PENGARUH HARGA JUAL DAN BIAYA DISTRIBUSI TERHADAP VOLUME PENJUALAN

(Studi Kasus Pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2015)

THE EFFECT OF SELLING PRICE AND DISTRIBUTION COST OF SALES VOLUME

(Case Study of Manufacturing Company Sectors of Basic Materials and Chemical in Indonesia Stock Exchange 2011-2015)

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ABSTRACT

This research is based on the phenomenon that occurs. Where, the decrease in the selling price but the volume of sales come down and on distribution costs that is a decrease in distribution costs but increased sales volume. The purpose of this study is to determine the selling price and distribution cost on sales volume. Data obtained from the financial statements of basic and chemical industry manufacturing companies listed on the Indonesia Stock Exchange.

This research uses Purposive Sampling with observation period of 2011-2015 and the number of samples are 35 financial reports from 135 financial statements. The research method used is descriptive and verifikatif with quantitative approach. The data testing method uses the classical assumption test, and the method using Multiple Linear Regression Analysis.

The results of research based on hypothesis testing states that the selling price influence on sales volume and there is a moderate and negative relationship. And distribution costs affect the sales volume and there is a relationship that is and is positive. This is because the selling price and distribution costs are the factors that determine the amount of sales volume.

Keywords: Selling Price, Distribution Cost and Sales Volume

I. INTRODUCTION

1.1 Background Research

The company was established aimed at increasing sales volume, enhancing competitiveness and minimizing production cost to achieve maximum profit. The development of the company and the profit achieved by the company can be used as a measure of the company's success in carrying out activities related to its operation. If the company's goals are achieved then the company's future viability can be maintained and able to compete with other companies. Producers should always try to manage their business well in order to achieve that goal. Many factors affect the achievement, such as marketing. "From a marketing managerial point of view is the process of planning and executing the conception, pricing, promotion, distribution of flaws, goods and services to create a satisfactory exchange of individual and organizational goals"**.** (Kotler and Keller, 2009:38).

The main purpose of the company is to seek profit or profits as possible. The size of the profits can reflect the success of management in managing the company. In obtaining profit, the company desperately needs a marketing factor in marketing its products or services. Marketing is

a social and managerial process whereby individuals and groups get what they need and desire by creating, offering, and freely exchanging something of value to each other (Daryanto, 2011:1).

In every sales activity of a company will not be separated from the increase and decrease in sales volume. However either the decline or increase in sales volume faced should be immediately addressed, so that everything can run as expected. Sales volume is the net sales of the company's earnings report (Swastha dan Irawan, 2008).

Declining sales volumes can be attributed to a constantly changing consumer tastes, rising prices, and increasingly competitive business competition. In increasing the sales volume the company must pay attention to the factors that influence it, including the ability of the company in determining the selling price in accordance with the community economy and the ability of the company in determining the effective and efficient distribution over time (Antyadika, 2012:28).

Determination of selling price is very important to be done by a company, because the selling price is directly related to the rise and fall of sales volume of a company that will affect the company's profit. If the company is wrong in determining the sale price, it will cause harm to the company. At this time, the competition is getting tighter which makes the company must really set the selling price appropriately and well so that the consumers are interested and willing to buy the products offered by the company so that the company will gain profit. Selling price is the exchange value of a good or service, ie the amount of money that the buyer is able to pay to the seller for a particular item (Sriyadi, 2001:178).

In principle the selling price should be able to cover the full cost plus a reasonable profit. Selling price is equal to production cost plus mark-up. In addition, for consumers to easily obtain the required product then the distribution is an important activity as a liaison between producers and consumers (Mulyadi, 2001:348).

Distribution is used to market a product to where the consumer is located so that consumers do not think about the problem of transporting goods purchased is one way to satisfy consumers. In other words, the distribution process is an activity that can create value-added products for the company smoothly in channeling its products to the market or to consumers precisely and quickly. Distribution is the path or overall marketing intermediary through which goods and services from producers to industrial and consumer users, including transportation and warehousing (Gugup Kismono,2001:351).

Companies use distribution activities so that people or consumers are easy to get the goods they want. In that case is expected to affect consumer interest to buy the product so that the sales volume will increase. The sales volume of a product is influenced by the distribution activities performed. This is because the distribution affects the consumer's psychological condition, which in the end will conclude that there is ease of access to buy needed and desired products. Then, the low cost of distribution will also lead to reduced cost of sales that can be determined, therefore the need for a genuine business a company to be able to find and apply effective and efficient distribution patterns, in order to produce the results of the company can up to the hand of consumers, so that can increase sales volume.

