

## **ABSTRACT**

*Net profit is one of the company's goals, where the higher the net profit of a company, the level of performance and success of the company will also increase. To generate optimal net profit, the company needs to implement a strategy in the company's operational activities. The strategy that can be done by the company is to reduce operational costs and increase the total debt and sales volume of the company.*

*This study aims to determine the effect of operating costs, total debt, and sales volume on net income in coal mining sector companies listed on the Indonesia Stock Exchange for the period (IDX) 2017-2019 either simultaneously or partially.*

*The method used in this study is quantitative with sampling using purposive sampling. The sample used was 17 research samples within a period of 3 years so that a sample of 51 samples was obtained. The data analysis method used in this research is panel data regression analysis using Eviews software version 11.*

*The results of the study stated that simultaneously operating costs, total debt and sales volume had an effect on net income. Partially, it shows that the operational cost variable has a significant negative effect on net income and sales volume has a significant positive effect on net income. While the total debt does not partially affect net income.*

*Keywords: Net Income, Operating Cost, Total Debt and Sales Volume*