



The influence of production costs promotional costs and sales volume on profits at PT. Ciomas Adisatwa

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ABSTRACT

PT. Ciomas Adisatwa is one of the most important parts of a series of integrated companies operating in the commercial farm and chicken slaughterhouse (RPA) sector. Under the auspices of PT. JAPFA COMFEED INDONESIA, PT. Ciomas Adisatwa is one of the largest providers of animal protein in Indonesia. The data collection method in preparing this research is the method of observation, interviews, and literature study with the analytical method used is quantitative descriptive analysis, and multiple linear regression testing using SPSS version 25 software, as for several test stages used in this research, namely, test normality, multicollinearity test, heteroscedasticity test, autocorrelation test, partial t test, simultaneous F test, and regression coefficient. The results of the research show that: There is a significant influence of production costs on profits at PT. Ciomas Adisatwa Bogor, there is no significant influence of Promotion Costs on PT Profit. Ciomas Adisatwa Bogor, there is a significant but negative influence on sales volume on PT's profits. Ciomas Adisatwa Bogor.

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1. INTRODUCTION

Nowadays, companies are required to take various anticipatory and efficient actions to reduce instability in the company's financial condition and maintain company operational activities in various ways, including providing goods or services according to people's tastes (Arise & Adegbie, 2021; Settembre-Blundo et al., 2021). Therefore, it is a vital aspect to pay attention to the condition of production aspects which include production costs and even marketing activities which are the main key to the company's activities in carrying out its production in relation to increasing the company's sales volume in conditions of increasingly tight business competition, so that it can have a positive impact on the company's development. Profit or profit is the company's goal in running a business, although profit is not the only ultimate goal. Therefore, it is very important for a company to carry out various effective strategies to increase profits according to its targets (Cakranegara et al., 2022; Edmans, 2023; Purbawangsa et al., 2020).

According to Hidayat & Sutria (2023), net profit is profit that has been deducted from costs which are the company's burden in a certain period, including taxes. Accounting profit is one piece of information that is often used by investors for decision making. One of the elements that influences profits is the costs incurred by the company during the production process, both production costs and operational costs. According to Nariswari & Nugraha (2020) the factor that influences the profits obtained by a company is costs, where the costs arising from acquiring or processing a product will affect the selling price of the product in question.

According to Wulandari (2016), production costs are the costs incurred to process raw materials into products that are ready to be sold. Where production costs are divided into raw material costs, direct labor costs, and overhead costs. Meanwhile, according to Mandolini (2020), production costs are costs that are considered attached to the product, including both direct and indirect costs that can be identified with the activities of processing raw materials into finished products. Production costs are economic resources sacrificed to produce output, the output value is expected to be greater than the input sacrificed to produce that output so that organizational activities can generate profits.

Another factor that influences profits is operational costs, where operational costs are costs incurred to carry out company activities outside of production activities in order to achieve company goals, namely profit. Operational costs can be used as a tool to increase profitability sought by the company.

According to Rohman (2020), operational costs are costs used to obtain main income. Where operational costs are a component of company costs outside of production costs, namely costs for marketing the company's products until they reach consumers along with costs incurred in connection with the administration process.

Meanwhile, according to Arifin & Hidayat (2021), operational costs arise in connection with the sale or marketing of goods or services and the implementation of administrative and general functions of the company concerned. Operational costs are costs that are influenced by the company's activities, therefore the more the level of activity increases, the more the operating costs will increase.

In Freddy's opinion Akanbi & Adeyeye (2011) explains that sales volume is the total amount generated from goods sales activities. The greater the number of goods produced by the company, the greater the probability of profit generated. Therefore, sales volume is an important thing that must be evaluated so that the company does not experience losses. Companies must be more selective in selling products to consumers, so that the sales volume targets planned by the company in a certain period can be achieved optimally with efficient costs (Homburg et al., 2012; Kumar & Rajan, 2009).

