EFFECT OF PRODUCTION COST OF SALES AND NET PROFIT (Survey of Manufacturing Sector Automotive Sector sub idustri Arts and components listed in the Indonesia Stock Exchange (IDX) Year 2011-2016)

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ABSTRACT

Sales transaction is an income that is goods or services that a customer sends cash rewards for an obligation to pay. Production costs represent costs incurred to process raw materials into finished products ready for sale. This study aims to Determine the Effect of Sales and Production Costs on Net Income in Manufacturing Companies Sector Various Automotive Industry Sector and Components listed in Indonesia Stock Exchange (BEI) Year 2011-2016 ..

The analytical method used is descriptive and verificative analysis with quantitative approach. The population in this study are 10 manufacturing companies listed on the Indonesia Stock Exchange from the Automotive Industry sectors Automotive sector for 6 years (2011-2016). The sample uses purposive sampling method with certain criteria. The analysis method used is multiple linear regression analysis.

The results of hypothesis testing in this study indicate that (1) Sales have a significant positive influence on Net Profit (2), and Production Cost has a significant negative effect on Net Profit in manufacturing companies Miscellaneous industry sectors of automotive sub-sectors listed on Indonesia Stock Exchange

Keywords: Sales, Production Cost and Net Profit.,

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I. PRELIMINARY

1.1 Background Research

Company to thrive must come through a very hard struggle and is supported by planning in dealing with various problems and obstacles that arise, such as operational problems, financial or marketing problem of product in production. (Haryono.2009) .At this globalization era, the level of competition in the business world is getting higher and the only entity that has a good performance or performance that will last. In the competition of an increasingly competitive business the company is expected to become more efficient in carrying out its activities especially in the current economic conditions have caused great uncertainty in which the economic crisis in Indonesia is very heavy and damaging all sectors of the economy, so the need to optimize the available resources. (Wayan, 2014)

Many ways will be taken to obtain greater profits, net profit One of them that can be used to obtain the optimal profit is to raise the level of sales optimal sales activities for the company is very important and the company must have a means of profit most valuable when compared with its other activities in the company. Sales mentioned activities of a company that aimed to find a buyer, and give instructions so that buyers can customize their needs with the production offered by the company (Mulyadi.2012).,

Sales activities for the company is pernting, meaningful advantage most valuable when compared to other activities in the process of the company's operations, this activity is aimed to find a buyer and give instructions so that buyers can customize their needs with the production offered by the company (Dendawijaya 2011)

The production costs are costs which released a company to process raw materials into finished goods. In the industrial company comprised of raw material costs, direct labor costs and

factory overhead costs. Raw material costs are the value of the raw materials used in the production process. Direct labor costs are the wages of workers who worked on the production process (Mulyadi, 2012),

Here below investigators presented data in table 1.1 concerning, Sales, Production Costs and Profits derived from the annual financial statements related to the balance sheet and income statement of the automotive manufacturing sector companies listed on the Indonesian Stock Exchange (BEI) in the period 2011-2016.

Table 1.1 shows the phenomenon is based on the relationship between the Sales Net Profit at automotive companies listed in Indonesia Stock Exchange period 2011 to 2016 experienced ups and downs. PT Indo Kordsa Tbk In 2015 and 2016 the increase in sales and a decrease in production costs, but the profit of the company declined for two years in a row, it is caused because the increase in the corporate income tax burden so that the decrease in net income was obtained. Furthermore, the company Gajah Tunggal Tbk in 2013 and 2014 the increase in sales and a decrease in the cost of production but the resulting profit declined from the previous year for two consecutive years from 2013 to 2014 it was due to the increase in salaries of the company.

This is not in accordance with the opinion of Budi Rahardjo opinion (2016: 33), should have greater sales profits to be large then the profit generated. It is also inversely proportional to the opinion According to Mulyadi (2012; 11) which states that the production cost ranges profit generated will be large.

II. LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature review

2.1.1 sales

2.1.1.1 understanding Sales

(Moekijat, 2014: 288) argues that "Sales (Selling) is" Sales is an activity aimed to find a buyer, influence and provide guidance so that buyers can customize their needs with production in the offer as well as holding offers regarding prices to benefit both parties ".

