

BAB V

PENUTUP

5.1 Kesimpulan

Berdasarkan hasil analisis yang telah dilakukan dapat diambil kesimpulan sebagai berikut :

1. Jumlah biaya produksi berpengaruh signifikan terhadap jumlah laba bersih perusahaan manufaktur sub-sektor otomotif selama tahun 2011-2014
2. Koefisien regresi yang negatif dari variabel biaya produksi menunjukkan setiap kenaikan biaya produksi akan menyebabkan penurunan jumlah laba bersih yang diperoleh perusahaan.
3. Besar pengaruh dari biaya produksi terhadap perubahan laba bersih perusahaan manufaktur sub-sektor otomotif selama tahun 2011-2014 mencapai 98,65% dan sisanya sebesar 1,35% dipengaruhi oleh variabel lain.

5.2 Saran

Berdasarkan kesimpulan yang diambil maka peneliti memberikan beberapa saran sebagai berikut:

1. Bagi perusahaan sebaiknya melakukan perencanaan dan pengendalian terhadap besaran biaya produksi yang dikeluarkan karena akan berdampak pada laba yang bisa diperoleh perusahaan.

2. Untuk penelitian selanjutnya, diharapkan memperhatikan variabel lain yang berpengaruh terhadap laba bersih. Beberapa variabel tersebut antara lain biaya bunga, biaya kerugian kurs dan lain-lain.

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LAMPIRAN 1: DATA PENELITIAN**❖ Biaya Produksi**

No	Kode Emiten	2011	2012	2013	2014
1	ADMG	4,241,661,213,000	4,519,718,130,590	5,980,285,120,764	5,783,124,715,520
2	ASII	130,530,000,000,000	151,853,000,000,000	158,569,000,000,000	162,892,000,000,000
3	AUTO	6,126,058,000,000	6,921,210,000,000	8,989,568,000,000	10,500,112,000,000
4	BRAM	1,616,094,915,000	1,544,553,717,470	2,167,845,512,046	2,156,947,466,400
5	GDYR	1,752,755,660,552	1,744,548,135,290	1,945,697,830,095	1,741,334,903,600
6	GJTL	10,172,171,000,000	10,141,543,000,000	10,079,985,000,000	10,625,591,000,000
7	HEXA	3,281,373,928,836	3,634,477,284,350	3,487,578,990,168	2,900,462,356,720
8	IMAS	13,787,256,396,060	17,328,884,481,456	17,604,481,004,011	16,822,193,875,496
9	INDS	963,220,608,570	1,182,588,584,000	1,377,062,385,374	1,548,363,389,709
10	INTA	2,476,674,000,000	2,016,773,000,000	2,022,441,000,000	1,277,056,000,000
11	LPIN	35,262,458,733	41,513,569,091	49,769,316,612	50,818,758,741
12	MASA	2,329,096,000,000	2,640,817,113,690	3,354,675,570,462	2,974,517,651,840
13	NIPS	489,230,811,421	583,438,861,894	757,500,503,000	835,213,759,000
14	PRAS	285,148,414,662	262,658,957,019	259,061,897,979	369,974,947,495
15	SMSM	1,347,221,072,820	1,617,273,517,537	1,735,273,675,627	1,847,890,000,000
16	SQMI	374,931,287,750	131,302,402,750	221,507,162,190	127,804,890,200
17	SUGI	28,561,305,384	21,519,337,570	21,728,928,063	20,330,592,480
18	TURI	7,591,175,000,000	9,118,172,000,000	10,304,336,000,000	10,378,784,000,000
19	UNTR	44,859,041,000,000	45,432,916,000,000	41,495,567,000,000	41,071,359,000,000
	Jumlah	228,469,437,980,788	260,736,908,092,707	270,423,364,896,391	273,923,879,307,201
	Rata-rata	12,024,707,262,147	13,722,995,162,774	14,232,808,678,757	14,417,046,279,326

LAMPIRAN 2: DATA PENELITIAN**❖ Laba Bersih**

No	Kode Emiten	2011	2012	2013	2014
1	ADMG	288,962,755,000	83,645,925,480	12,745,708,197	-300,082,780,400
2	ASII	17,785,000,000,000	19,421,000,000,000	19,417,000,000,000	19,181,000,000,000
3	AUTO	1,006,716,000,000	1,053,246,000,000	1,006,262,000,000	871,659,000,000
4	BRAM	67,489,275,000	162,376,793,030	58,844,274,606	171,629,393,000
5	GDYR	19,554,815,552	64,537,550,990	56,488,591,899	34,107,444,640
6	GJTL	683,629,000,000	1,132,247,000,000	120,330,000,000	269,868,000,000
7	HEXA	437,436,058,040	470,092,428,960	206,155,713,951	148,649,938,880
8	IMAS	812,967,575,161	801,730,101,599	532,456,406,907	-128,191,730,970
9	INDS	120,218,458,930	133,181,165,000	146,300,062,066	126,668,594,691
10	INTA	133,557,000,000	12,430,000,000	-220,368,000,000	-81,101,000,000
11	LPIN	11,319,403,810	16,599,848,712	8,554,996,356	-4,130,648,465
12	MASA	143,107,000,000	2,753,039,330	44,763,310,215	6,569,315,200
13	NIPS	17,831,046,421	21,553,186,947	33,872,112,000	50,134,988,000
14	PRAS	1,353,860,853	15,565,386,865	13,196,739,424	11,340,527,609
15	SMSM	200,865,266,626	233,209,607,910	307,886,742,457	390,124,000,000
16	SQMI	-3,173,718,877	-30,142,231,290	-4,131,863,787	2,326,702,960
17	SUGI	-6,710,670,387	13,570,317,140	394,159,325,322	57,742,822,640
18	TURI	322,289,000,000	420,088,000,000	307,017,000,000	253,143,000,000
19	UNTR	5,900,908,000,000	5,779,675,000,000	4,833,699,000,000	5,369,621,000,000
	Jumlah	27,943,320,126,129	29,807,359,120,673	27,275,232,119,613	26,431,078,567,785
	Rata-rata	1,470,701,059,270	1,568,808,374,772	1,435,538,532,611	1,391,109,398,304

