

ABSTRAK

Skripsi dengan judul “Pengaruh Biaya Produksi, Biaya Operasional dan Total Penjualan terhadap Laba pada PT. Sinar Mas Agro Resources and Technology Tbk” ini ditulis oleh Bayu Putri Mahendrawati, 12403173195, Fakultas Ekonomi dan Bisnis Islam, Jurusan Akuntansi Syariah, Institut Agama Islam Negeri Tulungagung, Pembimbing Dyah Pravitasari, S.E., M.S.A

Penelitian dalam skripsi ini dilatarbelakangi oleh adanya asumsi bahwa besarnya laba yang diperoleh perusahaan dipengaruhi oleh jumlah biaya dan hasil penjualan. Jumlah dari hasil penjualan dipengaruhi oleh kuantitas. Maka dari itu peneliti menghubungkan biaya produksi, biaya operasional serta total penjualan dengan laba pada PT Sinar Mas Agro Resources and Technology Tbk.

Rumusan masalah dari penelitian ini adalah (1) Apakah biaya produksi berpengaruh terhadap laba PT Sinar Mas Agro Resources and Technology Tbk? (2) Apakah biaya operasional berpengaruh terhadap laba PT Sinar Mas Agro Resources and Technology Tbk? (3) Apakah total penjualan berpengaruh terhadap laba PT Sinar Mas Agro Resources and Technology Tbk? (4) Apakah biaya produksi, biaya operasional dan total penjualan berpengaruh terhadap laba PT Sinar Mas Agro Resources and Technology Tbk? Adapun yang menjadi tujuan penelitian ini adalah (1) Untuk menguji pengaruh biaya produksi terhadap laba pada PT Sinar Mas Agro Resources and Technology Tbk (2) Untuk menguji pengaruh biaya operasional terhadap laba pada PT Sinar Mas Agro Resources and Technology Tbk (3) Untuk menguji pengaruh total penjualan terhadap laba pada PT Sinar Mas Agro Resources and Technology Tbk (4) Untuk menguji pengaruh biaya produksi, biaya operasional, dan total penjualan terhadap laba pada PT Sinar Mas Agro Resources and Technology Tbk.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Data yang digunakan adalah data sekunder yang diperoleh dari laporan keuangan triwulan PT Sinar Mas Agro Resources and Technology Tbk. Hasil penelitian ini disimpulkan bahwa, (1) Biaya produksi berpengaruh negatif dan signifikan terhadap laba bersih PT Sinar Mas Agro Resources and Technology Tbk, (2) Biaya produksi tidak berpengaruh terhadap laba bersih PT Sinar Mas Agro Resources and Technology Tbk (3) Total penjualan berpengaruh positif dan signifikan terhadap laba bersih PT Sinar Mas Agro Resources and Technology Tbk, (4) Biaya produksi, Biaya Operasional dan Total penjualan berpengaruh positif dan signifikan terhadap laba bersih PT Sinar Mas Agro Resources and Technology Tbk.

Kata Kunci : *Biaya Produksi, Biaya Operasional, Total Penjualan, Laba*

ABSTRACT

Thesis with the title "The Influence of Production Costs, Operational Costs and Total Sales on Profit at PT. Sinar Mas Agro Resources and Technology Tbk" was written by Bayu Putri Mahendrawati, 12403173195, Faculty of Islamic Economics and Business, Department of Islamic Accounting, Tulungagung State Islamic Institute, Supervisor Dyah Pravitasari, S.E., M.S.A

The research in this thesis is motivated by the assumption that the amount of profit earned by the company is influenced by the amount of costs and sales proceeds. The amount of sales is affected by the quantity. Therefore, researchers link production costs, operational costs and total sales with profits at PT Sinar Mas Agro Resources and Technology Tbk.

The problem formulation of this research is (1) Does the cost of production affect the profit of PT Sinar Mas Agro Resources and Technology Tbk? (2) Do operational costs affect the profit of PT Sinar Mas Agro Resources and Technology Tbk? (3) Does total sales affect the profit of PT Sinar Mas Agro Resources and Technology Tbk? (4) Do production costs, operational costs and total sales affect the profit of PT Sinar Mas Agro Resources and Technology Tbk? The objectives of this study are (1) to examine the effect of production costs on profits at PT Sinar Mas Agro Resources and Technology Tbk (2) to examine the effect of operating costs on profits at PT Sinar Mas Agro Resources and Technology Tbk (3) to examine the effect of total sales on profits at PT Sinar Mas Agro Resources and Technology Tbk (4) To examine the effect of production costs, operating costs, and total sales on profits at PT Sinar Mas Agro Resources and Technology Tbk.

This research uses a quantitative approach with associative research type. The data used is secondary data obtained from the quarterly financial statements of PT Sinar Mas Agro Resources and Technology Tbk. The results of this study concluded that, (1) Production costs have a negative and significant effect on the net profit of PT Sinar Mas Agro Resources and Technology Tbk, (2) Production costs have no effect on the net profit of PT Sinar Mas Agro Resources and Technology Tbk (3) Total sales positive and significant effect on the net profit of PT Sinar Mas Agro Resources and Technology Tbk, (4) Production costs, operating costs and total sales have a positive and significant effect on the net profit of PT Sinar Mas Agro Resources and Technology Tbk.

Keywords : Production Cost, Operational Cost, Total Sales, Profit