LAMPIRAN

Lampiran 1. Letter Of Acceptance

ICBENS The 3rd International Conference on Business dan Enterpreneurship for National's Sustainability | Faculty of Economics and Business Universitas Bumi Perjuangan Karawang

Number : 520/D/A/2026
Appendix : 1
Subject : Presenter Invitation

Dear, Gadis Fidia Martin
Presenter of The 3rd International Conference on Business and Entrepreneurship for Nation's Sustainability (ICBENS 2026)

I am writing to extend my warmest congratulations on accepting your abstract presentation for the upcoming "The 3rd International Conference on Business and Entrepreneurship for Nation's Sustainability (ICBENS 2026)" scheduled to take place on **Tuesday, April 28, 2026**. Your submission, was thoroughly reviewed by our selection committee, and we are thrilled to inform you that your abstract has been selected for inclusion in the conference program.

Your contribution stood out for its innovative approach, rigorous research, and relevance to the themes and objectives of our conference. We believe your presentation will make a valuable addition to our event, enriching the discussions and advancing knowledge in your field.

Presentation Instructions

Please prepare a **7 minutes** presentation of your abstract. The reviewer will give comments at the end of your presentation. Each presentation including Q&A session will take **15 minutes** in total.

Please check the list of abstract presentations as well as breakout room allocation (Zoom meeting) as attached. I look forward to seeing you online soon.

Yours truly,

ICBENS

Syifa Pramudita Faddila, S.ST., M.KM., M.M
Conference Convenor

Lampiran 2. Hasil Uji Turnitin

UNIVERSITAS BUANA PERJUANGAN KARAWANG
TERAKREDITASI BAN-PT
UPT PERPUSTAKAAN
NPP 3215032D2000001
Jl. H.S Ronggowaluyo Telukjambe Timur Karawang 41361 Tel./Fax. (0267) 8403140
Site: http://ubpkarawang.ac.id Email: perpustakaan@ubpkarawang.ac.id

SURAT KETERANGAN LULUS PENGECEKAN TURNITIN

Nomor: 189/UT/PK/2026

Perpustakaan UBP Karawang dengan ini, menerangkan bahwa mahasiswa dengan data diri sebagai berikut:

Nama : **Gadis Fidia Martin**

NIM : **22416261201314**

Prodi : **Manajemen**

Fakultas :

Telah melaksanakan pengecekan tugas akhir/skripsi/artikel yang berjudul

PENGARUH BIAYA PRODUKSI DAN BIAYA OPERASIONAL TERHADAP LABA BERSIH PADA PERUSAHAAN SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2020-2024

menggunakan Turnitin dengan presentase ***Similarity Index*** sebagai berikut :

