

PENGARUH BIAYA PROMOSI DAN PENJUALAN NETO TERHADAP LABA BERSIH

(Survey Pada Perusahaan Manufaktur Sub Sektor *Food and Beverages*
yang Terdaftar di Bursa Efek Indonesia Periode 2013-2020)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui: (1) Biaya promosi, penjualan neto, dan laba bersih pada perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2013-2020. (2) Pengaruh biaya promosi dan penjualan neto secara parsial dan simultan terhadap laba bersih pada perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2013-2020. Data yang digunakan merupakan data sekunder berupa laporan tahunan masing-masing perusahaan. Pada penelitian ini yang menjadi populasi penelitian ialah perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2013-2020. Sampel penelitian ini didapat melalui metode *purposive sampling*. Metode penelitian yang digunakan merupakan penelitian kuantitatif dengan analisis statistik deskriptif dan pendekatan survey. Analisis yang digunakan ialah analisis regresi data panel dengan alat bantu Eviews 10. Berdasarkan hasil penelitian: (1) Biaya promosi, penjualan neto, dan laba bersih pada perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2013-2020 memiliki nilai yang fluktuatif. (2) Biaya promosi secara parsial tidak berpengaruh signifikan terhadap laba bersih pada perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2013-2020. Penjualan neto secara parsial berpengaruh signifikan terhadap laba bersih pada perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2013-2020. Biaya promosi dan penjualan neto secara simultan berpengaruh signifikan terhadap laba bersih pada perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2013-2020.

Kata kunci: biaya promosi, penjualan neto, laba bersih

THE INFLUENCE OF PROMOTION COSTS AND NET SALES ON NET PROFIT

*(Survey of Manufacturing Companies in the Food and Beverages Sub-sector
Listed on the Indonesia Stock Exchange for the Period 2013-2020)*

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ABSTRACT

This study aims to determine: (1) Promotion costs, net sales, the net profit of manufacturing companies in the food and beverages sub-sector listed on the Indonesia Stock Exchange for the period 2013-2020. (2) The effect of promotion costs and net sales on the net profit of manufacturing companies in the food and beverages sub-sector listed on the Indonesia Stock Exchange for the period 2013-2020. The data used is secondary data in form of annual reports of each company. In this research, the population is the food and beverages sub-sector manufacturing companies listed on Indonesia Stock Exchange for the period 2013-2020. The sample of this research was obtained through a purposive sampling method. The research methods used is quantitative research with descriptive statistical analysis and survey approach. The analysis used is panel data regression analysis with Eview 10 software. The results of the research: (1) Promotion costs, net sales, and net profit of manufacturing companies in the food and beverages sub-sector on the Indonesia Stock Exchange for the period 2013-2020 fluctuated. (2) Promotional costs partially have no significant effect on the net profit of manufacturing companies in the food and beverages sub-sector listed on the Indonesia Stock Exchange for the period 2013-2020. Net sales partially have a significant effect on the net profit of manufacturing companies in the food and beverages sub-sector listed on the Indonesia Stock Exchange for the period 2013-2020. Promotion costs and net sales simultaneously have a significant effect on the net income of manufacturing companies in the food and beverages sub-sector listed on the Indonesia Stock Exchange for the period 2013-2020.

Keywords: *promotion cost, net sales, net profit*