

**PENGARUH KECUKUPAN MODAL DAN BEBAN OPERASIONAL
PENDAPATAN OPERASIONAL (BOPO) TERHADAP LABA
OPERASI PADA BUMDES DI KECAMATAN BANJAR**

Oleh

Kadek Yuyun Tamara Dewi, NIM 1717041023

Jurusan Manajemen

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kecukupan modal dan beban operasional pendapatan operasional terhadap laba operasi secara simultan maupun parsial. Desain penelitian yang digunakan adalah kuantitatif kausal. Subjek penelitian ini adalah Badan Usaha Milik Desa di Kecamatan Banjar yang terdaftar di Dinas Pemberdayaan Masyarakat dan Desa dan objek penelitian adalah kecukupan modal, beban operasional pendapatan operasional dan laba operasi. Teknik pengambilan sampel yang digunakan yaitu *purposive sampling* dengan jumlah sampel sebanyak enam BUMDes. Data dikumpulkan dengan pencatatan dokumen, kemudian dianalisis dengan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa (1) kecukupan modal dan beban operasional pendapatan operasional berpengaruh signifikan terhadap laba operasi (2) kecukupan modal berpengaruh negatif dan tidak signifikan terhadap laba operasi (3) beban operasional pendapatan operasional berpengaruh negatif dan signifikan terhadap laba operasi.

Kata Kunci: kecukupan modal, beban operasional pendapatan operasional, dan laba operasi.

Abstract

This study aims to examine the effect of capital adequacy ratio and operational cost with operational income on operating income simultaneously or partially. This research design used causal quantitative. The subject of this research is Village Owned Enterprises in Banjar District and the object of research is capital adequacy ratio, operational cost with operational income and operating income. The sampling technique used was purposive sampling with a sample size of six Village Owned Enterprises. Data were collected by recording documents, then analyzed by multiple linear regression analysis. The results showed that (1) capital adequacy ratio and operational cost with operational income had a significant effect on operating income with an influence contribution of 46.2% (2) capital adequacy ratio had a negative and not significant effect on operating income with an influence contribution of 0.3% (3) operating cost with operational income had a negative and significant effect on operating income with an influence contribution of 46.1%.

Keywords: capital adequacy ratio, BOPO, operating income