

**PENGARUH BIAYA OPERASIONAL DAN PENDAPATAN TERHADAP  
KINERJA KEUANGAN BERDASARKAN RASIO RETURN ON ASSET  
(ROA) PADA PERUSAHAAN INDUSTRI SUB SEKTOR PLASTIK DAN  
KEMASAN YANG TERDFTAR DI BURSA EFEK INDONESIA**

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**ABSTRACT**

*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. The research 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 costs 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 Stock Exchange.*

**Keywords :** *Operational Costs, Income, Financial Performance (Return On Assets)*