



The Effect Of Production And Sales Costs On Net Income In Automotive Subsector Manufacturing Companies and Other Components Listed On The IDX

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Abstract

This study aims to learn more about Production Costs and Sales of Net Profit in the automotive sub-sector manufacturing companies and other components listed on the Indonesia Stock Exchange. This study was conducted on the auto manufacturing manufacturing sub-sector and other components listed on the Indonesia Stock Exchange in the 2013-2019 period. The sampling technique was purposive sampling, the samples in this study were Production Costs (X1), Sales (X2) and Net Profit (Y). The method used in this study is the verification method using quantitative. Data were analyzed using multiple linear regression analysis and hypothesis testing using t test and f test. The results in this study indicate that the simultaneous Production and Sales Costs to net income, obtained from the value of Fcount 5.590 is greater than Ftable 3.28. The cost of production to net profit obtained from t count 2.141 is greater than t table 2.035. Sales are not partial to net income obtained from t count 1.608 smaller than t table 2.035. Test r2 for Production Costs against Net Income of 17.5%, test r2 for Sales of Net Profit of 12.7%. For the r2 test of Production and Sales Costs to Net Profit of 0.213 obtained from Adjusted R Square, it means that 21.3% of net income is needed by these two variables, while 78.7% of net income is needed by other variables that are not necessary in this study.

Keyword: Production Cost, Sales, Net Profit

INTRODUCTION

The objectives of the company from one another are not necessarily the same, but in general, the establishment of a company aims to achieve a large profit, because the benchmark in seeing the success of a company can be seen from the height or failure of the profits obtained in carrying out its operational activities. But not every company is always successful in its goal of achieving the desired profit because there are several factors that can affect the ups and downs of company profits, namely sales, cost of goods sold and costs incurred for operations. In his research (Apit Yuliman, et al, 2016) which states that production and sales costs have no effect on profits, while in his research (Suci Rahmawati, Sunandar and Hertika.

Of these factors, the cost of production is one that can affect the size of the profit. Production costs are costs incurred in the production process to process raw materials into finished goods that are ready for sale (Mulyadi. 2016). The production cost determines the amount of the selling price of a good or service product to make a profit.

Apart from production costs, another factor that can affect the size of profits is sales. Sales is a step taken to move products in the form of goods or services from producers to

consumers (Rostiati, Herlina, 2019). In a company, sales activities are very important activities, because the sales activities will generate the desired profit to ensure the survival of the company. Whether a company is good or not can be seen from the results of sales activities carried out, because the more companies sell their products, it is likely that the company will get a lot of profit.

THEORETICAL FRAMEWORK AND HYPOTHESIS

Agency theory

According to Scott, 2015, agency theory or agency theory is a relationship or contract between the principal and the agent, where the principal is the party who hires the agent to perform tasks for the interests of the principal, and the agent is the party who carries out the interests of the principal. In this study, the owner is the principal, while the company represented by management is the agent. The owner orders the management to increase profits so that the company value will be better so that outsiders are willing to invest. What happens is an increase in management costs, thereby reducing profits or experiencing losses.

Signal Theory

According to Noor, 2015, the signal theory is a theory that explains how the company signals to the parties with an interest in the information. In this study, the company provides a signal to investors in the form of a financial report which includes an income statement. Financial reports should contain relevant information and disclose information deemed important to be known by users of the report, both inside and outside.

Cost accounting

According to Mulyadi, 2016: 7 that cost accounting is the process of recording, classifying, summarizing and presenting costs, making and selling products or services, in a certain way, and interpreting them.

Production cost

According to Mulyadi (2016: 14) production costs are costs incurred to process raw materials into finished products that are ready for sale. According to Haryono Jusuf (2014: 560) production costs or also known as manufacturing costs are costs associated with activities and processes to convert raw materials into finished goods. Based on the above definition, it can be concluded that production costs are the costs incurred to process raw materials in the process of producing raw materials into finished goods.

Sales

According to Putranto (2017) that selling is an agreement between the two parties between the seller and the buyer, where the seller offers a product in the hope that the buyer can provide a sum of money as a medium of exchange for the product, at the agreed selling price.

Net profit

According to Akbar (2017) net profit is company profit that has been taxed or profit after tax. According to Apit, et al (2016) net income is the difference over all income and profits against all costs and losses. So net income is the income earned by the company that is reduced by expenses and has been taxed.

