ABSTRAK

Sheny Amaliah, " Analisis Dampak Beban Operasional Terhadap Tingkat Profit Margin Pada Unit Usaha Susu Perah Koperasi Unit Desa (Kud) Sarwa Mukti Cisarua".
Dibawah Bimbingan Ibu Trustorini Handayani SE. M.si

Beban operasional dan profit margin pada KUD Sarwa Mukti cisarua bandung pada periode 2001-2008 berfluktuatif.Penelitian ini dimaksudkan untuk mengetahui dampak beban operasional terhadap tingkat profit margin pada KUD Sarwa Mukti Cisarua Bandung.

Metode yang digunakan adalah Metode yang digunakan dalam penelitian ini deskriptif dan kuantitatif, dimana sampel yang digunakan dalam penelitian ini adalah laporan keuangan yang berupa neraca dan ikhtisar keuangan selama 8 tahun dari tahun 2001-2008 pada KUD Sarwa Mukti Cisarua. Analisis statistik yang digunakan adalah analisis regresi linier sederhana, korelasi, koefisien determinasi, dan pengujian hipotesis (uji t) dengan bantuan penggunaan program *SPSS 14.0 for windows.*

Berdasarkan hasil penelitian dan pembahasan menunjukkan bahwa perkembangan beban operasional yang berfluktuasi menyebabkan tingkat profit margin yang turut berfluktuasi. Hal ini membuktikan bahwa beban operasional dapat mempengaruhi profit margin perusahaan. Didalam perhitungan didapat korelasi pearson = 0,528 dan koefisien determinasiny (Kd) = 28,09% yang artinya pengaruh beban operasional terhadap profit margin bernilai positif, searah dan pengaruhnya sedang, sedangkan didalam pengujian hipotesis dengan menggunakan uji t didapatkan t_{hitung} = 1,523sedangkan nilai t_{tabel} = ± 2,447 dimana t_{hitung} (1,523) > t_{tabel} (1,895) yang artinya H_o diterima dan H_1 ditolak yang berarti beban operasional berpengaruh tidak signifikan terhadap Tingkat Profit Margin pada KUD Sarwa Mukti Cisarua.

Kata Kunci : Beban Operasional dan Profit Margin

ABSTRACT

Sheny Amaliah. 2010. "The Analysis of Operating Expenses Impact to the Level of Profit Margins On Dairy Milk Business Unit At Unit Village Cooperative (KUD) Sarwa Mukti Cisarua". Under guidance of Trustorini Handayani S.E., M.Si

Operating expenses and profit margins at KUD Sarwa Mukti Cisarua Bandung in the period 2001-2008 was fluctuate. This research was aimed to determine the impact of operating expenses to the level of profit margins at KUD Sarwa Mukti Cisarua Bandung.

The method used in this research was descriptive and quantitative method, where the samples used in this research was the financial statements with balance sheet and financial summary during the eight years from 2001 to 2008 at KUD Cisarua Sarwa Mukti. The statistical analysis used was simple linear regression analysis, correlation, coefficient of determination, and hypothesis testing (t test) with SPSS 14.0 program for windows.

Based on the result and discussion showed that the development of operating expenses that fluctuate causing the level of profit margins that also fluctuate. This proves that operating expenses may affect the company's profit margin. In the calculations obtained Pearson correlation = 0.528 and coefficient of determination (Kd) = 28.09%, that means the influence of the operating expense to profit margins are positive, directional and their effects are medium, whereas in hypothesis testing using t test showed that $t_{calculated}$ = 1.523 while the values of t_{table} = ± 1,895, where $t_{calculated}$ (1.523)> t_{table} (1,895) which means that H_o refused and H_1 accepted which means that operating expenses did not affect significantly to the level of profit margins at KUD Cisarua Sarwa Mukti.

Keywords: Operating Expenses and Profit Margin