



The Effect of Distribution Costs and Distribution Channels on the Sales of PT. Pasha Jaya Medan

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Abstract

Distribution basically is the activity of delivering products from the hands of producers to the hands of consumers or customers in good condition, on time and in accordance with the wishes of the buyer. The distribution process can be done either directly or through a chain of distributors or intermediaries. In distribution activities, there must be distribution costs and distribution channels. Distribution costs and distribution channels must be managed properly in order to have a positive impact on sales. The purpose of this study was to determine the effect of distribution costs and distribution channels on sales of PT. Pasha Jaya Medan. The population in this study amounted to 9 companies that bought PT. Pasha Jaya Medan. Each of these companies, taken 5 respondents so that the total sample amounted to 45 respondents. Samples were taken using a saturated sampling technique. (significant effect on the sales of PT. Pasha Jaya Medan, Distribution Channel (no significant effect on the sales of PT. Pasha Jaya Medan, and Distribution Costs and Distribution Fees simultaneously affect the sales of PT. Pasha Jaya Medan.

Keywords: Distribution Costs; Distribution Channels; and Sales

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INTRODUCTION

The costs that become the company's burden will affect the cost of goods sold including distribution costs. Distribution costs according to Ardiyoso (2000); Izar, Nasution, and Ratnasari, (2020); Tarigan, (2017); Tarigan, (2016) in the Big Dictionary of Accounting are costs incurred to market or deliver a product. Costs that can be classified into distribution costs are costs for warehousing facilities, transportation, packaging, packaging for loading into containers. So, distribution costs are marketing costs or more accurately called sales channel costs.

There are various ways that producers can use to ensure their products reach consumers, such as having distributors who participate help move the product from the producer to the consumer, which is referred to as the distribution channel. According to Atrizka et al., (2020); Danilwan et al., (2020); Saragih et al., (2020); Silitonga et al., (2020) Tarigan et al., (2016); Warren J. Keegan (2003), Distribution channel is a channel used by producers to distribute their production goods, from producers to consumers or industrial users. So, the distribution channel is a path that has been determined by the company to distribute or provide goods or services from producers to consumers (Candrasa et al., 2020; Danilwan et al., 2020; Kumar et a., 2015; Sibuea et al., 2020; Tarigan, 2018).

PT. Pasha Jaya is one of the companies engaged in the business sector of procurement/agency services and transportation/transporter of fuel oil (BBM). Since 2007, when PT. PERTAMINA (PERSERO) has started to implement the marketing strategy of BBM for the industry through the agency system, PT. Pasha Jaya was appointed to be one of the first agents of industrial fuel for PT. PERTAMINA (PERSERO) for North Sumatra and Aceh (Pratami et al., 2022; Danilwan et al., 2020; Pratama et al., 2019; Saragih et al., 2020; Sujianto et al., 2020; Tarigan, 2017). PT. Pasha Jaya too transports various types of Production Fuel, such as SOLAR (HSD), PREMIUM, PERTAMAX, MFO, and Kerosene and operates from the Supply Point of the BBM Terminal Installation Medan Group.

Distribution costs at PT. Pasha Jaya covers transportation costs. The cost of transportation varies depending on the distance traveled. If a distance of 0-50 km costs 50 rupiah per liter, a distance of 50-200 km costs 50-200 rupiah per liter, a distance of 200-400 km costs 200-350 rupiah per liter, a distance of 400-600 km costs 350-500 rupiah per liter , and 600 onwards the cost goes up per 150 rupiah. Then, there is the value added tax (VAT) of 10% and income tax (PPh) of 2%. The cost of VAT and PPh has been determined by PT. Pertamina. PT. Pasha Jaya uses the type of indirect distribution channel, namely Producer – Agent – Consumer. PT. Pasha Jaya using a tank car that already has an operational permit and meets safety standards and passes the meteorological test according to the requirements of PT. PERTAMINA to distribute its products or goods.

The specific objectives of the research can be explained as follows:

1. To find out and analyze the distribution costs have a significant effect on the sales of PT. Pasha Jaya Medan
2. To find out and analyze the distribution channel has a significant effect on the sales of PT. Pasha Jaya Medan
3. To find out and analyze distribution costs and distribution channels have a simultaneous effect on the sales of PT. Pasha Jaya Medan.

RESEARCH METHOD

This type of research is associative research. According to Sugiyono (2016) Tarigan et al., (2021); Tarigan et al., (202) Tambunan et al., (2018) mentioned that associative research is research that has the aim of knowing the relationship between two or more variables. In this study will build a theory that serves to explain, predict and control symptoms, namely knowing the effect of distribution costs and distribution channels on sales at PT. Pasha Jaya.

Data analysis technique

Multiple Linear Regression Analysis is used to determine a relationship between the independent variables (distribution costs and distribution channels) to the dependent variable (sales).

Classic assumption test

Normality test is carried out in research to determine whether the data is given normally or not.

Heteroscedasticity test is used to determine whether there is a comparison between one variable and another.

The multicollinearity test was carried out to see whether or not there was interference with the data, where multicollinearity occurred, if there was a correlation between independents.

Partial test (t test) was conducted to find out partially whether there is a positive and significant effect between the independent variable (X) on the dependent (Y). The t test is declared significant if, if the value of sig < 0.05 or t count > t table, then there is a partial effect of the X variable on the Y variable. If the sig value > 0.05 or t count < t table, then there is no effect of the variable X partially to the Y variable.

