

THE EFFECT OF OPERATING INCOME AND OPERATING COSTS ON NET PROFIT AT THE TRANSPORTATION SERVICE COMPANY PT. GOLDEN SUMATRA BANDAR LAMPUNG

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Abstract

Background - The purpose of this study is to determine the effect of Business Income and Operating Costs on Net Profit in Transportation Services companies PT. Golden Sumatra. The number of samples taken was 36 financial statements and the data used in this study were secondary data obtained from the financial statement data of PT. Golden Sumatra in 2020 – 2022 which was then processed using multiple linear analysis tests using SPSS Version 21. The results of this study show that Business Income and Operating Costs simultaneously have a significant effect on the company's Net Profit of PT. Golden Sumatra and partially Operating Income have a significant effect on Net Profit and Operating Costs also have a significant effect on PT. Golden Sumatra Bandar Lampung.

Purpose - The purpose of this study is to determine the effect of Business Income and Operating Costs on Net Profit in Transportation Services companies PT. Golden Sumatra

methodology - The number of samples taken was 36 financial statements and the data used in this study were secondary data obtained from the financial statement data of PT. Golden Sumatra in 2020 – 2022 which was then processed using multiple linear analysis tests using SPSS Version 21

Findings - The results of this study show that Business Income and Operating Costs simultaneously have a significant effect on the company's Net Profit of PT. Golden Sumatra and partially Operating Income have a significant effect on Net Profit and Operating Costs also have a significant effect on PT. Golden Sumatra Bandar Lampung

Originality - The difference from previous research is that this research examines the years 2020 - 2022 and the research sample was conducted at pt. golden sumatra bandar lampung

Keywords: Operating Income, Operating Expenses, Net Profit
