

Effect of Distribution Cost and Promotion Cost on Tyre Industries Sales Performance

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ABSTRACT

The purpose of this research is to analyze the effect of promotion cost which has a significant effect on sales performance, the effect of distribution cost on sales performance. The method used in this research is quantitative method, data collection method by distributing questionnaires to packaging industry employees. The population in this study were industrial employees in Jabodetabek whose numbers have not been identified with certainty. The questionnaire was distributed electronically using simple random sampling technique. The results of the questionnaire returned were 90 respondents. Based on the results of data analysis, it is concluded that distribution costs do not have a significant effect on sales performance. An increase in the distribution cost variable will not be followed by an increase in sales performance and a decrease in the variable distribution cost will not be followed by a decrease in sales performance. Promotion cost will not affect sales performance. The novelty of this research is the variable relationship model of promotion cost, sales performance and distribution cost. The results of this study can become a reference reference for future research to be applied in other places or countries.

Keywords

Promotion cost, Sales performance, Distribution cost

JEL Classification Code: M4, M41, M42

INTRODUCTION

According to Yang, S. Y., Lin, H. H., & Liu, Y. S. (2021) the development of the world of Small and Medium Enterprises (UKM) is currently growing in Indonesia. SMEs have a strategic role in national economic development, because in addition to playing a role in economic growth and employment, they also play a role in the distribution of development results. According to Abuhommous, A. A. A., & Almanaseer, M. (2021) in the economic crisis that has occurred in our country since some time ago, where many large-scale businesses have stagnated and even stopped their activities, the SME sector has proven to be more resilient in facing this crisis. The development of the business world in Bali today is marked by increasingly sharp competition, this can be seen from the increasing number of business actors. According to Anik, S., Chariri, A., & Isgiyarta, J. (2021) The business actors take various ways to expand their business. The development of SMEs needs to get great attention from both the government and the community so that they can develop more competitively with other economic actors. According to Alawaqleh, Q. A. (2021) The government needs to increase its role in empowering SMEs in

addition to developing mutually beneficial business partnerships between large entrepreneurs and small entrepreneurs, and improving the quality of its human resources. According to Albawwat, I. E., Al-hajaia, M. E., & Al Frijat, Y. S. (2021) the current competition among SMEs is mainly between businesses that produce the same or similar products in seizing the market. The problems faced by entrepreneurs today are not only how to increase production output, price determination, and product quality, but more importantly how to sell the goods they produce. According to Bani-Khaled, S. M., El-Dalabeeh, A. R. K., Al-Olimat, N. H., & Al Shbail, M. O. (2021) the current competition also includes competition in terms of promotion and distribution activities that are fast and precise. Therefore, promotion and distribution activities are two important things that must be considered by business actors in advancing their business. In marketing, companies need to carry out promotion and distribution strategies to increase their sales volume. According to Yang, S. Y., Lin, H. H., & Liu, Y. S. (2021) in conducting marketing, business actors will definitely incur promotional costs and distribution costs, the aim of which is that the business products being sold can be seen by consumers and therefore the sales volume of the furniture business will increase. Many factors can affect the effort to achieve profit and the most important is by increasing sales. To achieve this increase in sales, there are various alternative strategies that can be used. One alternative that is generally often used is the marketing mix strategy, namely by doing promotion. According to Alawaqleh, Q. A. (2021) promotion as part of the marketing mix is seen as contributing to an effort to increase sales of his business. Promotion is also expected to provide information to buyers about the description of a product so that it can be used as material for consideration by consumers in determining the choice of goods to buy. Apart from that, promotions can also remind and convince buyers of the sustainable viability of the production.

According to An, S. B., & Yoon, K. C. (2021) SMEs are promoting their products using print media, assigning employees to promote goods produced by companies to consumers by showing product images and ensuring good quality goods, relatively cheaper prices compared to competitors, and widely spread in various places. With aggressive promotion, it is hoped that the company's products will be better known and consumers will continue to remember the products that the company markets. For this reason, SMEs are selective in choosing intermediaries in distributing their products, because the role of the intermediary is very important in determining the success of delivering the company to the hands of the final consumer.

