ABSTRACT

Soleh Ridwan, "The Analisys Of Operational Cost And it's Influence On Net Profit Level At PDAM Kota Bandung ", under tuition Lita Wulantika, SE.,M.Si.

The research of this study is to know the growth of the operational cost at PDAM kota Bandung, the growth of the net profit level at PDAM kota Bandung,and to know the influence of operational cost to net profit levelat PDAM Kota Bandung.

The method of this research is quantitative description. This research is using primary data and secondary data that get from financial data and non financial data fromt PDAM Kota Bandung. To test the hypothesis is used linear regression, and correlation with using program SPSS 12.0 For Windows.

Based on the research result, there is an influence negative betweenoperational costl to net profit level at PDAM Kota Bandung. The two variables show an very strong correlation at -0,700 with correlation coefficient r > 0 this mean if operational cost is increasing,net profit level is also increasing, and conversely. The determination coefficient is 48,9 % and the rest 51,1 % which is influenced by other factors. While in hypothesis examination using t test, it shows t calculation value =-2,3979 and t table = -2,447. Based on this result, T calculation is bigger than t table, which means Ho is reject. In operational cost influence negative on net profit level at PDAM Kota Bandung.

Keywords : Operational Cost,Net Profit