Distribution process seems easy, but in the implementation is not as easy as imagined, because it involves the tasks and responsibilities and customer satisfaction is one of the important goals when running a business. A good service to the consumer is one of the important principles that must be done company, because then if consumers feel satisfied then the consumer will come back even recommend the product to other people and of course will increase sales volume in the long term. Consumer satisfaction is determined by the quality of service and product quality provided.

From the background that has been described above, then with this writer interested in taking the title, **"The Influence of Sales Price And Distribution Cost Against Sales Volume"**.

1.2 Formulation Of The Problem

The formulation of issues raised by the authors in this study are as follows:

1. How large is the effect of selling price on sales volume on Manufacturing Company of Basic and Chemical Industry Sector listed in Indonesian Stock Exchange (IDX).

2. How big is the effect of distribution cost on sales volume on Manufacturing Company of Basic and Chemical Industry Sector listed in Indonesian Stock Exchange (IDX).

1.3 Research Objectives

The purpose of research conducted by the author is as follows:

1. To know the magnitude of the effect of selling price on the sales volume on Manufacturing Company of Basic and Chemical Industry Sector listed in Indonesia Stock Exchange (IDX).
2. To know the magnitude of the effect of distribution cost on the sales volume on Manufacturing Company of Basic and Chemical Industry Sector listed in Indonesia Stock Exchange (IDX).

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Selling Price

Daryanto (2013:62) defines the price as follows:

"Price is the amount of money that is billed for a product or any amount exchanged by a consumer for the benefit of owning or using the product."

According Kamaruddin (2013: 148) defines the price as follows:

"Price is a certain cost value plus a specified mark-up."

According to R.A Supriyono (2011: 318) suggests that the definition of selling price is as follows:

"The selling price is the amount charged by a business unit to the buyer or customer of the goods or services sold or delivered."

The selling price can be calculated based on the formula below:

Selling Price = All costs incurred + Fair profit

Source: Supriyono (2011:318)

2.1.2 Distribution Cost

According to Daryanto (2013: 100) the distribution is as follows:

"Channels used by producers to distribute their products to consumers, whether the transfer of rights (mastery) to the transfer of goods or just the transfer of ownership rights."

According to Justine T. Sirait (2006: 160) distribution costs as follows:

"Distribution costs are costs incurred by a company to market goods or deliver goods to the market and include labor cost of sales, freight costs, travel expenses, telephone expenses incurred for marketing or merchandising purposes, commissions, and depreciation of sales offices. "

Distribution costs can be calculated based on the following formula:

Distribution Cost = Order Management + Inventory + Warehousing + Transportation

Source: Bob Sabran (2008:365)

2.1.3 Sales Volume

According Daryanto (2011: 187) defines that the sales volume is:

"Sales volume is a measure that indicates the amount or amount of goods or services sold."

According to Hartson Stapeton (2005: 185) said that

"Sales volume is a sales achievement expressed in quantitative terms in terms of physical or volume".

Sales Volume can be calculated based on the following formula:

Sales volume = Total sales

Source: Daryanto (2011:187)

2.2 Framework

2.2.1 The Effect of Sales Price on Sales Volume

According to Tjiptono Darmadji (2006: 24), that:

"To generate sales volume figures then there are important things that determine the selling price per unit. When the selling price is high enough, then the company can generate large sales volume numbers as well. As for a thing the company can not sell its goods or services at a price that has been planned or determined ".

Setting the selling price of a product is very important for the company in order to provide a good profit for the company to determine a good target short-term and long-term company. Under the law of demand and supply, an increased volume of sales may raise the price and decrease sales volume can lower the price (Melvin Pristyo, 2013: 3)

2.2.2 The Effect of Distribution Cost on Sales Volume

According Efend Pakpahan (2009: 409) distribution cost is a very important factor in influencing sales volume that aims to see whether market opportunities can provide maximum profit. In general, the wider distribution chain will lead to greater costs, but the wider the distribution of the company's products will be increasingly recognized by the public and encourage increased sales figures that ultimately impact on increased sales volume.

According to Mulyadi (2005: 488) Distribution Costs are part of the overall marketing costs which include: Transportation Costs (this transportation cost is a set of expenses including: public transport costs and contracts such as train fees, truck rental fees, fleet maintenance fees, the cost of air transport, and the cost of sea transportation) as well as the administrative costs of the distribution which includes the cost of salaries and physical labor wages So it is stated that the cost of distribution affect sales, because these costs that determine our sales can increase or decrease.

2.3 Hipotesis

Menurut Moh. Nazir (2013:151) hipotesis adalah pernyataan yang diterima secara sementara sebagai suatu kebenaran sebagaimana adanya, pada saat fenomena dikenal dan merupakan dasar kerja serta panduan dalam verifikasi.