From the description above illustrates how complex the problem of promotion in a company is, how important the right system and strategy is in conveying messages to consumers through promotional media which usually uses one or a combination of promotional variables. It is certain that a company wants to always increase the number of sales to get a bigger profit, and we see how much promotion plays a role in an effort to achieve the company's goal of increasing sales volume. According to Alawaqleh, Q. A. (2021) besides the promotion factor, another factor that is no less important is the distribution channel. Distribution channels must be implemented appropriately and regularly, so that it can be expected that the products produced can be sold as much as possible so that the products can compete in the market with competitors' products. Distribution channels are intermediaries, buyers and sellers through which both physical and property transfer from producers to consumers. A company in distributing its goods can use one or more of its distribution methods. The distribution channel carried out is a direct distribution channel, namely the distribution of goods directly carried out by producers to consumers without going through distribution agencies. This form of distribution channel is the shortest and simplest because it does not use intermediaries. Anik, S., Chariri, A., & Isgiyarta, J. (2021) the goods produced are delivered directly to the consumer's house (from house to house). In determining

the distribution channel the company must consider the issue of price, product promotion and also carried out. Therefore the distribution channel seems easy, but in practice it is not as easy as imagined, because it involves tasks and responsibilities that are not light. Customer satisfaction is one of the important goals when we run a business. A quality service to consumers is an important principle that must be known. This is because consumers will come back if the consumer is satisfied with the services provided by the seller. When consumers come back, these consumers are loyal consumers and of course will increase sales in the long run. . Anik, S., Chariri, A., &Isgiyarta, J. (2021) consumers will come back if the consumer is satisfied. Customer satisfaction will be largely determined by the quality of our services and the quality of our products. Expectations from the formation of customer satisfaction not only increase sales, but also in the future it is hoped that consumers will recommend our products to others. Every business in running its business has the goal of being able to live and develop. This objective can only be used through an effort to consider and increase business profits or profits. This can only be done if the business can maintain and increase its sales.

According to Abuhommous, A. A. A., &Almanaseer, M. (2021) if the promotional activities are getting bigger in line with the marketing plan, it can increase the rate of sales of production products stated that the greater the distribution cost, the greater the sales volume. In addition, a very important factor in influencing sales volume is the distribution channel which aims to see whether the market opportunity can provide the maximum profit. Both theories are supported by the results of empirical research from which states that promotion costs and distribution costs have a positive effect on company profits. In addition,) concluded that the policy of allocating promotional costs and distribution costs has an effect on increasing sales volume. The purpose of this study is to determine the following effects. (1) Promotion costs and distribution costs to sales volume, (2) Promotion costs to sales volume, (3) Distribution costs to sales volume. Anik, S., Chariri, A., &Isgiyarta, J. (2021) the benefit to be obtained from this research is that it can provide input to the business world in making related decisions by considering its policies, especially regarding prices and promotions to increase sales volume. the definition of cost is: "Cost is the expenditure of money or performance received to run a business or for the production process used in order to obtain these results." Cost for business is a determining factor for determining the price of the product to be sold. According to Albawwat, I. E., Al-hajaia, M. E., & Al Frijat, Y. S. (2021) promotion carried out by businesses, of course, costs money. In this case it is called promotional costs. According to Nguyen, V. C., Vu, D. B., Nguyen, T. H. Y., Pham, C. D., & Huynh, T. N. (2021) promotional costs can be interpreted as costs or a number of sacrifices incurred by businesses in carrying out business marketing activities, especially in terms of implementing promotions. Anik, S., Chariri, A., &Isgiyarta, J. (2021) the cost of this promotion can directly affect the sales volume that the business earns. The higher the promotional costs incurred by the business, the higher the sales volume the business will get. The promotional mix is a special ingredient of personal advertising, sales promotion and public relations that is used by businesses to achieve their advertising and marketing goals.

Distribution costs According An, S. B., & Yoon, K. C. (2021) in the Big Accounting Dictionary are costs incurred in order to market or deliver a product. Costs that can be classified into distribution costs are costs for warehousing facilities, transportation, packaging, packaging to put into containers. According to Soelasih, Y., &Sumani, S. (2021) in the book International Marketing Management, distribution costs are classified into two, namely 1) Order Getting Cost Expenditures that occur to seek or generate orders from buyers to businesses. Based on its function, these costs can be classified into two, namely promotion and advertising costs and sales costs. 2) Order Filling Cost Costs incurred in order to fulfill or serve orders received from buyers.

