



**DEPARTMENT OF ACCOUNTING**

**FACULTY OF ECONOMICS AND BUSINESS**

**UNIVERSITAS ANDALAS**

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**THESIS**

**THE IMPACT OF OPERATIONAL COSTS AND SALES VOLUME ON  
NET PROFIT WITH COMPANY SIZE AS A CONTROL VARIABLE : A  
STUDY OF NON – BANK MONEY CHANGERS LICENSED BY BANK  
INDONESIA IN DKI JAKARTA (2020 – 2022)**

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## ABSTRACT

This research aims to impact of operational cost and sales volume on net profit of non-bank money changers licensed by Bank Indonesia in DKI Jakarta (2020-2022). This research employs a quantitative approach. It is a systematic scientific research method that involves collecting, processing, and analyzing data using statistical techniques before drawing general conclusions to demonstrate the impact of operational costs and sales volume on the net profit of non-bank money changers licensed by Bank Indonesia in DKI Jakarta, with company size as a variable control. Observation were conducted on non – bank money changers licensed by Bank Indonesia in DKI Jakarta for the period 2020 – 2022. And the research sample size is 124 x 3 because of the 3 – year duration, making total research sample 372. research results show operational cost has a significant negative effect on Net Profit. This finding represents that an increase in a company's operational cost level will lead to a decrease in its level of Net Profit. Although the test results indicate that sales volume is positively related to Net Profit, the significance of this relationship is strong. Although the test results indicate that company size is positively related to Net Profit, the significance of this relationship is strong. This finding represents that an increase in a company's size level will lead to an increase in its level of Net Profit.

**Keywords:** Operational Cost, Sales Volume , Net Profit, Company Size and Money Changer Non Bank.