

Abstract

This research was conducted to prove the effect of net sales, operating expenses and non-operating expenses on profits in the animal feed sector manufacturing companies listed on the IDX. This research is a descriptive study with quantitative methods. The population in this study was conducted on 4 companies. Hypothesis testers use multiple linear regression analysis through (F test) and (t test). The results of this study indicate that net sales, operating expenses and non-operating expenses simultaneously have a significant effect. However, it is different from the partial results, which show that net sales and non-operating expenses have a significant effect, while the operating expenses have no significant effect.

Keywords: Net Sales, Operational Expenses, and Non-Operational Expenses, Profit

Abstrak

Penelitian ini dilakukan untuk membuktikan pengaruh penjualan bersih, beban operasional, dan beban non operasional terhadap laba pada perusahaan manufaktur sektor pakan ternak yang terdaftar di BEI. Penelitian ini merupakan penelitian deskriptif dengan metode kuantitatif. Populasi dalam penelitian ini dilakukan terhadap 4 perusahaan. Penguji hipotesis menggunakan analisis regresi linier berganda melalui (uji F) dan (uji t). Hasil penelitian ini menunjukkan bahwa penjualan bersih, beban operasional dan beban non operasional secara simultan berpengaruh signifikan. Namun beda dengan hasil secara parsial, yang menunjukkan penjualan bersih dan beban non operasional berpengaruh signifikan, sedangkan beban operasional tidak berpengaruh signifikan.

Kata kunci : Penjualan Bersih, Beban Operasional, dan Beban Non Operasional, Laba