

ABSTRAK

Skripsi dengan judul “**Pengaruh Biaya Bahan Baku dan Biaya Tenaga Kerja Langsung Terhadap Laba Bersih PT. Hanjaya Mandala Sampoerna Tbk.**” ini ditulis oleh Jihan Isnabila NIM. 12403193122 Program Studi Akuntansi Syariah Jurusan Ekonomi Fakultas Ekonomi dan Bisnis Islam UIN Sayyid Ali Rahmatullah Tulungagung, Pembimbing: Dyah Pravitasari, S.E., M.S.A.

Penelitian ini dilatarbelakangi oleh laba PT Hanjaya Mandala Sampoerna, Tbk menurun. Hal ini dikarenakan bahan baku naik secara terus menerus per Desember 2022. Kemudian sepanjang tahun 2023, harga daun tembakau dan biaya tenaga kerja meningkat. Menurunnya laba bersih pada PT Hanjaya Mandala Sampoerna, Tbk diakibatkan karena naiknya biaya bahan baku dan biaya tenaga kerja langsung.

Rumusan penelitian ini adalah (1) Apakah ada pengaruh biaya bahan baku terhadap laba bersih pada PT Hanjaya Mandala Sampoerna Tbk? (2) Apakah ada pengaruh biaya tenaga kerja langsung terhadap laba bersih pada PT Hanjaya Mandala Sampoerna Tbk? (3) Apakah ada pengaruh biaya bahan baku dan biaya tenaga kerja langsung terhadap laba bersih pada PT Hanjaya Mandala Sampoerna Tbk?

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Teknik pengumpulan data menggunakan observasi tidak langsung dengan membuka dan mendownload *website* terkait dengan variable penelitian yang meliputi data biaya bahan baku, biaya tenaga kerja dan laba bersih PT. Hanjaya Mandala Sampoerna Tbk. Teknik analisis data melalui analisis deskriptif, uji normalitas, uji asumsi klasik, regresi data panel, model regresi data panel, uji koefisien determinasi (R^2), uji signifikan simultan (f-test), dan uji parsial (Uji T) menggunakan *E-Views*.

Hasil penelitian menunjukkan bahwa: (1) Secara simultan terdapat pengaruh positif antara biaya bahan baku dan biaya tenaga kerja langsung namun tidak signifikan terhadap laba bersih PT. Hanjaya Mandala Sampoerna Tbk. (2) Terdapat pengaruh negatif signifikan antara biaya bahan baku terhadap laba bersih PT. Hanjaya Mandala Sampoerna Tbk. Setiap kenaikan biaya bahan baku, akan menurunkan laba bersih, begitupun sebaliknya saat biaya bahan baku menurun, maka akan menaikkan laba bersih. (3) Terdapat pengaruh positif tidak signifikan antara tenaga kerja langsung terhadap laba bersih PT. Hanjaya Mandala Sampoerna Tbk. Setiap kenaikan biaya tenaga kerja langsung, akan menambahkan laba bersih, begitupun sebaliknya saat biaya tenaga kerja langsung menurun, maka akan menurunkan laba bersih.

Kata kunci: *Biaya Bahan Baku, Tenaga Kerja Langsung, Laba Bersih.*

ABSTRACT

Thesis entitled “The Effect of Raw Material Costs and Direct Labor Costs on Net Profit of PT. Hanjaya Mandala Sampoerna Tbk.” written by Jihan Isnabila NIM. 12403193122 Sharia Accounting Study Program, Department of Economics, Faculty of Islamic Economics and Business, UIN Sayyid Ali Rahmatullah Tulungagung, Advisor: Dyah Pravitasari, S.E., M.S.A.

This research is motivated by the decreasing profit of PT Hanjaya Mandala Sampoerna, Tbk. This is because raw materials have increased continuously since December 2022. Then throughout 2023, the price of tobacco leaves and labor costs increased. The decrease in net profit at PT Hanjaya Mandala Sampoerna, Tbk was due to the increase in raw material costs and direct labor costs.

The formulation of this research is (1) Is there an effect of raw material costs on net profit at PT Hanjaya Mandala Sampoerna Tbk? (2) Is there an effect of direct labor costs on net income at PT Hanjaya Mandala Sampoerna Tbk? (3) Is there an effect of raw material costs and direct labor costs on net income at PT Hanjaya Mandala Sampoerna Tbk?

This study uses a quantitative approach with an associative research type. The data collection technique uses indirect observation by opening and downloading websites related to research variables including data on raw material costs, labor costs and net income at PT. Hanjaya Mandala Sampoerna Tbk. Data analysis techniques through descriptive analysis, normality test, classical assumption test, panel data regression, panel data regression model, determination coefficient test (R²), simultaneous significance test (f-test), and partial test (T-test) using E-Views.

The results of the study show that: (1) There is a significant negative effect between raw material costs on net income at PT. Hanjaya Mandala Sampoerna Tbk. Every increase in raw material costs will decrease net income, and vice versa when raw material costs decrease, it will increase net income. (2) There is a positive insignificant influence between direct labor on net profit of PT. Hanjaya Mandala Sampoerna Tbk. Every increase in direct labor costs will increase net profit, and vice versa when direct labor costs decrease, it will decrease net profit. (3) Simultaneously there is a positive influence between raw material costs and direct labor costs but it is not significant on net profit of PT. Hanjaya Mandala Sampoerna Tbk.

Keywords: Raw Material Costs, Direct Labor, Net Profit.