Hypothesis

The results of previous researchers

In a study conducted by Mukhlisotul Jannah (2018) entitled Analysis of the effect of production costs and sales levels on gross profit, it states that production and sales costs have a significant effect on gross profit, both partially and simultaneously. Meanwhile, the research

conducted by Drs. Apit Yuliman Ermaya, Husaeri Priatna, Hesti Alfiani (2016) entitled The effect of net sales and production costs on profit states that simultaneous production costs have no effect on net income, but partially have a significant effect.

Hypothesis development

According to Sugiyono (2013: 96) in his research Sumayah (2011), the hypothesis is a temporary answer to the problem to be studied, the hypothesis is compiled and tested to show right or wrong by being free from the values and opinions of the researcher who compiled and tested it. The hypotheses in this study are as follows:

- a. Production costs have an effect on net income.
- b. Sales have an effect on net income.
- c. Production and sales costs have an effect on net income.

Then we get the following paradigm of thought:

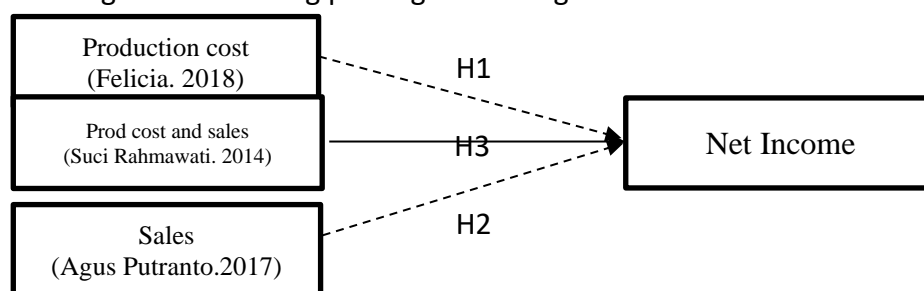


Figure 1. Paradigm of Thought
Source: Assessed from various sources, 2020

Information :

- H1 : Partially, production costs have an effect on profits
 H2 : Partially, sales have an effect on profits
 H3 : Simultaneously, production and sales costs have an effect on profits

RESEARCH METHOD

Research methods

In this study using the verification method. Verification research is a research method that aims to determine the causal relationship between variables through a statistical calculation test whether the results of the hypothesis can be accepted or rejected (Eti, et al, 2019: 10). The verification method in this study is to answer the questions on the problem formulation above.

The object of this research is the cost of production as sales as and net income as $(Y) \cdot (X_1) (X_2)$

Operational definition of Production Costs

According to Haryono Jusuf (2014: 560) costs can be obtained through the sum of the three indicators as follows:

1. Raw Material Costs (Direct Material)
Raw material costs are the costs incurred for materials used in the production process directly. These raw materials include all materials that are physically grouped as part of the finished product.
2. Direct Labor Costs

Direct labor costs are costs incurred for all direct labor employed in the manufacturing process.

3. Factory Overhead Cost

Factory overhead costs are costs incurred for all production processes other than direct raw material costs and direct labor costs. There are several elements included in factory overhead costs, namely: indirect raw material costs, electricity and water costs, factory insurance costs and other factory overhead costs.

Operational definition of Sales

According to Basu Private (2001: 129) in his research Sumayah (2011) In fact, a sales activity is strongly influenced by several factors both from within and from outside, some of these factors include:

1. Seller Conditions and Abilities
2. Market conditions
3. The condition of the company organization
4. Other factors (advertising, demonstrations, campaigns, gift giving, often influence sales).

Operating definition of net income:

According to Mulyadi (2001; 513) in his research Sumayah (2011) suggests the factors that affect profit, including:

1. Costs Costs that may arise from the acquisition or processing of a product or service will affect the selling price of the product concerned.
2. Selling Price The selling price of a product or service will affect the volume of sales of the product or service in question.
3. Sales and production volumes The amount of sales volume affects the production volume will affect the size of the production costs.

Research instrument

The research instrument is the principle for measuring, therefore every study must have a good measuring instrument. A good measuring tool in research is called a Research Instrument (Sugiyono, 2015). The instruments in this study are as follows:

Table 1. Research Instruments

No.	Variabel	Indikator	Skala
1.	X1 Biaya Produksi	Biaya Bahan Baku + Biaya Tenaga Kerja Langsung + Biaya <i>Overhead</i> Pabrik	Rasio
2.	X2 Penjualan	Kuantitas atau Total Penjualan	Rasio
3.	Y Laba Bersih	Laba Sebelum Pajak – Pajak Penghasilan	Rasio

Source : Sumayah 2011 “Pengaruh Volume Penjualan dan Biaya Produksi terhadap Laba Bersih”

Population

Based on the author's research on the official website of the Indonesia Stock Exchange, population data of the automotive sub-sector and other components listed on the IDX are 13 companies, so that the total population for the 7 years period 2013-2019 is 91 financial reports (production costs, sales and net income).