PT. Ciomas Adisatwa is an industrial company engaged in business in the form of raw and processed materials. Problems that occur at PT. Ciomas Adisatwa, among others, by utilizing technology that is increasingly developing in the current era, PT. Ciomas Adisatwa can develop sales volume through online sales which is expected to expand sales reach to remote areas. As a result of market demand and consumer interest every month, production costs and sales volumes fluctuate every month. This affects the company's profits, which fluctuate every month.

In this case, researchers are finally interested in examining how much influence production costs, sales volume promotion costs have on the profits received by the company, therefore it is necessary to analyze the influence of production costs, sales volume on profits at PT. Ciomas Adisatwa.

Based on the background description above, this is the basic basis for researchers to raise the title "The Influence of Production Costs, Promotion Costs, and Sales Volume on Sales Profit (Case Study at PT. Ciomas Adisatwa Bogor)".

According to Martina (n.d.) accountants have defined costs as units of exchange value, expenditure, or sacrifices made to ensure the acquisition of benefits. In financial accounting, the cost of acquisition or sacrifice is reflected in the depreciation of cash or

other assets that occurs now or in the future. The term cost is often confused with expense, expense can be defined as a measurable outflow of goods or services, which is matched with income to determine income.

According to Hirdinis (2019) costs are different from expenses. Cost is the sacrifice of certain economic resources to obtain other economic resources. Meanwhile, expenses are recognized in the profit and loss statement based on a direct relationship between the costs incurred and certain income items.

The explanation of the production cost formula according to (Aripin, 2019b) is as follows: (a). Direct Material Costs (Raw/Direct Material) Raw material costs are costs that are used and become part of finished production; (b). Direct Labor Costs Direct labor costs are labor directly involved in the process of changing materials into finished products; (c). Factory Overhead Costs Factory Overhead Costs are factory costs other than direct materials and direct labor. Promotion Costs

Promotion costs are the amount of funds the company spends on promotions to increase sales. According to Utomo (2021) costs in a broad sense are sacrifices of economic resources, measured in units of money, that occur or are likely to occur for certain purposes. Meanwhile, promotion is an activity that conveys the benefits of a product and persuades customers to buy it. Promotional activities not only function as a communication tool between companies and consumers, but also as a tool to influence consumers in purchasing activities or using services according to their wishes and needs (Ekiyor & Altan, 2020; Mensah & Amenuvor, 2021).

Promotion costs are the amount of funds the company spends on promotions to increase sales (Susilawati, 2021). Promotional costs are the value sacrificed or incurred by a company for promotional purposes in relation to marketing the products produced by the company. According to Cummins & Mullin (2010) In his book *Basics of Marketing Management* states "Sales Promotions are promotional activities aimed at encouraging consumer demand and assisting sales work in marketing". Carrying out this activity definitely requires costs incurred by the company.

Sales volume is a measure that shows the number or size of goods or services sold. The condition and ability of the seller greatly determines a person's confidence in buying the product being marketed. The market is the target for selling a product, thus the market will also influence the level of sales to increase sales volume. Market conditions that must be considered are the type of market, buyer group or market segment, purchasing power, frequency of buyers, and the wants and needs of buyers.

According to Haslindah (2021) says that sales volume is sales achievement expressed in quantitative form in terms of physical or volume. According to Padang (2022), sales volume is net sales from the company's profit report. Net sales are obtained from the sales results of all products (line products) during a certain period of time and sales results achieved from market share, which is potential sales which can consist of groups of buyers during a certain period of time.

Profit (income) is a summary of the net results of business operating activities in a certain period expressed in financial terms (Alver, 2005; Edwards & Bell, 1965). Profit information is one of the important pieces of information contained in financial reports. This profit information will be used by users of financial reports to evaluate a company and predict the company's potential in the future. The financial reports presented must be in accordance with the company's actual financial condition so that the profit information presented is of high quality. High quality profits are profits that are free from errors and information that misleads users of financial statements (Dechow & Schrand, 2004; Schilit & Perler, 2010; Schipper & Vincent, 2003).