Based on the above understanding can be concluded that the sale is to offer a product to the buyer in accordance with the needs of the buyer for the sake of benefit both parties

2.1.2 Production cost

2.1.2.1 Understanding Production Costs

According to Mulyadi (2012: 14) The cost of production is "Production costs represent costs incurred to process raw materials into finished products ready for sale. Examples dalah depreciation costs of machinery and ekuipmen, the cost of raw materials, auxiliary materials costs, the cost of the salaries of employees who work in sections, either directly or indirectly related to the production process, "

It can be concluded that company size is a measure of the size of a company can be seen from the total assets, equity values, and the value of sales.

2.1.3 Net profit

2.1.3.1 Definition of Net Income

According to Subramanyam (2012: 25) Net income is net income is income from ongoing business enterprise after interest and taxes ..

Based on the above it can be concluded that net income is the income from the business and cut from other expenses.

2.2 Framework

2.2.1 Sales influence on net profit

In accordance with the opinion of Budi Rahardjo (2016: 33) that: "The existence of a close relationship regarding the sale to increase its net income in this case can be seen from the income statement of the company, because in this case the profit will arise if the sale of the product is greater than the costs incurred. The main factors that affect the size of profit is revenue, income

can be generated from the sale of merchandise ", hereinafter according As according to Marwan (2013: 60), that" Sales is an integrated establishment to develop strategic plans aimed at businesses gratification needs and desires of the buyer, in order to get the sales that generate profit Net ",

2.2.2 Effect of Production Cost Of Earnings

According to Mulyadi (2012; 11) mrnyatakan that "The cost of production is an economic resource to be sacrificed to produce output, output value expected to be greater than the input sacrificed to produce these outputs so that the activities of the organization to generate income or net income" later by Dan according Mulyadi (2013; 121) in his book suggests "If the lowered production costs likely to happen is the level of net profit will rise. If the net income level rises, the budget future costs will go up anyway. ".According to the results of research and Sunandar Rahmawati Saints in 2014 and Putu rustami, I ketut work in 2014 stated that Production Costs Effect on net income

2.3 hypothesis

According Sugiyono (2013: 96), the hypothesis is a temporary answer to the problems to be studied, prepared and tested hypotheses to indicate right or wrong in a manner free from values and opinion of researchers who compiled and tested. The hypothesis of this research are as follows:

H1 = Sales Effect on Net Income.
H2 = Production Costs Effect on Earnings berish.

III. OBJECT AND METHODS

3.1 Object of research

According Sugiyono (2014: 13), the object of research is the scientific goal to obtain data for the purpose and usefulness of the object thing, valid, and reliable about something (specific variables). The object of this research is the sales as an independent variable / free (X1) and the independent variable production cost / free (X2) and Net Income as a variable dependent / related (Y).

3.2 Research methods

According Sugiyono (2013: 2), the method of research is a scientific way to obtain valid data with the aim of which is the discovery, verification and development of a knowledge so that the results can be used to understand, solve and anticipate problems. The method used in this research is descriptive and verification method. This study aimed to test the hypothesis of each variable using statistical calculations on the effect of sales (X1) and the Cost of Production (X2) to net income (Y).

3.2.1 Research design

According to Jonathan Sarwo (2006: 27), the research design is like a tool guide for researchers in conducting the process of determining the instrument data collection, sampling, data collection and data analysis, the research design as a roadmap for researchers who lead and determine the direction of the ongoing process of research correct and appropriate to their intended purpose.

3.3 Operationalization of Research Variables

According to Iwan Satibi (2013: 71), the operationalization of the variables is a concept that connects the theoretical or abstract variables still to dalah reality. In this study the variables used consist of independent variables and the dependent variable.

1) Variables / Independent (Variable X)

In this case the independent variables to be studied is Sales (X1) and the Cost of Production (X2). In the operationalization of all the variables measured by the instrument in the scale ratio.

2) Variables Related / Dependent (variable Y)

In this case the dependent variable to be studied is net income (Y). In the operationalization of this variable is measured by a measuring instrument in the scale ratio. Operationalization of variables can be set forth in tabular form as follows:

3.4 Data Sources and Data Collection Techniques

3.4.1 Data source

The data used in this research is secondary data, where data obtained by the author indirectly. According Sugiyono (2012: 193), secondary data is the data source that does not directly provide the data to the data collector, for example through others or through documents.

