

Undang-Undang Republik Indonesia Nomor 9 Tahun 1985 dan Nomor 31 Tahun 2004 tentang Perikanan

[www.cpp.co.id/id/investor-relations/company-information](http://www.cpp.co.id/id/investor-relations/company-information) Diakses 27 Juli 2016

[www.britama.com/index.php/2012/11/sejarah-dan-profil-singkat-dsfi/](http://www.britama.com/index.php/2012/11/sejarah-dan-profil-singkat-dsfi/) Diakses 27 Juli 2016

[www.britama.com/index.php/2012/11/sejarah-dan-profil-singkat-iikp/](http://www.britama.com/index.php/2012/11/sejarah-dan-profil-singkat-iikp/) Diakses 27 Juli 2016

Zahra Mousavi and Azam Jari. (2012). "The Relationship between Working Capital Management and Firm Performance: Evidence from Iran". *International Journal of Humanities and Social Science* Vol. 2 N o. 2 Special Issue, January 2012. <http://www.ijhssnet.com/journal/Vol2No2SpecialIssueJanuary2012/.pdf>. Diakses April 2016



**Lampiran 1: Input data SPSS**

| <b>Perusahaan</b> | <b>Tahun</b> | <b>TW</b> | <b>BOPO</b> | <b>WCTO</b> | <b>NPM</b> |
|-------------------|--------------|-----------|-------------|-------------|------------|
| CPRO              | 2012         | 1         | 5.99        | 0.9         | 0.05       |
| CPRO              | 2012         | 2         | 15.5        | 1.3         | 0.13       |
| CPRO              | 2012         | 3         | 12.6        | 2.04        | 0.15       |
| CPRO              | 2012         | 4         | -1.15       | 1.96        | -0.14      |
| CPRO              | 2013         | 1         | 6.9         | 1.75        | 0.05       |
| CPRO              | 2013         | 2         | 7.57        | 1.11        | 0.02       |
| CPRO              | 2013         | 3         | 5.13        | 1.79        | 0.02       |
| CPRO              | 2013         | 4         | 4.81        | 2.77        | 0.04       |
| CPRO              | 2014         | 1         | 1.15        | 0.78        | 0.03       |
| CPRO              | 2014         | 2         | 1.11        | 1.57        | 0.03       |
| CPRO              | 2014         | 3         | 1.27        | 2.31        | 0.03       |
| CPRO              | 2014         | 4         | -0.4        | 2.58        | -0.04      |
| DSFI              | 2012         | 1         | 1.38        | 2.93        | 0.16       |
| DSFI              | 2012         | 2         | 1.3         | 0.76        | 0.03       |
| DSFI              | 2012         | 3         | 1.3         | 1.45        | 0.03       |
| DSFI              | 2012         | 4         | 1.49        | 2.27        | 0.02       |
| DSFI              | 2013         | 1         | 2.32        | 2.75        | 0.05       |
| DSFI              | 2013         | 2         | 2.67        | 0.85        | 0.02       |
| DSFI              | 2013         | 3         | 3.14        | 1.68        | 0.01       |
| DSFI              | 2013         | 4         | -0.12       | 1.82        | -1.01      |
| DSFI              | 2014         | 1         | -0.03       | 2.13        | -0.11      |
| DSFI              | 2014         | 2         | 3.38        | 2.69        | 0.01       |
| DSFI              | 2014         | 3         | 2.36        | 3.27        | 0.03       |
| DSFI              | 2014         | 4         | 0.52        | 0.25        | 1.18       |
| IIKP              | 2012         | 1         | 0.56        | 0.66        | 0.91       |
| IIKP              | 2012         | 2         | 0.6         | 1.1         | 0.78       |
| IIKP              | 2012         | 3         | 0.59        | 1.42        | 0.79       |
| IIKP              | 2012         | 4         | 0.71        | 0.46        | 0.5        |
| IIKP              | 2013         | 1         | 0.73        | 0.94        | 0.51       |
| IIKP              | 2013         | 2         | 0.75        | 1.32        | 0.48       |
| IIKP              | 2013         | 3         | 0.44        | 1.71        | 0.74       |
| IIKP              | 2013         | 4         | 0.12        | 1.26        | 0.78       |
| IIKP              | 2014         | 1         | 0.54        | 0.36        | 0.68       |
| IIKP              | 2014         | 2         | 0.49        | 0.79        | 0.7        |
| IIKP              | 2014         | 3         | 0.51        | 1.4         | 0.62       |
| IIKP              | 2014         | 4         | 0.48        | 0.26        | -0.11      |

## Lampiran 2: Output SPSS

### Variables Entered/Removed<sup>a</sup>

| Model | Variables Entered       | Variables Removed | Method |
|-------|-------------------------|-------------------|--------|
| 1     | wcto, bopo <sup>b</sup> | .                 | Enter  |

- a. Dependent Variable: npm  
 b. All requested variables entered.

### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,428 <sup>a</sup> | ,483     | ,134              | ,38466                     | 1,105         |

- a. Predictors: (Constant), wcto, bopo  
 b. Dependent Variable: npm

### Descriptive Statistics

|                |         | bopo    | wcto   | npm    |
|----------------|---------|---------|--------|--------|
| N              | Valid   | 36      | 36     | 36     |
|                | Missing | 0       | 0      | 0      |
| Mean           |         | 2,3819  | 1,5242 | ,2269  |
| Median         |         | 1,1300  | 1,4350 | ,0450  |
| Std. Deviation |         | 3,55231 | ,83269 | ,41331 |
| Minimum        |         | -1,15   | -,26   | -1,01  |
| Maximum        |         | 15,50   | 3,27   | 1,18   |

### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 36                      |
| Normal Parameters <sup>a,b</sup> | Mean           | ,000000                 |
|                                  | Std. Deviation | ,37351051               |
| Most Extreme Differences         | Absolute       | ,110                    |
|                                  | Positive       | ,075                    |
|                                  | Negative       | -,110                   |
| Test Statistic                   |                | ,110                    |
| Asymp. Sig. (2-tailed)           |                | ,200 <sup>c,d</sup>     |

- a. Test distribution is Normal.  
 b. Calculated from data.  
 c. Lilliefors Significance Correction.  
 d. This is a lower bound of the true significance.

ANOVA<sup>a</sup>

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | 1,096          | 2  | ,548        | 3,704 | ,035 <sup>b</sup> |
|       | Residual   | 4,883          | 33 | ,148        |       |                   |
|       | Total      | 5,979          | 35 |             |       |                   |

a. Dependent Variable: npm

b. Predictors: (Constant), wcto, bopo

Coefficients<sup>a</sup>

| Model | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig.  | Collinearity Statistics |      |
|-------|-----------------------------|------------|---------------------------|-------|-------|-------------------------|------|
|       | B                           | Std. Error | Beta                      |       |       | Tolerance               | VIF  |
| 1     | (Constant)                  | ,560       | ,138                      |       | 4,050 | ,000                    |      |
|       | Bopo                        | -,014      | ,018                      | -,122 | -,767 | ,449                    | ,984 |
|       | wcto                        | ,196       | ,079                      | ,396  | 2,496 | ,018                    | ,984 |

a. Dependent Variable: npm

Collinearity Diagnostics<sup>a</sup>

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |      |      |
|-------|-----------|------------|-----------------|----------------------|------|------|
|       |           |            |                 | (Constant)           | bopo | wcto |
| 1     | 1         | 2,338      | 1,000           | ,03                  | ,07  | ,04  |
|       | 2         | ,543       | 2,075           | ,05                  | ,92  | ,06  |
|       | 3         | ,119       | 4,427           | ,92                  | ,00  | ,91  |