2. RESEARCH METHOD

PT. Ciomas Adisatwa is one of the most important parts of a series of integrated companies operating in the commercial farm and chicken slaughterhouse (RPA) sector. Under the auspices of PT. JAPFA COMFEED INDONESIA, this company is moving and developing rapidly along with world progress, especially poultry. Significant business development can be seen from operational activities in the Commercial Farm sector which has spread to almost all regions of Indonesia, including Java, Bali, Sumatra, Sulawesi and Kalimantan. Following the development of Commercial Farm RPA business activities in several areas, namely Sidoarjo-East Java, Tabanan-Bali, Bogor-West Java, Purwakarta-West Java, Salatiga-Central Java, Lampung, Palembang-Sumatra, and Makassar-South Sulawesi. This business development phenomenon then made PT. Ciomas Adisatwa is one of the largest providers of animal protein in Indonesia. Chicken Slaughterhouse PT. Ciomas Adisatwa Bogor is located in Jampang village, Kemang sub-district, Bogor Regency.

The data used in this research is secondary data obtained by researchers after conducting interviews and direct observations at PT. Ciomas Adisatwa Bogor from 2017-2018 and the data will be explained in the following table.

Table 1. Data Tabulation for 2017-2018 PT. Ciomas Adisatwa Bogor

No	Year	Month	Cost Production	Cost Promotion	Volume Sale	Profit
1	2018	January	5,480,000	5,700,000	6,222,716	16,700,000
		February	5,680,000	5,540,000	6,235,528	17,200,000
		March	5,800,000	5,700,000	6,245,513	17,600,000
		April	5,600,000	5,400,000	6,250,420	17,800,000
		May	5,280,000	5,340,000	6,210,853	16,250,000
		June	5,200,000	5,200,000	6,205,475	16,050,000
		July	5,000,000	5,100,000	6,202,761	15,950,000
		August	6,320,000	5,760,000	6,275,772	18,870,000
		September	6,800,000	5,900,000	6,326,336	21,200,000
		October	6,440,000	5,520,000	6,282,169	19,150,000
		November	5,800,000	5,200,000	6,251,638	17,850,000
		December	6,000,000	5,750,000	6,259,355	18,170,000
2	2019	January	6,600,000	5,400,000	6,290,035	19,500,000
		February	6,000,000	5,250,000	6,255,273	18,000,000
		March	6,880,000	5,550,000	6,298,198	19,870,000
		April	7,880,000	5,080,000	6,351,410	22,460,000
		May	6,560,000	5,580,000	6,278,754	19,000,000
		June	5,800,000	5,100,000	6,244,772	17,570,000
		July	8,080,000	5,140,000	6,368,287	23,350,000
		August	7,840,000	5,920,000	6,349,860	22,380,000
		September	7,080,000	4,540,000	6,296,665	19,800,000
		October	6,680,000	5,340,000	6,286,905	19,360,000
		November	7,800,000	4,900,000	6,352,954	22,540,000
		December	7,280,000	5,640,000	6,336,860	21,720,000
3	2020	January	8,600,000	5,418,000	6,896,526	16,297,000
		February	8,780,000	4,991,000	6,763,428	15,329,000
		March	5,100,000	5,287,000	6,816,904	22,678,000
		April	7,960,000	5,692,000	6,907,411	23,152,000
		May	5,785,000	5,129,000	6,894,316	16,385,000
		June	6,990,000	4,762,000	6,850,033	17,800,000
		July	5,690,000	5,731,000	6,824,776	16,900,000
		August	6,440,000	4,107,000	6,892,095	19,619,000
		September	7,850,000	4,369,000	6,862,131	18,500,000
		October	7,420,000	5,170,000	6,716,003	15,693,000
		November	8,500,000	4,728,000	6,763,428	21,294,000
		December	8,780,000	5,420,000	6,738,781	22,693,000

