

## **Abstract**

Facing the current financial crisis, a company or business institution both government-owned and private are required to further maximize its performance in various ways, especially in terms of obtaining profits because in general a company is founded with the aim of obtaining the maximum possible profit or profit in order to ensure the survival of the company to survive until the future. The agricultural sector is a very important sector whose role is in the economy in various developing countries including Indonesia. Agricultural production can only be obtained if the required requirements can be met, namely land, labor, capital and skills. Indonesia as a country that has a lot of oil palm plantations so that there is a lot of investor competition in the world market, which can be seen that the price of palm oil / the price of palm oil changes in accordance with Indonesian standards and laws.