

## ABSTRACT

The company should be able to compile management activities to be competitive with other companies, in which using of appropriate cost promotion and distribution thus increasing sales in company. This research aims to know the influence of cost promotion and distribution of sales in the food and beverage sector companies 2009-2013.

This research is descriptive verification of causality. The research sample consisted of seven food and beverage sector companies listed in Indonesia Stock Exchange period 2009-2013. The data used in this study is secondary data and the sampling by using purposive sampling. The analytical method used was a descriptive statistical tests, the classical assumption, and hypothesis testing (linear regression) was used to test the promotion cost and distribution cost of sales and either partially or simultaneously. The regression analysis in this research using SPSS.

These results prove that the cost of promotion and distribution simultaneously have a significant influence on sales. As well as partially, the promotion cost has significant effect on Sales and the distribution cost has significant effect on sales.

*Keywords: Promotion cost, Distribution cost, and Sales.*