Berdasarkan uraian kerangka pemikiran di atas, maka penulis mencoba merumuskan hipotesis yang merupakan dugaan sementara dari penelitian sebagai berikut :

1. Terdapat pengaruh harga jual terhadap volume penjualan.
2. Terdapat pengaruh biaya distribusi terhadap volume penjualan.

III. OBJECTS AND RESEARCH METHODS

3.1 Research Methods

According Sugiyono (2013: 2) research method is a scientific way to get data with a specific purpose and usefulness.

In this research, descriptive and verifikatif method through quantitative approach to express opinion / response about influence of selling price and distribution cost to

sales volume at manufacturing company of basic industry sector and chemical listed in Indonesia Stock Exchange year 2011-2015.

3.1.1 Research Objects

The understanding of the object of research according to Sugiyono (2012: 13), is as follows:

"The object of research is the scientific goal of obtaining data with the purpose and certain usefulness of something objective, valid, and reliable about a thing (certain variables)".

Objects in this study are Selling Price and Distribution Cost Against Sales Volume.

3.2 Operatinalization of Variaables

Meanwhile, according to Sumadi (2013: 29), the definition of operationalization of variables is as follows:

"Definitions that are based on the properties of defined things that can be observed. The concept can be observed or observed is important, because the observable thing opens up the possibility for someone other than the researcher to do the same, so that what the researcher does is open for reexamination by others ".

Appropriate in this study the researchers used three variables. Based on the research title that has been described in the previous chapter, then in this study variable Selling Price (X1) and Distribution Cost (X2) as dependent variable or dependent variable:

1. Independent Variables (Variable X_1)

   According to Imam Ghozali (2016: 6) states that the free variable as follows:

   "The independent variable (independent variable) is a variable that affects the dependent variable, either positively or negatively".

   Then independent variable in this research is selling price (X1) and Distribution Cost (X2).

2. Dependent Variable (Variabel Y)

   According to Imam Ghozali (2016: 6) states that:

   "Dependent variable is a variable that is the main concern of researchers. Because in this case the dependent variable related to the problem to be studied. "

   Then the variable Y is the sales volume.

Table 3.1
Operasional Variabel

Variable	Concept Variable	Indicator	Ckale
Selling Price (X1)	According to R.A Supriyono (2011: 318) suggests that the definition of selling price is as follows: "The selling price is the amount charged by a business unit to the buyer or customer of the goods or services sold or delivered."	Selling Price = All costs incurred + Fair profit (R.A Supriyono, 2011: 318)	Ratio
Distribution Cost (X2)	According to Justine T. Sirait (2006: 160) distribution costs as follows: "Distribution costs are costs incurred by a company to market goods or deliver goods		

	to the market and include labor cost of sales, freight costs, travel expenses, telephone expenses incurred for marketing or merchandising purposes, commissions, and depreciation of sales offices. “	Distribution Cost = Order Management + Inventory + Warehousing + Transportation (Bob Sabran, 2008:369)	Ratio
Sales Volume (Y)	According Daryanto (2011: 187) defines that the sales volume is: "Sales volume is a measure that indicates the amount or amount of goods or services sold."	Sales Volume = Total Sales (Daryanto, 2011:187)	Ratio

3.3 Source Data

Sugiyono (2012: 137) states that the data source can be divided into two primary data sources and secondary data sources.

1) Primary Data

Primary data is the source of data that directly provide data to the data collector (Sugiyono, 2012: 139).

2) Secondary Data

Secondary data is a source of data obtained by reading, studying and understanding through other media sourced from literature, books, and corporate documents (Sugiyono, 2012: 141).

Source of data used in research entitled influence of selling price and distribution cost to sales volume is secondary data because data obtained indirectly or through intermediary. The data is quantitative about the annual financial statements of basic and chemical industry manufacturing companies listed on the Indonesia Stock Exchange 2011-2015.

3.4 Population And Sampling

3.4.1 Population

According Sugiyono (2015: 119) understanding of the population is as follows:

"Population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by the researcher to be studied and then drawn conclusions."

Based on this understanding, the population in this study are 135 financial statements consisting of comprehensive statements of income, consolidated statements of financial position and notes to the financial statements of 27 basic and chemical industry manufacturing companies listed on the Indonesia Stock Exchange (BEI) with reports annual financing for 5 periods or from 2011 to 2015.

3.4.2 Sampling

According Sugiyono (2012: 81) understanding of the sample is part of the number and characteristics possessed by the population.

The sampling technique used in this study is Purposive Sampling.