Based on its function, order filling costs can be classified into four categories, namely warehousing and storage costs, packaging and shipping costs, lending costs and collection of accounts receivable. Abuhommous, A. A. A., &Almanaseer, M. (2021) stated that the measurement of distribution costs uses historical cost because it can describe the cash expenditure of business distribution costs as well as to support the exchange rate for the acquisition of goods and services. The recognition of distribution costs uses an accrual approach, where distribution costs must be reported when costs are incurred and recognized periodically. Meanwhile, the basis for comparison of distribution costs is systematic allocation.

According to An, S. B., & Yoon, K. C. (2021) selling is an interaction between individuals meeting face to face with the aim of creating, repairing, controlling or maintaining an exchange relationship so that it benefits other parties. Companies in producing goods / services have the ultimate goal of selling these goods / services to the public. Therefore, sales plays an important role for the company so that the products produced by the company can be sold and provide income for the company. Sales made by the company aim to sell goods / services needed as a source of income to cover all costs in order to earn a profit. Sales activities carried out by the company aim to achieve the expected and profitable sales volume to achieve maximum profit for the company. that sales volume is an achievement that is expressed quantitatively in terms of the physical or the volume or unit of a product. Sales volume is the total amount generated from the sale of goods. According to Albawwat, I. E., Al-hajaia, M. E., & Al Frijat, Y. S. (2021) the greater the number of sales the company generates, the more likely it is the profit the company will generate. Therefore the sales volume is one of the important things that must be evaluated for the possibility of the company not to lose. So a profitable sales volume should be the main objective of the company and not in the interest of the sales volume itself.

METHOD

2.1 Operational Definition of Variables and Indicators

The method used in this research is quantitative method, data collection method by distributing questionnaires to packaging industry employees. The instrument used to measure all the variables of this study was adapted from (Bogler, 2001), with 5 items for each variable. Each closed question / statement item is given five answer options, namely: strongly agree (SS) score 5, agree (S) score 4, disagree (KS) score 3, disagree (TS) score 2, and strongly disagree (STS)) score 1. The method for processing data is by using PLS and using the SmartPLS version 3.0 software as a tool.

2.2 Population and Sample

The population in this study were industrial employees in Jabodetabek whose numbers have not been identified with certainty. The questionnaire was distributed electronically using simple random sampling technique. The results of the questionnaire returned were 90 respondents

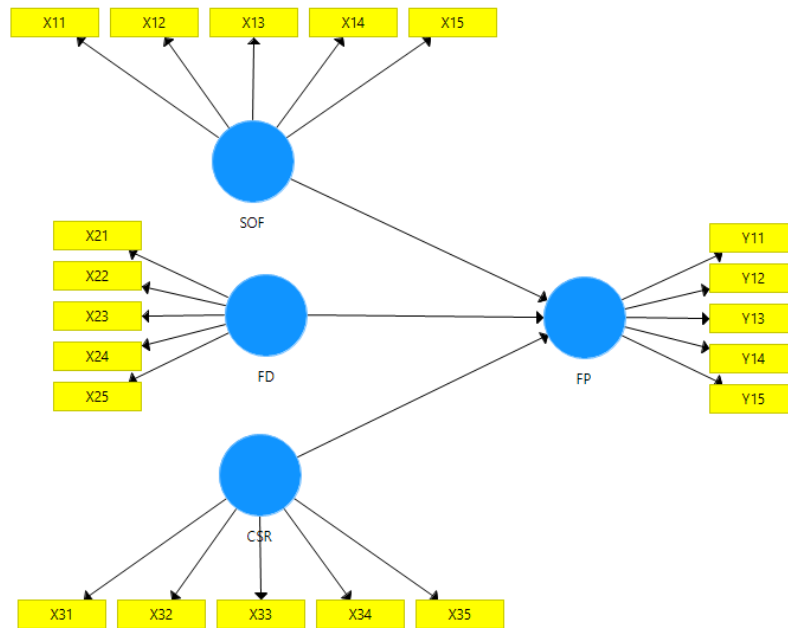


Figure 1. Research Mode

Based on the theoretical study and previous research above, the research model is as in Figure 1. While the research hypothesis is as follows:

H1: Promotion Cost has a significant effect on Sales Performance

H2: Distribution Cost has a significant effect on Sales Performance

RESULT AND DISCUSSION

Table 1. Respondents Profile

Attribute		Total
Age	< 30 Years	34
	30 - 40 Years	26
	> 40 Years	30
Gender	Male	52
	Female	48
Work Periode	< 5 Years	32
	5-10 Years	30
	> 10 Years	28

Test Results of the Validity and Reliability of Research Indicators

The testing phase of the measurement model includes testing for convergent validity, discriminant validity and composite reliability. The results of the PLS analysis can be used to test the research hypothesis if all indicators in the PLS model have met the requirements of convergent validity, discriminant validity and reliability testing.

