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## **The Influence of Sales Turnover, Determination of Sales Sales Costs and Customer Payment Systems on Company Profits at PT. King Asia Food Malang**

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### **Abstract**

*The development of the business world in Indonesia, which is increasingly competitive, requires every company to be able to manage company management to be more professional. The purpose of this study was to determine the effect of sales turnover, sales costing, and customer payment systems partially and simultaneously on company profits at PT. King Asia Food. The sampling technique used in this study is a saturated sampling technique, all members of the population are used as samples. There are 30 respondents consisting of 20 sales people and 10 people in the office staff. This study uses a quantitative descriptive method while data processing uses the SPSS version 23 program. The results showed that the sales turnover variable and sales sales costing did not partially affect the company's profits, thus  $H_0$  was accepted and  $H_a$  was rejected, while for the customer payment system it partially affected the company's profits, thus  $H_0$  was rejected and  $H_a$  was accepted, will but the three variables simultaneously affect the company's profits, thus  $H_0$  is rejected and  $H_a$  is accepted.*

**Keywords:** Sales Turnover, Sales Cost Determination, Customer Payment System, and Company Profit.

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## **INTRODUCTION**

The increasingly competitive development of the business world in Indonesia requires every company to be able to process and implement company management to be more professional. Every company strives to continuously improve the company's performance for the sake of the existence and survival of the company. There are more and more products competing in one market due to market openness. So that there is competition between producers to be able to meet customer needs and provide maximum satisfaction to customers.

Customer satisfaction or dissatisfaction is part of the customer experience of a product offered. Based on the experience gained, customers have a tendency to build certain values. This value will have an impact on customers to make comparisons with competitors from the products they have experienced. Satisfaction felt by customers will have an impact on sales turnover. Automatically the sales turnover increases more than the previous turnover. From the description of the background above, the researcher is interested in researching and analyzing "the effect of sales turnover, sales costing and customer payment systems on company profits".

In connection with the background of the existing problems, it is necessary to arrange problem solving related to research, therefore the research objectives to be achieved are:

1. To determine the effect of sales turnover on company profits at PT. King Asia Food.
2. To determine the effect of setting sales costs on company profits at PT. King Asia Food.
3. To determine the effect of the customer payment system on the company's profits at PT. King Asia Food.

To determine the effect of sales turnover, sales costing, and customer payment systems on company profits at PT. King Asia Food simultaneously.

## RESEARCH METHODS

### 1. Validity Test

According to Sugiyono (2013), validity is a measure that shows the levels of validity of an instrument. A valid or valid instrument has high validity. On the other hand, an instrument that is less valid means it has low validity. The technique used to determine the parallelism is the product moment correlation technique proposed by Pearson. This correlation technique is used to find the relationship and prove the hypothesis of the relationship between two variables. The product moment correlation formula is as follows:

$$r = \frac{n \Sigma XY - \Sigma X \Sigma Y}{\sqrt{n \Sigma X^2 - (\Sigma X)^2} \sqrt{n \Sigma Y^2 - (\Sigma Y)^2}}$$

#### Information:

Y = dependent variable

X = independent variable

r = Correlation coefficient

n = number of data

In correlation analysis there is a number called the coefficient of determination, the magnitude of which is the square of the correlation coefficient (r). This coefficient is called the determinant coefficient, because the variance that occurs in the dependent variable can be explained through the variance that occurs in the independent variable. In this study, a questionnaire trial was conducted first to 30 respondents. This aims to determine whether the data obtained from the statements that will be submitted to the respondents are valid, reliable or not.

### 2. Reliability Test

Reliability comes from the word reliability. "reliability is the constancy of measurement" (Martono, 2013). A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time. A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time. The reliability of a test refers to the degree of stability, consistency, predictability, and accuracy. Measurements that have high reliability are measurements that can produce reliable data.

