ABSTRACT

Heni Nurhaeni " The Influence Of Production Cost And Raw Material Inventory Turnover To Gross Profit At McDonald's Griya Buah Batu Bandung" Under the Guidance Of Prof. Dr. Hj. Umi Narimawati, S.E., M.Si

Research was conducted at the company's McDonald's Griya Buah Batu Bandung as one of the famous fastfood companies worldwide. The purpose of this research is to know how big influence of production and turnover cost raw material inventory of gross profit in the company of McDonald's Griya Buah Batu either partially or simultaneously. The method used in this research is descriptive analysis method with quatitative approach.

The population used in this research that corporate financial reports per month McDonald's Griya Fruit Stone during the period of 13 years ie in 1996 until 2009. The sample selection is done by using purposive sampling method with the amount of data as much as 24 months. The statistical method used is multiple linear regression to test the classical assumption in advance using the program SPSS 15.0.

The results showed partial production costs significantly to the gross profit. While the raw material inventory turns no significant effect on gross profit of the company. In addition, simultaneously both the costs of production and raw material inventory turns significant effect on gross profit. This shows that if the cost of production and material inventory turnover rises, it will automatically be an increase in gross profit.

Keywords: Production costs, Raw Material Inventory Turnover and Gross Profit