EFFECT OF OPERATING COSTS AND REVENUES ON FINANCIAL PERFORMANCE BASED ON RETURN ON ASSETS RATIO (ROA) IN PLASTICS AND PACKAGING SUB-SECTOR INDUSTRIAL COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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ARTICLEINFO	ABSTRACT
Keywords : Operational Costs; Income; Financial Performance; Return On Assets	The purpose of study was to determine the effect of operating costs and income on financial performance based on the ratio of Return On Assets (ROA) in plastic and packaging sub-sector industrial companies listed on the Indonesia Stock Exchange.Theresearch method used is quantitative research. The population used is all plastic and packaging sub-sector companies listed on the Indonesia Stock Exchange (IDX) for 2019-2021 totaling 13 companies. The sample that passed based on category was 6 companies. The data analysis technique used is multiple linear regression analysis. The results showed that operational costs had a significant value of 0,000 > 0,05 so that it was concluded that operational cocts had an influence on financial performance based on the Return On Assets ratio in plastic and packaging sub-sector industrial companies listed on the Indonesia StockExchange.
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1. INTRODUCTION

The development of the Times is one of the fastest and fastest technological advances. These developments have helped many companies to organize and manage all processes that enter (input) and exit (output) by the company. A company is an institution where the production of goods or services takes place. After processing, goods or services are created that will later be sold to the public in order to achieve the main goal of the company, namely getting maximum profit or profit. To be able to achieve these goals, the company must be able to efficiently manage all of its resources to increase revenue and reduce the company's operating costs, which can be seen from the financial statement records in order to measure the company's financial performance.

Financial performance is an analysis conducted to see the extent to which the company has implemented by using the rules of financial implementation properly and correctly (Desy, et al. 2022). The importance of financial statements as information in assessing the performance of the company is a requirement that the financial statements must reflect the actual state of the company at a certain period of time. Financial statements are one form of accounting information that is important in the process of assessing the performance of the company is in the form of financial ratios of the company for a certain period.

The type of financial statements used to measure the performance of the company is the income statement consisting of income (revenue) and expenses (costs). Financial ratios are a state of the past, now the projection of future results diakan come. The financial ratio consists of the ratio of liquidity, activity, solvency and profitability. Profitability ratio is a comparison to determine a company's ability to profit from revenue related to sales, assets and equity based on certain measurements. The type of profitability ratio that this company will use is Return on assets (ROA). Return on assets (ROA) is a ratio used to measure the extent to which a company's ability to obtain a return on assets that have been used. According to Cashmere (2019) ROA is used to show the company's ability to generate profits using the total assets owned. Meanwhile, to obtain the value of ROA itself is net income divided by total assets.

The report Data can be seen in table 1.1 of the financial statement data in the form of revenue, operating expenses, net income, total assets and Return on assets (ROA) for plastic and packaging sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021. Operating costs are one type of cost that companies incur annually,both large companies and small companies, in a certain amount according to

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Desy, et al (2022). Revenue is an inflow or other increase in assets of a business entity or repayment of its debts during one period derived from the delivery or manufacture of goods, delivery of services, or other activities that are the main activities of a business entity according to Desy, et al (2022)