If a measuring device is used twice to measure the same symptoms and the measurement results obtained are relatively consistent, then the measuring device is reliable. In other words, reliability shows the consistency of a measuring instrument in measuring the same symptom. Reliability is not the same as validity. This means that a reliable measure will measure consistently, but not necessarily measure what it is supposed to measure. In research, reliability is the extent to which the measurement of a test remains consistent after repeated tests on the subject and under the same conditions. Research is considered reliable when it provides consistent results for the same measurement. Unreliable when repeated measurements give different results.

Testing the reliability of the instrument using the Alpha Cronbach formula because the research instrument is in the form of a questionnaire. (Sugiyono P. D., 2016) states the Cronbach Alpha formula as follows:

$$r_i = \left( \frac{k}{k-1} \right) \left( 1 - \frac{\Sigma s_i^2}{st^2} \right)$$

#### Information :

$r_i$  = reliability sought

k = mean squared between subjects

$s_i^2$  = mean square of error

st<sup>2</sup> = total variance

Formulas for total variance and item variance:

$$St2 = \frac{\sum Xt^2}{n} - \frac{(\sum Xt)^2}{n^2}$$
$$Si2 = \frac{JKi}{n} - \frac{JKs}{n^2}$$

**Where:**

JKi = sum of squares of all item scores

JKs = sum of squares of subjects

After the value of the reliability sought has been calculated, the calculated r value is compared with the r table value, and to compare with the r table using an error rate of 5%. If the calculated r value is greater than r table, then the data is declared reliable and can be used for research.

### 3. Multiple Linear Regression Analysis

(Sugiyono P. D., 2016) states that multiple regression analysis intends to predict how the condition of the dependent variable will be if two or more independent variables as predictor factors are manipulated (increase in value). So multiple regression analysis will be carried out if the number of independent variables is at least 2. According to (Sugiyono P. D., 2016) the multiple regression equations set are as follows:

$$y = a + b_1x_1 + b_2x_2 + b_3x_3 + e$$

**Information:**

y = company profit

a = coefficient constant

b<sub>1</sub>, b<sub>2</sub>, b<sub>3</sub> = Regression coefficient

x<sub>1</sub> = Variable Turnover

x<sub>2</sub> = Cost Variable

x<sub>3</sub> = Payment Variable

### 4. Kendal Tau Correlation Test

Kendal tau correlation is used to find relationships and test hypotheses between two or more variables, if the data is in ordinal form or ranking. The advantages of this technique when used to analyze samples with more than 10 members, and can be developed to find partial correlation coefficients. According to (Sugiyono P. D., 2016), the basic formula used is as follows:

$$\tau = \frac{\sum A - \sum B}{2N(N-1)}$$

**Information :**

$\tau$  = Kendal tau correlation coefficient which is large (-1 <  $\tau$  < 1)

A = Number of top ranks

B = Number of bottom ranks

N = Number of sample members

Test the significance of the correlation coefficient using the formula z, because the distribution is close to a normal distribution. The formula is as follows:

$$Z = \frac{\tau}{\sqrt{\frac{2(2N+5)}{9N(N-1)}}}$$

## 5. t test (Partial Test)

The t-test (t-test) tests the regression coefficients partially, this test is carried out to determine the significance of the partial role between the independent variables on the dependent variable by assuming that other independent variables are considered constant (Sugiyono P. D., 2016). Using the formula:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

### Information:

t = Distribution t

r = Partial correlation coefficient

r<sup>2</sup> = Coefficient of determination

n = number of data

Sig value < 0.05, or t h (t-test) the results of this calculation are then compared with the t table using an error rate of 0.05. The criteria used are as follows:

- 1) If count > t table then there is an effect of variable X on variable Y
- 2) If the value of sig > 0.05, or t count < then there is no effect of variable X on variable Y.

The design of this statistical hypothesis test is to test whether there is an influence between the independent variables (X), namely sales turnover (X1), sales cost determination (X2), and customer payment systems (X3) on company profits. The hypotheses in this study are:

- 1) H<sub>0</sub> : = 0 : there is no significant effect
- 2) H<sub>a</sub> : 0 : there is a significant effect.