a. Dependent Variable: npm

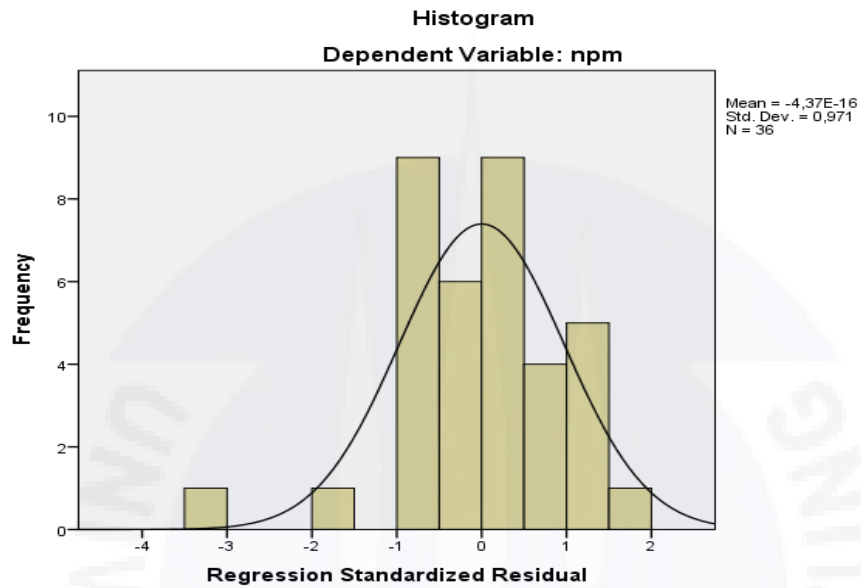
Residuals Statistics<sup>a</sup>

|                                   | Minimum  | Maximum | Mean   | Std. Deviation | N  |
|-----------------------------------|----------|---------|--------|----------------|----|
| Predicted Value                   | -,1156   | ,6178   | ,2269  | ,17697         | 36 |
| Std. Predicted Value              | -1,936   | 2,209   | ,000   | 1,000          | 36 |
| Standard Error of Predicted Value | ,066     | ,253    | ,105   | ,038           | 36 |
| Adjusted Predicted Value          | -,1424   | ,7641   | ,2264  | ,18958         | 36 |
| Residual                          | -1,21424 | ,67647  | ,00000 | ,37351         | 36 |
| Std. Residual                     | -3,157   | 1,759   | ,000   | ,971           | 36 |
| Stud. Residual                    | -3,235   | 1,852   | ,000   | 1,007          | 36 |
| Deleted Residual                  | -1,27498 | ,74989  | ,00052 | ,40250         | 36 |

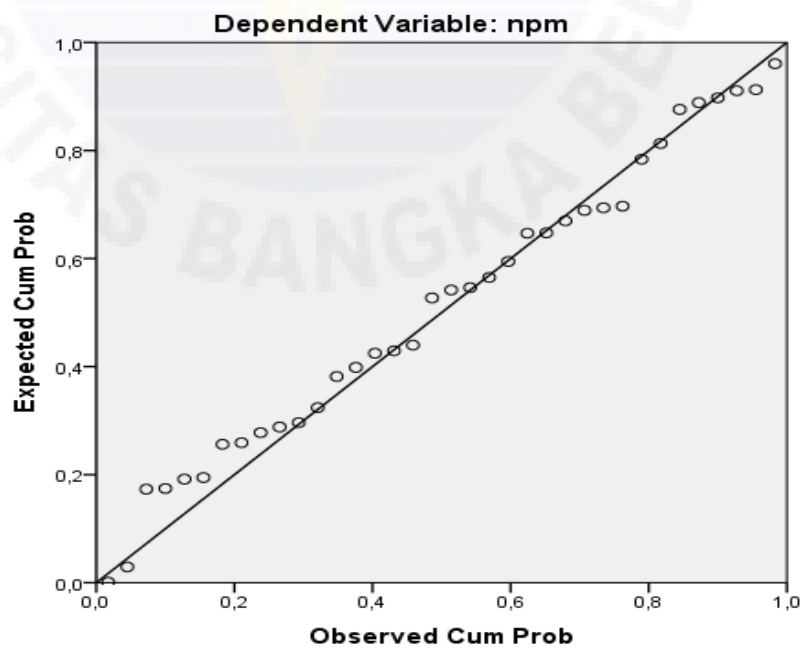
|                         |        |        |       |       |    |
|-------------------------|--------|--------|-------|-------|----|
| Stud. Deleted Residual  | -3,854 | 1,926  | -,016 | 1,079 | 36 |
| Mahal. Distance         | ,072   | 14,177 | 1,944 | 2,657 | 36 |
| Cook's Distance         | ,000   | ,288   | ,026  | ,056  | 36 |
| Centered Leverage Value | ,002   | ,405   | ,056  | ,076  | 36 |

