



SALES REPORT ANALYSIS TO ASSESS INCREASED PROFITS AT UD ILHAMSARI SEJAHTERA

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ABSTRACT

Financial reports from companies with stable sales will show that the company's financial performance is also stable. Preparing financial reports is an important element as a tool in decision making. Several reports are needed, including sales reports which are one of the important reporting processes in a company. The aim of this research is to analyze sales reports, whether there is an increase or decrease in sales using profitability ratio analysis called the Gross Profit Margin ratio. The company's main goal is to increase profits, so research on sales growth is very important to identify whether or not there are problems in a company's sales. In the case of UD Ilham Sari Sejahtera, based on data on sales, purchases and operational costs in 2020, 2021 and 2022, sales always increase, but the percentage fluctuates due to high operational costs. By identifying the factors that cause profit fluctuations in a company, the company will be able to make decisions to optimize its financial performance.

Keywords: Sales Report Analysis; Gross Profit Margin; Financial performance

INTRODUCTION

Trade competition in the current era of globalization is increasing. This is due to many factors, one of which is the increasing prices and human needs in the world. Another causal factor is the world economic crisis which has affected all economic sectors, so company holders have to try to survive with their business (Sugiharti et al., 2023).

With increasingly tight competition between industries, consumers have more alternatives when deciding to purchase a desired product (Rozak et al., 2023). Thus, this directly affects the sales volume of a company. Meanwhile, the amount of product sales revenue in a company will

have an impact on the financial reports, especially on profit generation (Kartika et al., 2023).

Financial reports from companies with stable sales will show that the company's financial performance is also stable (Ristianawati et al., 2021). Financial reports that financially show good developments in terms of information will enable investors to make the right decisions about investing.

According to Chotimah (2014) the level of profitability itself can describe the company's performance, whether the company has good prospects or not in the future. So that every

company will always try to increase its profitability, because the higher the level

of profitability of a company, the survival of the company will be more guaranteed (Rozak et al., 2023).

UD. Ilham Sari Sejahtera is a trading company that was founded in 2019. This company is located on Jalan Tulungrejo, in front of Babadan market, Madiun district, East Java, Indonesia. UD Ilham Sari Sejahtera is a trading company that sells wheat flour, tapioca flour and other cake ingredients.

Because companies are profit-oriented, the most important thing to do and target is to increase profits, which efforts to achieve are by increasing sales turnover, expanding marketing areas, improving the performance of employees, saving operational costs and so on. To make important decisions, a leader will look at profit reporting (Kartika et al., 2020).

LITERATURE REVIEW

Currently increasingly tight, causing companies to struggle to improve their financial performance capabilities. Meanwhile, financial performance can be seen in the profit ratio (Sugiharti, 2023). Profits can be seen from sales growth. Increased profits are seen from sales increasing faster than costs incurred. The resulting profit growth rate is an important factor in sustaining the company's life in the long term.

According to Hery (2014) income is an inflow of assets or other increase in assets or settlement of an entity's obligations (or a combination of both) from the delivery of goods, provision of services, or other activities which constitute the main or central operations of the company.

Sales Growth according to Horne (2012) translated by Quratul'ain Mubarakah, Sales growth is the level of stability in the number of sales made by the company for each period of the financial year. By increasing their share of overall industry demand, companies can achieve growth rates that far exceed the average.

Profitability according to Munawir (2014) Profitability shows the company's

ability to generate profits during a certain period. A company's profitability is measured by the company's success and ability to use its assets productively, thus a company's profitability can be determined by comparing the profits earned in a period with the company's total assets or capital.

Net profit is an activity that gives rise to sales, expenses, profits and losses. Profit is generated from reducing sales and expenses in a certain period (Ambarwati & Kusnadianti, 2021).

Net Profit or net profit is profit that has been reduced by costs which are included in the company's expenses during the current period and also tax expenses (Kasmir, 2017). Net profit is the net result of a company's performance in a certain period (Christine & Pratiwi, 2022).

To see whether a company is growing well or falling over a certain period, profitability ratio analysis can be used. This ratio compares and measures several company operating cycles, especially the balance sheet and profit and loss statement.

Expenses Expenses are losses or costs incurred during normal company activities. Expenses included in normal company activities include cost of goods sold, depreciation and salaries. These expenses usually take the form of outflows or depreciation of assets, for example in the form of cash and cash equivalents, fixed assets and inventories. In a broad sense, expenses are all costs whose validity period has expired or have expired which can be deducted from sales or income. Expenses are formed from two things, the first is from costs that have passed their validity period or expired and the next is due to use or expenses that arise if they are used up for certain utilities or uses (Hasanuddin & Mubarak, 2018).

Cost of Goods Sold Cost of goods sold is a term used in financial and tax accounting which illustrates direct costs originating from products that have been made and then sold during company activities. The cost of goods sold is the cost of products that have been sold, which is the

cost of products that still exist and minus the ending inventory of products sold (Hery, 2017).

Profitable Sales Profit is the company's vanguard. Companies need accurate sales forecasts to adequately prepare the production process. A company can determine the annual sales trend of its products using the sales growth rate. Costs must be covered by sales for profits to increase. The greater the sales growth rate, the greater the company's profits. Therefore, changes in profit will increase

RESEARCH METHODS

According to Sugiyono (2017), research methods are a scientific way to obtain or obtain valid data with a specific purpose and use. The method used in this research is a descriptive method and a verification method with a quantitative approach. The descriptive method used in this research is to describe the data that has been collected. While this research emphasizes sales growth, this research analyzes sales reports at "UD Ilham Sari Sejahtera" in the Madiun area and surrounding areas in order to increase company profits.

