

ABSTRAK

Eka Oktaviani. NIM 2017150028. Pengaruh Biaya Operasional Terhadap Pendapatan Operasional Pada Klinik Kecantikan Dimasa Sebelum Dan Saat Covid-19. Dibawah bimbingan Ibu Endang Wulandari, SE, Akt, MM.

Tujuan dari penelitian untuk mengetahui apakah biaya operasional berpengaruh signifikan terhadap pendapatan operasional pada klinik DL Slim & Skin Care dimasa pandemi Covid-19. Data yang digunakan dalam penelitian ini data 6 bulan sebelum covid sejak september 2019 hingga februari 2020, dan data 6 bulan sesudah covid sejak maret 2020 hingga agustus 2020. Sampel dalam penelitian ini adalah laporan laba rugi yaitu biaya operasional dan pendapatan. Metode analisis data yaitu menggunakan analisis statistic analisis regresi linear sederhana dan uji-t. Untuk menguji keberartian pengaruh secara bersama-sama dengan level of significance 5%. Selain itu juga dilakukan uji asumsi klasik yang meliputi uji normalitas, uji heteroskedastisitas dan uji autokorelasi. Berdasarkan hasil pengujian diketahui bahwa nilai signifikansi t-statistik sebesar 0.001. Berdasarkan hasil tersebut maka dapat disimpulkan bahwa biaya operasional berpengaruh signifikan terhadap pendapatan operasional pada klinik DL Slim & Skin Care periode September 2019 sampai dengan Agustus 2020. Diketahui pula bahwa nilai koefisien biaya operasional bernilai -0.905. Hal ini menunjukkan bahwa biaya operasional berdampak negatif terhadap pendapatan operasional.

Kata Kunci : Biaya Operasional dan Pendapatan Operasional iv

ABSTRACT

Eka Oktaviani. NIM 2017150028. The Effect of Operational Costs on Operating Income at Beauty Clinics Before and During Covid-19. Under the guidance of Mrs. Endang Wulandari, SE, Akt, MM. The purpose of the study was to determine whether operating costs had a significant effect on operating income at the DL Slim & Skin Care clinic during the Covid-19 pandemic. The data used in this study is data for 6 months before covid from September 2019 to February 2020, and data for 6 months after covid from March 2020 to August 2020. The sample in this study is the income statement, namely operating costs and income. The data analysis method is statistical analysis using simple linear regression analysis and t-test. To test the significance of the effect together with the level of significance 5%. In addition, the classical assumption test was also carried out which included normality test, heteroscedasticity test and autocorrelation test. Based on the test results, it is known that the t-statistical significance value is 0.001. Based on these results, it can be concluded that operating costs have a significant effect on operating income at the DL Slim & Skin Care clinic for the period September 2019 to August 2020. It is also known that the operational cost coefficient value is -0.905. This shows that operating costs have a negative impact on operating income.

Keywords: Operating Costs and Operating Income