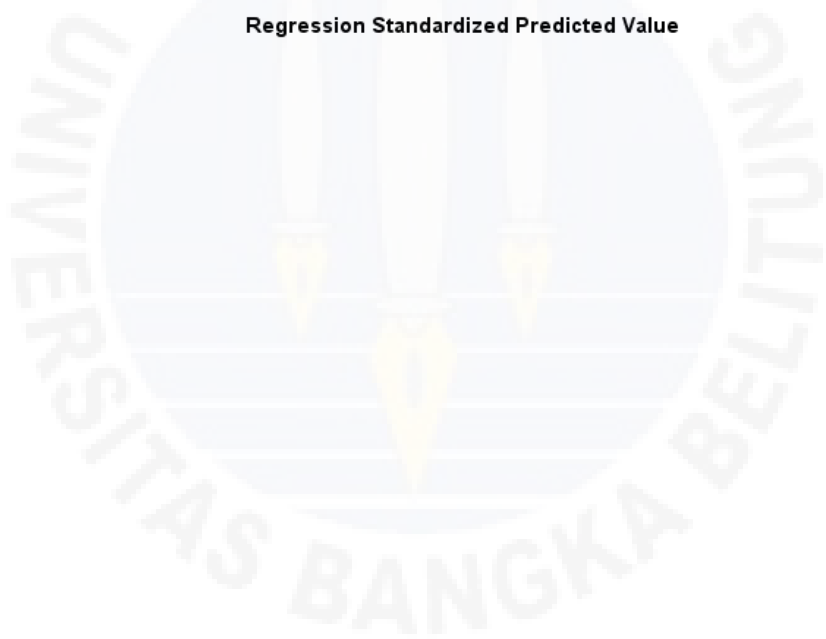
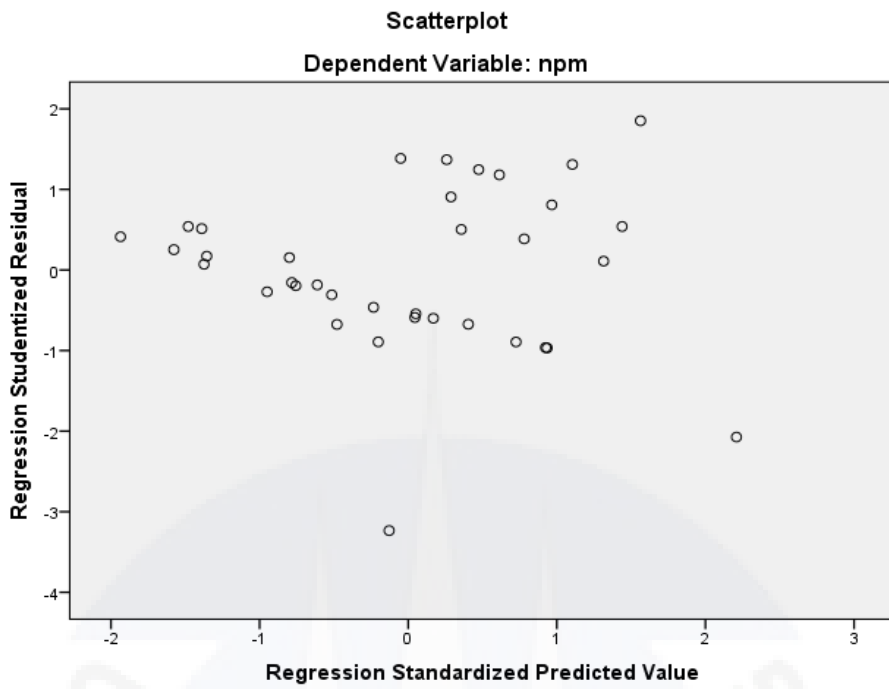
a. Dependent Variable: npm

