

## **ABSTRACT**

*Nowadays, business competition is characterized by increasingly competitive competition. Companies must struggle to maintain the survival of their companies where companies often experience various problems in maintaining their living environment, such as difficulties in increasing sales. One way to increase sales is to implement a good strategy.*

*This study aims to determine how the effect of promotional costs and distribution costs on sales in food and beverage sector companies invoice listed on the Indonesia Stock Exchange in 2014-2018.*

*The population in this study are food and beverage manufacturing companies listed on the Indonesia Stock Exchange. The sample selection technique used was purposive sampling, the sample used in this study amounted to 9 companies. The data used in this research is secondary data. Data analysis method in this research is panel data regression analysis using Eviews 10 software.*

*The results of the F Test show that simultaneous promotion and distribution costs affect sales with an Adjusted R-Squared value of 0.990935 or 99.0935%. Based on the results of the t test showed that promotional costs have a positive effect on sales and distribution costs have a positive effect on sales.*

*Based on the results of this study, food and beverage manufacturing companies listed on the Indonesia Stock Exchange are advised to pay more attention to the promotion costs and distribution costs of their companies in the future, in order to increase company sales, so as to obtain the desired profit*

**Keywords :** *Promotion Cost, Distribution Cost, Sales*