Convergent Validity Testing

Convergent validity test is done by looking at the loading factor value of each indicator against the construct. In most references, a factor weight of 0.5 or more is considered to have sufficiently strong validation to explain latent constructs. In this study, the minimum limit for the accepted loading factor is 0.5, provided that the AVE value of each construct is > 0.5 .

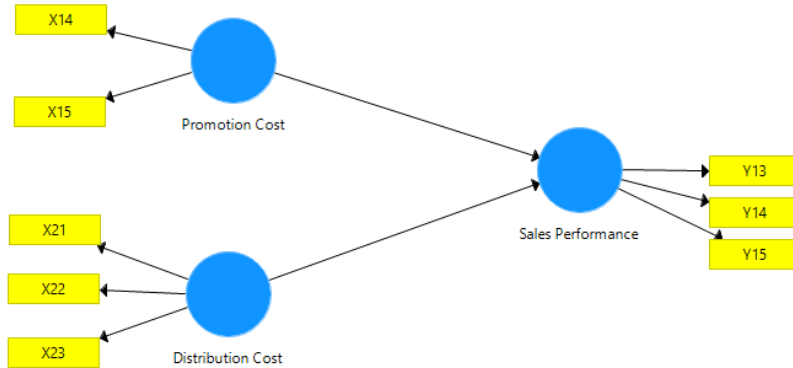


Figure 2: Model valid

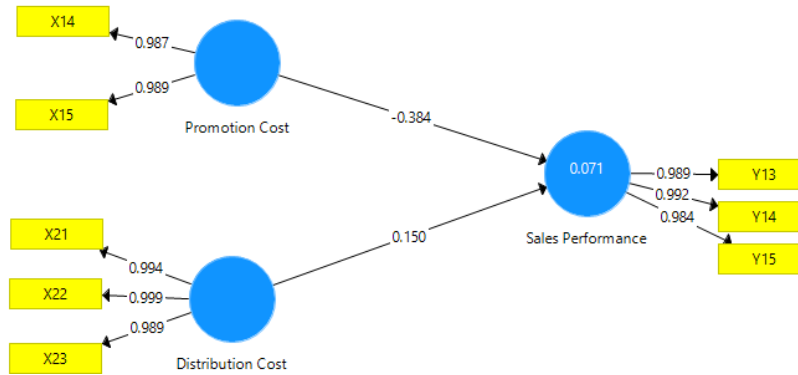


Figure 3: Model valid

Based on the estimation results of the PLS model in the image above, all indicators have a loading factor value above 0.5 so that the model has met the convergent validity requirements. Apart from looking at the loading factor value of each indicator, convergent validity was also assessed from the AVE value of each construct. AVE for each complete construct can be seen in table 2. The AVE value for each construct of this study is more than 0.5. So the convergent validity of this research model has met the requirements. The value of loadings, cronbach's alpha, composite reliability.

Table 2. Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE)

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Distribution Cost	0.994	1.037	0.996	0.988
Promotion Cost	0.976	0.978	0.988	0.976
Sales Performance	0.988	0.994	0.992	0.977

3.1. Construction Reliability Testing

Construct reliability can be assessed from the Cronbach's alpha value and the composite reliability of each construct. The recommended composite reliability and cronbach's alpha value is more than 0.7. The results of the reliability test in Table 2 above show that all constructs have composite reliability and Cronbach's alpha values are greater than 0.7 (> 0.7). In conclusion, all constructs have met the required reliability.

3.2. Desrminant Validity Testing

Discriminant validity is done to ensure that each concept of each latent variable is different from other latent variables. The model has good discriminant validity if the AVE square value of each exogenous construct (the value on the diagonal) exceeds the correlation between this construct and other constructs (values below the diagonal). The results of discriminant validity testing using the AVE square value, namely by looking at the Fornell-Larcker Criterion Value are obtained as follows:

Table 3: Item Loading and Cross-Loading

	Distribution Cost	Promotion Cost	Sales Performance
X14		0.987	
X15		0.989	
X21	0.994		
X22	0.999		
X23	0.989		
Y13			0.989
Y14			0.992
Y15			0.984

The results of the discriminant validity test in Table 3 above show that all constructs have a square root value of AVE above the correlation value with other latent constructs (through the Fornell-Larcker criteria) so that it can be concluded that the model has met discriminant validity.

