THE INFLUENCE OF OPERATIONAL COST AND TOTAL ASSETS TURNOVER TO NET INCOME (A Case Study In Sub Sector Construction and Building Company Listed In Indonesia Stock Exchange Period 2010-2014)

ABSTRACT

The phenomenon occurred in the period 2014 in sub sector construction and building company in Indonesia the net income has decrease. According view from the sale side, construction sector can grow as there is new contract obtained. This contract should be to increased their profits. However, these revenues would be affected by the amount of operating costs. The purpose of this research is to determine the influence of operational cost and total assets turnover partially to net income at sub sector construction and building company listed in Indonesia Stock Exchange period 2010-2014. The method used in this research is descriptive and verification with quantitative approaches. Analysis model used is multiple linear regression analysis.The result found that (1) operational cost has a signifikan positive influence, which it means that when the operational cost increase of Rp.1,- it will increase the net income of 49.5% on sub sector construction and building comapny listed in Indonesia Stock Exchange (2) total assets turnover has a signifikan positive influence, which it means that when the total assets turnover an increasing of 1x, it will increase the net income of 25.4% on sub sector construction and building comapny listed in Indonesia Stock Exchange.

Keywords: *Operating cost, Total Asset Turnover, Net Income*