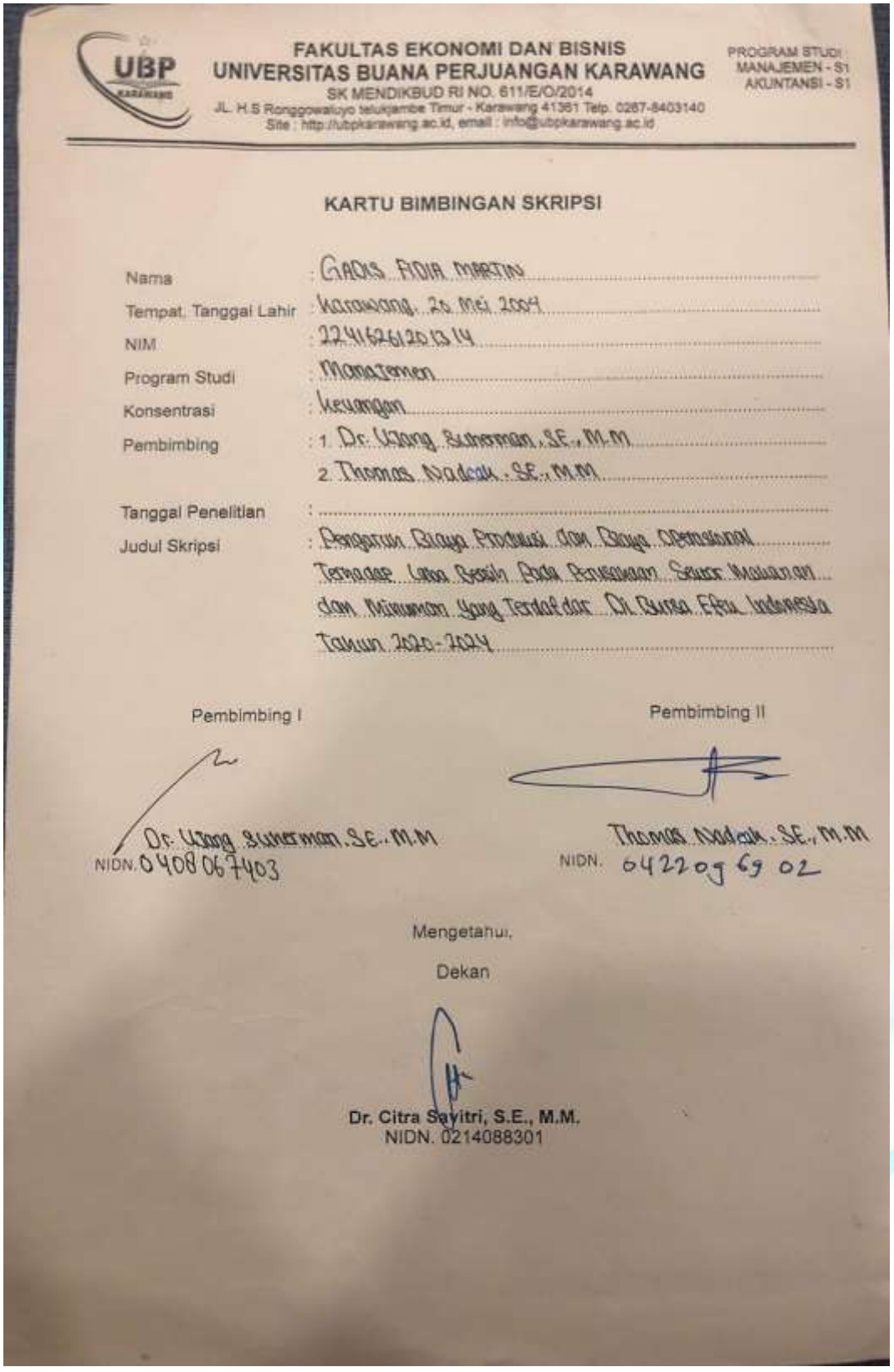
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Demikian surat keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

Karawang, 13 Maret 2026
Kepala Perpustakaan,

Aji Tuhagana, S.Ag., SE., MM.
NIP. 416200019

Lampiran 3. Kartu Bimbingan



FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS BUANA PERJUANGAN KARAWANG
SK MENDIKBUD RI NO. 611/E/O/2014
JL. H.S Ronggowaluyo telukjambe Timur - Karawang 41361 Telp. 0267-8403140
Site : http://ubpkarawang.ac.id, email : info@ubpkarawang.ac.id

PROGRAM STUDI :
MANAJEMEN - S1
AKUNTANSI - S1

KARTU BIMBINGAN SKRIPSI

Nama	: GAOS FIDIA MARTIN
Tempat, Tanggal Lahir	: Karawang, 26 Mei 2004
NIM	: 2241626120134
Program Studi	: Manajemen
Konsentrasi	: Keuangan
Pembimbing	: 1. Dr. Ujang Sunerman, SE., M.M
	2. Thomas Nadeak, SE., M.M
Tanggal Penelitian	:
Judul Skripsi	: Pengaruh Biaya Produksi dan Biaya Operasional Terhadap Laba Bersih Pada Perusahaan Sektor Industri dan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2024

Pembimbing I

Dr. Ujang Sunerman, SE., M.M
NIDN. 0408067403

Pembimbing II

Thomas Nadeak, SE., M.M
NIDN. 0422069002

Mengetahui,
Dekan

Dr. Citra Sayitri, S.E., M.M.
NIDN. 0214088301

KOREKSI
BIMBINGAN SKRIPSI

Nama : Cindia Fitria Nasution Konsentrasi : Keuangan
NIM : 2241261205104
Prog. Studi : S-1 Manajemen