Sources of data in this research is quantitative concerning the annual financial statements have been published on the website of Indonesia Stock Exchange. The data used in this study consisted of financial statements (the income statement and balance sheet), the observation period of four years from 2011-2016. This research was conducted at the company's automotive sub-sector listed in Indonesia Stock Exchange.

3.4.2 Data collection technique

Data collection techniques used in this study are as follows:

1) Library Studies

Data were obtained from the data that is relevant to the issues to be examined through the literature such as books, journals, articles, previous researchers.

2) Documentation

Data collection was conducted by examining the company's financial statements of each company, the authors obtained data from the official website of Indonesia Stock Exchange.

3.5 Population and Sample Research

3.5.1 Population

According Sugiyono (2013: 115), the population is the generation region consisting of objects or subjects that have certain qualities and characteristics defined by the researchers to learn and then drawn conclusions.

Based on a study author Representative Office Indonesia Stock Exchange and observational data on the Indonesia Stock Exchange website, Automotive population data listed in the Indonesia Stock Exchange there are 10 companies, so that the number of population over 6 years of the 2011-2016 period are as many as 66 financial statements of the company that is the income statement.

3.5.2 sampling

According Sugiono (2013: 118), the sample is part of the number and characteristics possessed by this population. Sampling in this research was done by using a sampling design nonprobability is taken by using purposive sampling technique.

Determination of the number of samples to be processed out of the total population, the sample obtained from predetermined criteria gained as much as 6 automotive companies are eligible to be sampled in the study for 6 years from the period 2011 until 2016 so that the total sample of 36 financial statements (income statement loss and balance sheet) food and beverage companies listed in Indonesia Stock Exchange (BEI).

3.5.3 Place and time of research

3.5.3.1 Research Sites

The location study was conducted at the Indonesian Stock Exchange Representative Office Jl. PH. H. Mustafa No. 33, Bandung to obtain secondary data.

3.5.3.2 Research time

As for the timing of the study began in February 2017 until completed. In this study, researchers made a study plan that starts with a preparatory phase to the final stage is reporting research results.

3.6 Data Testing Methods

3.6.1 Analysis method

In this study, data analysis techniques using quantitative or statistical analysis methods. The steps of statistical analysis used in this study are as follows:

1. Regression analysis (Multiple Regression)

In this study, multiple linear analysis is used to prove the extent of the relationship influence the sales and production costs on net income. This analysis is used to involve two or more independent variables, the dependent variable (Y) and the independent variables (X1 and X2).

2. Classic assumption test

To obtain more accurate results in a multiple linear regression it is necessary to test classic assumptions. In this research, classic assumption test consisting of normality test, multicoloniarity, heteroscedasticity test and autocorrelation test.

3. Analysis Correlation Coefficient

Correlation analysis is used to measure the presence or absence of a linear relationship between the independent variable (X) and the associated variable (Y). The correlation analysis used also shows directions between the dependent variable and independent variables in addition to measuring the strength of the relationship.

4. coefficient of Determination

Analysis of the coefficient of determination (KD) is used to see how much the independent variables (X1 and X2) having an impact on the dependent variable (Y) which is expressed in a percentage. The magnitude of the coefficient of determination calculated using the following formula:

$$Kd = r \times 100\%$$

Information:

Kd : Coefficient of Determination
r : Correlation coefficient

3.6.2 Hypothesis testing

Partial Hypothesis Testing (t test)

According Singgih Santoso (2012: 168), t test comes at the output of one-sample test, t test was used to test the effect of partially independent variables on the dependent variable. Decision making partial hypothesis test is also based on a probability value obtained from the processing of data by SPSS Statistics Parametric. Interest partial test was to determine how far the influence of the independent variable (X) on the dependent variable (Y) partially.

H0: $\beta 1 = 0$: Sales had no effect on Net Income.
Ha: $\beta 1 \neq 0$: sale effect on net profit
H0: $\beta 2 = 0$: Production cost no effect on Net Income.
Hi: $\beta 2 \neq 0$: Production cost effect on Net Income

IV. RESULTS AND DISCUSSION

4.1 Research result

4.1.1 Descriptive analysis

4.1.1.1 Sales in the Automotive and Parts Manufacturing subsector Listed on the Indonesia Stock Exchange Period 2011-2016

Based on the explanation and data in table 4.1 above, which can be assembled the largest sales in the period of 2011 to 2016 obtained by PT. Indomobil Sukses International Tbk and the

smallest number of sales that can be assembled in the period 2011 to 2016 was obtained by. PT. Multi Prima Sejahtera Tbk

4.1.1.2 Production costs in the company's Automotive and Parts Manufacturing subsector that terdafrat in Indonesia Stock Exchange period 2011-2016

Based on the explanation and data in table 4.2 above, the largest production costs that can be assembled in the period of 2011 to 2016 obtained by PT. Gajah Tunggal Tbk and the smallest amount of production costs that can be assembled in the period 2011 to 2016 was obtained by. PT. Multi Prima Sejahtera Tbk.

