



Analysis of the Application of E-Commerce Applications in Increasing Sales Revenue at PT. United Tractors Tbk. Alvin Krisdian, Shela, Jenifen, Juliani, Financial Management Study Program, Faculty of Economics Prima University of Indonesia

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ABSTRACT

The purpose of this research is to understand the income before and after implementing the e-commerce system at PT. United Tractors Tbk. the type of research is "Qualitative" which is descriptive based on the level of explanation and the place of research at PT. United Tractors. The research variables are income & e-commerce sales system, the data in the research is primary data. The technique of obtaining documentation data, using qualitative analysis methods to present detailed explanations of income before and after, PT. United Tractors' income in 2013 amounted to Rp. 51,012,385, while in 2014 the revenue of PT. United Tractors was Rp. 53,141,768 at a percentage of 4.01%. Income PT. United Tractors 2013-2014 found a change in income that is not bad and significant, After PT. United Tractors using e-commerce in 2015 the income earned Rp. 49,347,479 there was a decrease until 2016 to 8.36% with a total of Rp. 45,539,238, In 2017 the income was Rp. 64,559,204 experienced an increase of up to 29.46% and in 2018 it increased by 29.46% with an income of Rp. 84,624,733, There was a decrease in 2019 of 0.23% of Rp. 84,430,478 and fell 39.91% to Rp. 60,346,784 in 2020.

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1. Introduction

Along with current technological developments, business operations must also be accompanied by the use of qualified technology as well. The marketing factor and product introduction have started to be carried out through e-commerce which is connected to the internet network. People unconsciously use it in the process of meeting their daily needs, but without understanding many things e-commerce can be used as a source of income for business people [1]. The use of e-commerce is a must in an increasingly large business world to always keep abreast of developments in the global world and requires always to act creatively and innovatively. E-commerce is a company that offers to sell or promote products or services online [2]. E-commerce is very popular with sellers because it can do promotions with online media and it is easier to reach consumers. In addition, e-commerce is very helpful between consumers and sellers in conducting transactions. An important factor in e-commerce is being able to get feedback from customers quickly [3].



E-Bussines describes the use of basic electronic tools and frameworks to conduct a company's business. E-commerce is a company or business offering to transact or facilitate the sale of products and services by e-commerce which then gives rise to e-purchasing and e-marketing. E-purchasing means that companies decide to buy goods, services, and information from various online suppliers [4]. Electronic commerce business or better known as online shopping is the implementation of commerce in the form of sales, purchase, marketing, payment, and promotion transactions of a product of goods and services carried out by utilizing computers and digital electronic communication facilities or data telecommunications [1]. The mission and vision of every company should have the same definite goal, namely profit and success, but that's still not enough for companies to be able to compete with competitors. So that the company's position is not displaced by other competitors, the company must increase sales so that optimal profits are achieved.

PT. United Tractors Tbk / UT (IDX: UNTR) is the largest and most well-known distributor of construction equipment in the country that supplies products from trademarks throughout the world for example; UD Trucks, Komatsu, Scania, Tadano, and Bomag. PT. United Tractors informed that there is an implementation of e-commerce to business processes in related companies. The initial data was used at the beginning of starting a career in 1972 until 2014 with the use of a manual sales system, in 2015 PT. United Tractors started implementing e-commerce (online) sales methods. therefore, there is a change in the inflow of income at PT. United Tractors because essentially online sales are present, the company can reach global consumers and remove the sales and marketing gap. It becomes very easy to carry out sales optimally and thoroughly.