Tabel 1 Laporan Keuangan 2019-2021

Nama Perusahaan	Tahun	Income	Biaya Operasional	Laba Bersih	Total Aset	Return On Asset (ROA)
	2019	Rp21.681.328.889	Rp189.516.509.540	(Rp163.704.966.109)	Rp936.699.355.697	(0,174767886)
	2020	Rp207.588.16.382	Rp11.391.476.010	(Rp8.727.919.405)	Rp726.551.136.516	(0,012012808)
AKKU	2021	Rp3.051.735.626	Rp127.864.088.985	(Rp121.904.486.558)	Rp730.789.751.049	(0,166811982)
	2019	Rp2.251.123.299	Rp204.385.679	Rp54.355.268	Rp2.776.775.756	0,019574958
	2020	Rp2.230.113.093	Rp193.121.299	Rp66.005.547	Rp2.644.267.716	0,024961749
AKPI	2021	Rp2.702.959.888	Rp269.840.498	Rp147.822.236	Rp3.335.740.359	0,044314671
	2019	Rp437.990.210.351	Rp57.960.213.231	Rp9.588.681.370	Rp419.264.529.448	0,022870242
	2020	Rp325.538.152.468	Rp51.751.067.700	(Rp6.424.025.663)	Rp406.440.895.710	(0,015805559)
APLI	2021	Rp420.717.433.375	Rp42.459.931.539	Rp23.227.293.962	Rp431.280.653.664	0,053856564
	2019	Rp1.221.535.436	Rp227.749.918	(Rp163.083.992)	Rp2.263.112.918	(0,072061801)
BRNA	2020	Rp1.123.569.559	Rp214.737.247	(Rp187.053.341)	Rp1.965.718.547	(0,095157743)
	2021	Rp1.051.423.115	Rp182.610.352	(Rp193.272.827)	Rp2.020.640.257	(0,0956493)
	2019	Rp776.541.441.414	Rp53.636.565.785	Rp60.836.752.751	Rp617.594.780.669	0,098505937
	2020	Rp739.402.296.030	Rp53.846.647.814	Rp60.770.710.445	Rp665.863.417.235	0,09126603
IGAR	2021	Rp970.111.806.482	Rp57.152.542.384	Rp104.034.299.846	Rp809.371.584.010	0,128537129
	2019	Rp203.257.618	Rp34.533.070	Rp4.510.027	Rp277.540.954	0,016249951
	2020	Rp197.888.006	Rp32.563.837	Rp8.519.433	Rp280.515.335	0,03037065
IPOL	2021	Rp239.407.318	Rp39.036.103	Rp9.499.133	Rp299.122.566	0,031756658

Based on Table 1. above, the financial statement data shows that the highest income is found in PT IGAR in 2021, which is Rp970, 111, 806, 482 and the lowest income is found in PT IPOL in 2020, which is Rp197, 888, 006. If the income obtained by the company is large or high, the company's financial performance (ROA) can be said to be good. And vice versa, if the income obtained by the company is small or low, the company's financial performance (ROA) can be said to be less good. Then the highest operating costs were found at PT AKKU in 2019, amounting to Rp189, 516, 509, 540 and the lowest operating costs were found at PT IPOL in 2020, amounting to Rp32, 563, 837. If the operating costs used by the company are large or high, the company's financial performance (ROA) can be said to be less good because of the large amount of deduction value on income. And vice versa, if the company's operating costs are small or low, the company's financial performance (ROA) can be said to be good because of the small amount of deduction on income. And the highest ROA (Return on assets) is found at PT IGAR in 2021 at 0.128537129 (0.13%) and the lowest ROA (Return on assets) is found at PT AKKU in 2019 at -0.174767886 (-0.17%). The high value of ROA is caused by the amount of revenue obtained and the small operating costs used by the company. And the small value of ROA is caused by the small income obtained but the amount of operating costs used by the company.

2. LITERATURE REVIEW
Theory Of Financial Performance
Financial performance is the end result of the decision in using the rules of the company in the implementation of finance so that the financial condition can be known in terms of the good and bad state of a company's finances during a certain period. Financial performance can be seen by analyzing financial statements using cash flow statements calculated with cash flow ratios, according to Yeni Safitri Damanik (2019).

Theory of Return on assets (ROA)
Return on Assets (ROA) is used to measure financial performance in making a profit by utilizing the assets it owns.ROA is the ratio of Profit after tax to total assets. The greater the Return on assets (ROA) shows the better financial performance, because the rate of Return (return) is greater, according to Maya and Indra (2019). Return on assets is calculated by the following formula:

$$Return\ On\ Asset = \frac{Net\ Income}{Total\ Asset} \times 100\%$$

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Operating Cost Theory

Operating costs are operating expenses, namely costs in the form of spending money to carry out basic activities, namely in the form of sales and administrative costs to obtain revenue, excluding expenses that have been taken into account in the cost of goods sold and depreciation, according to Sri Rahayu (2014).

