ABSTRACT

AN INFLUENCE OF PRODUCT PRICE AND REDUCTION FIXED ASSET AGAINST PROFIT IN PT.PINDAD (PERSERO) BANDUNG

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The management must be considering their profit to make certain the activity ongoing. It is can find out in difference of cost and benefit. Moreover, the business must bear in mind the other factor that related to the profit estimation. Product price and reduction of fixed asset are influencing factors to the decision making on benefit. The study aimed to find out an influence of product price and reduction of fixed asset against the benefit in PT. PINDAD (Persero) Bandung.

The study arranged toward 12samples of business financial report of Pindad (Persero) Bandung by using financial report of 2000 to 2011. The variables used are product price and reduction of fixed asset as the independent variable and benefit as the dependent one. The study uses dual linier regression to observe any linier correlation between dependent variable and independent one.

The result shows that variable of product price partially influences in significant toward the benefit, while reduction of fixed asset in partially is not.

Keywords*: product price, reduction fixed asset and benefit.*