

**THE EFFECT OF SALES VOLUME ON DISTRIBUTION COSTS IN. PT.
ANUGERAH SENTOSA DWIPA LAMPUNG**

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ABSTRACT

The objective of the study was to prove the sales volume affecting the distribution costs at PT. Anugerah Sentosa Dwipa Lampung. The method used in this research was the descriptive method with a case study approach. The operationalization of the variables used in this study was the independent variable, namely sales volume, and the dependent variable, namely distribution costs. The data used in this study were obtained from the monthly management report of PT. Anugerah Sentosa Dwipa Lampung for 3 years from 2016 to 2018 and other supporting data from the same year period, as well as literature studies. The hypothesis testing used the t-test statistics. The results showed that there was an effect between the sales volume on the distribution costs at PT. Anugerah Sentosa Dwipa Lampung for 3 years from 2016 to 2018.

Keywords: Sales Volume, Distribution Costs