$$\text{Operating Costs} = \text{Production Costs} + \text{Operating Expenses}$$

Income Theory

Revenue is the gross increase in the company's capital as a result of the company's activities. Sources of income, among others, come from the sale of goods or services, the amount of which is measured by the imposition made on consumers for goods or services delivered to them, the sale or exchange of assets outside merchandise, interest, dividends and other additions to the owner's wealth (other than capital increases made by the owner, according to Desy, et al (2022).

$$\text{Revenue} = \text{Gross Income} - \text{Cost Of Goods Sold}$$

Concept Research

The following framework of Thought on this study :

Conceptual framework is a picture that can explain the relationship of the independent variable (X) with the dependent variable (Y) studied by the author. Independent variables in this study are operating costs (X1) and revenue (X2), as the dependent variable is ROA (Return on assets).
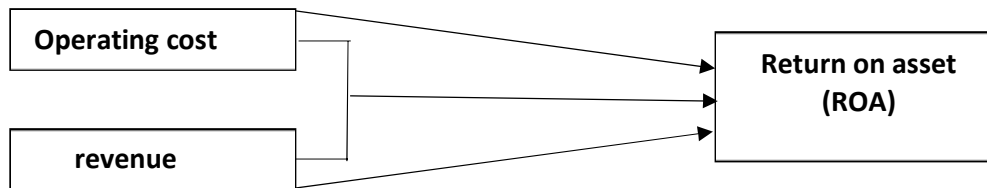

Figure 1 : Concept Research

Hypothesis:

The hypothesis in this study is based on the conceptual framework that has been described as follows :

H1. Operating costs have a partial and significant effect on financial performance based on the Return on Asset (ROA) ratio of plastic and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange?

H2. Revenue has a partial and significant effect on financial performance based on the Return on Asset (ROA) ratio of plastic and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange?

H3. Operating costs and revenues have a simultaneous effect on financial performance based on the Return on assets (ROA) ratio of plastics and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange.

3. METHODS

Research method is the science to be able to understand a deeper understanding of the systematic or research steps. Quantitative research methods are research methods based on positivistic or concrete data, research data using numbers that will be measured starting from data collection to data presentation (Sugiyono, 2016). Positivistic philosophy is used on a specific population or sample.

The population is the whole of the object being studied. The population in this study is all plastic and packaging sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021, which amounted to 13 companies. The number of plastic and packaging companies sampled in this study are companies that meet the following criteria :

1. Plastic and packaging companies listed on the IDX in 2019-2021.

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2. Companies that have financial statements in the form of rupiah.
3. A company that has been listed on the IDX for 10 years.

Based on the above criteria there is a sample of 6 companies

Data Analysis Techniques
Classical Assumption Test
According to (Ghozali, 2014) assumption test is an assumption that underlies regression analysis with the aim of measuring the association or attachment between independent variables. There are 4 testers, namely normality test, multicolarity test, heterokedasticity test and autocorrelation.

Multiple Linear Test
Multiple linear regression analysis is the study of the dependence of the dependent variable (bound) with one or more independent variables (independent variables/explanatory). The form of multiple regression in this study discusses multiple regression with 2 independent variables, namely: **Y = α + β₁X₁ + β₂X₂ + e**

Hypothesis Test
Partial Test (t test) is used to test how far the influence of the independent variables used in this study individually in explaining the partially dependent variable (Ghozali, 2014). Simultaneous test (F test) is basically to show whether the independent variables included in the model have an effect together against the dependent variable. And determination test, according to (Sujarweni, 2015) coefficient of partial determination is the coefficient to determine the amount of contribution given each independent variable to the dependent variable separately (partial).