According Sutrisno Hadi (2007: 89), understanding of purposive sampling is as follows:

"Purposive sampling is the way of sampling by setting characteristics that fit the purpose".

Based on the above table, then selected 6 manufacturing companies that use purposive sampling in this study, the financial statements consisting of comprehensive income, consolidated statements of financial position and notes on financial statements, while observation year used in this research for 5 consecutive years, which is starting from 2011 to 2015 because it is considered representative or representative to do research test to determine the effect of selling prices and distribution costs tehadap sales volume. So the sample used in this study as much as 35 (7 x 5) financial statements.

3.5 Method of Collecting Data

Method of collecting data used in this study in two ways, namely Field Research (Field Research) and Library Studies (Library Reseach).

3.6 Method of Testing Data

The data used in this study is secondary data, where the data obtained by the author is a second data that has been further processed and data presented by other parties.

In the use of multiple linear analysis, it takes some testing of classical assumptions. Some of the classical assumptions of multiple linear regression as a tool to analyze the influence of the variables studied from normality test, multicollinearity test, heteroscedasticity test and autoceration test.

Classic assumption test

According to Ghozali (2011: 57) said that:

"The classical assumption test is used to obtain a good regression model, free from data deviation consisting of multicolonierity, heteroscedasticity, autocorrelation and normality.

The method used to test deviations of classical assumptions is as follows:

a) Normality Test

According to Imam Ghozali (2016: 154) the normality test objectives are:

"To find out whether the data on the resulting regression equation is normally distributed or not abnormally distributed. The regression equation is said to be good if it has free variable data and the dependent variable is near normal or normal distribution ".

b) Multicollinearity Test

According to Imam Ghozali (2016: 103) the purpose of multicolonierity test is:

"To test whether the regression model found a correlation between independent variables, a good regression model should not occur correlation between independent variables, if independent variables are correlated, then these variables are not orgonal. The orgonal variable is an independent variable whose correlation value among the independent variables equals zero".

c) Heteroscedasticity Test

According to Imam Ghozali (2016: 134) states that the test of heteroscedasticity is:

"To test whether in the regression model there is a variance inequality of the residual one observation to another observation. If the variance of the residual one observation to another observation remains, then it is called homoscedasticity and if different is called heteroscedasticity".

d) Autocorrelation Test

According to Imam Ghozali (2016: 107) states that the test autokolerasi is:

"To test whether in the linear regression model there is a correlation between the confounding error in period t with the t-1 period of tribal interruption error (previously)"

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3.6.1 Multiple Linear Regression Analysis

For regression analysis used in this study using multiple regression model. According Sugiyono (2014: 277) explains that multiple regression is as follows:

"Double regression analysis is used by the researcher, if the researcher intends to predict how the state (ups and downs) of the dependent variable (criterium), if two or more independent variables as a predictor factor are manipulated (ie decreased in value)."

In this study, multiple linear regression analysis is used to prove the extent to which the relationship between selling price and distribution cost to sales volume. Multiple linear regression is used to predict how the dependent variable (up and down) varies, if two or more independent variables are indicator. This analysis is used by involving two or more independent variables between the dependent variable (Y) and the independent variables (X_1 and X_2).

IV. RESULTS OF RESEARCH AND DISCUSSION

4.1 Result of Research

In this chapter, the authors will describe the parsing of research results related to the effect of the Sale Price and Distribution Cost on Sales Volume. In accordance with the formulation of the problem, research objectives, hypotheses and types of data collected then the method of analysis used in this study is descriptive analysis and verification analysis. Descriptive analysis conducted in this research is to describe or describe the data of Selling Price, Distribution Cost and Sales Volume that have been collected so that the data can be drawn a conclusion while the verification analysis is used to test the truth of the theory and hypothesis that have been expressed by experts concerning price linkage Selling, Distribution Cost and Sales Volume. The main data source used in this study is secondary data obtained from the annual financial statements of the Basic and Chemical Material Sector Companies listed on the Indonesia Stock Exchange for 5 years in the period 2011-2015.

4.2 Discussion

4.2.1 Influence Analysys of Sales Price on Sales Volume

The correlation value between selling price and sales volume is known at -0.563. The correlation value is negative, indicating that the relationship is opposite. Where the higher the selling price, then the sales volume will decrease. Based on the interpretation of the correlation coefficient, a value of -0.563 belonging to the category of intermediate relations, is in the interval class between 0,400 - 0,599.

Based on result of hypothesis test show that selling price influence significantly to sales volume, contribution influence to sales volume equal to 27,7% then rest from contribution 72,3 is another contribution to other hypothesis and from other variable not examined. Other variables that are not examined are, product, distribution and promotion.