Source: PT. Ciomas Adisatwa Bogor, 2023

The free (independent) variables in this research are production costs (X1) and promotion costs (X2). and sales volume as a moderating variable (X3). The dependent variable is company profit (Y). The research framework is used to facilitate the way of thinking about the problems discussed, therefore the research framework can be used as follows:

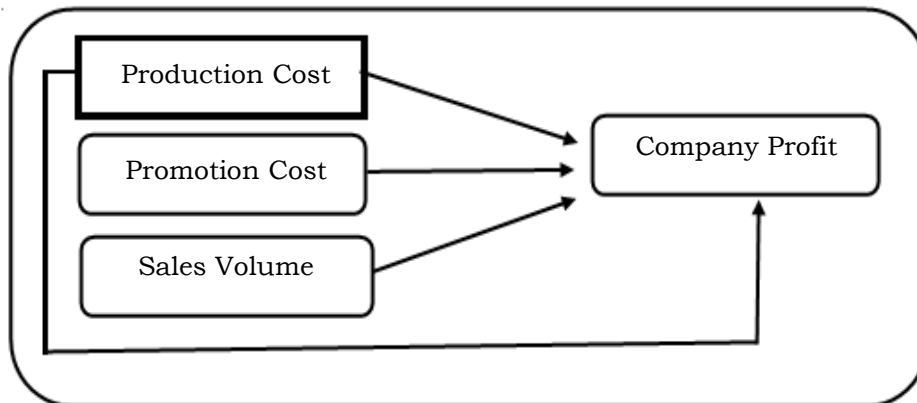


Figure 1. Framework of Thought

Hypothesis

The hypothesis formulated in this research is as follows:

- H1 :It is suspected that production costs influence company profits
 H2 :It is suspected that promotional costs have an influence on company profits
 H3 :It is suspected that sales volume has an influence on company profits
 H4 :Estimated simultaneously are production costs, promotion costs and volume sales affect company profits.

3. RESULTS AND DISCUSSIONS

Table 2. Variables Studied

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Production cost	36	5000000	8780000	6715972.22	1125902.063
Promotion Costs	36	4107000	5920000	5287611.11	420508.283
Sales Volume	36	6202761	6907411	6461231.69	268125.059
Profit	36	15329000	23350000	19018888.89	2426949.370
Valid N (listwise)	36				

Source: Data processed by SPSS 25, 2023

Table 3. Kolmogorov-Smirnov Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		36
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	1.79204795
Most Extreme Differences	Absolute	.201
	Positive	.158
	Negative	-.201
Statistical Tests		.201
Asymp. Sig. (2-tailed)		.001 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data processed by SPSS 25, 2023

Based on the results shown in Table 3, the Asymp value is obtained. Sig. (2-tailed) of $0.01 > 0.05$, from these results it can be concluded that the data used in this study is not normally distributed.

Table 4. Multicollinearity Test
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Q	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	19,214	5,812			3,306	,002		
Production cost	1,916	,373	,893		5.135	,000	,564	1,773
Promotion Costs	,652	,768	.113		,849	,402	,956	1,046
Sales Volume	-2,570	,711	-.627		-3,616	,001	,567	1,763

a. Dependent Variable: Profit

Source: Data processed by SPSS 25, 2023

Based on the Table above, it can be seen that the production cost variable has a tolerance value of $0.564 > 0.01$ and a VIF value of $1.773 < 10$, promotional costs have a tolerance value of $0.956 > 0.01$ and a VIF value of $1.046 < 10$, and sales volume has a tolerance is $0.567 > 0.01$ and the VIF value is $1.763 < 10$. So it can be stated that the regression model used does not contain multicollinearity.