Sample

Sampling in this study using nonprobability sampling design techniques, namely taken using purposive sampling technique, namely the sampling technique with certain considerations. The samples in this study are:

Table 2. Sampling technique

No.	Keterangan	Total
1.	Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dalam Sub Sektor Otomotif dan Komponen selama tahun 2015-2018	13
2.	Perusahaan yang menggunakan dollar dalam pembuatan laporan keuangannya	(4)
3.	Perusahaan yang tidak lengkap dalam laporan keuangannya selama periode penelitian	(4)
JUMLAH SAMPEL		5
Jumlah Sampel pertriwulan selama periode 2013-2019		35

Sumber : Penulis 2020

Based on the table 2, the sample used in this study was 35 samples. The sample of manufacturing companies in the automotive subsector and other components used in this study are:

Table 3. Manufacturing Company Samples

KODE	Nama Perusahaan
IMAS	PT. Indomobil Sukses Internasional Tbk
INDS	PT. Indospring Tbk
LPIN	PT. Multi Prima Sejahtera Tbk
SMSM	PT. Selamat Sempurna Tbk
AUTO	PT. Astra Otoparts Tbk

Sumber : Penulis 2020

Data analysis method

In this study, multiple linear analysis is used to prove the extent of the relationship between the effect of production costs and sales on net income. This analysis is used by involving two or more independent variables, between the dependent variable (Y) and the independent variable (and) (Eti, et al, 2019: 117). The following is a multiple linear regression equation: X_1X_2

$$Y = a + b_1x_1 + b_2x_2$$

Source : Sugiyono (2010:192)

Information :

Y = Dependent Variable (Net Income)

a = Constant Number

b_1, b_2 = Coefficient of line direction

x_1 = Independent Variable (Production Cost)

x_2 = Independent Variable (Sales)

To obtain more accurate results on multiple regression, it is necessary to test the classical assumptions.

RESULTS AND DISCUSSION

Normality test

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		35
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.78377983E2
Most Extreme Differences	Absolute	.071
	Positive	.071
	Negative	-.058
Kolmogorov-Smirnov Z		.420
Asymp. Sig. (2-tailed)		.995

a. Test distribution is Normal.

Source: Data Processing Results from SPSS, 2020

Based on table 4, the residual value is 0.995. It means $0.995 > 0.05$, so it can be concluded that the data used in this study are normally distributed. Thus the paramatic statistical test in this study can be used.

Multicollinearity Test

Table 5. Multicollinearity Test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	431.399	65.464		6.590	.000		
1 Biaya Produksi (X1)	-2.118	.989	-.350	2.141	.040	.866	1.154
Penjualan (X2)	-2.346	1.459	-.263	1.608	.118	.866	1.154

a. Dependent Variable: Laba Bersih

Source: Data Processing Results from SPSS, 2020

Based on table 5, it can be seen that the tolerance and VIF values for each research variable are the tolerance values for the Production Cost variable (X_1) and the Sales variable (X2) is $0.866 > 0.01$ and the VIF value is $1.154 < 10$, so the Production Cost variable is (X_1) stated that there is no multicollinearity.

Heteroscedasticity Test

Table 6. Glejser Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	252.327	37.464		6.735	.000
1					
Biaya Produksi	.213	.566	.067	.376	.709
Penjualan	-1.671	.835	-.358	-2.001	.060

a. Dependent Variable:
ABS_RES

Source: Data Processing Results from SPSS, 2020

Based on the results from table 6, it is known that the significance value (Sig) for the Production Cost variable (X1) is 0.709 and the significance value (Sig) for the Sales variable (X2) is 0.060. Because the significance value of the two variables above is greater than 0.05, according to the basis for decision making in the Glejser test, it can be concluded that there is no heteroscedasticity in the regression model.

Autocorrelation Test

Table 7. Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.509 ^a	.259	.213	286.94546	.722

a. Predictors: (Constant), Penjualan, Biaya Produksi
b. Dependent Variable: Laba Bersih

Source: Data Processing Results from SPSS, 2020

Based on table 4.4, the results of the autocorrelation test show that the DW value is 0.722, which means that the DW value is still between -2 to +2. Thus it can be concluded that the multiple regression analysis in this study is free of autocorrelation symptoms and the regression model is feasible to use.

