

ABSTRACT

In general, the main purpose of establishing a company is to obtain the maximum profit or profit, so as to ensure the survival of the company and achieve sustainable development. To obtain maximum profit, it is necessary to plan both in the long and short term to face plans to compete with similar industries.

The purpose of this study was to examine the effect of Sales Volume and Operating Costs on Net Profit. Sampling in this research using purposive sampling method. From this method, 24 companies in the consumer goods industry sector were obtained that were listed on the Indonesia Stock Exchange in 2016-2020.

The method used is descriptive statistical analysis, classical assumption test, panel data regression analysis, simultaneous testing as evidenced by the F test and partial testing by t test.

The results showed that simultaneously sales volume and operating costs had an effect on net income. Partially, sales volume has an effect and has a positive directional relationship to net income while operating costs have an effect and have a negative directional relationship to net income.

Suggestions that can be given by the author to the company is as a consideration to determine how much operational costs, and net sales volume so as not to experience continuous losses. For investors, it can be used as a decision maker in making investment decisions, because investors should not be in a hurry and are not easily attracted to investing in companies that have net income with value, but operational costs are also considered because they have a significant influence on net income.

Keywords: Net Profit, Operating Costs, Sales Volume