Table 5. Heteroscedasticity Test
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	-3,828	4,320			-886	,382
Production cost	,309	,277	,250		1,113	,274
Promotion Costs	,303	,571	,091		,530	,599
Sales Volume	,196	,528	,083		,372	,713

a. Dependent Variable: Abs_RES

Source: Data processed by SPSS 25, 2023

Based on the SPSS output data shown in the table above, it can be seen that the significance value of the production cost variable and the promotion cost variable and the sales volume variable has a significance value greater than 0.05, so it can be stated that the regression model used in this research does not contain heteroscedasticity.

Table 6. Autocorrelation Test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,674 ^a	,455	.404	1.87417	1,970

a. Predictors: (Constant), Sales Volume, Promotion Costs, Production Costs

b. Dependent Variable: Profit

Source: Data processed by SPSS 25, 2023

From the table above, it is known that the Durbin-Waston value for model 1 is 1,970.

The autocorrelation free area for the number of samples (n) 36 and the number of independent variables (k) 3 is 1.6539 (du) to 2.3461 (4-du). Because 1.970 is still between the values above ($2.3461 > 1.970 > 1.6539$), it can be said that the regression model used does not experience autocorrelation.

Table 7. Multiple Linear Regression Analysis Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	19,214	5,812		3,306	,002
Production cost	1,916	,373	,893	5.135	,000
Promotion Costs	,652	,768	.113	,849	,402
Sales Volume	-2,570	,711	-.627	-3,616	,001

a. Dependent Variable: Profit

Source: Data processed by SPSS 25, 2023

From the results above, it can be seen the relationship between the independent variable and the dependent variable which can be formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e \quad (1)$$

And the resulting value of the equation is as follows:

$$Y = 19,214 + 1,916(X_1) + 0.652(X_2) + -2,570(X_3) + e \quad (2)$$

Based on the regression equation produced through multiple linear regression, it can be interpreted as follows:

1. The constant value is 19,214 and is positive, meaning production costs (X₁), promotional costs (X₂), and sales volume (X₃) are considerations for increasing profits (Y).
2. The production cost regression coefficient value is 1,916 and is positive, which means that if the production cost variable increases by 1 unit, the dependent variable profit will increase by 1,916 and vice versa.
3. The promotional cost regression coefficient value is 0.652 and is positive, which means that if the promotional cost variable increases by 1 unit, the dependent variable profit will increase by 0.652 and vice versa.
4. The sales volume regression coefficient value is -2,570 and is positive, which means that if the sales volume variable increases by 1 unit, the dependent profit variable will decrease by -2,570 and vice versa.

Table 8. Partial T Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	Std. Error	Beta		
1 (Constant)	19,214	5,812		3,306	,002
Production cost	1,916	,373	,893	5.135	,000
Promotion Costs	,652	,768	.113	,849	,402
Sales Volume	-2,570	,711	-.627	-3,616	,001

a. Dependent Variable: Profit

Source: Data processed by SPSS 25, 2023

Determining acceptance and rejection of a hypothesis is carried out using the following criteria:

Ho: If the significance value is > 0.05 then the hypothesis is rejected, meaning that partially the independent variable does not have a significant influence on the dependent variable.

Ha: If the significance value is <0.05 then the hypothesis is accepted, meaning that partially the independent variable has a significant influence on the dependent variable.

Based on table 8 above, it can be concluded that the t test results are as follows:

Production costs (X1) have a positive and significant effect on profits, from the table above it can be seen from the results that the t value is 5,135 with a sig value of 0.00. This shows that the tcount value obtained is greater than ttable, comparing the tcount and ttable values, the result is $5,135 > 1,690$ or $tcount > tcount$. Meanwhile, the significance value obtained was $0.00 < 0.05$. This shows a significance level that is smaller than alpha. So H_0 is rejected and H_a is accepted, meaning that production costs have a partial effect on profits. Hypothesis 1 is accepted, namely, production costs influence PT profits. Ciomas Adisatwa Bogor.

