

## ABSTRAK

Skripsi dengan judul “Pengaruh Biaya Operasional, Biaya Produksi dan, Biaya *Corporate social Responsibility* Terhadap Laba Bersih (Studi Pada Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia) Skripsi ini ditulis oleh ‘Azizah Husna Wildan Gunawan, 126403201007, Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Syariah, Universitas Sayyid Ali Rahmatullah Tulungagung, Pembimbing Dr. Lantip Susilowati S.Pd., M.M.

Penelitian ini dilatar belakangi oleh fenomena Terkait laba bersih yaitu terjadinya kenaikan laba bersih diikuti dengan kenaikan biaya operasional, biaya Produksi dan, biaya *corporate social responsibility*. Penurunan laba bersih yang sangat banyak disebabkan kenaikan biaya Operasional, biaya produksi, dan biaya *corporate social responsibility* pada perusahaan pertambangan di Bursa Efek Indonesia.

Penelitian ini bertujuan: Menguji Pengaruh Signifikan Secara Simultan Biaya Operasional, Biaya Produksi dan Biaya *Corporate Social Responsibility* Terhadap Laba Bersih pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia, Menguji Pengaruh Signifikan Secara Parsial Biaya Operasional terhadap laba bersih pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia., Menguji Pengaruh Signifikan Secara Parsial Biaya Produksi terhadap laba bersih pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia, Menguji Pengaruh Signifikan Secara Parsial Biaya *corporate social responsibility* terhadap laba bersih pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia.

Metode Penelitian yang digunakan yaitu pendekatan kuantitatif dengan jenis penelitian asosiatif. Pengambilan sampel menggunakan teknik *purposive sampling*. Data yang digunakan sekunder yang didapat dari *website* resmi Bursa Efek Indonesia. Metode yang digunakan dalam penelitian ini metode analisis regresi data panel yang diuji melalui *evIEWS* versi tiga belas.

Hasil penelitian menunjukkan bahwa Biaya Operasional, Biaya Produksi Dan Biaya *Corporate Social Responsibility* Secara Simultan Berpengaruh Positif Signifikan Dalam Laba Bersih Perusahaan, Biaya Operasional Secara Parsial Berpengaruh Positif Signifikan Terhadap Laba Bersih Perusahaan, Biaya Produksi Secara Parsial Berpengaruh Positif Signifikan Terhadap Laba Bersih, Biaya *Corporate Social Responsibility* Secara Parsial Berpengaruh Positif Signifikan Berhadap Laba Bersih

**Kata Kunci** : Biaya Operasional, Biaya Produksi, Biaya *Corporate social responsibility*, dan Laba Bersih

## **ABSTRACT**

*This thesis entitled "The Influence of Operational Costs, Production Costs and Corporate Social Responsibility Costs on Net Profit (Study of Mining Companies Listed on the Indonesian Stock Exchange) This thesis was written by 'Azizah Husna Wildan Gunawan, 126403201007, Sharia Accounting Study Program, Department of Economics , Faculty of Economics and Sharia Business, Sayyid Ali Rahmatullah University Tulungagung, Supervisor Dr. Lantip Susilowati S.Pd., M.M.*

*This research is motivated by phenomena related to net profit, namely an increase in net profit which is followed by an increase in operational costs, production costs and corporate social responsibility costs. The large decrease in net profit was caused by an increase in operational costs, production costs and corporate social responsibility costs in mining companies on the Indonesian Stock Exchange.*

*This research aims to: Test the Simultaneous Significant Influence of Operational Costs, Production Costs and Corporate Social Responsibility Costs on Net Profit in Mining Companies Listed on the Indonesia Stock Exchange, Testing the partial significant effect of operational costs on net profit in mining companies listed on the Indonesia Stock Exchange, Testing the partial significant influence of production costs on net profit in mining companies listed on the Indonesia Stock Exchange, Testing the partial significant influence of corporate social responsibility costs on net profits in mining companies listed on the Indonesia Stock Exchange.*

*The research method used is a quantitative approach with an associative type of research. Sampling used purposive sampling technique. The data used is secondary data obtained from the official website of the Indonesian Stock Exchange. The method used in this research is the panel data regression analysis method which was tested using eviews version thriteen.*

*The research results show that operational costs, production costs and corporate social responsibility costs simultaneously have a significant positive effect on the company's net profit, operational costs partially have a significant positive effect on the company's net profit, partially production costs have a significant positive effect on net profit, corporate social responsibility costs partially have a significant positive effect on net profit.*

**Keyword :** *Operating Costs, Production cost, Corporate Social Responsibility, Net Profit.*