

ABSTRACT

Net income is one component in the measurement of corporate success. The amount of production costs and operating costs incurred by the company is one factor that affects the company's net income. The purpose of this study is to determine how much the influence of production costs and operating costs simultaneously and partially. The sample used is PT Holcim Indonesia Tbk Tuban Plant period 2013-2016 which presents the financial statements consistently in the period of study. The method used in this research is descriptive and verifikatif method. This research uses secondary data and sampling method used is saturated sampling. Data analysis in this research is classical assumption test, multiple linear regression analysis and for hypothesis used t test and F test by using software SPSS version 24.

The result of hypothesis testing shows that jointly production cost and operational cost have an effect on net profit, with coefficient determination value 99.9%. Partial test shows that the production cost does not affect the net profit while the operational cost does not affect the net income.

Based on the results of this study, the authors try to provide suggestions for further research to expand the variables to be studied, period, and sample and look for other factors that influence the dependent variable outside the variable cost of production and operational costs and expected to get more specific data, researchers this is experiencing less specific data due to corporate privacy factors.

Keywords: Production Costs, Operating Costs, Net Income