

DAFTAR PUSTAKA

- Alsyouf, I. (2007). The role of maintenance in improving companies' productivity and profitability. *International Journal of Production Economics*, 105(1), 70–78. <https://doi.org/10.1016/j.ijpe.2004.06.057>
- Ardiansyah, & Umarella, B. (2023). Effect of Production Volume on Prevention Costs, Valuation Costs, and Damaged Products in the Seafood Processing Industry. *JFBA: Journal of Financial and Behavioural Accounting*, 3(1), 1–22. <https://doi.org/10.33830/jfba.v3i1.4488.2023>
- Asmaida, A., Marpaung, I., & Alawiyah, W. (2026). Kelayakan Usahatani Dan Pengaruh Biaya Operasional Terhadap Pendapatan Petani Kelapa Sawit Di Kelurahan Tebing Tinggi, Kecamatan Tebing Tinggi, Kabupaten Tanjung Jabung Barat. *Jurnal MeA (Media Agribisnis)*, 11(1), 59. <https://doi.org/10.33087/mea.v11i1.400>
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120. <https://doi.org/10.1177/014920639101700108>
- BouAbid, H., Dhouib, K., & Gharbi, A. (2025). Production/Preventive Maintenance Comprehensive Approach for Manufacturing Systems Susceptible to Quality Degradation. *Arabian Journal for Science and Engineering*, 50(14), 11237–11256. <https://doi.org/10.1007/s13369-024-09496-3>
- Broyles, R. W., & Al-Assaf, A. F. (1999). The Costs of Quality: An Interactive Model of Appraisal, Prevention and Failures. *Health Services Management Research*, 12(3), 169–182. <https://doi.org/10.1177/095148489901200305>
- Ghunaim, N. M., & Jaaron, A. A. M. (2022). The influence of *Cost of Quality* on the performance of food manufacturing companies: an empirical study. *The TQM Journal*, 34(4), 788–806. <https://doi.org/10.1108/TQM-01-2021-0026>
- Hafsari, N. D., & Hastuti, H. (2025). Pengaruh Biaya Kualitas terhadap Produktivitas. *Indonesian Accounting Literacy Journal*, 5(3), 262–273. <https://doi.org/10.35313/ialj.v5i3.5114>
- Hasibuan, H. A. (2020). Penentuan Rendemen, Mutu dan Komposisi Kimia Minyak Sawit dan Minyak Inti Sawit Tandan Buah Segar Bervariasi Kematangan sebagai Dasar untuk Penetapan Standar Kematangan Panen. *Jurnal Penelitian Kelapa Sawit*, 28(3), 123–132. <https://doi.org/10.22302/iopri.jur.jpks.v28i3.106>
- Indra, I., Yudoko, G., & Mulyono, N. B. (2025). Empirical validation of prevention-focused quality cost management: evidence from Indonesia manufacturing. *Cogent Business & Management*, 12(1). <https://doi.org/10.1080/23311975.2025.2543515>
- Lubis, I. H., Djatna, T., & Novianti, T. (2018). Performance Improvement Strategy of Supply Chain Management in SEI Galuh Palm Oil Mill, PT Perkebunan Nusantara V. *Jurnal Manajemen Dan Agribisnis*. <https://doi.org/10.17358/jma.15.3.280>

- Mettauer, R., Baron, V., Turinah, Demitria, P., Smit, H., Alamsyah, Z., Penot, E., Bessou, C., Chambon, B., Ollivier, J., & Thoumazeau, A. (2021). Investigating the links between management practices and economic performances of smallholders' oil palm plots. A case study in Jambi province, Indonesia. *Agricultural Systems*, 194, 103274. <https://doi.org/10.1016/j.agry.2021.103274>
- Mohd Nadzim, U. K. H., Yunus, R., Omar, R., & Lim, B. Y. (2020). Factors Contributing to Oil Losses in Crude Palm Oil Production Process in Malaysia: A Review. *International Journal of Biomass and Renewables*, 9(1), 10. <https://doi.org/10.61762/ijbrvol9iss1art7706>
- Sebayang, D. S. P., Ruswanto, A., & Astuti, Y. T. M. (2025). Analisis Beberapa Faktor yang Mempengaruhi Produksi Crude Palm Oil di Pabrik Kelapa Sawit PT SH Kalimantan Tengah. *Jurnal Agro Industri Perkebunan*, 13(1), 51–66. <https://doi.org/10.25181/jaip.v13i1.3896>
- Suseno, S., & Adam, M. A. (2022). ANALISIS PENGENDALIAN KUALITAS TERHADAP PRODUKSI PALM KERNEL DENGAN MENGGUNAKAN METODE LEAN SIX SIGMA. *Teknosains: Media Informasi Sains Dan Teknologi*, 16(2), 151–158. <https://doi.org/10.24252/teknosains.v16i2.26751>
- Weinstein, L., Vokurka, R. J., & Graman, G. A. (2009). Costs of quality and maintenance: Improvement approaches. *Total Quality Management & Business Excellence*, 20(5), 497–507. <https://doi.org/10.1080/14783360902863648>