Table 1.
Financial Data of PT. United Tractors Tbk 2013-2020

No	Year	Income	Percentage
1	2013	Rp 51.012.385	-
2	2014	Rp 53.141.768	4,01%
3	2015	Rp 49.347.479	-7,69%
4	2016	Rp 45.539.238	-8,36%
5	2017	Rp 64.559.204	29,46%
6	2018	Rp 84.624.733	23,71%
7	2019	Rp 84.430.478	-0,23%
8	2020	Rp 60.346.784	-39,91%

Revenue before sales with e-commerce in 2013-2014 did not change significantly, After using e-commerce in 2015 there was a decline until 2016 to 8.36%, In 2017 the company's revenue increased until 2018, Then there was another decline in the year 2019-2020.

2. Research Method

2.1. E-Commerce

Many businesses use or are based on digital networks called e-business and e-commerce today. Electronic business is a business process that utilizes the use of digital technology and the internet in its main operations [5]. Briefly, e-commerce involves the use of information technology to improve the communication of transactions with all customers, suppliers, government regulators, managers, employees, and society in general [6]. E-commerce is defined as commercial transactions involving the bartering of values carried out between or with advances in digital technology between individuals [7]. E-commerce media includes internet users, (the world wide web), as well as applications on smart devices to do business. Smart devices are a modern development of infrastructure on the Internet from tablets and smartphones to wireless network cellular network services. Media in e-commerce includes internet users, applications, and

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the world wide web or browsers on mobile or mobile devices to carry out business-related transactions. The mobile platform is the latest development of infrastructure on the Internet with all smart devices such as smartphones and tablet computers via wireless networks (wifi) / services on mobile phones [8].\

According to the opinion of [9], E-Commerce is a site/company that offers transactions / facilitates the market for products and services online. There are 4 areas of the online market, namely:

- a. Business to Consumers (B2C)
Business to Consumer is to make transactions for goods/services online with the consumer in the final position.
- b. Business to Business (B2B)
Business to Business with B2B web, e-mail, online product catalog, online market coverage, and other resources to reach new business customers, serve current customers more effectively and achieve transaction efficiency and better prices.
- c. Consumers to Business/Consumers to Business (C2B)
Consumer to business (C2B, Consumers to Business) online marketing. is online bartering where consumers search and find sellers, learn to make their offers, or initiate purchases which sometimes even shift the terms of the transaction.
- d. Consumers to Consumers (C2C)
Half of the area of consumer-to-consumer online marketing (C2C, Consumer to Consumer) as well as communication is done on the internet by intermediary parties who have the will to image the subject and product coverage.

2.2. Sales revenue

Income is an important goal of establishing a business. Being a profit-oriented organization because of its revenue has an important function. Revenue is the main factor of activity in the company, and income greatly influences the development of profits that are planned to support the continuity of a company's operations [10]. Revenue is the most important element in a company because income will determine the progress or decline of a company, therefore companies must try their best to obtain the expected income [11]. Income is defined as income earned from business activities originally obtained from operations or no business operations. Revenue is a very important object because the main purpose of the company is to carry out its business activities so that it always increases. Improvement means an increase in the degree, level, quality, and quantity of a certain purpose [12]. According to [13] explained that the revenue (income) of a business consists of 2 types, namely: 1) Operating income Type of operating income is obtained from the main business activities or activities that are directly related to the main (principal) company. This operating income arises as a result of the sale of products or services within a certain period. 2) Non-operating income. Non-operating income is obtained from company activities but comes from outside the company's core activities. This type of income earned is limited to a certain period.

3. Result and Discussion

This type of research uses descriptive qualitative based on the level of explanation, this research method uses qualitative data and is described descriptively. According to [14] Descriptive research to obtain independent value variables, either from one or more variables and does not have to compare between variables, / relate to other variables at PT. United Tractor Tbk. Furthermore, in this study, the sample collection technique used is "Probability Sampling", a technique by taking samples that are given the same opportunity for all elements of the population to be determined as members of the sample [15]. The data that we examined started from 2013 to 2020 using financial reports from "PT. United Tractors Tbk" which is reported annually to PT. Indonesia Stock Exchange (IDX).



