

ABSTRACT

THE EFFECT OF PRODUCTION COST AND SALES VOLUME ON OPERATING PROFIT RESEARCH IN GALUNGGUNG RAYA BLOCK COMPANY

by:

FAHAD NURALAM

133403252

Under the Guidance:

H. Maman Suherman S.E., Ak., M.M., CA
R. Neneng Rina Andriyani S.E., M.M., Ak., CA

The aim of this research is knowing and analyzing of Production Cost, Sales Volume and Operating Profit in Galunggung Raya Block company periode 2007-2016. Next to find out the effect of Production Cost and Sales Volume on Operating Profit in Galunggung Raya Block company periode 2007-2016 partially or simultaneously. Research method used is descriptive analysis method with case study approach. Wich is data collecting used by field study and library study. The analysis technique used is statistical analysis of multiple linier regresion/ it's used with clasical assumption testing and hypothesis testing. Based on the research the Production Cost in Galunggung Raya Block company periode 2007-2016 have in creased, Sales Volume fluctuated, and Operating Profit fluctuated. Based on the research T, knowing that the Production Cost partially were negatively significant effect on Operating Profit and Sales Volume were significant effect on Operating Profit. Based on the research F, knowing that the Production Cost and Sales Volume simultaneously were significant effect on Operating Profit.

Keyword: Production Cost, Sales Volume, and Operating Profit