

## **ABSTRACT**

*Sales are operational activities carried out by companies to earn profits. The profits obtained from sales activities are used as a source of income to cover all costs incurred by the company in its sales activities. The increasingly competitive business environment requires companies to pay attention to strategies to compete and maintain their existence in order to keep their operations running smoothly. Therefore, the profit and loss results from sales activities can impact their operational activities.*

*This study aims to analyze and examine the influence of independent variables, namely promotion costs, distribution costs, and production costs, on the dependent variable, sales, in manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022.*

*The objects of this study are manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) from 2018 to 2022. The population obtained in this study consists of 50 companies consistently listed on the Indonesia Stock Exchange, but only 21 companies were selected as samples that met the research criteria. This study uses a quantitative method, and the analytical technique used is panel data regression with tests conducted using Eviews 12 software.*

*The results of this study indicate that promotion costs and production costs partially have a positive effect on sales, while distribution costs partially do not affect sales. Simultaneously, promotion costs, distribution costs, and production costs affect sales in manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange for the period 2018-2022.*

*Future researchers are advised to add more variables to the study and use different research objects. Meanwhile, companies are expected to continue maximizing and optimizing expenditures on promotion and production costs to increase their sales and achieve higher profits.*

**Keywords :** *Promotion Costs, Distribution Costs, Production Costs, Sales*