The method of collecting data that will be used in this study is in the form of "Documentation". Documentation, which describes the recording and collection of financial data registered on the official page of PT. Indonesia Stock Exchange (IDX) <https://www.idx.co.id/> in the form of annual routine financial reports from 2013 to 2020. The method used by researchers in this research team is "Qualitative Analysis Techniques". By outlining/describing the application of the e-commerce system about the object of this research. This analytical technique will be used in our research by revealing an explanation of the income before & after applying the method of selling e-commerce at PT. United Tractors.

3.1 Discussion

a. Revenue of PT. United Tractors Tbk Before Using E-commerce

Before entering sales using e-commerce PT. United Tractors Tbk in 2013 to 2014 used an offline sales system, from the information we collected the sales/marketing method carried out promotions through personal sales, namely where ASC (After Sales Consultant) promoted directly to customers, they also carried out distribution with the direct distribution system, namely the company directly delivers heavy equipment spare parts that have been purchased/ordered by the consumer or the concerned consumer and then immediately comes to pick up the heavy equipment spare parts that have been ordered. with another purpose, namely the delivery of goods produced at PT United Tractors Tbk without using intermediaries, / distribution channels at zero level. Income before sales with e-commerce in 2013-2014 did not move/change significantly because at that time there was no implementation of an online sales system/e-commerce. Revenue of PT. United Tractors in 2013 amounted to 51,012,385, while in 2014 the total revenue of PT. United Tractors totaled 53,141,768 at a percentage of 4.01%. Revenue of PT. United Tractors 2013-2014 only found changes in income that are not bad but not significant, so the company PT. United Tractors requires planning in revenue as well as sales.

b. Revenue of PT. United Tractors Tbk After Using E-Commerce

After PT. United Tractors used e-commerce in 2015 the revenue obtained was 49,347,479 decreased until 2016 to 8.36% with a total of 45,539,238. In 2017, the company's revenue was found to be 64,559,204, experiencing an increase of up to 29.46% and in 2018 it rose again by 29.46% with an income value of 84,624,733, Then there was another decrease in 2019 of 0.23% with an income of 84,430,478 and further slumped 39.91% to 60,346,784 in 2020

c. E-Commerce Sales System PT. United Tractors Tbk

PT. United Tractors Tbk has implemented an e-commerce trade plan by doing it through internet media online due to the advancement of information technology which continues to show rapid changes in daily activities in the modern era as it is now and progress globally (overall) in a more efficient way. short, business competitors will continue to rise. To participate in the fierce business battle area, the company's strategy & system is required to improve, so a system that must be able to unite all functions is the right choice to dive into the global market competition. The e-commerce sales system that is reluctant to be assisted by careful planning is feared to be a critical point if it is allowed to occur in sales growth that continues to soar. All the participating roles will be difficult to carry out all transactions that take place in an instant. To protect the quality of service to customers, of course, a company must provide services that are faster, relevant, accurate, efficient, and accountable for their actions.

d. Revenue of PT. United Tractors Tbk

applications in increasing sales revenue at PT. United Tractors Tbk, therefore the data that has been obtained using data collection through documentation from PT. Indonesia Stock Exchange, the picture that can be seen on the income before and after the use of e-commerce applications can be seen in table 1. In the comparison in the income table that can be seen before using the e-commerce

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system the income of PT. United Tractors in 2014 the number in percentage increased by only 4.01%. Revenue in 2015 decreased until 2016 to 8.36% (mines), In 2017 the company's revenue increased to 29.46% and in 2018 it rose again by 29.46%, Then there was another decline in 2019 of 0.23% (mines) and will fall further to 39.91% in 2020.