## 6. F test (simultaneous testing)

The F test is a simultaneous test of the regression coefficients. This test was conducted to determine the effect of all the independent variables contained in the model together (simultaneously) on the dependent variable. The F test in this study was used to test the significance of the effect of sales turnover, sales costing, and customer payment systems on company profits simultaneously. (Sugiyono P. D., 2016) states that the formula is as follows:

$$F = \frac{R^2/k}{(1-R^2)/(n-k-1)}$$

### Information :

R<sup>2</sup> = Coefficient of determination

k = Number of independent variables

n = Number of data members or cases

This F test uses an error rate of 0.05. The criteria used are as follows:

1. If the value of sig < 0.05, or F arithmetic > F table, then there is an effect of variable X simultaneously on variable Y.
2. If the value of sig > 0.05, or F Count < F table, then there is no effect of variable X simultaneously on variable Y. The hypotheses in this study are as follows:
  - a) H<sub>0</sub>: 1 = 2 = 3 = 4 = 0: no significant effect
  - b) H<sub>a</sub>: 1 2 3 4 0: there is a significant effect

## RESULTS AND DISCUSSION

### 1. Partial Test (T Test)

From table 4.20 it can be seen that the customer payment system variable (X3) with a sig value of  $0.008 < 0.05$  and a t-count value of  $2.868 > t\text{-table } 2.056$ , it can be concluded that there is an effect of the X3 variable on the Y variable.

Of the three X variables, not all of them affect the Y variable, only X3 has an effect on the Y variable, this is because the data collected or obtained from 2 other variables, namely X1 and X2 variables, cannot prove that these variables affect the Y variable.

### 2. Simultaneous Test (F Test)

So if in the t test, the X1 and X2 variables have no effect on the Y variable, while the X3 variable affects the Y variable, but if the three X variables, namely X1, X2, and X3 are combined together, it will affect the Y variable.

Based on table 4.21, it can be seen that the R Square value is 0.375. This can be interpreted that the effect of variables X1, X2 and X3 simultaneously on variable Y is 37.5% while the rest is influenced by other factors.

### 3. Discussion

Referring to the results of the analysis above, the results of hypothesis testing are obtained as follows:

- 1) Sales turnover variable (X1) has no effect on company profits (Y) at PT. King Asia Food, as evidenced by the results of the t-test analysis, where the t-count value of sales turnover is  $1.395 < t\text{-table } 2.056$ , this means that  $H_0$  is accepted and  $H_a$  is rejected.
- 2) The variable of determining the cost of selling sales (X2) has no effect on the company's profit (Y) at PT. King Asia Food, as evidenced by the results of the t-test analysis, where the t-count value of selling sales costs is  $-0.475 < t\text{-table } 2.056$ , this means that  $H_0$  is accepted and  $H_a$  is rejected.
- 3) The customer payment system variable (X3) has an effect on company profits (Y) at PT. King Asia Food, evidenced by the results of the t-test analysis, where the value of the customer payment system is  $2.868 > t\text{ table } 2.056$ , this means  $H_0$  is rejected and  $H_a$  is accepted.
- 4) Variable sales turnover (X1), sales cost determination (X2) and customer payment system (X3) have a simultaneous effect on company profits (Y) at PT. King Asia Food, as evidenced by the results of the F test analysis, where the calculated F value is  $5.190 > F\text{ table } 2.96$ , this means that  $H_0$  is rejected and  $H_a$  is accepted.

## CONCLUSION

In accordance with the research that has been carried out and the discussion on the effect of sales turnover, sales costing, and customer payment systems on company profits, the researcher concludes as follows:

1. Sales turnover variable (X1) has no effect on company profits (Y) at PT. King Asia Food.
2. The variable of determining the cost of selling sales (X2) has no effect on the company's profit (Y) at PT. King Asia Food.
3. The customer payment system variable (X3) has an effect on company profits (Y) at PT. King Asia Food.

4. Variable sales turnover (X1), sales cost determination (X2) and customer payment system (X3) have a simultaneous effect on company profits (Y) at PT. King Asia Food.

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