937	131.617.142
The total cost of prevention	203.642.291	243.292.293
The cost of judgment:		
- Audit cost	26.707.185	31.907.186
- inspection cost	40.060.776	47.860.779
The total cost of judgment	66.767.961	79.767.965
Internal the cost of failure:		
- The cost of the Sparepart	33.383.982	40.783.982
- The cost of a repeated examination	16.691.990	19.941.991
The total cost of the failure of internal	50.075.972	60.725.973
The failure of external costs:		
- The cost of the repayment of the product	3.338.394	3.088.398
- The cost of customer complaints	10.015.195	11.965.195
The total cost of the failure of external	13.353.589	15.053.593
The total cost of the quality	333.839.813	398.839.824

3.4. The Cost of the quality

The following comparison the cost of the quality of before and after applying total quality management, the cost of the quality of issued increased at the time of applied TQM on corporations; compared the cost of the quality of being issued in december 2013 Rp. 333.839.813,- while april 2014 Rp. 398.839.823,- up by Rp. 65.000.010, - it 's if viewed from the side of the cost of the quality of after implementing TQM showing an upward trend and however had a positive impact, and can be minimize depreciations the production of (shrinkage) fodder and the deflection the process of fodder, so that performent company increase.

## The effectiveness of the application of production after Total Quality Management The effectiveness of the application of production after TQM April 2014

The state of the s		000 000 10-		
The production of cattle feed the month of a	•	1.009.500 Kg		
Effectiveness Depreciations and irregular	152			
process:	-			
Depreciations Producti (Shrinkage)	Rp	392.331.332		
Irregularities process of cattle feed	Rp	186.280.250	+	
Total effectiveness and irregularities kesusutan the production process			Rp	578.611.582
The cost of the quality:				
The cost of prevention	Rp	243 292 293		
The cost of judgment	Rp	79.767.965		
The cost of failure of internal	Rp	60.725.973		
The cost of failure of external	Rp	15.053.593	÷	
The total cost of the quality			Rp	398.839.824 -
The effectiveness of production			Rp	179.771.758
The effectiveness of our production calculat	ions			
per kilogram		=	Rø	179.771.758
			•	14.009.500 Kg
		=	Rp	13 /Kg

## 3.3.2. Production Effectivity before applied the Total Quality Manajemen EFEKTIFITASPRODUKSI SEBELUM PENERAPAN TQM DESEMBER 2013

The production of cattle feed the month of Decen Effectiveness Depreciations and irregularities process:	nber 20	10 = 12.286.500	l	
Depreciations Producti (Shrinkage)	Rp	680.119.000		
Irregularities process of cattle feed	Rp _	370.195.000	+	
Total effectiveness and irregularities kesusutan the production process				309.924.000
The cost of the quality:				
The cost of prevention	Rp	203.642.291		
The cost of judgment	Rp	66.767.961		
The cost of failure of internal	Rρ	50.075.972		
The cost of failure of external	Rp _	13.353.589	+	
The total cost of the quality:			Rp	333.839.813 -
The effectiveness of production			Rp	(23.915.813)
The effectiveness of our production calculations per kilogram		=	Rp	(23.915.813)
				12.286.500 Kg
		=	Rp	(1.9) /Kg

## **E. SUMMARY**

The conclusion of research

1. General conclusions

From the research and analysis of who writers do, hence writers can take in general conclusion regarding the application of total quality management and the act of corrective and preventive is available continuously and sustainable can minimize deviation depreciations processes and the production of (shrinkage) fodder, a product produced good stay awake its quality and received the cost of production is low as well as the company can know for the occurrence of a problem in production activities company, so as to be done the act of corrective and preventive. A fall in the irregularities processes and shrinkage fodder that occurs make the cost of production per kilo grams decline because it would be like the results of increasing thus the level of profit rise will increase said/ and at the end of the welfare of employees had could increase.