e. **Income Analysis of PT. United Tractors Tbk From 2013 – 2020**

Before implementing the company's e-commerce sales system, PT. United Tractors Tbk uses a manual sales system in general, the revenue for that year did not change significantly. In 2015 PT. United Tractors Tbk has made its first start in running an e-commerce sales system with a website called Klik-UT (KlikUT.com 15 Jan 2015), Even though it was already using e-commerce at first there were still ups and downs in revenue, as in 2015 revenue fell by 7, 69% due to the decline in coal prices, the weakest point in 2015, the determination by the Ministry of Energy and Mineral Resources (ESDM) HBA in the December 2015 period was 53.51 dollars per tonne. HBA weakened 1.69% compared to November 2015 HBA with a value of 54.43 dollars per ton. If seen at the beginning of 2015 it started with a price level of 63.84 dollars per tonne / weakened by 16.1% (Beritasatu.com 21 December 2015). The downturn in the coal industry and slowing economic growth in China also contributed to the decline in sales activity, and again with the fall in coal commodity sales prices, Komatsu sales in February touched 275 units, increased in January, and weakened in the previous year, the number of sales of equipment fell. Komatsu weight by PT United Tractors. The decline in stripping and coal production indicates the weakness of the mining industry in Indonesia.

In 2016 the revenue of PT. United Tractors Tbk fell slightly again due to the remaining impact of the decline in coal prices which did not disappear immediately (Market.bisnis.com February 28, 2017), in 2017 Demand for Heavy Equipment Increased so that revenue rose to 29.46% The increase was due to commodity prices The unexpected increase in coal increased the enthusiasm of the mining contractor machinery business, construction, as well as mining activities. In the construction unit activity, the sale rate of Komatsu's construction equipment showed an increase of 74% in the form of 3,788 units. This also increases the income from maintenance services and spare parts (Pasardana. id 27 July 2017). In 2018 the sales of PT. United Tractors Tbk continued to increase from January to February 2018 reaching 756 units of Construction Machinery commodity, there was an increase in Komatsu heavy equipment trading by 29% to 4,878 units, from 3,788 units in 2017. This market increase was driven by increased demand from consumers from all sectors. and the sharp increase in the general selling price of coal made the revenue of the Mining market unit increase by 49% (Market.bisnis.com March 26, 2018), In 2019 sales of PT. United Tractors Tbk decreased by 0.23% and continued to decline in 2020 to 39.91% due to the COVID-19 pandemic. Trade-in Komatsu branded heavy equipment units in 2020 was observed to decline from 46.54% to 1,564 units from the initial 2,926 units in 2019, weaker activity compared to last year, due to the large impact of the pandemic and weakening coal market prices (Kontan.co.id 25 August 2020 & CNBCIndonesia.com 25 February 2021).

4. Conclusion

Revenue of PT. United Tractors in 2013 was found to be 51,012,385, while in 2014 the total revenue of PT. United Tractors amounted to 53,141,768 at a percentage of 4.01%, it can be seen that the change in revenue is not bad but not significant which makes the company unable or will be a bit slow to achieve targets in the future so that PT. United Tractors decided to run an online sales system in 2015, and the revenue earned was 49,347,479 instead there was a decrease due to the decline in coal prices which affected the sales of Komatsu excavators until 2016 so that it was 8.36% with a total of 45,539,238, In 2017 the company's revenue was found to be 64,559,204 starting to increase to 29.46% and in 2018 it rose again

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rapidly by 29.46% with an income value of 84,624,733, Then there was another decline in 2019 by 0.23% with revenues of 84,430,478 and falling 39.91% to 60,346,784 in 2020 due to the covid-19 pandemic that disrupts the company's performance, both internally and externally.

Suggestions according to the author and the team is for the company PT. United Tractors to be able to maximize the management of planning sales conditions in e-commerce in the future because many moments can occur in the future, such as the decline in commodity prices of coal prices which greatly affect heavy equipment sales activities at PT. United Tractors, according to the author and the sales system team with e-commerce, makes it very easy for customers to order or just view product information from the company, and also this system greatly encourages efficient activities because it minimizes showroom costs and other costs, e-commerce can also be a means of promotion and liaison to the international market.

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