

ABSTRACT

Analysis of Cost of Production And Sales And Operating Profit After Tax Against gross profit

This thesis took my title "Analysis of Cost of Sales and Gross Profit Of Production And Net Profit After Tax," This study took place at (Hotel & Banquet Panorama Lembang) PT. Panorama Panghegar mean research conducted by the authors is to know how to influence the cost of production and net sales to gross profit in the company's food and beverage service. Besides comparing the theories learned by the author in with reality with the reality encountered in the field of production cost structure and gross profit of the company's net profit after tax effect of simultaneous net sales and cost of production and gross profit to net income after tax on companies influence in Persia in net sales and cost of production and gross profit to net income after tax of the company.

There are two factors that a point of concern in connection with efforts to obtain the optimal profit. These factors are the sales and costs. The company can be said to benefit or profit if the sale is greater than the costs incurred, whereas if the sale is less than the costs it would suffer losses.

The cost of production for food and beverage products of 10:20%. Sales and Cost of production for food and beverage products showed an average of 39.84%. This can affect the net profit after tax of gross l food and beverage products. Earnings, average earnings figures showed gross food and beverage products for 50.19% of the test or ANOVA F test F value obtained count of 100.648 with probability 0.000. Since the probability value is much smaller than 0.05 Constants for -3,833,802.84 show that if the independent variables held constant, the value of the net profit after tax will be -3,833,802.84. the coefficient of determination (adjusted R2) is approximately 0.913 or 91.3%. This means that for 91.3% of the variation berih profit after tax and the sales can be explained by the cost of production and profit. While at 8.7% is explained by other variables not examined. Standard Error of Estimate (SEE) of 5.041. Partial test results, which have a significant effect on net income after tax is the gross profit variable with a value of 11.406 with a significance level of 0.000. Variable production cost of sales and negatively affect the net profit after tax, which amounted to -7.516. From the analysis of simultaneous F test showed that these two independent variables, namely sales and the cost of production

and gross profit alias together or simultaneously to net income after taxes. The coefficient of determination (adjusted R²) is equal to 91.3%. This suggests that the variation in net profit after tax can be explained by the two independent variables (independent) was studied at 91.3%. Means there is still another factor of 8.7% that is not covered.

Keywords: partial test variable sales and the cost of production, net profit after tax, coefficient of determination.