Chart



**Normal P-P Plot of Regression Standardized Residual**





### Lampiran 3 : Biaya Operasional (BOPO)

| Nama Perusahaan | Tahun | Triwulan | Biaya Operasional | Pendapatan Operasional | BOPO  |
|-----------------|-------|----------|-------------------|------------------------|-------|
| CPRO            | 2012  | I        | Rp 668,179        | Rp 111,549             | 5.99  |
| CPRO            | 2012  | II       | Rp 4,721,217      | Rp 304,014             | 15.5  |
| CPRO            | 2012  | III      | Rp 3,281,720      | Rp 260,454             | 12.6  |
| CPRO            | 2012  | IV       | Rp 354,593        | Rp (308,342)           | -1.15 |
| CPRO            | 2013  | I        | Rp 235,497        | Rp 34,130              | 6.9   |
| CPRO            | 2013  | II       | Rp 726,894        | Rp 96,023              | 7.57  |
| CPRO            | 2013  | III      | Rp 286,557        | Rp 55,895              | 5.13  |
| CPRO            | 2013  | IV       | Rp 403,891        | Rp 83,969              | 4.81  |
| CPRO            | 2014  | I        | Rp 44,238         | Rp 38,468              | 1.15  |
| CPRO            | 2014  | II       | Rp 82,216         | Rp 74,069              | 1.11  |
| CPRO            | 2014  | III      | Rp 215,544        | Rp 169,720             | 1.27  |
| CPRO            | 2014  | IV       | Rp 100,331        | Rp (250,828)           | -0.4  |
| DSFI            | 2012  | I        | Rp 6,511,633,780  | Rp 4,718,575,203       | 1.38  |
| DSFI            | 2012  | II       | Rp 139,300,384    | Rp 10,740,777,219      | 1.3   |
| DSFI            | 2012  | III      | Rp 18,779,412,020 | Rp 14,445,701,554      | 1.3   |
| DSFI            | 2012  | IV       | Rp 27,719,518,729 | Rp 18,603,703,845      | 1.49  |
| DSFI            | 2013  | I        | Rp 12,322,795,785 | Rp 5,311,549,906       | 2.32  |
| DSFI            | 2013  | II       | Rp 28,203,270,019 | Rp 10,536,022,479      | 2.67  |
| DSFI            | 2013  | III      | Rp 44,172,632,922 | Rp 14,035,389,281      | 3.14  |
| DSFI            | 2013  | IV       | Rp 1,839,720,857  | Rp (15,331,007,140)    | -0.12 |
| DSFI            | 2014  | I        | Rp (104,790,226)  | Rp 3,493,007,566       | -0.03 |
| DSFI            | 2014  | II       | Rp 20,077,995,395 | Rp 5,940,235,324       | 3.38  |
| DSFI            | 2014  | III      | Rp 19,466,977,003 | Rp 8,248,719,069       | 2.36  |
| DSFI            | 2014  | IV       | Rp 8,577,771,536  | Rp 16,495,714,492      | 0.52  |
| IIKP            | 2012  | I        | Rp 3,198,435,848  | Rp 5,711,492,586       | 0.56  |
| IIKP            | 2012  | II       | Rp 6,410,707,917  | Rp 10,684,513,195      | 0.6   |
| IIKP            | 2012  | III      | Rp 8,911,420,582  | Rp 15,104,102,681      | 0.59  |
| IIKP            | 2012  | IV       | Rp 14,482,289,567 | Rp 20,397,590,939      | 0.71  |
| IIKP            | 2013  | I        | Rp 2,674,691,348  | Rp 3,663,960,750       | 0.73  |
| IIKP            | 2013  | II       | Rp 5,043,056,587  | Rp 6,724,075,449       | 0.75  |
| IIKP            | 2013  | III      | Rp 4,285,203,694  | Rp 9,739,099,305       | 0.44  |
| IIKP            | 2013  | IV       | Rp 2,614,212,955  | Rp 21,785,107,961      | 0.12  |
| IIKP            | 2014  | I        | Rp 2,228,157,291  | Rp 4,126,217,205       | 0.54  |
| IIKP            | 2014  | II       | Rp 4,225,411,937  | Rp 8,623,289,668       | 0.49  |
| IIKP            | 2014  | III      | Rp 6,334,719,982  | Rp 12,421,019,573      | 0.51  |
| IIKP            | 2014  | IV       | Rp 8,652,851,975  | (Rp 18,026,774,947)    | -0.48 |

