

***THE INFLUENCE OF PRODUCTION COSTS AND PROMOTION COSTS
ON SELLING PRICES PERIOD 2016-2022
(Case Study at CV. Herlina Putra Tasikmalaya)***

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ABSTRACT

This study aims to: production costs, costs and selling price of PT. Herlina Putra Block Tasikmalaya period 2016-2022 and to determine the effect of production costs and costs on the selling price of PT. Herlina Putra Block Tasikmalaya period 2016-2022 either partially or simultaneously. This research is a type of causal research. The research method used in this research is descriptive quantitative approach. Data collected through documentation and interviews. The research subjects were PT. Herlina Putra Block Tasikmalaya. The object of research is production costs, promotion costs and selling prices. This study uses SPSS version 24 application program assistance using multiple regression analysis. The results of data analysis show that production costs, promotional costs and selling prices fluctuate every year, production costs partially have a positive and significant effect on selling prices, promotion costs partially have no and insignificant effect on the selling price while, production costs and promotional costs simultaneously and significantly influence the price

Keywords: Production Costs, Promotion Costs, Selling Prices