

ANALYSIS OF THE EFFECT OF DISTRIBUTION COSTS ON SALES VOLUME AT PT. TIMUR JAYA

Agung Soedibyo¹, Nuryadi²

Sekolah Tinggi Ilmu Ekonomi Pemuda, Surabaya, Indonesia

Email: dhawant.arsyad@gmail.com¹, nuryadi.stiepemuda@gmail.com

Correspondence Author Email: dhawant.arsyad@gmail.com

ABSTRACT

Purpose: This study aims to (1) determine the amount of sales volume at PT. Timur Jaya Sentosa from 2018 to 2020, (2) determine the amount of distribution costs at PT. Timur Jaya Sentosa from 2018 to 2020.

Design/methodology/approach: This research method uses a quantitative approach.

Findings: The results of this research show that the sales volume of PT. Timur Jaya Sentosa always experiences an increase every year, and the distribution costs incurred by PT. Timur Jaya Sentosa always experiences improvement every year

Research limitations/implications ; theoretical implications can provide theoretical benefits.

Practical implications: The theoretical implications can provide practical benefits for researchers and companies.

Originality/value: This research was originally prepared by researchers.

Paper type: General review

Keyword: Distribution Costs, Sales Volume, Financial Management.

A. INTRODUCTION

Basically, a company is established with the aim of obtaining optimal profits. The profits obtained are used to maintain the survival of the company and the development of a company. In the era of globalization, every company is required to compete both domestically and abroad, thus encouraging companies to try to carry out activities that can support the expected goals.

Every activity carried out by the company certainly requires a number of costs for the smooth implementation. The expenditure of these costs in its application needs to be analyzed carefully, so that the expenditure is truly efficient. Distribution costs are costs incurred by the company to market and deliver products to the market. These costs include inventory costs, warehousing costs, depreciation costs, transportation costs, accounting costs and so on (Grathwohl, 2012).

The decision on the amount of distribution costs to be used must be planned according to the level of cost requirements of the established plan, by analyzing the influence of distribution costs on sales volume. It is expected that the analysis made will be able to show the influence between distribution costs incurred by the company and the company's sales volume which can ultimately increase the company's profit (Utomo, 2023)

Sales are part of marketing. With sales, it can create a process of exchanging goods and/or services between sellers and buyers. In sales, management is oriented towards profit from sales volume. (Arifin et al., 2022)

According to Chandra et al., (2021) one of the objectives of sales and distribution, namely the account-penetration objective, is an objective designed to increase total sales volume or increase sales of more profitable products and other complementary products to current purchasing distributors. With this objective, the author is interested in conducting research on "ANALYSIS OF

THE EFFECT OF DISTRIBUTION COSTS ON SALES VOLUME AT PT. TIMUR JAYA SENTOSA".

Based on the problems and explanations above, the formulation of the problem can be known: How does the distribution cost affect the sales volume at PT. Timur Jaya Sentosa from 2018 to 2020?

The author's objectives in conducting the research are: To determine the effect of distribution costs on sales volume at PT. Timur Jaya Sentosa from 2018 to 2020.

In the Indonesian dictionary, the definition of distribution is the distribution of goods to many people or to several places (Anwar, 2013). And in conventional economics, distribution is defined as the movement of goods from manufacturing companies to the market and finally purchased by consumers (Anika, 2022).

Distribution is the way a company distributes its goods, from the company to the end consumer. Distribution can also be interpreted as a way to determine the methods and routes that will be used in distributing products to the market. The length or shortness of the route used needs to be considered carefully. Distribution strategy is very important in an effort to serve consumers on time and on target. Delays in distribution will cause the company to lose time and quality of goods and opportunities are taken by competitors. Therefore, the company must have a strategy to reach the target market and carry out different functions.(Arifin et al., 2024)

Sales is the most important function in marketing because it is the backbone of activities to reach the target market. The sales function is also a source of income needed to cover costs in the hope of making a profit. If the goods are produced or purchased to be sold, then efforts must be made as far as possible so that the goods can be sold. Therefore, various ways are needed to advance sales, such as advertising and so on (Utomo & Pratama, 2024).(Arifin et al., 2020)

Sales Volume is the sales result that has been generated by the company in the marketing process or is part of the overall marketing program results. Sales volume is the result achieved by the company or agency from time to time, generally constant, but always fluctuating. The possibility of fluctuating sales results occurs regularly so that the company can have a fixed guideline in making forecasts (Hanum, 2022).

B. METHODOLOGY

In this study using quantitative descriptive method. The population used by researchers is the financial report of distribution costs and sales volume of PT. Timur Jaya Sentosa. In this sampling technique, the researcher uses a *purposive sampling technique*. Purposive sampling is a sample determination technique with certain considerations (Sugiyono, 2013). Data analysis technique uses simple linear regression,

C. RESULTS AND DISCUSSION

Result and discussion must be written in the same part. They should be presented continuously start from the main result to the supporting results and equipped with a discussion. Unit of measurement used should follow the prevailing international system. All figures and tables placed separately at the end of manuscript pages and should be active and editable by editor.