Simultaneous significant test (Test-F) was used to determine the effect of the variable *independent* (X) simultaneously on the variable *dependent* (Y). The F test is declared significant if, if the value of sig < 0.05 or F count > F table, then there is a simultaneous influence of the X variable on the Y variable. If the sig value > 0.05 or F count < F table, then there is no effect of the variable X simultaneously on the Y variable.

The coefficient of determination test (R2) aims to find out how much influence the variable *independent* (X) simultaneously on the variable *dependent* (Y).

RESULT AND DISCUSSION

1. Normality test

On the value of Kolmogrov Smirnov that Asymp value. Sig. (2-tailed) of 0.200 > 0.05 so it can be concluded that the data that the researchers tested were normally distributed.

Table 1 **One-Sample Kolmogorov-Smirnov Test**

		Unstandardize d Residual
N		45
Normal Parameters, b	Mean	.0000000
	Std. Deviation	2.02707234
Most Extreme Differences	Absolute	.062
	Positive	.054
	negative	-.062
Test Statistics		.062
asymp. Sig. (2-tailed)		.200c,d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2. Heteroscedasticity Test

Based on the results of the heteroscedasticity test shows that the points spread above and below the number 0 on the Y axis. It does not collect in only one point and the spread of points does not form a pattern, it can be concluded that there is no heteroscedasticity.

3. Multicollinearity Test

Based on the results of the multicollinearity test, it can be seen that the tolerance value of Distribution Costs and Distribution Channels = 0.459 > 0.10 while the VIF value of Distribution Costs and Distribution Channels = 2.177 < 10. Therefore this shows that there is no correlation between the independent variables or there is no multicollinearity .

Table 2. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.599	2.847		1,967	.056		
	TOTAL_X1	.475	.128	.598	3.715	.001	.459	2.177
	TOTAL_X2	.126	.146	.139	.861	.394	.459	2.177

4. Multiple Linear Regression Analysis

Table 3. Multiple Linear Regression Calculation Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.599	2.847		1,967	.056
	TOTAL_X1	.475	.128	.598	3.715	.001
	TOTAL_X2	.126	.146	.139	.861	.394

Multiple regression equation as follows:

$$Y = 5.599 + 0.475 X1 + 0.126 X2 + e$$

Based on these equations can be described as follows:

1. Constant (α) = 5.599 which means that if the variable distribution costs (X1) and distribution channels (X2) = 0, then sales (Y) are 5.599. This shows that the constant value has a positive effect on the Y variable.
2. The coefficient of distribution costs (X1) = 0.475, which means that if the distribution costs (X1) increase by one percent, it will have the effect of increasing sales (Y) by 47.5%. This shows that Distribution Costs (X1) have a positive effect on Sales (Y).
3. The distribution channel coefficient (X2) = 0.126, which means that if the distribution channel (X2) increases by one percent, it will have an effect of increasing sales (Y) by 12.6%. This shows that the distribution channel (X2) has a positive effect on sales (Y).

5. Partial Test (t Test)

Table 4. t test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.599	2.847		1,967	.056
	TOTAL_X1	.475	.128	.598	3.715	.001
	TOTAL_X2	.126	.146	.139	.861	.394

In table 4 it can be seen that the sig value of Distribution Costs = 0.001, where $0.001 < 0.05$ and the value of t count $3.715 > t$ table 2,018, so it can be concluded that H1 is accepted, which means that there is a partial distribution cost effect on sales.

It can also be seen that the value of sig. Distribution Channel = 0.394, where $0.394 > 0.05$ and t count $0.861 < t$ table 2.018, so it can be concluded that H2 is rejected, which means that there is no partial distribution channel effect on sales.

6. F Test (Simultaneous Test)

Table 5. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	180,403	2	90.202	20,954	.000b
	Residual	180,797	42	4.305		
	Total	361,200	44			

Based on table 5 it can be seen that the value of sig. for the effect of Distribution Costs and Distribution Channels simultaneously on Sales is 0.000, where $0.000 < 0.05$ and F-count $20,954 > F$ -table 3.22, it can be concluded that H3 is accepted which means that there is an effect of Distribution Costs and Distribution Channels simultaneously on Sales .

7. Coefficient of Determination R²

Table 6. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.707a	.499	.476	2.075

Based on the table above, it is known that the Adjusted R square value is 0.476, this means that the simultaneous influence of Distribution Costs and Distribution Channels on Sales is 47.6%. While 52.4% is influenced by other variables not found in this study.

SIMPULAN

Based on the results of research and discussion on the effect of distribution costs and distribution channels on the sales of PT. Pasha Jaya Medan, it can be concluded that:

1. Partially there are the effect of distribution costs on sales of PT. Pasha Jaya Medan, where the t-count value is $3.715 > t$ -table 2.018 and the P value (sig) is 0.001 less than 5%.

2. Partially none the influence of Distribution Channels on Sales of PT. Pasha Jaya Medan, where the t value is $0.861 < t_{table} 2,018$ and the P value (sig) is 0.394, which is greater than 5%.
3. Simultaneously there is influence Distribution Costs and Distribution Channels to Salesat PT. Pasha Jaya Medan, where the calculated F value is $20,954 > F_{table} 3.22$ and the P value (sig) is 0.000 smaller than the 5% significance level. As well as in the value of the coefficient of determination R^2 shows the number 0.476.

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