Multiple Linear Regression Analysis

Table 8. Results of Multiple Linear Regression Analysis

Model	Coefficients ^a						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF	
	B	Std. Error	Beta					
(Constant)	431.399	65.464		6.590	.000			
1 Biaya Produksi	-2.118	.989	-.350	2.141	.040	.866	1.154	
Penjualan	-2.346	1.459	-.263	1.608	.118	.866	1.154	

a. Dependent Variable: Laba Bersih

Source: Data Processing Results from SPSS, 2020

Based on table 8, the equation of the results of multiple linear regression analysis can be obtained as follows:

$$Y = 431,399 - 2,118 X_1 - 2,346X_2$$

The coefficients contained in the above equation can be explained as follows:

1. A constant of 431.399 million rupiah shows the average net profit of manufacturing companies in the automotive sub-sector and other components if production and sales costs are zero.
2. Production costs have a negative coefficient of -2,118, meaning that for every decrease in production costs of 1 million rupiah, it is predicted that the company's net profit will increase by 2.118 million rupiah, assuming that sales do not change.
3. Sales have a negative coefficient of -2.346, meaning that for every 1 million rupiah decrease in sales, it is predicted that the company's net profit will decrease by 2.346 million rupiah.

Coefficient of Determination

Coefficient of Determination of Production Costs on Net Income

Table 9. Results of the Coefficient of Determination of Production Costs

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.446 ^a	.199	.175	293.75613	.736

a. Predictors: (Constant), Biaya Produksi

b. Dependent Variable: Laba Bersih

Source: Data Processing Results from SPSS, 2020

The results of data analysis in table 9 using SPSS show that the value of R Square = 0.175 or 17.5%, which means that the ability of the variable production costs to affect net income is 17.5%. While the remaining 82.5% is explained by other variables outside the multiple regression equation or which are not examined in this study.

Sales Determination Coefficient on Net Income

Table 10. Result of Sales Determination Coefficient

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.391 ^a	.153	.127	302.12952	.517

a. Predictors: (Constant), Penjualan
b. Dependent Variable: Laba Bersih

Source: Data Processing Results from SPSS, 2020

The results of data analysis in table 10 using SPSS note that the value of R Square = 0.127 or 12.7%, which means that the ability of the Sales variable to affect net income is 12.7%. While the remaining 87.3% is explained by other variables outside the multiple regression equation or which are not examined in this study.

Partial Significance Test (t test)

Table 11. Partial Significance Test Results (t test)

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	431.399	65.464		6.590	.000		
1 Biaya Produksi	-2.118	.989	-.350	2.141	.040	.866	1.154
Penjualan	-2.346	1.459	-.263	1.608	.118	.866	1.154

a. Dependent Variable: Laba Bersih

Source: Data Processing Results from SPSS, 2020

Based on the results of the partial test (t test) in table 11 between the Production Cost variable and the Net Profit variable, it shows a significance value of $0.040 < 0.05$. As well as the t table obtained from the value of freedom $(n-2) 35-2 = 33$, where the value of t table with a two-way test is 2.035. So that $t_{count} 2.141 > t_{table} 2.035$ then H_0 is rejected and H_1 is accepted. Thus, it can be concluded that the cost of production has a significant effect on Net Profits in the Automotive Sub-Sector Manufacturing Companies and Other Components Listed on the Indonesia Stock Exchange. While the results of the partial test (t test) in table 4.8 between the Sales variable and the net profit variable show a significance value of $0.118 < 0.05$. And the t table obtained from the value of freedom $(n-2) 35 - 2 = 33$, where the value of t table with a two-way test of 2.035. So that $t_{count} 1.608 < t_{table} 2.035$, then H_0 is accepted and H_1 is rejected. Thus, it can be concluded that Sales do not have a significant effect on Net Profits in Manufacturing Companies in the Automotive Sub-Sector and Other Components Listed on the Indonesia Stock Exchange.