LAMPIRAN 3: UJI NORMALITAS DATA

Series	Mean	Maximum	Minimum	Jarque Bera	Probability
LABA_ADMG	21,300,000,000	289,000,000,000	-300,000,000,000	0.2629	0.8768
LABA_ASII	19,000,000,000,000	19,400,000,000,000	17,800,000,000,000	0.8753	0.6455
LABA_AUTO	984,000,000,000	1,050,000,000,000	872,000,000,000	0.6183	0.7341
LABA_BRAM	115,000,000,000	172,000,000,000	58,800,000,000	0.6473	0.7235
LABA_GDYR	43,700,000,000	64,500,000,000	19,600,000,000	0.4495	0.7987
LABA_GJTL	552,000,000,000	1,130,000,000,000	120,000,000,000	0.4234	0.8092
LABA_HEXA	316,000,000,000	470,000,000,000	149,000,000,000	0.5975	0.7417
LABA_IMAS	505,000,000,000	813,000,000,000	-128,000,000,000	0.6662	0.7167
LABA_INDS	132,000,000,000	146,000,000,000	120,000,000,000	0.3521	0.8386
LABA_INTA	-38,900,000,000	134,000,000,000	-220,000,000,000	0.2622	0.8771
LABA_LPIN	8,090,000,000	16,600,000,000	-4,130,000,000	0.4433	0.8012
LABA_MASA	49,300,000,000	143,000,000,000	2,750,000,000	0.6703	0.7152
LABA_NIPS	30,800,000,000	50,100,000,000	17,800,000,000	0.4538	0.7970
LABA_PRAS	10,400,000,000	15,600,000,000	1,350,000,000	0.6527	0.7215
LABA_SMSM	283,000,000,000	390,000,000,000	201,000,000,000	0.4072	0.8158
LABA_SQMI	-8,780,000,000	2,330,000,000	-30,100,000,000	0.7853	0.6752
LABA_SUGI	115,000,000,000	394,000,000,000	-6,710,000,000	0.8733	0.6462
LABA_TURI	326,000,000,000	420,000,000,000	253,000,000,000	0.3361	0.8453
LABA_UNTR	5,470,000,000,000	5,900,000,000,000	4,830,000,000,000	0.4541	0.7969

LAMPIRAN 4: HASIL ANALISIS REGRESI

Dependent Variable: LABA?

Method: Pooled EGLS (Cross-section weights)

Date: 05/27/16 Time: 10:26

Sample: 2011 2014

Included observations: 4

Cross-sections included: 19

Total pool (balanced) observations: 76

Linear estimation after one-step weighting matrix

White cross-section standard errors & covariance (no d.f. correction)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.50E+12	1.20E+10	124.4868	0.0000
BIAAYAPROD?	-0.002768	0.001052	-2.630459	0.0110
Fixed Effects				
(Cross)				
_ADMG—C	-1.46E+12			
_ASII—C	1.78E+13			
_AUTO—C	-4.92E+11			
_BRAM—C	-1.38E+12			
_GDYR—C	-1.45E+12			
_GJTL—C	-9.19E+11			
_HEXA—C	-1.17E+12			
_IMAS—C	-9.48E+11			
_INDS—C	-1.36E+12			
_INTA—C	-1.53E+12			
_LPIN—C	-1.49E+12			
_MASA—C	-1.44E+12			
_NIPS—C	-1.47E+12			

_PRAS—C	-1.49E+12
_SMSM—C	-1.21E+12
_SQMI—C	-1.51E+12
_SUGI—C	-1.38E+12
_TURI—C	-1.15E+12
_UNTR—C	4.09E+12

Effects Specification

Cross-section fixed (dummy variables)

Weighted Statistics

R-squared	0.986537	Mean dependent var	1.17E+12
Adjusted R-squared	0.981969	S.D. dependent var	1.73E+12
S.E. of regression	2.73E+11	Sum squared resid	4.16E+24
F-statistic	215.9703	Durbin-Watson stat	2.079339
Prob(F-statistic)	0.000000		

Lampiran 5: Tabel T

Pr	0.25 0.50	0.1 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
df							
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.22814	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634p
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.43772	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42857	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.44089	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.2948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67306	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526