Tanggal	Koreksi	Paraf Pembimbing	Paraf Mahasiswa
05-10-2025	Penyamaan Persepsi (online)	Pembimbing I	
05-10-2025	Penyamaan Persepsi (online)	Pembimbing II	
19-10-2025	Pengajuan Judul dan acc Judul	Pembimbing I	
19-10-2025	Pengajuan Judul dan acc Judul	Pembimbing II	
29-10-2025	BAB I (Acc)	Pembimbing I	
29-10-2025	BAB I	Pembimbing II	
05-11-2025	Tinjauan pustaka, Metodologi penelitian (acc)	Pembimbing I	
05-11-2025	Tinjauan Pustaka, Metodologi penelitian (acc)	Pembimbing II	
05-11-2025	Instrumen Penelitian (acc)	Pembimbing I	
05-11-2025	Instrumen Penelitian (acc)	Pembimbing II	
		Pembimbing I	
06-12-2025	Ctt hasil pd Mandela	Pembimbing II	
10-01-2026	Acc 1, 2, 4, 5	Pembimbing I	
15/01/2026	Acc Sidang	Pembimbing II	

Lampiran 4. Sertifikat TOEFL



Lampiran 5. Sertifikat Uji Kompetensi



CERTIFICATE

This is to certify that

Gadis Fidia Martin

has successfully completed a course on:

Financial Management: Financial Statement Analysis for Business Decision-Making

at Universitas Buana Perjuangan Karawang

Course date : 2025, November 09
Certificate Registration No.ZID1/246138847/26

on behalf of PT TUV Rheinland Indonesia
Jakarta, 2025 November 16

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Precisely Right.

Lampiran 6. Bukti Upload SKPI

Alumni UBP Karawang

No	Judul	sub	Dokumen	Action
Sertifikat Workshop	Sertifikat Workshop	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Uji Kompetensi	Sertifikat Uji Kompetensi	Sertifikasi keahlian	view	Delete | Upadate
Sertifikat Toefl/English Score	Sertifikat Toefl/English Score	Sertifikasi keahlian	view	Delete | Upadate
Sertifikat Seminar Nasional Jatidiri Bangsa	Sertifikat Seminar Nasional Jatidiri Bangsa	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Seminar Nasional "Innovatif & Elevate Creative Marketday 2025"	Sertifikat Seminar Nasional "Innovatif & Elevate Creative Marketday 2025"	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Presenter Konferensi ICBENS 2026	Sertifikat Presenter Konferensi ICBENS 2026	Prestasi Dan penghargaan	view	Delete | Upadate
Sertifikat PKKMB	Sertifikat PKKMB	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Peserta Konferensi ICBENS 2026	Sertifikat Peserta Konferensi ICBENS 2026	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Pelatihan Temu Masyarakat Akuntansi Multiparadigma Indonesia (TEMAN)	Sertifikat Pelatihan Temu Masyarakat Akuntansi Multiparadigma Indonesia (TEMAN)	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Pelatihan Ministry of Finance Goes to Campus	Sertifikat Pelatihan Ministry of Finance Goes to Campus	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Nasional Pendidikan Agama Islam	Sertifikat Nasional Pendidikan Agama Islam	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat LDKK	Sertifikat LDKK	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Kunjungan Industri	Sertifikat Kunjungan Industri	Pelatihan/ Seminar/ Workshop	view	Delete | Upadate
Sertifikat Kerja Praktik/Magang	Sertifikat Kerja Praktik/Magang	Kerja Praktik/ Magang	view	Delete | Upadate
Sertifikat HAKI KKN	Sertifikat HAKI KKN	Kerja Praktik/ Magang	view	Delete | Upadate
Sertifikat Finalis BSC 2024 Top 16	Sertifikat Finalis BSC 2024 Top 16	Prestasi Dan penghargaan	view	Delete | Upadate

Lampiran 7. Sertifikat ICBENS Presenter



CERTIFICATE

521/D/A/2026

This Certificate is Awarded to:

GADIS FIDIA MARTIN

UNIVERSITAS BUANA PERJUANGAN KARAWANG

PRESENTER

The 3rd ICBENS International Conference on Business and Enterpreneurship for Nation's Sustainability

8-9 April 2026

Sylfa Pramudita Faddila, S.ST., M.KM., M.M
Conference Convenor

Dr. Novrida Qudsi Lutfillah,SE.,Ak.,MSA
Director of Perwiten Research Institute



CERTIFICATE

521/D/A/2026

This Certificate is Awarded to:

Gadis Fidia Martin

As:

