

# The Effect of Production Costs, Promotional Costs, Operational Costs, Sales Results, and Total Assets Turnover on Net Income in Indonesia Stock Exchange (Idx) Manufacturing Companies 2009 - 2016.

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- **Abstract:** The manufacturing industry sector as one of the pillars of the Indonesian economy contributes significantly to economic growth. Throughout 2009 to 2016 there was a fairly fluctuating change in net profit, there was a sharp increase and decrease throughout the period. This study aims to analyze the effect of production costs, promotion costs, operational costs, sales results and total asset turnover on net income in manufacturing companies listed on the Indonesia Stock Exchange in 2009-2016. Secondary data is used and collected through documentation studies. Sampling of 21 manufacturing companies with purposive sampling. The data analysis method to answer the problem formulation uses: descriptive analysis, classical assumption test, multiple linear regression test, Pearson correlation coefficient test, coefficient of determination test, and hypothesis testing using partial test (t test) and simultaneous test (f test). Data processing using SPSS 23.0 application. Based on the t-test, the results obtained that production costs, sales results, and total asset turnover, each of which has no effect on net income, with the value of t count < t table of 1.975. The value of t -count production costs is 1.814, sales results are -0.672, and total asset turnover is -1.244. While promotion costs and operational costs each have a significant effect on net income, with t count > t table of 1.975, with t count of promotion costs of 2.381, and operating costs of 5.358. The R-square value obtained is 0.499, meaning that net income is influenced by production costs, promotion costs, operational costs, sales results and total asset turnover by 49.9% and the remaining 50.1% is influenced by other variables not involved in this study.
- **Keywords:** Production Costs, Operational Costs, Promotional Costs, Sales Results, Total Assets Turnover, Net Profit