**Lampiran 4 : Modal Kerja (WCTO)**

| <b>Nama Perusahaan</b> | <b>Tahun</b> | <b>Triwulan</b> | <b>Penjualan Bersih</b> |                 | <b>Aktiva Lancar</b> |                 | <b>WCTO</b> |
|------------------------|--------------|-----------------|-------------------------|-----------------|----------------------|-----------------|-------------|
| CPRO                   | 2012         | I               | Rp                      | 1,794,636       | Rp                   | 1,994,040       | 0.9         |
| CPRO                   | 2012         | II              | Rp                      | 3,529,814       | Rp                   | 2,715,214       | 1.3         |
| CPRO                   | 2012         | III             | Rp                      | 5,191,922       | Rp                   | 2,545,059       | 2.04        |
| CPRO                   | 2012         | IV              | Rp                      | 6,835,813       | Rp                   | 3,487,659       | 1.96        |
| CPRO                   | 2013         | I               | Rp                      | 1,629,924       | Rp                   | 931,385         | 1.75        |
| CPRO                   | 2013         | II              | Rp                      | 3,480,924       | Rp                   | 3,135,967       | 1.11        |
| CPRO                   | 2013         | III             | Rp                      | 5,541,287       | Rp                   | 3,095,691       | 1.79        |
| CPRO                   | 2013         | IV              | Rp                      | 7,677,823       | Rp                   | 2,771,777       | 2.77        |
| CPRO                   | 2014         | I               | Rp                      | 1,966,296       | Rp                   | 2,520,892       | 0.78        |
| CPRO                   | 2014         | II              | Rp                      | 4,186,104       | Rp                   | 2,666,308       | 1.57        |
| CPRO                   | 2014         | III             | Rp                      | 6,774,878       | Rp                   | 2,932,848       | 2.31        |
| CPRO                   | 2014         | IV              | Rp                      | 9,454,661       | Rp                   | 3,664,597       | 2.58        |
| DSFI                   | 2012         | I               | Rp                      | 67,725,606,387  | Rp                   | 23,114,541,429  | 2.93        |
| DSFI                   | 2012         | II              | Rp                      | 151,516,601,633 | Rp                   | 199,363,949,517 | 0.76        |
| DSFI                   | 2012         | III             | Rp                      | 220,262,045,129 | Rp                   | 151,904,858,709 | 1.45        |
| DSFI                   | 2012         | IV              | Rp                      | 288,017,091,152 | Rp                   | 131,285,062,181 | 2.27        |
| DSFI                   | 2013         | I               | Rp                      | 82,631,802,442  | Rp                   | 30,047,928,160  | 2.75        |
| DSFI                   | 2013         | II              | Rp                      | 169,897,633,287 | Rp                   | 199,879,568,572 | 0.85        |
| DSFI                   | 2013         | III             | Rp                      | 244,673,343,179 | Rp                   | 145,638,894,749 | 1.68        |
| DSFI                   | 2013         | IV              | Rp                      | 347,540,777,717 | Rp                   | 190,956,462,273 | 1.82        |
| DSFI                   | 2014         | I               | Rp                      | 104,626,071,975 | Rp                   | 49,120,195,810  | 2.13        |
| DSFI                   | 2014         | II              | Rp                      | 215,268,985,268 | Rp                   | 80,025,645,081  | 2.69        |
| DSFI                   | 2014         | III             | Rp                      | 324,360,208,763 | Rp                   | 99,192,274,392  | 3.27        |
| DSFI                   | 2014         | IV              | Rp                      | 450,591,482,420 | Rp                   | 180,236,592,868 | 0.25        |
| IIKP                   | 2012         | I               | Rp                      | 3,618,910,898   | Rp                   | 5,483,198,330   | 0.66        |
| IIKP                   | 2012         | II              | Rp                      | 8,798,566,987   | Rp                   | 7,998,567,261   | 1.1         |
| IIKP                   | 2012         | III             | Rp                      | 13,785,572,856  | Rp                   | 9,708,149,898   | 1.42        |
| IIKP                   | 2012         | IV              | Rp                      | 19,134,899,028  | Rp                   | 41,597,606,583  | 0.46        |
| IIKP                   | 2013         | I               | Rp                      | 6,557,740,876   | Rp                   | 6,976,320,081   | 0.94        |
| IIKP                   | 2013         | II              | Rp                      | 12,120,968,647  | Rp                   | 9,182,552,005   | 1.32        |
| IIKP                   | 2013         | III             | Rp                      | 18,507,336,633  | Rp                   | 10,823,003,879  | 1.71        |
| IIKP                   | 2013         | IV              | Rp                      | 24,844,115,495  | Rp                   | 19,717,511,980  | 1.26        |
| IIKP                   | 2014         | I               | Rp                      | 5,208,792,147   | Rp                   | 14,468,867,075  | 0.36        |
| IIKP                   | 2014         | II              | Rp                      | 10,539,082,893  | Rp                   | 13,340,611,257  | 0.79        |
| IIKP                   | 2014         | III             | Rp                      | 17,159,945,904  | Rp                   | 12,257,104,217  | 1.4         |
| IIKP                   | 2014         | IV              | Rp                      | 21,629,335,477  | Rp                   | 83,189,751,835  | 0.26        |



