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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 46709-2025

Guidance for the accounting and control of quality cost

质量成本核算与控制指南

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Standardization Administration of the PRC

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Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1.Structure and Drafting Rules of Standardization Documents". Drafting. Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed and is under the jurisdiction of the National Technical Committee on Standardization of Quality Management and Quality Assurance (SAC/TC151). This document was drafted by: Aviation Industry Corporation of China (AVIC), China Aeronautical Technology Research Institute, China National Institute of Standardization, and Shenzhen Institute of Aeronautical Engineering. BGI Genomics Co., Ltd., Huawei Technologies Co., Ltd., Harbin Aircraft Industry Group, Gree Electric Appliances, Inc. Weichai Power Co., Ltd., Dongfang Electric

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Guidelines for Quality Cost Accounting and Control

1 Scope

GB/T 46709-2025 is the Chinese national standard covering what quality actually costs - prevention and appraisal on one side, internal and external failure on the other, how each is captured out of the accounts, and the analysis that shows where spending more prevents spending much more later. First edition, already in force. Issued on 31 October 2025, it has been in force since 31 October 2025.

This document provides guidance on planning, setting up quality cost categories, calculating, and controlling quality costs. guide. This document is applicable to organizations of all types, sizes, and offering different products and services.

2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies. This document.

GB/T 19000 Quality Management Systems. Fundamentals and Vocabulary

3 Terms and Definitions

The terms and definitions defined in GB/T 19000 and the following terms and definitions apply to this document.

3.1 Cost of quality Expenses incurred to ensure that product and service quality meet customer requirements and applicable laws and regulations, as well as expenses incurred due to product and service quality deficiencies. Economic losses incurred due to failure to meet customer requirements and applicable laws and regulations.

Note. Quality costs generally include prevention costs, appraisal costs, internal quality losses, and external quality losses.

3.2 Prevention cost Expenses paid to prevent products and services from failing to meet customer requirements and applicable laws and regulations.

3.3 Appraisal cost Fees paid to assess or verify whether the quality of products and services meets customer requirements and applicable laws and regulations.

3.4 quality loss The failure of product and service quality to meet customer requirements and applicable legal and regulatory requirements, resulting in wasted resources or lost potential benefits. The resulting economic losses.

Note. Quality loss includes internal quality loss and external quality loss.

3.5 Internal quality loss Economic losses caused by the failure of product and service quality to meet customer requirements and applicable laws and regulations before delivery.

3.6 external quality loss Economic losses caused by the failure of product and service quality to meet customer requirements and applicable laws and regulations after delivery.