4.1.1.3 Earnings in Company Automotive and Parts Manufacturing subsector listed in Indonesia Stock Exchange Period 2011-2016

Based on the explanation and data in table 4.3 above, the largest net profit that can be assembled in the period of 2011 to 2016 obtained by PT. Astra Otoparts. PT. Congratulations Perfect Tbk and PT. Gajah Tunggal Tbk and Net Income smallest amount that can be collected in the period 2011 to 2016 obtained by PT. Indomobil Sukses International Tbk, PT. Indo Kordsa Tbk and PT Prima Alloy Ateel Universal Tbk

4.1.2 Result Verification Analysis

4.1.2.1 Classic assumption test

Classic assumption test is intended to obtain more accurate results in the multiple regression analysis performed classical assumption test for the results obtained a regression equation that has the properties of Best Linear Unbiased Estimator (BLUE).

1. Normality test

It can be seen that the data distribution is normal if the value Asymp.Sig worth above 0:05. There is also the result of normality test is seen in the form of graphs, which are as follows:

2. test Multicollinearity

Multicolinearity test is a state where the regression model found correlations perfect or near perfect between the independent variables. In a regression model that should not have happened better correlation perfect or near perfect in between the independent variables (the correlation is 1 or close to 1). To determine a regression model free from multicollinearity, namely by looking at the VIF (Variance Inflation Factor) must be <10 and figure tolerance> 0.1.

3. test Heteroskidastity

In the multiple regression equation should also be tested on the same or a variant of the residuals of the observations with each other observations. Heteroskedastisitas asmsi test analysis results SPSS output through the scatterplot graph between Z prediction (ZPRED) which is an independent variable (X = Y axis predicted results) and the residual value (SRESID) is the dependent variable (Y axis = Y predictions - Y real). Homoskedastisitas occur if the scatterplot dots between ZPRED the data processing and SRESID spread below or above the point of origin (number 0) in the Y axis and does not have a regular pattern. Heteroskidastity occur if the scatterplot dots have a good regular pattern narrows, widens, and in waves (Danang Sunyoto, 2013: 90).

4. test Autokolerasi

Autocorrelation test whether the linear regression model was no correlation between bullies error in period t with bullies error in period t-1 (previous). If there is a correlation, then there is a problem called autocorrelation. On testing autocorrelation Durbin-Watson test was used to determine whether there is autocorrelation in the regression model and following the Durbin-Watson value obtained through the results of the regression model estimation.

4.1.2.2 Multiple Linear Regression Analysis

$$Y = 1{,}740E11 + 0{,}029\ X1 - 0{,}023\ X2$$

The value stated in the above equation can be interpreted as follows:

a. constants for 1,740E11; meaning that if the number of sales and cost of production value is 0, then the net profit is1,740E11,
b. The regression coefficient sales variable (X1) of0,029; meaning that if another independent variable value is fixed and sales rose 1%, the net income (Y) will increase by0,029, The coefficient is positive, meaning a positive relationship between sales and net income, the higher the sale of the net profit will be higher.
c. The regression coefficient variable production costs (X2) is -0,023; meaning that if another independent variable value is fixed and production costs increased 1%, the net income (Y) will increase by -0,023, The coefficient is negative it means there is a negative relationship between the cost of production and net income, the higher the cost of production would decrease net income

4.1.2.3 Influence Sales to Net Income Company Automotive and Component Manufacturing subsector listed in Indonesia Stock Exchange Period 2011-2016

To determine the influence of variable size of the company to profitability, then tested the correlation analysis, analysis test of determination and partial hypothesis test (t test). So that can know the amount of influence the size of the company to profitability more specifically.

