ABSTRAK

SUDARMI 2013. Pengaruh BOPO, Stuktur Modal dan Likuiditas terhadap Kinerja Keuangan Koperasi Pegawai Negeri "Widya Pesona" Akademi Pariwisata Makassar. (dibimbing oleh **Abdul Rahman Mus** dan **Ruliaty**).

Penelitian ini bertujuan menganalisis dan menguji signifikansi Pengaruh BOPO, Struktur Modal, dan Likuiditas terhadap Kinerja Keuangan pada Koperasi Pegawai Negeri "Widya Pesona" Akademi Pariwisata Makassar.

Penelitian ini dilaksanakan selama 3 bulan mulai dari awal bulan Juni sampai dengan akhir bulan Agustus 2013. Penelitian ini bertempat di Koperasi Pegawai Negeri "Widya Pesona " Akademi Pariwisata Makassar.

Penelitian ini menggunakan Analisis Regresi Linier Berganda yang dalam pengolahan datanya menggunakan *software* SPSS, dengan data sekunder dari laporan keuangan Koperasi Pegawai Negeri "Widya Pesona" Akademi Pariwisata Makassar selama tiga tahun.yaitu 2010, 2011, dan 2012.

Hasil penelitian ini menunjukkan bahwa BOPO, Struktur Modal, dan Likuiditas berpengaruh terhadap Kinerja Keuangan

Kata Kunci: BOPO, Struktur Modal, Likuiditas, Kinerja Keuangan

ABSTRACT

Sudarmi 2013. *The Influence of Operating Expenses to Operating Income, Capital Stucture and Liquidity to the Financial performance of Functional Civil Servant Cooperative "Widya Pesona" Makassar Tourism Academy. (supervised* ***by Abdul Rahman Mus*** *and* ***Rullaty).***

This study aims to analyze and test the significance of the effect of Operating Expenses to Operating Income, Capital structure, and Liquidity to the financial performance of Functional Civil Servant Cooperative "Widya Pesona" Makassar Tourism Academy.

This study was conducted for 3 months starting from the beginning of June until the end of August 2013. This study took place in Civil Servant Cooperative "Widya Pesona" Makassar Tourism Academy.

This study uses a multiple linear regression analysis in the processing of the data using SPSS software, with secondary data from financial statements of Functional Civil Servant Cooperative "Widya Pesona" Makassar Tourism Academy for three years which in 2010, 2011, and 2012.

Results of this study indicate that Operating Expenses to Operating Income, Capital structure, and Liquidity positive and significantly affect to the financial performance of Functional Civil Servant Cooperative "Widya Pesona" Makassar Tourism Academy.

Key Words: *Operating Expenses to Operating Income, Capital Structure, Liquidity, Financial Performance*