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## THE EFFECT OF SALES AND INVENTORY TURNOVER ON NET INCOME AT PT. PERMATA

**NOVI FADHILA**

Faculty of Economic and Business  
Universitas Muhammadiyah Sumatera Utara  
Email: [nfadhila2010@gmail.com](mailto:nfadhila2010@gmail.com)

**ANNISA LILA KARDINA**

Faculty of Economic and Business  
Universitas Muhammadiyah Sumatera Utara

### ABSTRACT

This study is a causal design as a purpose to test sales and inventory turnover affect net income at PT. PermataNiaga Medan. Sources of data in this study is secondary data in the form of monthly financial report. Data analysis technique using multiple linear regression by doing partial test (t) and simultaneous (F). The results of the research indicate that sales variables partially significant effect on net income at PT. Permata Niaga Medan and variable inventory turnover significantly affect net income at PT. Permata Niaga Medan with negative coefficient. On simultaneous testing of sales variables and inventory turnover affect net income at PT. Permata Niaga Medan.

**Keywords:** *sales, inventory turnover, net income*

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