Promotion costs (X2) have no effect on profits, from the table above it can be seen from the results that the t value is .849 with a sig value of 0.402. This shows that the tcount value obtained is smaller than ttable, comparing the tcount and ttable values, the result is $0.849 < 1.690$ or $tcount < tcount$. Meanwhile, the significance value obtained was $0.402 > 0.05$. This shows that the level of significance is greater than the alpha value. So H_0 is accepted and H_a is rejected, meaning that promotional costs have no partial effect on profits. Hypothesis 2 is rejected, namely, promotional costs have no effect on PT profits. Ciomas Adisatwa Bogor.

Sales volume costs (X2) have a negative and significant effect on profits. From the table above, it can be seen from the results that the t value of 3,616 is negative with a sig value of 0.001. This shows that the tcount value obtained is smaller than ttable, comparing the tcount and ttable values, the result is $3,616 < 1,690$ or $tcount < tcount$. Meanwhile, the significance value obtained was $0.001 > 0.05$. This shows that the level of significance is greater than the alpha value. So H_0 is accepted and H_a is accepted, meaning that sales volume has a partial effect on profits. Hypothesis 3 is accepted, namely, sales volume influences PT profits. Ciomas Adisatwa Bogor.

Table 9. Simultaneous F Test
ANOVAa

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	93,778	3	31,259	8,899	,000 ^b
	Residual	112,400	32	3,513		
	Total	206.178	35			

a. Dependent Variable: Profit

b. Predictors: (Constant), Sales Volume, Promotion Costs, Production Costs

Source: Data processed by SPSS 25, 2023

The F table value is determined with a significance level of $\alpha = 0.05$ $df_1 = (2-1=1)$ and $df_2 = (36-2=34)$, so that the F table is 2.88. This shows that the calculated F value obtained is greater than the F table. By comparing the calculated F value with the F table, the result is $8,899 > 2.88$ or $\text{calculated } F > F \text{ table}$. Meanwhile, the significance value obtained was $0.00 < 0.05$. This shows that the significance value is smaller than the alpha value. So H_0 is rejected and H_a is accepted, meaning that the independent variables simultaneously influence profits. Hypothesis 3 is accepted, namely, production costs, promotion costs, and sales volume simultaneously influence profits.

Table 10. Coefficient of Determination
Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,674 ^a	,455	.404	1.87417	1,970

a. Predictors: (Constant), Sales Volume, Promotion Costs, Production Costs

b. Dependent Variable: Profit

Source: Data processed by SPSS 25, 2023

Based on table 10 above, the Adjusted R Square value is 0.404 or 40.4%. This shows that the percentage influence of production costs and promotional costs on PT's sales volume. Ciomas Adisatwa Bogor amounted to 40.4% while the remaining 59.6% was influenced by other factors not discussed in this research.

Discussion and Interpretation of Research Results

The aim of this research is to find out how much influence production costs and promotional costs have on the sales volume of PT. Ciomas Adisatwa in the city of Bogor. Discussion of the results of this research is as follows:

The Effect of Production Costs on PT Profits. Ciomas Adisatwa

Based on the data analysis of the t test results above, the tcount value is 5.135 with a sig value of 0.000. This shows that the tcount value obtained is greater than ttable, comparing the tcount and ttable values, the result is $5,135 > 1,690$ or $tcount > tcount$. Meanwhile, the significance value obtained was $0.000 < 0.05$. This shows a significance level that is smaller than alpha. So H_0 is rejected and H_a is accepted, meaning that production costs have a partial effect on profit. So hypothesis 1 is accepted, namely, production costs influence PT profits. Ciomas Adisatwa Bogor.

The Effect of Promotion Costs on PT Profits. Ciomas Adisatwa

Based on the data analysis of the t test results above, the t value obtained is .849 with a sig value of 0.603. This shows that the tcount value obtained is smaller than ttable, comparing the tcount and ttable values, the result is $0.849 < 1.690$ or $tcount < tcount$. Meanwhile, the significance value obtained was $0.402 > 0.05$. This shows that the level of significance is greater than the alpha value. So H_0 is accepted and H_a is rejected, meaning that promotional costs have no partial effect on profits. So hypothesis 2 is rejected, namely, promotional costs have no effect on PT's profits. Ciomas Adisatwa Bogor.

