ABSTRACT

"The Analysis Of Fixed Assets Maintenance Cost Impact Toward Revenue At PT. Pos Indonesia, Ltd. Bandung
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PT. Pos Indonesia, Ltd is a company that delivers documents and other types of tations. Constraints facing PT. Pos Indonesia, Ltd is not a regular maintenance caused the assets and facilities owned by the company not kleilas' to PT. Pos Indonesia, Ltd must pay a fee to finance the maintenance of fixed assets and economic activities that affect revenue. The objective of this study is to examine the impact of cost of fixed assets income PT. Pos Indonesia, Ltd Bandung.

The method used in this study is a descriptive method and quantitative approaches. The sample in this research report on income in PT. Pos Indonesia, Ltd from 2000 to 2007 for 8 years, and the test uses a simple linear regression analysis of correlation coefficients (Pearson) and the coefficient of determination. To test this hypothesis with a T test 2 side $\alpha = 0.05$. Analysis using SPSS for Windows version 15.0

The results showed that the fixed costs of maintenance of assets fluctuate, where fixed costs for the maintenance of assets, dikarena cost equipment, buildings and vehicles, and revenue growth in operating income as dikerena. Correlation analysis showed very strong relationship, and the direction (positive) between the maintenance of fixed assets and income. The coefficient of determination is 90.44% indicated that the cost of fixed assets as a result of income 90.44% and the remainder in 9.56% influenced by other factors such as investment, economic conditions, and other expenses. Statistical analysis was significant.

Key words: Maintenance of fixed assets and Revenue