Simultaneous Significance Test (Test F)

Table 12. Simultaneous Significance Test Results (Test F)

ANOVA ^b						
Model	Sum of Squares	Df	Mean Square	F	Sig.	
1	Regression	920590.580	2	460295.290	5.590	.008 ^a
	Residual	2634806.257	32	82337.696		
	Total	3555396.837	34			

a. Predictors: (Constant), Penjualan, Biaya Produksi

b. Dependent Variable: Laba Bersih

Source: Data Processing Results from SPSS, 2020

Based on the test results in table 12 shows that the significance value is $0.008 < 0.05$. As well as the F table obtained from the value of freedom (variable - 1) $3 - 1 = 2$, where the F table value with a two-way test is 3.28. So that $F_{count} 5,590 > F_{table} 3,28$ then H_0 is rejected and H_1 is accepted. Thus, it can be concluded that the simultaneous production and sales costs have a significant effect on net profit in the automotive sub-sector manufacturing companies and other components listed on the Indonesia Stock Exchange.

Discussion

The Effect of Production Costs on Net Profits

Based on the hypothesis or temporary answer, production costs have an effect on net income. Judging from table the results of the research Production Cost has a significance value of $0.040 < 0.05$ and $t_{count} 2.141 > t_{table} 2.035$, then H_0 is rejected and H_1 is accepted. This means that production costs have a significant effect on net income, so the hypothesis that production costs affect net income in automotive sub-sector manufacturing companies and other components listed on the Indonesia Stock Exchange (H_1 is accepted).

The results of this study agree or are in line with the results of research conducted by Felicia (2018) and Agus Putranto (2017) which states that Production Costs have a significant effect on Net Profits, because an increase in production will affect the number of products produced so that the number of products to be sale will increase. As a result, sales will increase and net profit will increase. In other words, increased production costs resulted in an increase in the net profit earned by the company.

The Effect of Sales on Net Income

Based on the hypothesis or temporary answer, sales have an effect on net income. Judging from table the results of the research sale have a significance value of $0.118 > 0.05$ and $t_{count} 1.608 < t_{table} 2.035$, so H_0 is accepted and H_1 is rejected. This means that sales do not have a significant effect on net income, so the hypothesis that sales has an effect on net income in automotive sub-sector manufacturing companies and other components listed on the Indonesia Stock Exchange (H_2 is rejected).

This study failed to prove that there was a positive effect of sales on net income. The results of this study agree or are in line with the results of research conducted by Apit Yuliman, Husaeri and Hesti (2016) and Ani and Rahma (2018) which state that sales have no significant effect on net income.

The Effect of Simultaneous Production and Sales Costs on Net Income

Based on the hypothesis or temporary answer, the costs of production and sales simultaneously affect net income. Seen from table the results of the research on production costs and sales on net income show that the significance value is $0.008 < 0.05$. As well as F_{table}

obtained from the value of freedom (variable - 1) $3 - 1 = 2$, where the value of F_{table} with a two-way test is 3.28. So that $F_{count} 5,590 > F_{table} 3,28$ then H_0 is rejected and H_1 is accepted.

The results of this study agree or are in line with the results of research conducted by Mukhlisotul Jannah (2018) and Suci Rahmawati and Sunandar Hertika (2017) which states that Production and Sales Costs affect Net Profits. Companies that are able to increase sales and minimize production costs will earn even greater profits.

CONCLUSION

Production costs have an effect on net income. This is evidenced by the results of the t test which states that Production Costs with Net Profits show a significance value of $0.040 < 0.05$. And the t-table obtained from the freedom value $(n-2) 35-2 = 33$, where the t-table value with a two-way test is 2.035. So that $t_{count} 2.141 > t_{table} 2.035$ then H_0 is rejected and H_1 is accepted. This means that production costs have an effect on net income.

Sales have no effect on net income. This is evidenced by the results of the t test which states that Sales with Net Income show a significance value of $0.118 < 0.05$. And the t-table obtained from the freedom value $(n-2) 35-2 = 33$, where the t-table value with a two-way test is 2.035. So that $t_{count} 1.608 < t_{table} 2.035$, then H_0 is accepted and H_1 is rejected. This means that sales have no effect on net income.

Production and Sales Costs have a significant effect on Net Income. This is evidenced by the results of the F test which states that Production and Sales Costs with net income show a significance value of $0.008 < 0.05$. As well as F_{table} obtained from the value of freedom (variable - 1) $3 - 1 = 2$, where the value of F_{table} with a two-way test is 3.28. So that $F_{count} 5,590 > 3,28$ then H_0 is rejected and H_1 is accepted. This means that the simultaneous production and sales costs have a significant effect on net income.

Suggestion

a. For the company

The company is able to minimize production costs so as to increase maximum profit, because the smaller the production cost, the greater the net profit.

b. For Further Researchers

The next researcher is expected to add or use other internal factors that are likely to be able to influence Net Profits besides Production and Sales Costs.

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