The Effect of Promotion Costs on PT Profits. Ciomas Adisatwa

Based on the data analysis of the t test results above, the calculated t value is 3,616 and is negative with a sig value of 0.000. This shows that the tcount value obtained is greater than ttable, comparing the tcount and ttable values, the result is $3,616 > 1,690$ or $tcount > tcount$. Meanwhile, the significance value obtained was $0.001 < 0.05$. This shows a significance level that is smaller than alpha. So H_0 is rejected and H_a is accepted, meaning that production costs have a partial effect on profit. So hypothesis 3 is accepted, namely, sales volume influences PT's profits. Ciomas Adisatwa Bogor.

Influence of Production Costs, Promotion Costs and Sales Volume Simultaneous to PT's Profit. Ciomas Adisatwa Bogor

Based on the results of the f test or simultaneous data analysis test, it is known that production costs and promotion costs affect PT profits. Ciomas Adisatwa Bogor simultaneously with table values obtained results of $8,899 > 2.88$ or $f\ count > f\ table$. Meanwhile, the significance value obtained was $0.00 < 0.05$. This shows that the significance value is smaller than the alpha value. So H_0 is rejected and H_a is accepted, meaning that the independent variables simultaneously influence profits. So hypothesis 4

is accepted, namely, production costs and promotion costs simultaneously influence PT profits. Ciomas Adisatwa Bogor.

4. CONCLUSION

Based on the results of the analysis and discussion in the previous chapter regarding production costs, promotional costs, and sales volume on profits at PT. Ciomas Adisatwa Bogor, the following conclusions can be drawn: (a). Production costs affect PT's profits. Ciomas Adisatwa Bogor, there is a fairly strong relationship in the positive direction between production costs and profits. This shows that the tcount value obtained is greater than ttable, comparing the tcount and ttable values, the result is $5,135 > 1,690$ or $tcount > tcount$. Meanwhile, the significance value obtained was $0.000 < 0.05$. This shows that an increase in production costs will increase profits; (b). Promotion costs have no effect on PT's profits. Ciomas Adisatwa Bogor, no relationship was found from the results of this research between promotional costs and profits. This shows that the tcount value obtained is smaller than ttable, comparing the tcount and ttable values, the result is $0.849 < 1.690$ or $tcount < tcount$. Meanwhile, the significance value obtained was $0.402 > 0.05$. This shows that increases and decreases in promotional costs do not increase profits; (c). Sales volume has a negative and significant effect on PT's profits. Ciomas Adisatwa Bogor. There is a fairly strong but negative relationship between sales volume and profit. This shows that the tcount value obtained is greater than ttable, comparing the tcount and ttable values, the result is $3,616 > 1,690$ or $tcount > tcount$. Meanwhile, the significance value obtained was $0.001 < 0.05$; (e). The combination of production costs, promotional costs and sales volume has an influence on PT's profits. Ciomas Adisatwa Bogor, there is a positive relationship between production costs and sales volume simultaneously on profits. Simultaneously with the table value, the result is $8,899 > 2.88$ or calculated $f > table f$. Meanwhile, the significance value obtained was $0.00 < 0.05$. This shows that an increase in these three factors can increase profits even though the level of increase is not too large. Suggestions for future research development, to understand factors that might moderate or change the relationship between production costs, promotion costs, and sales volume with profit. Expanding the scope of the research by involving additional variables such as market factors, product innovation, or macroeconomic variables may provide deeper insights into the complexity of factors that affect the financial performance of companies. Analyzing sectors to understand the impact of industry changes on corporate profits. The use of more complex research methodologies, such as multivariate regression models or path analysis, can help identify more complex causal relationships between the variables.

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