

## **ABSTRACT**

*In general, the main purpose of the establishment of the company is to seek profit and gain profit so that it can be maximum, and survival of the company can be assured and develop continuously. In obtaining the maximum profit needs to be done both in the long and short term, the planning is made to face the competition with industries that work in the same field.*

*This research uses the company's object of the food and beverage sub-sectors listed on the Indonesia Stock Exchange period 2016-2018. The population in the study amounted to 18 companies, but there are only 16 companies that meet the criteria to be sampled in this research. The data analysis techniques used in this study were the analysis of the regression data panels with the management of data using Eviews version 10.*

*The results from this research are the cost of production, operational costs, and the sales volume have a significant effect on net profit in the manufacturing companies of food and beverage sub-sectors listed on the stock Exchange Indonesia period 2016-2018. Partial testing shows that production costs and sales volume have significant effect, but the operating costs have no effect on net profit in the production of food and beverage sub-sector companies listed on the Indonesia Stock Exchange period 2016-2018.*

*Keywords: Net Profit, Operating Cost, Production Cost, Sales Volume*