**Lampiran 5 : Kinerja Keuangan (NPM)**

| <b>Nama Perusahaan</b> | <b>Tahun</b> | <b>Triwulan</b> |    | <b>Laba Bersih</b> |    | <b>Penjualan Bersih</b> | <b>NPM</b> |
|------------------------|--------------|-----------------|----|--------------------|----|-------------------------|------------|
| CPRO                   | 2012         | I               | Rp | 89,732             | Rp | 1,794,636               | 0.05       |
| CPRO                   | 2012         | II              | Rp | 458,876            | Rp | 3,529,814               | 0.13       |
| CPRO                   | 2012         | III             | Rp | 529,472            | Rp | 5,191,922               | 0.15       |
| CPRO                   | 2012         | IV              | Rp | (957,014)          | Rp | 6,835,813               | -0.14      |
| CPRO                   | 2013         | I               | Rp | 81,496             | Rp | 1,629,924               | 0.05       |
| CPRO                   | 2013         | II              | Rp | 69,618             | Rp | 3,480,924               | 0.02       |
| CPRO                   | 2013         | III             | Rp | 110,826            | Rp | 5,541,287               | 0.02       |
| CPRO                   | 2013         | IV              | Rp | 307,113            | Rp | 7,677,823               | 0.04       |
| CPRO                   | 2014         | I               | Rp | 58,989             | Rp | 1,966,296               | 0.03       |
| CPRO                   | 2014         | II              | Rp | 125,583            | Rp | 4,186,104               | 0.03       |
| CPRO                   | 2014         | III             | Rp | 203,246            | Rp | 6,774,878               | 0.03       |
| CPRO                   | 2014         | IV              | Rp | (378,186)          | Rp | 9,454,661               | -0.04      |
| DSFI                   | 2012         | I               | Rp | 10,836,097,086     | Rp | 67,725,606,387          | 0.16       |
| DSFI                   | 2012         | II              | Rp | 4,545,498,049      | Rp | 151,516,601,633         | 0.03       |
| DSFI                   | 2012         | III             | Rp | 6,607,861,354      | Rp | 220,262,045,129         | 0.03       |
| DSFI                   | 2012         | IV              | Rp | 5,960,341,823      | Rp | 288,017,091,152         | 0.02       |
| DSFI                   | 2013         | I               | Rp | 4,131,590,122      | Rp | 82,631,802,442          | 0.05       |
| DSFI                   | 2013         | II              | Rp | 3,397,952,666      | Rp | 169,897,633,287         | 0.02       |
| DSFI                   | 2013         | III             | Rp | 2,446,733,432      | Rp | 244,673,343,179         | 0.01       |
| DSFI                   | 2013         | IV              | Rp | (351,016,185,494)  | Rp | 347,540,777,717         | -1.01      |
| DSFI                   | 2014         | I               | Rp | (13,503,478,449)   | Rp | 104,626,071,975         | -0.11      |
| DSFI                   | 2014         | II              | Rp | 2,152,689,853      | Rp | 215,268,985,268         | 0.01       |
| DSFI                   | 2014         | III             | Rp | 9,730,806,263      | Rp | 324,360,208,763         | 0.03       |
| DSFI                   | 2014         | IV              | Rp | 531,697,949,255    | Rp | 450,591,482,420         | 1.18       |
| IIKP                   | 2012         | I               | Rp | 3,293,208,917      | Rp | 3,618,910,898           | 0.91       |
| IIKP                   | 2012         | II              | Rp | 6,862,882,250      | Rp | 8,798,566,987           | 0.78       |
| IIKP                   | 2012         | III             | Rp | 10,890,602,556     | Rp | 13,785,572,856          | 0.79       |
| IIKP                   | 2012         | IV              | Rp | 9,567,449,514      | Rp | 19,134,899,028          | 0.5        |
| IIKP                   | 2013         | I               | Rp | 3,344,447,847      | Rp | 6,557,740,876           | 0.51       |
| IIKP                   | 2013         | II              | Rp | 5,818,064,951      | Rp | 12,120,968,647          | 0.48       |
| IIKP                   | 2013         | III             | Rp | 13,695,429,108     | Rp | 18,507,336,633          | 0.74       |
| IIKP                   | 2013         | IV              | Rp | 19,378,410,086     | Rp | 24,844,115,495          | 0.78       |
| IIKP                   | 2014         | I               | Rp | 3,541,978,659      | Rp | 5,208,792,147           | 0.68       |
| IIKP                   | 2014         | II              | Rp | 7,377,358,025      | Rp | 10,539,082,893          | 0.7        |
| IIKP                   | 2014         | III             | Rp | 10,639,166,460     | Rp | 17,159,945,904          | 0.62       |
| IIKP                   | 2014         | IV              | Rp | (2,379,226,902)    | Rp | 21,629,335,477          | -0.11      |