Peserta

The 3rd ICBENS International Conference on Business and Enterpreneurship for Nation's Sustainability

8-9 April 2026

Sylfa Pramudita Faddila, S.ST., M.KM., M.M
Conference Convenor

Dr. Novrida Qudsi Lutfillah,SE.,Ak.,MSA
Director of Perwiten Research Institute

Lampiran 8 Tabel Operasional

Tabel Operasional Variabel

Variabel	Sub Variabel	Indikator	Skala	Satuan Ukuran
Biaya Produksi	Biaya Produksi	1. Biaya bahan baku 2. Biaya tenaga kerja langsung 3. Biaya overhead pabrik	Nominal	Rupiah (Rp)
Biaya Operasional	Biaya Operasional	1. Biaya Penjualan 2. Biaya administrasi dan umum	Nominal	Rupiah (Rp)
Laba Bersih	Laba Bersih	1. Pendapatan Bersih 2. Total(Biaya operasional & pajak)	Nominal	Rupiah (Rp)

Sumber: (Alfi et al., 2022), (Natanagara & Terawati, 2023), (Yohanes Wien Tineka et al., 2024)

Lampiran 9. Tabulasi Data Tabel Data

Variabel X1

Nama Perusahaan	Tahun	Biaya Produksi
ADES – PT Akasha Wira Internasional Tbk	2020	330.799
	2021	435.507
	2022	620.240
	2023	590.930
	2024	950.220
BUDI – PT Budi Starch & Sweetener Tbk	2020	2.371.651
	2021	2.932.579
	2022	2.968.749
	2023	2.713.540
	2024	3.588.394
CAMP – PT Campina Ice Cream Industry Tbk	2020	43.965.571
	2021	46.403.849
	2022	50.032.916
	2023	46.602.695
	2024	48.638.226
CEKA – PT Wilmar Cahaya Indonesia Tbk	2020	3.299.157
	2021	4.997.373
	2022	5.722.154
	2023	5.948.916
	2024	7.456.860
ICBP – PT Indofood CBP Sukses Makmur Tbk	2020	29.416.673
	2021	36.526.493
	2022	43.005.230
	2023	42.783.641
	2024	45.704.099
INDF – PT Indofood Sukses Makmur Tbk	2020	54.979.425
	2021	66.881.557
	2022	76.858.593
	2023	75.653.142
	2024	75.649.996
KEJU – PT Mulia Boga Raya Tbk	2020	66.727
	2021	7.053.202
	2022	748.864
	2023	7.566.699
	2024	8.905.884
MLBI – PT Multi Bintang Indonesia Tbk	2020	1.044.783
	2021	1.111.984
	2022	1.191.216
	2023	1.302.154
	2024	1.288.566
ROTI – PT Nippon Indosari Corporindo Tbk	2020	1.409.871
	2021	1.501.277
	2022	18.491.222
	2023	1.755.608
	2024	1.785.501
SKLT – PT Sekar Laut Tbk	2020	920.111

	2021	9.790.166
	2022	11.318.722
	2023	13.240.900
	2024	17.098.660
TBLA – PT Tunas Baru Lampung Tbk	2020	8.239.389
	2021	12.832.503
	2022	13.105.237
	2023	12.396.300
	2024	14.408.758
ULTJ – PT Ultra Jaya Milk Industry Tbk	2020	3.738.835
	2021	4.241.696
	2022	5.199.164
	2023	5.611.170
	2024	5.852.425
HOKI – PT Buyung Poetra Sembada Tbk	2020	1.029.660
	2021	8.205.011
	2022	8.236.983
	2023	11.812.487
	2024	11.944.584

Tabel Data Variabel X2

Nama Perusahaan	Tahun	Biaya Operasional
ADES – PT Akasha Wira Internasional Tbk	2020	166.137
	2021	175.104
	2022	229.558
	2023	326.906
	2024	385.699
BUDI – PT Budi Starch & Sweetener Tbk	2020	156,98
	2021	219.488
	2022	190.604
	2023	238.532
	2024	203.787
CAMP – PT Campina Ice Cream Industry Tbk	2020	46.920.151
	2021	43.964.682
	2022	279.248
	2023	300.904
	2024	55.933
CEKA – PT Wilmar Cahaya Indonesia Tbk	2020	130.564
	2021	150.827
	2022	152.357
	2023	202.519
	2024	163.068
ICBP – PT Indofood CBP Sukses Makmur Tbk	2020	8.106.983
	2021	8.742.483
	2022	9.378.241
	2023	10.351.747
	2024	10.701.929
INDF – PT Indofood Sukses Makmur Tbk	2020	14.095
	2021	15.364.067
	2022	15.288.702
	2023	16.371.795
	2024	17.306.781
KEJU – PT Mulia Boga Raya Tbk	2020	14.014