1. Sales Correlation Against Net Income

By using SPSS 16.0, the result of correlation between firm size and profitability can be seen in the following table:

Based on the above table, it can be seen tcount for variable sales amounted to 5,131. This value will be compared with the value ttabel the t distribution table. With α = 0.05, df = nk-1 = 60-2-1 = 57, the value of ttabel ± 1,672. It is known that thitung to X1 for 5,131> 1,672 ttabel value, then H0 is rejected it means selling variable significant effect on net income.

2. Company Size Coefficient Determination To Profitability

To determine the effect of the size of the company to profitability can be seen through the coefficient of determination.

Kd = (0.585) 2 x 100%

= 34.2%

Based on the calculations above, it appears that the effect of variable sales to net income in the amount of 34.2%, while the remaining 65.8% is the influence exerted by other factors not examined in this study such as, expenses, tax expense, capital, debt , income, and others.

3. Hypothesis test (t test) Company Size To Profitability

Based on the calculation hypothesis test using t test that hypothesis testing results between sales to net profit shows that the value of t obtained from the variable X1 sales of 5,131 for the results of this study reject the alternative hypothesis H0 and accept the hypothesis Ha.Dari research has been done by writer via the data has been analyzed and through statistical tests, it is known that the sale affect the amount of net profit, then described the rejection and acceptance as follows:

4.1.2.1 Effect of Production Costs to Net Income on Company Automotive and Component Manufacturing subsector listed in Indonesia Stock Exchange Period 2011-2016

To determine the influence of Production Costs to Net Income, then tested the correlation analysis, analysis test of determination and partial hypothesis test (t test). So that can know the amount of influence on the Production Cost Net Income more specifically.

1. Correlation of Production Costs to Net Income

By using SPSS 16.0, the correlation between the results obtained with the leverage ratio of profitability can be seen in the following table:

4:13 According to the table above, it can be seen tcount to variable production costs of -3.489. This value will be compared with the value ttabel the t distribution table. With α = 0.05, df = nk-1 = 60-2-1 = 57, the value of ttabel ± 1,672. It is known that thitung to X1 for -3.489> -1672 ttabel value, then H0 is rejected it means the variable production costs have a significant effect on net income.

2. Coefficient Determination Against Production Costs Net Income

To determine the effect of the leverage ratio on profitability can be seen through the coefficient of determination.

Kd = (0.456) 2 x 100%
= 35.9%

Based on the calculations above, it appears that the effect of the cost of production on net income in the amount of 35.9%, while the remaining 64.1% is the influence exerted by other factors not examined in this study such as operating expenses, total assets, labor costs, etc. other.

3. Hypothesis test (t test) Production Costs Against Net Income

Based on the calculation hypothesis test using t test that hypothesis testing results between the production cost of the net income shows that the value of t obtained from the variable production costs of - 3,489 to X2, the results of this study reject the alternative hypothesis H0 and accept hypothesis Ha. From research conducted by the author with data that has been analyzed and through statistical tests, it is known that affect the magnitude of Production Costs Net Income., Then described the rejection and acceptance as follows:

4.2 Discussion

4.2.1 analysis of Effect Sales of the Company's net income Sub-Sector In the automotive and components Terdaftara in Indonesia Stock Exchange Period 2011-2016

Based on the results showed a positive correlation of sales to net income in the amount of 0585 are classified in the category of relationship was. This is evident from the correlation value is between 0.40 to 0599 are classified into the category of being and relationships that are positive means, every kenaiakan sales then it will increase the Net Income.

Furthermore, the effect of sales to net profit in the amount of 34.2%, which means that 34.2% Net Income is affected by the sale of the less dominant, while the remaining 65.8% influenced by other factors not examined in this study, such Turnover Total Assets, Inventory Turnover and Debt ,

4.2.2 Production costs Analysis of Effect on net income of the Company Sub Sector automotive and components Listed on the Indonesia Stock Exchange Period 2011-2016

Based on the correlation results, showed negative Production Costs to Net Income of -0456 classified in the category of relationship was. This is evident from the correlation value is between 0.40 to 0599 were classified in the category of moderate and negative correlation means, each kenaiakan Cost of production then it will decrease the amount of Net Income and vice versa when the Production Costs are declining, the number of Net Income would have increased ,

Furthermore, the influence of Production costs against net profit in the amount of 35.9%, which means that 35.9% Net Income affected by production costs less dominant, while the remaining 64.1% influenced by other factors not examined in this study such as working capital, receivables and Costs operational,

