



**MEASURING THE COMPANY OPERATIONAL
PERFORMANCE USING UTILIZATION
MAINTENANCE BUDGET COSTS IMPACT TO
PRODUCTIVITY AND PROFITABILITY IN FORGING &
DIES SECTION,
CASE STUDY AT PT. KOMATSU UNDERCARRIAGE
INDONESIA
(2019 – 2023)**

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

Sarjana Akuntansi

By:

SELAMET SAFERA

008202100051

**FACULTY OF BUSINESS
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PLAGIARISM CHECK RESULT

MEASURING THE COMPANY OPERATIONAL PERFORMANCE USING UTILIZATION MAINTENANCE BUDGET COSTS IMPACT TO PRODUCTIVITY AND PROFITABILITY IN FORGING & DIES SECTION, STUDY CASE AT PT. KOMATSU UNDERCARRIAGE INDONESIA (2019 – 2023)

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ABSTRACT

The purpose of this research is to find out whether the budget for Outside Part Maintenance Cost, Outside Service Maintenance, and Repair & Maintenance Cost has an influence on the Company's productivity and profitability based on financial reports. Researchers used Outside Part Maintenance Cost, Outside Service Maintenance, and Repair & Maintenance Cost as independent variables as test indicators to determine the significance of the relationship between the influence of productivity and the profitability of PT Company. Komatsu Undercarriage Indonesia. Purposive sampling is a sampling technique researchers use, namely taking data on PT's maintenance budget, productivity, and profitability. Komatsu Undercarriage Indonesia quarterly for 5 years. Based on the research results, Outside Part Maintenance Cost, Outside Service Maintenance, and Repair & Maintenance Cost have a significant influence or do not have a significant influence on the productivity and profitability of PT. Komatsu Undercarriage Indonesia.

Keywords : Profitability, Productivity, Outside Part Maintenance Cost, Outside Service Maintenance, and Repair & Maintenance Cost

INTISARI

Tujuan dari penelitian ini adalah untuk mengetahui apakah anggaran Biaya Outside Part Maintenance Cost, Outside Service Maintenance, dan Repair & Maintenance Cost mempunyai pengaruh terhadap produktivitas dan profitabilitas Perusahaan berdasarkan laporan keuangan PT. Komatsu Undercarriage Indonesia. Peneliti menggunakan Outside Part Maintenance Cost, Outside Service Maintenance, dan Repair & Maintenance Cost sebagai variabel independen sebagai indikator uji untuk mengetahui signifikansi hubungan antara pengaruh produktivitas terhadap profitabilitas Perusahaan PT. Undercarriage Komatsu Indonesia. Purposive sampling merupakan teknik pengambilan sampel yang digunakan peneliti yaitu mengambil data anggaran pemeliharaan, produktivitas dan profitabilitas PT. Komatsu Undercarriage Indonesia triwulanan selama 5 tahun. Berdasarkan hasil penelitian Outside Part Maintenance Cost dan Outside Service Maintenance tidak mempunyai pengaruh signifikan terhadap produktivitas dan profitabilitas. Repair & Maintenance Cost mempunyai pengaruh signifikan mempunyai pengaruh signifikan terhadap produktivitas dan profitabilitas PT. Komatsu Undercarriage Indonesia.

Kata kunci : Profitabilitas, Produktivitas, Outside Part Maintenance Cost, Outside Service Maintenance, dan Repair & Maintenance Cost