#### 2. Conclusion Special

Researchers researchers also provide a summary special problems that researched which is the its application within the company. After doing research on minimize deviation depreciations processes and the production of (shinkage) fodder, researchers presenting some improvements with regard to the issue of deviation depreciations processes and the production of (shinkage) fodder, namely:

- 1. Conducted a meeting of small (part relating to the production of fodde ) before and after the production process be done every shift between 15-20 minutes. (of basic subjects of the meeting if they find irregularities or error immediately carried out the act of the act of corrective and preventive)
- 2. Evaluation of standardization water levels in raw material of tighter run, with sunshine policy twice testing raw materials, if the raw materials in accordance with the criteria for companies with the water level a maximum of 15 percent with the raw materials are received, if the water level raw materials up 15 percent, raw materials was rejected and returned to the suppliers
- 3. Evaluating censorship machine scales dossing weigher (DW) accurations a be checked regularly, conducted a week twice, so tidakan corrective and preventive measures can be done immediately and not do protracted with accuracy the scales if still problematic do the act of calibration scales
- 4. Check elevators done every new shift, to avoid traffic congestion on elevators depreciations that causes high production.
- 5. Will start to regulations and the setup machine press (the process of heating) do with porposional, between speed (of speed) with temperature to feed steam produced is not burned or not get stuck in a machine press.
- 6. If mistakes immediately report to superior and perform the act of corrective and preventive in a nice way, and do check at regular intervals and consistent.

## Suggestions

1. Suggestions for managerial policy

The following are suggestions that can be researchers given that can be used as input to the company in their policy manjerial to improve what already exists in companies are:

- 1. Established a good relationship with a purveyor benefiting each other, this is very important because the company would feel safe and suppliers will give the raw material in accordance with the quality of being necessary
- 2. Established a good relationship again with the customers with the purpose of making the customers loyal to products which a company make.

- 3. Increase human resources being there was either from the up to were given training to the bottom, as pmab (positive mental atitude building) this training to establish mental employees for the better.
- 4. Make a schedule of production that is more effective and efficient, so as to be profitable firm and able to meet the level of customer satisfaction.
- 5. Pertaining to the production of machines check periodically early to know whether there is damage or not , not to disrupt the production process
- 2. Suggestions for researchers/the development of advanced science

Besides giving policy advice to managerial, researchers will also give advice to advanced research or suggestions to the development of science, namely:

- 1. Conducting research by seeking data sources more accurate and can be supported by the theory that there is.
- 2. Search for data in accordance with fact occurring dilapangan or company and conducting interviews with the part that deals with problems that researched .
- 3. The results of research must provide a better and clear again about the object researched and can provide an answer about things becoming a problem in research

#### **BIBIOGRAPHY**

- Bastian Bustami, Nurlela. Akuntansi Biaya.Edisi Pertama. Yogyakarta, Gahlia Ilmu, 2007. hal 200.
- Don R. Hansen, Maryanne M. Mowen. Akuntansi Manajemen. Edisi-7. Jakarta, Salemba Empat. 2005 hal 5-6.
- Darsono Prawironegoro, Ari Purwanti.. Akuntansi Manajemen, Edisi 2. Jakarta, Mitra Wacana Media. 2008 hal 326.
- Husein Umar. Study Kelayakan Bisnis. Teknik Menganalisis Kelayakan Rencana Bisnis Secara Komprehensip, Edisi 2. Jakarta, Gramedia Pustaka Utama. 2003 hal 105-106.
- Ikatan Akuntansi Indonesia. Standar Akuntansi Keuangan Jakarta, Salemba Empat. 2004
- Lalu Sumayang, Dasar-Dasar Manajemen Produksi dan Operasi, Edisi 1. Jakarta, Salemba Empat. 2003 hal 265.
- Rudianto. Pengantar Akuntansi. Jakarta, Erlangga. 2009 hal 155.
- Sofyan Syafri Harahap. Teori Akuntansi. Jakarta. PT Raja Grafindo Persada Edisi Revisi. 2007 hal 173
- Stice, Earl K, James D Stice dan K Fred Skousen. Intermedite Accounting. Edisi 15. Jakarta, Salemba Empat. 2005 hal 572-573.
- Tomo. Sistem Manajemen Mutu ISO 9001:2008 : Terapan untuk Mencapai Efektifitas dan Efisiensi Produksi. Tangerang. 2008.
- Philip Khotler. Manajemen Pemasaran, Edisi 7. Jakarta, Salemba Empat.2005 hal 70.
- William K. Carter, Milton F Usry.. Akuntansi Biaya. Edisi-13. Jakarta, Salemba Empat. 2004 hal 199-201.
- Vincent Gasperz. Total Quality Manajemen (TQM). Jakarta, Gramedia Pustaka Utama. 2006 hal 2.
- Juni 2013 dari kira09-mt4.blogspot
- http://kira09-mt4.blogspot.com/2011/13/depresiasi.html
- Juni 2013 Erick Wijaya
- http://dewey.petra.ac.id/jiunkpe\_dg\_3965.html