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the results of research and discussion on the effect of firm size and leverage ratio to profitability, the authors take some conclusions as follows:

1. Sales effect on net income in the Company's Automotive and Components listed in Indonesia Stock Exchange 2011-2016 period, which when sales increased net income will also increase, whereas when sales decreased net income will go down
2. The production costs affect the Company's net income in the Automotive and Components listed in Indonesia Stock Exchange 2011-2016 period, wherein when the cost of production increases, the company's net income will decrease, and vice versa when the cost of production decreased net income will rise

5.2 Suggestion

5.2.1 Practical advice

1. Companies pay more attention to the amount of sales achieved in order from the company's net profit maximum. By improving product quality and improve the promotion of goods sold and selling expenses reduce expenditure so as to avoid a decline in income generated yanf
2. That the company should pay more attention and cost efficiency of production and the income tax notice that occur in order to avoid a huge reduction for profit company and that company companies can gain competitive product quality and also get the maximum benefit

5.2.2 Academic advice

1. Judging from the size of the sample studied in the automotive manufacturing sector categorized sub-sector is small, for the next researcher to conduct empirically in other sectors categorized as large or have a large sample size and widen the sample period of research data in order to know what the outcome is the same or not
2. The results showed the relationship of sales and production costs have a less dominant relationship to net income, for further research are advised to use other variables in addition to the sales and production costs as the effect on net income. Because the research found that there were a few percent more of the other variables that are not researched in this study such as, inventory, accounts payable, accounts receivable and others

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table 1.1

Effect of Sales and Production Costs to Net Income in In Automotive Manufacturing Sector Company listed on the Indonesia Stock Exchange (IDX) Year 2011-2016) (Expressed in billions of Rupiah

Company	Year	sale		Production cost		Profit Indication	
Pt Indo Kordsa Tbk (Brma)	2011	190 021		161 609		71 039	
	2012	174 136	↓	159 726	↑	22 524	↓
	2013	200 167	↑	177 852	↑	5542	↓
	2014	207 717	↑	172 750	↑	16 426	↑
	2015	207 866	↑	172 571	↓	12 573	↓
	2016	220 298	↑	175 146	↓	11 299	↓
Tbk PT Gajah Stumps	2011	11,841		10 172		684	
	2012	12 578	↑	10 141	↑	1,132	↑
	2013	12 652	↑	9864	↓	120	↓
	2014	13 070	↑	10 625	↑	109	↓
	2015	12 970	↓	10 346	↓	(313)	↓
	2016	13 633	↑	10 438	↑	626	↑

Source: Website Indonesia Stock Exchange

table 4.1

The average sales at Company Automotive and Parts Manufacturing subsector Listed on the Indonesia Stock Exchange Period 2011-2016

(In rupiah))

Source: Financial Statements, Data Processed in 2017

Year	Minimum	maximum	Average	Development
2011	62,958,088,306	15,892,404,268,756	3,975,707,661,551	-
2012	68,736,656,643	19,780,838,058,900	4,572,161,786,733	-15%
2013	77,231,127,337	20,094,736,395,135	4,893,249,515,035	-7%
2014	70,155,464,867	19,458,165,173,088	5,122,526,952,106	-5%
2015	77,790,171,689	18,099,979,783,215	4,918,380,405,569	4%
2016	141,746,864,032	15,049,532,331,662	4,794,654,341,314	3%

table 4.2
Average Cost of Production At Company Automotive and Parts Manufacturing subsector Listed on the Indonesia Stock Exchange Period 2011-2016 (In Rupiah)

Year	Minimum	maximum	Average	Development
2011	32,908,408,331	10,377,230,000,000	1,726,178,882,402	-
2012	39,777,760,130	10,059,116,000,000	1,943,801,375,812	-13%
2013	52,931,231,515	9,867,246,000,000	2,122,523,573,614	-9%
2014	50,064,849,453	10,780,159,000,000	2,371,819,503,122	-12%
2015	49,410,353,651	10,093,368,000,000	2,229,538,339,504	6%
2016	83,054,341,997	10,269,762,000,000	2,391,464,709,832	-7%

Source: Financial Statements, Data Processed in 2017

table 4.3
On average Earnings in Company Automotive and Parts Manufacturing subsector Listed on the Indonesia Stock Exchange Period 2011-2016
(In rupiah)

