ABSTRACT
EFFECT OF VOLUME OF SALES AND PRODUCTION COSTS
NET PROFIT IN. METRODATA ELECTRONICS INC

The research was conducted at PT. Metrodata Electronics Tbk. The purpose of this study was to determine the effect of sales volume and production costs to net income at PT. Metrodata Electronics Tbk either partially or simultaneously. The research method used is descriptive method with quantitative approach.

The population used in this research that the annual financial report which comprises the Consolidated Profit / Loss, sales and notes to financial statements. Metrodata Electronics Limited in 2002 until 2009. Sample selection is done by using purposive sampling method with the amount of data processed as many as 8 years old. The data used are secondary data. Statistical method used is multiple linear regression analysis and correlation using SPSS 18.0 For Windows.

The results of this study indicate that Taken together (simultaneously) in sales volume and production costs contribute to or influence for 72.5% of net income at PT. Metrodata Electronics Tbk. Test results show that the volume of sales and production costs together have a significant effect on net income at PT. Metrodata Electronics Tbk. And the partial volume of sales contributed to net income or influence on the PT. Metrodata Electronics Tbk. Test results showed that sales volume partially have a significant effect on net income at PT. Metrodata Electronics Tbk. Then the partial cost of production contributed to net income or the influence of PT. Metrodata Electronics Tbk. But test results showed that the cost of production is partially to have a significant effect on net income at PT. Metrodata Electronics Tbk.

Keywords: **Volume of sales, production costs, Net Profit**