	2021	1.624
	2022	15.669
	2023	16.395
	2024	19.400
MLBI – PT Multi Bintang Indonesia Tbk	2020	449.834
	2021	488.998
	2022	659.402
	2023	610.788
	2024	631.562
ROTI – PT Nippon Indosari Corporindo Tbk	2020	39.939
	2021	32.437
	2022	33.345
	2023	36.345
	2024	35.468
SKLT – PT Sekar Laut Tbk	2020	25.885
	2021	27.955
	2022	31.928
	2023	3.665
	2024	44.366
TBLA – PT Tunas Baru Lampung Tbk	2020	798.845
	2021	1.144.648
	2022	1.270.164
	2023	1.042.837
	2024	996.057
ULTJ – PT Ultra Jaya Milk Industry Tbk	2020	1.004.934
	2021	958.711
	2022	1.185.591
	2023	1.235.498
	2024	276.778.339
HOKI – PT Buyung Poetra Sembada Tbk	2020	747.771
	2021	7.728.256
	2022	809.426
	2023	948.343
	2024	947.352

Tabel Data Variabel Y

Nama Perusahaan	Tahun	Laba Bersih
ADES – PT Akasha Wira Internasional Tbk	2020	135.789
	2021	265.758
	2022	364.972
	2023	135.943
	2024	527.368
BUDI – PT Budi Starch & Sweetener Tbk	2020	67.093
	2021	91.723
	2022	93.065
	2023	7.379
	2024	67.848
CAMP – PT Campina Ice Cream Industry Tbk	2020	4.404.583
	2021	10.006.662
	2022	12.125.734
	2023	12.742.665
	2024	9.711.014
CEKA – PT Wilmar Cahaya Indonesia Tbk	2020	181.813

	2021	187.067
	2022	220.705
	2023	153.575
	2024	324.943
ICBP – PT Indofood CBP Sukses Makmur Tbk	2020	7.418.574
	2021	7.900.282
	2022	5.722.194
	2023	8.465.123
	2024	8.813.377
INDF – PT Indofood Sukses Makmur Tbk	2020	8.752.066
	2021	11.203.585
	2022	9.192.569
	2023	11.493.733
	2024	13.077.496
KEJU – PT Mulia Boga Raya Tbk	2020	1.210.000
	2021	144.700
	2022	1.173.708
	2023	80.342
	2024	146.881
MLBI – PT Multi Bintang Indonesia Tbk	2020	285.617
	2021	665.850
	2022	924.906
	2023	1.066.467
	2024	1.142.246
ROTI – PT Nippon Indosari Corporindo Tbk	2020	1.686.103
	2021	2.813.407
	2022	4.322.477
	2023	3.333.004
	2024	3.621.957
SKLT – PT Sekar Laut Tbk	2020	425.202
	2021	845.242
	2022	748.653
	2023	780.896
	2024	1.190.487
TBLA – PT Tunas Baru Lampung Tbk	2020	680.730
	2021	791.916
	2022	801.440
	2023	612.218
	2024	701.020
ULTJ – PT Ultra Jaya Milk Industry Tbk	2020	1.109.666
	2021	1.276.793
	2022	965.486
	2023	1.186.161
	2024	1.153.916
HOKI – PT Buyung Poetra Sembada Tbk	2020	380.384
	2021	125.331
	2022	905.724
	2023	3.371
	2024	61.117

Lampiran 10. Riwayat Hidup

RIWAYAT HIDUP



Gadis Fidia Martin. Lahir di Karawang, tanggal 20 Mei 2004. Menamatkan sekolah di SDN Sirnabaya 1, SMPN 2 Telukjambe Timur, dan SMAN 2 Telukjambe Timur. Saat ini menjalankan studi di Universitas Buana Perjuangan Karawang, Fakultas Ekonomi dan Bisnis, Program Studi Manajemen dengan konsentrasi Manajemen Keuangan.