

## **Analysis of the Influence of Product Costs and Promotional Costs on Sales Volume**

**Rahmat Slamet Suyoto<sup>1</sup>, Erwin Budi Setyawan<sup>2</sup>**

rahmatslamets@gmail.com

### **Abstract**

This study examines the influence of product costs and promotional costs on sales volume (N = 240) for hotel reservation services at PT. Intras Tour Yogyakarta. The aim of this research is to determine the effect of product costs and promotional costs on hotel reservation sales volume at PT. Intras Tour Yogyakarta. The data collection method used is documentation, which involves secondary data processed by other parties related to the variables: product costs (such as service facilitation costs) and promotional costs (such as advertising and direct marketing expenses) in relation to hotel reservation sales volume. The data were analyzed using Multiple Linear Regression Analysis, F-test, t-test, and the Coefficient of Determination. Prior to analysis, classical regression assumptions were tested, including Normality, and checks for the absence of Multicollinearity, Autocorrelation, and Heteroscedasticity. The results indicate that both product costs and promotional costs have a simultaneous and significant effect on sales volume. Individually (partially), both product costs and promotional costs also have a significant effect on sales volume. Among the two, the component with the greater influence on sales volume is the product cost, particularly the cost associated with service facilitation.

**Keywords:** Product Cost, Promotional Cost, Hotel Reservation Sales Volume, PT. Intras Tour Garuda.