Table 4: Discriminant Validity

	Distribution Cost		Promotion Cost	Sales Performance
Distribution Cost	0.994			
Promotion Cost	0.861		0.988	
Sales Performance	-0.181		-0.255	0.988

3.3 Hypothesis test

Hypothesis testing in PLS is also known as the inner model test. This test includes a significance test for direct and indirect effects as well as a measurement of the magnitude of the influence of exogenous variables on endogenous variables. To determine the promotion cost and distribution cost on sales performance, a direct and indirect effect test is needed. The effect test was performed using the t-statistic test in the partial least squared (PLS) analysis model using the SmartPLS 3.0 software. With the boothstrapping technique, the R Square value and the significance test value are obtained as shown in the table below:

Table 5: R Square

	<i>R Square</i>	<i>R Square Adjusted</i>
<i>Sales Performance</i>	<i>0.071</i>	<i>0.050</i>

Based on Table 5 above, the R Square value is 0.071 which means that the sales performance variable can be explained by the promotion and distribution cost variable of 7.1%, while the remaining 92.9% is explained by other variables not discussed in this study.

Table 6. Hypotheses Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Distribution Cost -> Sales Performance	0.150	0.087	0.243	0.618	0.537
Promotion Cost -> Sales Performance	-0.384	-0.325	0.228	1.685	0.093

Meanwhile, Table 6 shows the T Statistics and P-Values which show the influence between the research variables that have been mentioned.

3.5 Distribution Cost Relationship to Sales Performance

Based on the results of the analysis in table 6, it is obtained T Statistics of 0.618 <1.96 and P-Values 0.537> 0.050 so that it can be concluded that H1 is rejected, distribution cost has no significant effect on sales performance. An increase in the distribution cost variable will not be followed by an increase in sales performance and a decrease in variable distribution. cost will not be followed by a decrease in sales performance.

3.5 The relationship of promotion cost to sales performance

Based on the results of the analysis in table 6, it is obtained T Statistics of 1.685 <1.96 and P-Values of 0.093> 0.050, so it can be concluded that H2 is rejected. promotion cost has no effect on sales performance. An increase in the variable promotion cost does not increase the sales performance variable and a decrease in the variable promotion cost does not decrease the sales performance variable.

The results of the data analysis show that there is a positive and significant effect simultaneously or simultaneously of promotion costs and distribution costs on sales volume. The results of this study support the empirical study According to An, S. B., & Yoon, K. C. (2021) ; Jatmiko et al (2021); Mahdi, D. S., & Al-Naimi, A. T. (2021) and Malik, Q. A., Hussain, S., Ullah, N., Waheed, A., Naeem, M., & Mnsoor, M. (2021) which states that promotion costs and distribution costs have a positive effect on company profits. The results showed that there was a partially positive and significant effect of promotion costs on sales volume. The results of this study are in line with Anik, S., Chariri, A., & Isgiyarta, J. (2021) ; Priyambodo (2021); Sasono I., Jubaedi, A. D., Novitasari, D., Wiyono, N., Riyanto, R., Oktabrianto, O., Waruwu H. (2021) and Soelasih, Y., & Sumani, S. (2021) the theory of which states that the higher the cost of promotion, the greater the sales volume. The findings of this study have implications that promotion costs can increase the sales volume of the company. Based on the results of the research that has been done, it shows that there is a partially positive and significant effect of distribution costs on the

sales volume. The results of this study are in line with According to Alawaqleh, Q. A. (2021)) states that the greater the distribution costs, the greater the sales volume. The findings of this study have the implication that by increasing distribution costs, the sales volume will also increase.

Distribution channels must be implemented appropriately and regularly, so that it can be expected that the products produced can be sold as much as possible so that the product can compete in the market with competitor's product. So in determining the company's distribution channels have to consider the issue of price, the product is also the promotion done. Therefore distribution channels seem easy, but deep implementation is not as easy as imagined, because it involves the task and responsibility that is not light. The promotion and distribution activities of each company certainly require a large amount of money different. The budget or costs of promotion and distribution costs also depend on each strategies that will be implemented by the company. A company that is getting developing, the demands on the role of costs incurred, especially costs promotion and distribution is also getting bigger and with the wider market being served is expected to increase the sales and profits desired by the company.

