

ABSTRACT

Related to this research, it analyzes the effect of total debt, operating income and operating costs on the achievement of net profit. This research uses a quantitative approach, while the population used is the hotel, restaurant and tourism sub-sector service companies listed on the IDX for the 2016-2019 period and the sample used is 9 companies. According to the results of statistical tests, it was found that the total debt had no effect on the achievement of net income. Operating income affects the achievement of net profit. Operational costs affect the achievement of net profit. The simultaneous testing of total debt, operating income and operating costs affect the achievement of net income.

Keywords: *Total debt, operating income, operating costs, the achievement of net profit.*

ABSTRAK

Terkait riset ini menganalisa pengaruh total hutang, pendapatan usaha dan biaya operasional terhadap tercapainya laba bersih. Riset ini memakai pendekatan kuantitatif, adapun populasi yang dipakai ialah perusahaan jasa sub sektor hotel, restoran dan pariwisata yang terdaftar di BEI periode 2016-2019 serta sampel yang digunakan berjumlah 9 perusahaan. Sesuai hasil uji statistik didapatkan hasil bahwa total hutang tidak berpengaruh terhadap tercapainya laba bersih. Pendapatan usaha berpengaruh terhadap tercapainya laba bersih. Biaya operasional berpengaruh terhadap tercapainya laba bersih. Adapun pengujian secara simultan total hutang, pendapatan usaha dan biaya operasional berpengaruh terhadap tercapainya laba bersih.

Kata kunci: Total hutang, pendapatan usaha, biaya operasional, tercapainya laba bersih.