

## **Abstract**

*The development of the business world increasingly rapidly, so that more and more companies compete with each other to increase corporate earnings and corporate existence in the eyes of society both nationally and internationally. To maintain the existence of the company's management must be able to manage the company well, one of which is to manage sales volumes and operating costs well.*

*This study aims to obtain empirical evidence of the effect of sales volume and operating costs on net income. The research object used is the food and beverages sub-sector listed on the Indonesia Stock Exchange 2014-2016. Based on the sample collection using purposive sampling, the number of samples from this study is 14 companies within 3 years so that 42 samples are registered in Indonesian Stock Exchange from 2014-2016.*

*Based on the results of testing using software Eviews version 9, simultaneously independent variables consisting of sales volume and operating costs have an influence on net income of the company. Partial test shows the result that sales volume and operational cost have influence to net profit of company.*

*From the results of this study is expected to be information to take decisions for investors in investing in a food and beverage listed on the Indonesia Stock Exchange in the future. For the research company is expected to be information to improve company performance.*

*Keywords: Sales Volume, Operating Cost, Net Income*