Data analysis Descriptive Statistics Sales Volume

Volume sale PT. East Timor always experience increase from 2018 to 2020. It can be seen that in In 2019, sales volume increased by 16.08%, which was 19500 pcs. On year 2013 volume sale Also experience improvement 8.59% that is as big as 12 1 00 pcs

Sales Volume

Distribution costs incurred PT. East Timor always experience increase from 2018 to 2020. It can be seen that in year 2019 distribution costs increased by 1.5,04%, which is Rp41,200,000. On year 2013 distribution costs Also experience improvement 10, 47% that is as big as Rp. 33,000,000.

Based on manual calculations, $Y = 1017.826 + 0.0004X$ is obtained. Based on the data obtained and processed using the SPSS program, it can be seen that the regression equation is as follows:

Table 1.1

R Test				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,963 ^a	,928	,926	357,443

a. Predictors: (Constant), Distribution Costs

source: Results of Statistical Data Processing (2024)

The correlation coefficient value $R = 0.963$ which means it is greater than 0, with thus can stated There is connection Which nature influence positive between X to Y.

Table 1.2

F Test						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	56012367,227	1	56012367,227	438,400	,000 ^b
	Residual	4344021,662	34	127765,343		
	Total	60356388,889	35			

a. Dependent Variable: Sales Volume

b. Predictors: (Constant), Distribution Costs

Source: Results of Statistical Data Processing (2024)

Table 1.3
Coefficients^a

Unstandardized Coefficients		Standardized Coefficients	t	Sig.
B	Std. Error	Beta		
1017,826	505,083		2,015	,052
,000	,000	,963	20,938	,000

a. Dependent Variable: Sales Volume

Source: Results of Statistical Data Processing (2024)

Coefficient $t = 20,938$ And significance $t = 0,000$ whereas levelThe alpha set is 5% with the degree of freedom shown in the ANOVA table, namely $df_1 = 1$ and $df_2 = 34$. Because the significance of $t = 0.000$ smaller than 0.05 then X's influence on variable Y is significant. Besides That the magnitude t table can known that is as big as 2,032. Because $t_{count} > t_{table}$ that is $20.938 > 2.032$ so H_0 rejected And H_a accepted Which means have a positive influence. The results of the analysis above can be concluded that Cost Distribution (X) influential positive And significant to Volume Sale at PT. East Timor Sentosa .

Which seen in table Coefficients a as big as 1017,826 And b of 0.000. This is because the Coefficients display cannot be display four digits after the decimal point, but actually the result is b on Coefficients table is 0.0004.

So it can be concluded that H_0 is rejected and H_a is accepted because $t_{count} \geq t_{table}$. So the accepted hypothesis is that there is a positive and significant influence of distribution costs on sales volume at PT. Timor Jaya Sentosa. t-Test Results: Based on the test results that $t_{count} > t_{table}$, the accepted hypothesis is that there is a positive influence of distribution costs on sales volume at PT. Timor Jaya Sentosa

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Distribution is the distribution of production results to consumers. Distribution requires costs called distribution costs. These costs distribution issued aiming For increase volume sale. Based on testing from hypothesis there is influence positive Andsignificant distribution costs on sales volume. From the test results which is done with SPSS it can be seen that the linear regression equation simple namely $Y = 1017.826 + 0.0004X$, with a sig level of $0.000 < 0.05$ (alpha value) and t count = 20.938 t table $a = 0.05 = 2.032$. Cost regression coefficient distribution shows positive and significant values. Levels less than 0.05 shows that distribution costs have a positive influence and its influence significant to volume sale on PT. East Timor Sentosa.

D. CONCLUSION

From the results of the research that has been conducted, the following conclusions can be drawn:

1. The sales volume of PT. Timor Jaya Sentosa has always increased from 2018 to 2020. In 2019, the sales volume increased by 16.08%, which was 19,500 pcs. In 2013, the sales volume also increased by 8.59%, which was 12,100 pcs.
2. Distribution costs incurred by PT. Timor Jaya Sentosa have always increased from 2018 to 2020. It can be seen that in 2019 distribution costs increased by 15.04%, which is IDR 41,200,000. In 2013 distribution costs also increased by 10.47%, which is IDR 33,000,000.
3. Distribution is the distribution of goods produced to consumers. Distribution requires costs called distribution costs. Distribution costs are incurred in order to increase sales volume. Based on the hypothesis testing, there is a positive and significant influence of distribution costs on sales volume. From the results of testing conducted with SPSS, it can be seen that the simple linear regression equation is $Y = 1017.826 + 0.0004X$, with a sig level of $0.000 < 0.05$ (alpha value) and tcount = 20.938 ttable $a = 0.05 = 2.032$. The distribution cost regression coefficient shows a positive and significant value. A level of less than 0.05 indicates that distribution costs have a positive and significant influence on sales volume at PT. Timor Jaya Sentosa

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