This is not in accordance with the theory that states that to generate sales volume figures then there are important things that determine the selling price per unit. When the selling price is high enough, then the company can generate large sales volume numbers as well. As for a thing the company can not sell goods or services with the price that has been planned or determined Tjiptono Darmadji (2006: 24).

Based on the phenomena occurring in 2014 and 2015 in basic and chemical industry manufacturing companies, the average selling price of the company decreased from the previous year from 36.11 to 29.94 in 2014 and 23.98 in 2015. However sales volume also decreased from 25.59 to 24.20 in 2014 and 15.23 in 2015. The decline in sales volume is due to increased production costs. This does not fit the theory that when the cost of production increases will increase the selling price as well and the sales volume becomes decreased and vice versa when the selling price decreases the sales volume will increase.

This study is in accordance with research conducted by Melvin Pristyo (2013), where the results of the research conducted show that there is a significant influence between the selling price and sales volume.

4.2.2 Influece Analysis of Distribution Cost on Sales Volume

The correlation value betweenf Distribution Cost and Sales Volume is known that correlation value obtained between distribution cost and sales volume is 0,473. Correlation value is marked positive, which indicates that relationship happened is unidirectional. Where the higher the cost of distribution, then the sales volume will increase. Based on the correlation coefficient interpretation, a value of 0.473 belonging to the category of intermediate relations, is in the interval class between 0,400 - 0,599.

Based on result of hypothesis test show that distribution cost have significant influence to sales volume, contribution influence to sales volume equal to 18,1% then rest of contribution equal to 81,9% representing other contribution to other hypothesis and from other variable not examined.

The theory that the distribution biya affects the sales volume is, "the wider distribution chain will lead to greater costs, but the wider the distribution of the company's products will be increasingly recognized by the public and encourage increased sales figures that ultimately impact on the increase sales volume "(Efendi Pakpahan, 2009: 409)). This means that the higher the cost of distribution then the volume of sales of a company also increased.

The phenomenon that occurs in basic and chemical industry manufacturing companies listed on the Indonesia Stock Exchange is the decreasing distribution costs and the decline in sales volume due to market factors. Where the number of consumers is reduced because one of the factory's subscription has been closed and there is an order number of subscribers whose demand is increasing but there is drought in early 2014 so that demand can not be transported to the factory due to the river water shortage, due to lack of raw materials for production, so the demand decreased.

The results of hypothesis testing is supported by the theory in the previous discussion which states that distribution costs affect the sales volume (Kadek Dody, I Wayan Suwendra, and Ni Nyoman Y: 2015). Distribution Costs are part of the overall marketing costs which include: Transportation Costs (this transportation cost is a set of expenses including: public transport costs and contracts such as train fees, truck rental fees, fleet maintenance fees, air freight costs, and transportation costs sea) as well as administrative costs of distribution which includes the cost of salaries and physical labor wages. Thus it is stated that distribution costs affect sales, because these costs that determine our sales can increase or decrease (Mulyadi, 2005: 488).

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

Based on the phenomenon, problem formulation, thinking framework, hypothesis and result of data analysis about selling price and distribution cost to sales volume in basic and chemical industry manufacturing company listed in Indonesia Stock Exchange, the writer take some conclusion as follows:

1. Selling Price has significant effect to Sales Volume. There is a moderate and negative relationship. That is, if the Selling Price decreases then it will increase Sales Volume. Or vice versa, if the selling price increases then will lower the sales volume.
2. Distribution costs significantly influence Sales Volume. There is a positive and positive relationship. Artinnya, if the increased Cost of Distribution then it will increase the Sales Volume. Or the opposite, if the cost of distribution is decreased it will decrease the sales volume.

5.2 Recommendations

Based on the results of the study and the conclusion above, the authors propose the following suggestions:

1. For The Company

To increase the sales volume achieved through the selling price it is advisable for the company to determine the selling price as best as possible. By limiting the cost of production so it will not change the selling price to be higher.

To increase the sales volume achieved through distribution cost is suggested to the company to always maintain and even increase the activity of distributing goods (products) to the consumer so that the sales volume increases. And look for other opportunities by introducing the results of its production extensively in order to increase sales volume.

2. For The Next Researcher

It is suggested that subsequent researchers can further provide empirical evidence from the concept that has been studied that the sales volume is influenced by the selling price and distribution costs. In addition the next researcher is expected to conduct the same research, by adding indicators, the same method but the unit of analysis, the population and the different samples in order to obtain conclusions that support and strengthen the theories and concepts that have been built previously, both by researchers and previous researchers.

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