4. RESULT AND DISCUSSION
Descriptive Analysis
The descriptive statistical test results of research data viewed based on the value of min, max, mean and std. the deviation of each variable is as follows :

Table 2 : Descriptive Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Operating costs	18	32563837,00	189516509500,00	35943201170,0000	52031946890,00000
Income	18	197888006,00	970111806500,00	217435769300,0000	321599576700,00000
Return OnAsset	18	-,17	,13	-,0039	,08576
Valid N (listwise)	18				

Based on the table above, it is known in detail that the variable operating costs amounted to 18, min 32,563,837, max 189,516,509,500, mean 35,943,201,170, and standard deviation 52,031,946,890. Then the variable income amounted to 18, min 197,888,006, max 970,111,806,500 mean 217,435,769,300, and standard deviation 321,599,576,700. As well as variable return on assets (ROA) amounted to 18, min -0.17 max 0.13, mean -0.0039 and standard deviation 0.08576.
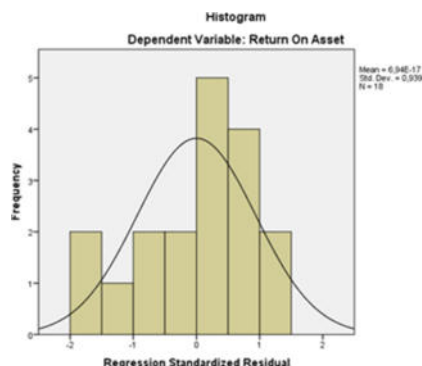
Normality Test

Figure 2. Normality Test

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Seen in figure above shows that the bell shape is not looking to the left and also not looking to the right, then the normality test using a histogram declared normal. Based on this, it can be concluded that the data in this study has been distributed normally.

Multicollinearity Test

Table 3 : Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,014	,014		-,985	,340		
Operating costs	-9,762E-13	,000	-,592	-4,522	,000	,951	1,052
Income	2,083E-13	,000	,781	5,965	,000	,951	1,052

a. Dependent Variable: Return On Asset

Seen the results of table above, multicollinearity test concluded that the level of tolerance of operating costs of 0.951 and the level of tolerance of income of 0.951 did not occur multicollinearity so that it can be said that there is no correlation between variable operating costs and revenues. And has a tolerance value > 0.1 and VIF < 10.

Autocorellation test

Table 4 Autocorellation test

Model	R	R Square	ljusted RSquare	Std. Error of the Estimate	Durbin-Watson
1	,869a	,755	,723	,04515	,898

a. Predictors: (Constant), Income, Biaya Operasional
b. Dependent Variable: Return On Asset

From the Durbin-Watson value it can be seen that there is a rule to judge if there is autocorrelation, if the DW number is between -2 and +2, there is no autocorrelation problem. And can be seen in Table 3.4 known DW value resulting from the regression model of 0.898. So that the value of DW (0.898) is located between -2 and +2, it can be concluded that there is no autocorrelation problem.

Heterocedasticity Test

Table 5 Heterocedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	,284	,065		4,391	,002
Biaya Operasional	1,436E-12	,000	,258	,278	,788
Income	-2,611E-13	,000	-,638	-,688	,511

Source: SPSS 2023 processed Data

Based on Table 5 known that the significant value of operating costs is 0.788 and revenue is 0.511 where both independent variables > 0.05, it can be stated that heteroscedasticity does not occur.

Multiple linear regression analysis

Multiple linear regression analysis is an analysis method that is used to explain the effect of independent variables, namely operating cost and income variables on financial performance based on Return on Asset ratio (ROA). Here are the results of multiple linear regression coefficients, seen in the table below :

Table 6 Multiple linear regression analysis

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	-,014	,014		-,985	,340
	Biaya Operasional	-9,762	,000	-,592	-4,522	,000
	Income	2,083	,000	,781	5,965	,000

Based on Table 6 above, the multiple regression equation can be arranged as follows :
$Y = a + b_1X_1 + b_2X_2 + e$

$Y = -0,014 - 9,762 X_1 + 2,083X_2$

Coefficient Of Determination

Tabel 7 Coefficient Of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,869[a]	,755		,723,04515

a. Predictors: (Constant), Income, Biaya Operasional
b. Dependent Variable: Return On Asset

Based on the table above, the value of Adjusted R Square is 0.755. It can be concluded that the Return on assets is influenced by operating costs and revenues of 75.5%. While the remaining 24.5% were affected by other causes that were not studied in this study.