Distribution costs are the whole total business activities to deliver production goods from one company to another other companies and to producers to other consumers. The conclusion through distribution consumers easily get and use products that are they have bought. Based on the description above the distribution cost function is to overcome gaps in time, place and delivery of goods from producers to consumers so quality of service on time and financing is not at risk so that it can increase sales and profits in the company.

There is a cost promotion of existing marketing activities in the company can be carried out well. Cost promotions issued by the company properly will affect the company, because of course all companies are trying and want to increase profits by determination the right promotional costs. Distribution cost planning also carefully influences profit companies themselves also need to do proper distribution cost analysis. Distribution costs include all costs associated with activities that include sales, distribution and delivery of goods to consumers or potential buyers. From this activity is able to influence the increase sales which are certainly expected to increase profits in the company.

This study aims to determine the effect of three independent variables, namely production costs, promotion costs, and distribution costs on the dependent variable, namely sales volume. Based on the data collected and tests that have been carried out, the following conclusions can be drawn: 1. Production costs have a positive effect and significant to sales volume. The level of profit earned by the company can be determined by the volume of production produced. A large production cost indicates that the products available for sale are also large, so that the sales volume will increase. 2. Promotion costs have a positive and significant effect on sales volume. Soelasih, Y., & Sumani, S. (2021) the amount of promotional costs incurred by the company indicates that the company has succeeded in communicating its products to the public and can reach the targeted market, thus having an impact on increasing sales volume. 3. Distribution costs have a positive and significant effect on sales volume. The amount of distribution costs incurred by the company indicates that the product is distributed well and the availability of the product on the market, so that the product can be sold as much as possible and can increase the sales volume. 4. Production Costs, Promotion Costs, Distribution Costs together have a positive and significant effect on Sales Volume. The findings of this study mean that size, production costs, promotion costs, and distribution costs together (simultaneously) have a positive effect on sales volume. If the production costs, promotion costs, and distribution costs are higher, the sales volume will be higher.

CONCLUSION

Based on the results of data analysis, it is concluded that distribution cost does not have a significant effect on sales performance. An increase in the distribution cost variable will not be followed by an increase in sales performance and a decrease in the variable distribution cost will not be followed by a decrease in sales performance. Promotion cost will not affect sales performance. An increase in the variable promotion cost does not increase the sales performance variable and a decrease in the variable promotion cost does not decrease the sales performance variable. Abuhommous, A. A. A., &Almanaseer, M. (2021) divide to further optimize promotion costs and distribution costs because they have a positive and significant relationship to sales volume. Therefore, the increase in promotional costs and distribution costs must be done optimally because the greater the promotion costs and distribution costs incurred, the greater the volume of sales distributed. (2) For the next researcher it is suggested to develop by using other variables that affect sales volume in order to get more relevant and better results, because the weakness in this study is that it only uses two independent variables that affect sales volume, while there are still many variables that affect sales volume.

Nguyen, V. C., Vu, D. B., Nnguyen, T. H. Y., Pham, C. D., & Huynh, T. N. (2021) sales is one of the most important and decisive marketing functions for a company in achieving a company goal, namely earning a profit to maintain the company's survival. According to Sasono I., Jubaedi, A. D., Novitasari, D., Wiyono, N., Riyanto, R., Oktabrianto, O.,Waruwu H. (2021) sales is a management orientation that assumes that consumers will or will not purchase company products. based on the consideration of real efforts made to arouse or encourage interest in the product. sales volume is the achievement expressed quantitatively in terms of physical or volume or units of a product. Sales volume is the result achieved by a company or agency from time to time, which is generally constant, but always fluctuates.

Dam, S. M., & Dam, T. C. (2021) companies that distribute goods can use one or more of the distribution methods. In determining the distribution channel the company must consider the issue of price, product and promotion. Therefore distribution channels seem easy, but in implementation it is not as easy as imagined, because it involves tasks and responsibilities that are not light. Customer satisfaction is one of the important goals when we are running a business. A quality service to consumers is one important principle that must be known. This is because consumers will come back if the consumer is satisfied with the services provided by the seller. Manufacturing companies are companies that carry out production activities to manage raw materials into finished products. Cost control is an important factor in company effectiveness, and it requires control and supervision of costs incurred. Therefore, the production costs, distribution costs and promotion costs that will be incurred by the company are one of the important cost factors that must be taken into account.

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