

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh realisasi biaya operasional dan beban pokok pendapatan terhadap jasa pemanduan kapal pada PT Penajam Internasional Terminal periode 2020-2024. Permasalahan yang melatarbelakangi penelitian adalah adanya fluktuasi jumlah jasa pemanduan kapal yang diduga berkaitan dengan perubahan biaya operasional dan beban pokok pendapatan perusahaan. Penelitian dilakukan di PT Penajam Internasional Terminal dengan mempergunakan metode deskriptif kuantitatif. Data dipergunakan merupakan data sekunder berupa laporan keuangan perusahaan periode 2020-2024 yang diperoleh melalui teknik dokumentasi dan didukung oleh wawancara. Populasi sekaligus sampel penelitian adalah laporan keuangan PT Penajam Internasional Terminal selama periode 2020–2024 sebanyak 5 data tahunan dengan teknik sampling jenuh. Analisis data dilakukan menggunakan regresi linear berganda dengan bantuan program IBM SPSS Statistik. Hasil penelitian mengindikasikan, realisasi biaya operasional memiliki koefisien regresi positif sebesar 2,282 namun tidak berpengaruh signifikan terhadap jasa pemanduan kapal dengan nilai signifikansi $0,078 > 0,05$. Beban pokok pendapatan juga memiliki koefisien regresi positif sebesar 0,873 tetapi tidak berpengaruh signifikan terhadap jasa pemanduan kapal dengan nilai signifikansi $0,095 > 0,05$. Secara simultan, realisasi biaya operasional dan beban pokok pendapatan tidak berpengaruh signifikan terhadap jasa pemanduan kapal dengan nilai signifikansi $0,136 > 0,05$. Meskipun demikian, kedua variabel mampu menjelaskan variasi jasa pemanduan kapal sebesar 86,4%, sedangkan sisanya 13,6% dipengaruhi oleh faktor lain di luar penelitian.

Kata kunci: Realisasi biaya operasional, Beban Pokok Pendapatan, Jasa pemanduan kapal, Regresi linear berganda

ABSTRACT

This study aims to determine the effect of operating cost realization and cost of revenue on ship pilotage services at PT Penajam Internasional Terminal during the 2020–2024 period. The research problem is based on fluctuations in ship pilotage services, which are presumed to be related to changes in the company's operating costs and cost of revenue. This research was conducted at PT Penajam Internasional Terminal using a quantitative descriptive approach. The data used were secondary data obtained from the company's financial statements for the 2020–2024 period and supported by interviews with relevant parties. The population as well as the sample consisted of PT Penajam Internasional Terminal's financial statements from 2020 to 2024, totaling five annual observations, selected using a saturated sampling technique. Data were analyzed using multiple linear regression with the assistance of IBM SPSS Statistics software. The results indicate that operating cost realization has a positive regression coefficient of 2.282 but does not have a significant effect on ship pilotage services, as evidenced by a significance value of $0.078 > 0.05$. Likewise, the cost of revenue has a positive regression coefficient of 0.873 but does not significantly affect ship pilotage services, with a significance value of $0.095 > 0.05$. Simultaneously, operating cost realization and cost of revenue do not have a significant effect on ship pilotage services, as indicated by a significance value of $0.136 > 0.05$. However, both variables explain 86.4% of the variation in ship pilotage services, while the remaining 13.6% is influenced by other factors outside the scope of this study.

Keywords: *Operating cost realization, Cost of revenue, Ship pilotage services, Multiple linear regression.*