ABSTRACT

The Research was conducted on Companies Manufacturing Sub Sector Food and Beverage listed on the Indonesia Stock Exchange. In this study, there are two phenomena which occur that cause an increase in sales. At the first phenomenon of sales increased but cost of promotion decreased that occurs because of lack of doing activities in the field of promotion. And the phenomenon of both sales increased but Costs Distribution decreased , Costs Distribution decrease due to of lack of order management and inventories.

The purpose of this study was to analyze the effect of the cost of promotion and costs distribution to the sales simultaneously and partially. The method used in this research is descriptive and verification with quantitative approach. The results obtained from the analysis Regression Liniar Multiple Costs Promotion influential to sales of amount 17.7% and has a 0.779 correlation, indicating strong positive relationship. Furthermore Costs Distribution of effect to the sales amounted to 77.6% with a correlation value of 0.962, which indicates that the relationship is very strong and positive. The above results obtained from testing of Multiple Liniar Regression Analysis with SPSS 16.0 for Windows

Results of analysis of this study showed that the cost of the promotion and costs distribution a positive and significant influence to the sales either partially or simultaneously.Results of analysis of this study showed that the cost of the promotion and distribution costs and a significant positive effect on sales either partially or simultaneously.

Keywords: *Costs Promotion, Costs Distribution, Sales.*