Year	Minimum	maximum	Average	Development
2011	1,946,486,915	1,101,583,000,000	317,395,105,613	-
2012	15,565,386,865	1,135,914,000,000	367,085,090,731	-16%
2013	5,542,270,000	999,766,000,000	232,515,222,801	37%
2014	(67,093,347,900)	954,088,000,000	187,641,673,304	19%
2015	(313,326,000,000)	461,307,000,000	53,359,532,117	72%
2016	(312,881,005,784)	626,561,000,000	152,586,250,468	- 186%

Source: Financial Statements, Data Processed in 2017

Normality Test X1

Coefficientsa

Model		collinearity Statistics	
		tolerance	VIF
1	(Constant)		
	sale	.955	1,047
	Production cost	.955	1,047

a. Dependent Variable: Laba_Bersih

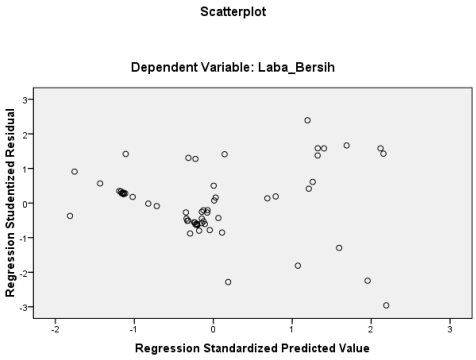
Test Multikorelasi x1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a]	Mean	-.0000290
	Std. Deviation	2.63387497E11
Most Extreme Differences	Absolute	.113
	Positive	.098
	Negative	-.113
Kolmogorov-Smirnov Z		.875
Asymp. Sig. (2-tailed)		.428

a. Test distribution is Normal.

Test Heteroskidastity x1



autocorrelation test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.677[a]	.458	.439	2.680E11	1.423

a. Predictors: (Constant), Biaya_Produksi, Penjualan

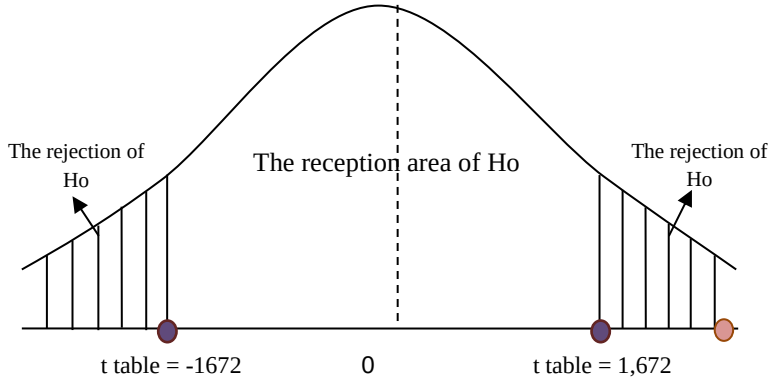
b. Dependent Variable: Laba_Bersih

Coefficientsa

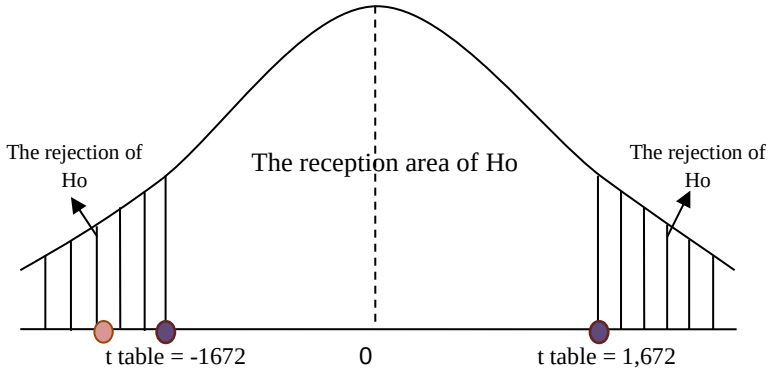
Model		Coefficients unstandardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	1.740E11	5.355E10		3249	.002
	sale	.029	.006	.512	5,131	.000
	Production cost	-.023	.007	-.348	-3489	.001

a. Dependent Variable: Laba_Bersih

Hypothesis testing



t = 5,131



t = -3.489