## EPT SCORE RECORD

Name of Institution : UPT PUSAT BAHASA UNIVERSITAS BANGKA BELITUNG

Name : MIMI SARULINA

DOB : 30/03/1995

Native Country : INDONESIA

Native Language : INDONESIA

Scaled Score : Listening Comprehension 43

Structure & Written Expression 38

Reading Comprehension 28

Total Score 363

Sex : F

Test Date : 29/07/2016

From : EPT USL

Signed,

Head of UPT Pusat Bahasa

Riwan Kusmiadi, S.T.P., M.Si





### KARTU BIMBINGAN SKRIPSI

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Judul Proposal/Skripsi :  
Pengaruh Pengurangan Biaya Operasional dan ~~Ketahanan~~ Modal Kerja terhadap  
Kinerja Keuangan pada Industri Perikanan yang terdaftar di Bursa Efek  
Indonesia Periode 2012-2019

| NO | Tanggal     | Keterangan              | Paraf Pembimbing |
|----|-------------|-------------------------|------------------|
| 1  | 22/Jan/2016 | Konsultasi judul        |                  |
| 2  | 25/Jan/2016 | Revisi Bab I            |                  |
| 3  | 2/5/2016    | Konsultasi ke dua kali. |                  |
| 4  | 17/5/2016   | Revisi Bab II           |                  |
| 5  | 9/6/2016    | Revisi Bab I, II, III   |                  |
| 6  | 10/6/2016   | ACC u/ semua proposal   |                  |
| 7  | 26/7/2016   | Revisi Bab IV & V       |                  |
| 8  | 1/8/2016    | Perbaikan Bab IV dan V  |                  |
| 9  | 2/8/2016    | ACC u/ akhir            |                  |
| 10 |             |                         |                  |
| 11 |             |                         |                  |
| 12 |             |                         |                  |
| 13 |             |                         |                  |
| 14 |             |                         |                  |
| 15 |             |                         |                  |

Catatan :

1. Kartu ini harus diisi saat bimbingan skripsi



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 Indonesia Periode 2015-2019

| NO | Tanggal  | Keterangan            | Paraf Pembimbing |
|----|----------|-----------------------|------------------|
| 1  | 25-04-16 | Konfirmasi judul      | [Signature]      |
| 2  | 02-05-16 | Revisi Bab I          | [Signature]      |
| 3  | 15-05-16 | Revisi Bab II         | [Signature]      |
| 4  | 27-05-16 | Revisi Bab III        | [Signature]      |
| 5  | 03-06-16 | Revisi Daftar Pustaka | [Signature]      |
| 6  | 06-06-16 | Revisi Bab III        | [Signature]      |
| 7  | 07-06-16 | Revisi Bab IV         | [Signature]      |
| 8  | 15-7-16  | Revisi Bab IV         | [Signature]      |
| 9  | 19-7-16  | Revisi Bab V          | [Signature]      |
| 10 | 10-7-16  | Revisi Bab V          | [Signature]      |
| 11 | 25-7-16  | Revisi Bab V          | [Signature]      |
| 12 |          |                       |                  |
| 13 |          |                       |                  |
| 14 |          |                       |                  |
| 15 |          |                       |                  |

Catatan :  
 1. Kartu ini harus diisi saat bimbingan skripsi



KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI  
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ABSTRACT

Mimi Sarulina. 302.12.11.056.

**The Effect of the Use of Operating Costs and Working Capital on the Financial Performance at Fishing Industry Listed on the Indonesia Stock Exchange in the Period 2012-2014**  
Economics Faculty

The aim of this research is to describe the development of operating costs and working capital on the financial performance and to analyze the effect of the use of operating costs and working capital on the financial performance listed on Indonesia Stock Exchange in the period 2012-2014. This is descriptive quantitative research with population is all fishing industries listed on the Indonesia Stock Exchange with total of 3 companies and sampling technique uses saturated sample because the number of listed fishing industry on the Indonesia Stock Exchange is not too large to become research sample. The result of independent variable is obtained that  $X_1$   $t_{\text{value}} (-0.767) < T_{\text{table}} (2.0345)$ , variable  $X_2$   $t_{\text{value}} (-2.496) < T_{\text{table}} (2.0345)$ . Thus, partially  $X_1$  has negative and not significant effect on variable Y, and  $X_2$  has positive and significant effect on variable Y. The result of F test indicates that  $F_{\text{value}} (3.704) > F_{\text{table}} (3.284)$ , while significance is  $0.000 < \alpha$  on significance level is 0.05, thus  $H_0$  is rejected and  $H_a$  is accepted which means that simultaneously independent variable has effect on dependent variable significantly.

**Keywords:** the use of Operating Costs, Working Capital, Financial Performance

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Translator

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