THE INFLUENCE OF BUSINESS REVENUES AND OPERATING COST TO NET INCOME

(SURVEY OF THE SERVICE SUB SECTOR TRANSPORTATION LISTED IN INDONESIAN STOCK EXCHANGE PERIOD 2004-2013)

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ABSRACT

This research was conducted in a sub-sector of the transportation services company listed on the Indonesia Stock Exchange 2004-2013 period. Problems occurred in 2013, namely a decline in net profit, while there was an increase in operating income due to an increase in toll revenue.This study aims to determine the effect of operating income and operating cost to net income partially or simultaneously on the company services the transport sub-sector 2004-2013 period.

The method used in this research is descriptive and verification with quantitative approach. The population used in this study is the annual financial statements, the year 2004-2013 as many as 30 population and population samples used throughout the annual financial statements from 2004 to 2013 as many as 30 years of financial statements. The test statistic used is path analysis (path analysis) The results of the analysis were processed using SPSS software v21.1.

This hypothesis testing results show that (1) Partially Business revenues have a significant positive effect on net income in the transportation sub-sector services company listed on the Indonesia Stock Exchange 2004-2013 period amounted 21,44%. *(2) Partial operating Cost had a negative influence significant to the net income in the transportation sub-sector services company listed on the Indonesia Stock Exchange 2004-2013 period amounted* 15,37%. *(3) simultaneously, Operating Income and operating costs had a significant positive effect on net income in the company services the transport sub-sector registered The Indonesia Stock Exchange 2004-2013 period amounted* 58,0%.

Keywords: Business Revenues, Operating Cost, Net Income