

ABSTRAK

PENGARUH *COST REDUCTION* TERHADAP *CONTRIBUTION MARGIN* PERUSAHAAN (Studi Empiris pada Perusahaan Jasa Perhotelan yang Terdaftar Di Bursa Efek Indonesia)

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Penelitian ini bertujuan untuk mengetahui bagaimana *cost reduction*, *contribution margin* perusahaan, dan pengaruh *cost reduction* terhadap *contribution margin* perusahaan pada Perusahaan Jasa Perhotelan yang terdaftar di Bursa Efek Indonesia.

Populasi dari penelitian ini adalah Perusahaan Jasa Perhotelan yang terdaftar di Bursa Efek Indonesia sebanyak 10 perusahaan. Sampel ditentukan berdasarkan teknik *sampling* jenuh, dengan demikian jumlah sample sebanyak 10 sampel perusahaan. Data sekunder dikumpulkan dari *website* Bursa Efek Indonesia berupa laporan keuangan dari tahun 2011-2014. Pengujian hipotesis pada penelitian ini menggunakan uji korelasi *Pearson Product Moment*.

Cost reduction diukur dengan menggunakan *variable cost analysis*. Dari hasil pengujian hipotesis terdapat pengaruh negatif *cost reduction* terhadap *contribution margin* perusahaan pada Perusahaan Jasa Perhotelan yang terdaftar di Bursa Efek Indonesia selama tahun 2011-2014. Artinya semakin menurunnya nilai biaya yang diakibatkan oleh *cost reduction* diprediksikan akan meningkatkan *contribution margin*.

Kata Kunci : *Cost Reduction, Contribution Margin*

ABSTRACT

THE INFLUENCE OF COST REDUCTION TOWARD COMPANY'S CONTRIBUTION MARGIN (Empirical Study on Hospitality Services Company Listed on the Indonesia Stock Exchange)

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This study aims of this research is to determine how cost reduction, contribution margins and the influence of cost reduction toward the company's contribution margin in Hospitality Services Company listed on the Indonesia Stock Exchange.

The population of this research is Hospitality Services Company listed on the Indonesia Stock Exchange with 10 of companies. The sample is determined by saturation sampling technique thus sample size of 10 sample companies. Secondary data was collected from the website of the Indonesia Stock Exchange in the form of financial statements of 2011-2014. Testing the hypothesis in this study using the Pearson product moment correlation test.

Cost reduction was measured by using a variable cost analysis. From the results of hypothesis testing negatis there are significant cost reduction to the company's contribution margin in Hospitality Services Company listed on the Indonesia Stock Exchange during 2011-2014. This means that the declining value of the costs resulting from the cost reduction is predicted to increase the company's contribution margin.

Keywords : Cost Reduction, Contribution Margin