Simultaneous test (F test)

Table 8 F test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,094	2	,047	23,166	,000[b]
Residual	,031	15	,002		
Total	,125	17			

a. Dependent Variable: Return On Asset
b. Predictors: (Constant), Income, Biaya Operasional

Significant value of 0.000 (< 0.05) so that hypothesis 3 is known that H0 is rejected and Ha is accepted. Operating expenses and revenues have an impact on the Return OnAsset (ROA) of plastics and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange in 2019-2021.

Parsial test (T test)

Table 9 T test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

a. the effect of operating costs on Return on assets (ROA) has a significant value of 0.000 > 0.05, so H0 is rejected and Ha is accepted. So it can be concluded that operating costs have an influence on the Return on assets (ROA) of plastics and packaging Sub - sector industrial companies listed on the Indonesia Stock Exchange in 2019-2021

b. The effect of income on Return on Asset (ROA) has a significant value of 0.000 < 0.05, so H0 is rejected and Ha is accepted. So it can be concluded that revenue has an influence on Return on assets (ROA) in industrial companies in the plastics and packaging Sub-sector listed on the Indonesia Stock Exchange in 2019-2021.

DISCUSSION
Effect of operating costs on Return on assets (ROA)

The relationship between operating costs and Return on assets, which is seen from the large or small value of financial performance (ROA) as well as its operating costs. Therefore, if operating costs increase,

then its revenue will decrease, thereby reducing net income and financial performance (ROA). Conversely, the lower a company's operating costs, the more revenue it generates while improving its net aba and financial performance (ROA).

Based on the results of partial testing in the know that the variable operating costs significant value of 0.000 > 0.05. So it can be concluded that operating costs affect financial performance based on the ratio of Return on assets in the plastics and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange. This is because the costs incurred by the company are quite low so that the company's net profit is quite high and financial performance (ROA) is also high. The results of this study are supported by previous research, namely Ardiyanto, who stated that operating costs affect financial performance based on Return on assets (ROA).

Effect of income on Return on assets (ROA)

There is a relationship between income and Return on assets, which is seen from the size or small value of financial performance (ROA) as well as its income. The higher the company's revenue, the higher its net profit and the better the company's financial performance (ROA). Conversely, the lower the company's revenue, the lower its net profit and the worse the company's financial performance (ROA).

Based on the results of partial testing in the know that the variable income significant value of 0.000 < 0.05. So it can be concluded that income affects financial performance based on the ratio of Return on assets in industrial companies Sub-sector plastics and packaging listed on the Indonesia Stock Exchange. This is caused by the amount of revenue in hasilkanperusahaan so that net income and financial performance (ROA) increased.

The results of this study are supported by previous research, namely Desy D, Marliyah and Rahmat Daim H (2022), which states that income affects financial performance based on Return on Asset (ROA).

Effect of operating costs and revenues on Return on assets (Long)

Financial performance (ROA) has a relationship with operating costs and revenues, that is, whether or not the company's financial performance is influenced by the size or small of the company's operating costs and revenues. Based on the results of simultaneous testing in the know variable Financial Performance (ROA) significant value of 0.000 < 0.05. Thus, it can be concluded that operating costs and revenues affect financial performance based on the ratio of Return on assets in the plastics and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange. This is because the amount of revenue generated by the company can cover the amount of costs incurred by the company so that financial performance (ROA) is quite good.

5.   CONCLUSION

Here are the conclusions that the authors can draw from existing research and discussion, namely : Operating costs and revenues of each variable are partially affected by The Return on assets (ROA) of plastic and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange in 2019-2021. Operating costs and revenues simultaneously or simultaneously affect the Return on assets (ROA) of plastics and packaging Sub-sector industrial companies listed on the Indonesia Stock Exchange in 2019-2021. Operating costs and revenues simultaneously affect the return on assets (ROA) with an adjusted value (R2) of 75.5% and the remaining 24.5% influenced by other independent variables. The equation regressilinear doubles this research is Return on assets (ROA) = -0.014 – 9.762 operating expenses + 2.083 revenues.

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