

GROSS PROFIT ANALYSIS OF RICE SEED SALES PT. FARMERS (PERSERO) SPB KEDIRI IN WEST LOMBOK

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Abstract. This study aims to determine the factors that influence changes in gross profit of rice seed sales at PT. Pertani (Persero) SPB Kediri, West Lombok. The type of research used in this research is descriptive quantitative. Data collection techniques used in this study were interviews and documentation. Based on the calculation results, it can be concluded that the factors that affect changes in gross profit are sales factors, selling price changes, production quantity changes, changes in the cost of goods sold per unit product, and changes in the quantity of cost of goods sold due to changes in the quantity produced. sold or produced and changes in gross profit vary, predominantly due to changes in the cost of goods sold.

Keywords: Gross Profit, Sales, Quantity, Production.

1. Introduction

The main objective of every company establishment is to strive so that the established company can develop and maintain its survival. To achieve this goal, one way is to try to get maximum profit/profit, because the maximum level of profit allows the company to develop and maintain survival (Bisma, 1995). This is considering that normatively the company must be able to prosper the owners of capital or shareholders which has a positive impact on increasing the value of the company.

Good and careful profit planning is not easy because technology is developing rapidly and social, economic and political factors have a strong influence on the business world. The profit obtained as a result of business activities is an indicator that is often used to assess the success or failure of the company's management in bringing the company to achieve its goals. In the income statement there are various types of profits including gross profit, net profit, profit before tax and net profit after tax (Munawir, 2000).

PT. Pertani (Persero) Seed Procurement Facility (SPB) Kediri is one of the Business Development divisions for the procurement of rice seeds at PT. Pertani (Persero) West Nusa Tenggara Branch which is engaged in production, namely producing products in the form of rice seeds. This company produces products in this case rice seeds continuously and the seeds produced are quality seeds with blue labels consisting of six varieties, namely Ciharang, IR 64, Cigeulis, Cillosari, Cibogo and Mekonggo varieties.

In an effort to achieve this level of gross profit, companies engaged in industry usually target the gross profit to be achieved based on a predetermined budget, while industrial companies that achieve gross profit that are not based on a budget are the basis used in the profit analysis. gross profit will be used the amount of gross profit earned or achieved in the previous period as a standard. The level of gross profit targeted by the company in this case PT. Pertani (Persero) Kediri is 10% of net sales. This policy is taken in the gross profit of previous years.

In order for the discussion to be more focused, the problem is limited to what factors affect changes in gross profit from selling rice seeds at PT. Pertani (Persero) SPB Kediri, West

Lombok. In connection with the problems posed, this study aims to determine the factors that influence changes in gross profit of rice seed sales at PT. Pertani (Persero) SPB Kediri, West Lombok. The benefits of this research are academically as a condition of Lecturer's workload and practically it can be a basis for consideration for companies in finding alternative solutions to problems and making decisions, especially those related to changes in gross profit from selling rice seeds.

2. Theoretical Basis

Definition of Cost of Goods Sold

According to Harnanto (1991), that the cost of goods sold is the cost attached to an asset that has not been consumed or used and an effort to realize an income in a period and will be consumed at a later date. In calculating the cost of goods sold, in addition to production costs, additional information is needed regarding finished goods inventory data. Cost of goods sold is a business metric used to calculate gross profit and gross margin. Gross profit is calculated by subtracting COGS by revenue. Then to calculate the gross margin is to divide the gross profit by revenue. The higher the HPP, the lower the gross profit earned by the company (Yudhisthira, 2022).

Definition of Sales

According to Matz and Usry (1990), sales are sales of merchandise carried out by a company whose sales are usually quite large. The components of sales include gross sales, returns or allowances, and sales discounts. The purpose of sales is to reach a certain point of sales volume, make a profit, establish a brand in the eyes of customers, and define a market niche (Melati, 2021).

Definition of Gross Profit

Gross profit is the income earned from a sale. Gross profit is profit which at the same time still consists of the costs of producing or manufacturing products or the costs of providing services in a business. So, it can be said that gross profit is not a pure profit obtained from a sales or business activity (Marseno, 2022). Gross profit is the profit earned by the company before deducting the costs that are the company's burden. Gross profit is a calculation of profit before deducting operating costs and taxes. The size of the gross profit can affect the company's follow-up on what to do in the coming period (Putri, 2021).

3. Methods

Types of research

This research is descriptive quantitative, namely the method used to describe, explain, or summarize various situations, phenomena, or various research variables according to events as they are that can be photographed, interviewed, observed, and which can be expressed through documentary materials (Bungin, 2015).

Research sites

The research was conducted at PT. Pertani (Persero) SPB Kediri, West Lombok Regency.

Data collection technique

Data collection techniques used in this study are:

1. Interviews, namely collecting data by conducting direct questions and answers with the leadership and staff of PT. Pertani (Persero) SBP Kediri regarding the problems studied, namely the gross profit from selling rice seeds.
2. Documentation, namely collecting data by viewing and recording company documents related to the problem under study.

4. Results and Discussion

Gross profit analysis is carried out on the selling price, quantity of products sold, cost per unit of product and quantity of cost of goods sold. Changes in the selling price per unit of product and changes in the quantity of products sold cause changes to the sales results obtained, while changes in the cost of goods sold per unit product and changes in the quantity of the cost of goods sold undergo changes to the total cost of goods sold. Changes in sales results and cost of goods sold cause changes in gross profit.

In terms of changes in sales results from 2014-2018 can be caused by changes in selling prices where in 2014 the selling price for rice seeds was Rp. 3,900, in 2015 the selling price for rice seeds increased by Rp. 4,500, in 2016 the selling price of rice seeds increased by Rp. IDR 4,700, in 2017 the selling price of rice seeds increased by IDR 5,300, and in 2018 the selling price of rice seeds also increased by IDR 5,500. in terms of changes in production quantity, namely for 2014 the production quantity was Rp. 840,000, in 2015 the production quantity was Rp. 907.290, in 2016 the production quantity was Rp. 1,232,730, in 2017 the production quantity was Rp. 1,336,090 and in 2018 it was Rp. 1,912.500.

Meanwhile, in terms of changes in the cost of goods sold, this can be caused by changes in the quantity of the cost of goods sold which can be seen from the variance in the quantity of the cost of goods sold from 2014-2018. From 2014-2018 the quantity of cost of goods sold was Rp 480,576,459.39, from 2015-2016 the quantity of cost of goods sold was Rp 528,876,250.85, from 2016-2017 the quantity of cost of goods sold was Rp 1,166,733,102.12 , from 2017-2018 the sales quantity was IDR 722,885,484.76.

So, the factors that cause changes in gross profit (up/down) from 2014-2018 which are more dominant are the factors of changes in the cost of goods sold per unit product (in this case per kg of rice seeds). This means that there is an increase in production costs per kg of rice seeds which drives the increase in the cost of production and directly affects the increase in the cost of goods sold.

5. Conclusions

Based on the problems and the results of the data analysis that has been done, the following conclusions can be drawn:

1. The results of the calculation of gross profit are known that the factors that affect changes in gross profit for 2014-2018 are sales factors, selling price changes, changes in the quantity of production produced, changes in the cost of goods sold per unit of product, changes in price quantity factors cost of goods sold due to changes in the quantity sold or produced.

2. Changes in gross profit in 2014-2018 varied, predominantly due to changes in the cost of goods sold. Of the factors of cost of goods sold the most influential on changes in gross profit is changes in the cost of goods sold per unit of product. This means that there is an increase in production costs per unit product (per kg of rice seeds) which encourages an increase in the cost of production and directly affects the increase in the cost of goods sold.

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