The data analysis method used is qualitative, which involves in-depth interpretation and description of the research topic. This research uses library data as a source of information. Bibliographic data is a type of research data that is archived in the form of dates and descriptions of events. This research uses sales report data as a source of information.

The type of research carried out is descriptive, where phenomena and characteristics of data related to the research are described. Unprocessed and complete secondary data sources from the author were used in this research. This research relies on descriptive data, which is collected through the process of systematically describing and explaining various aspects of work that has been completed, describing and drawing conclusions.

Data collection is the process of collecting information for use in research. Data collection is a methodical and standard process for collecting the required data. This study uses a documentation-based data collection method, which includes collecting information from company reports and records. The data collected includes data regarding the company's organizational structure, job descriptions, sales reports, and financial reports .

RESULTS AND DISCUSSION

Based on data that has been processed at UD. Ilham Sari Sejahtera for 3 years from 2020 to 2022 can be seen in the table below:

PT Kartika Sejahtera Purchase and Sales Report for 2020 to 2022 Data Table

No	Yr	Purchase (IDR)	Sales (IDR)	Operational Costs (IDR)
1	2020	8,342,064,376	10,012,830,967	330,910,100
2	2021	12,334,281,776	14,567,602,245	690,783,650
3	2022	16,984,216,660	21,265,504,458	739,531,956

Cost of Goods Sold Table

No	Yr	Purchase (IDR)	Operational Costs (IDR)	Cost of Goods Sold (IDR)
1	2020	8,342,064,376	330,910,100	8,672,974,476
2	2021	12,334,281,776	690,783,650	13,025,065,426
3	2022	16,984,216,660	739,531,956	17,723,748,616

Gross Profit Table

No	Yr	Sales (IDR)	Cost of Goods Sold (IDR)	Gross Profit = Sales - COGS
1	2020	10,012,830,967	8,672,974,476	1,339,856,491
2	2021	14,567,602,245	13,025,065,426	1,542,536,819
3	2022	21,265,504,458	17,723,748,616	3,541,755,842

Gross Profit:

$$\text{Margin} = \frac{\text{sales} - \text{cost of good sold}}{\text{sales}} \times 100\%$$

$$\text{Thn 2020} = \frac{\text{Rp } 10.012.830.967 - \text{Rp } 8.672.974.476}{\text{Rp } 10.012.830.967} \times 100\% = 13,4\%$$

$$\begin{aligned} & \text{Thn 2021} \\ & = \frac{\text{Rp } 14.567.602.245 - \text{Rp } 13.025.065.426}{\text{Rp } 14.567.602.245} \times 100\% \\ & = 10,5\% \end{aligned}$$

$$\begin{aligned} & \text{Thn 2022} \\ & = \frac{\text{Rp } 21.265.504.458 - \text{Rp } 17.723.748.616}{\text{Rp } 21.265.504.458} \times 100\% \\ & = 16,6\% \end{aligned}$$

Gross Profit Margin Table for 2020, 2021, 2022

Year	2020 (IDR)	2021 (IDR)	2022 (IDR)
HPP	8,672,974,476	13,025,065,426	17,723,748,616
Sale	10,012,830,967	14,567,602,245	21,265,504,458
%	13.4	10.5	16.66

The company's sales growth increases every year. The smallest sales growth was in the last three years, namely 2020 to 2021 amounting to IDR 4,352,090,950 or 50 % , while sales growth from 2021 to 2022 is IDR 4,698,683,190 or 36 % . Meanwhile, sales growth was followed by profit growth, which is shown by the company's profit data from 2020 to 2021, which experienced an increase of Rp. 202,680,328 or 15%, while from 2021 to 2022 there was a surge in profit of Rp. 1,999,218,663 or 130%. However, the increase in sales followed by an increase in profits is not directly proportional to Gross Profit Margin, where the gross profit margin in the years 2020 to 2022 experienced fluctuations.

In 2020 Gross Profit Margin company amounting to IDR 10,012,830,967 , in 2020 to 2021, it decreased by 2.9%, namely from 13.4% to 10.5%. Then it increased again in 2021 to 2022 by 5.1 % , namely 10.5 to 16.6%. Decrease in *Gross Profit Margin* This company has an impact on the company's operational activities and the sustainability of the company. In fact, if you look at the company's sales revenue and profits , the company can maintain the stability of its sales , but the company must be able to streamline its operational expenses, which will affect the stability of the company's net profit .

According to Agustina and Andayani (2016) Sales Revenue is the cash inflow

obtained by the company from the company's business activities. Companies that experience increased sales supported by effectiveness in sales management will be able to increase the profits they earn. Insignificant sales means that sales do not always have an effect on profits. Because even though sales are increasing, the company cannot manage its sales well, such as not being able to minimize garage costs and minimize expenses .

CONCLUSIONS AND SUGGESTIONS

CONCLUSIONS

1. Increased sales revenue can optimize the company's gross profit and net profit. This event can be seen from the increase in income every year.
2. The factor that influences the decline in net profit is the increase in operational expenses which is not balanced with the increase in sales in several years, which will result in the company not being able to optimize the company's net profit.
3. In fact, profit fluctuations are positively influenced by sales growth, but research shows that exceeding sales levels and operational costs will reduce the percentage of profit growth.

SUGGESTIONS

1. It is recommended that UD Ilham Sari Sejahtera pay more attention to the factors that influence gross profit and net profit. Research shows that sales increase, net profit fluctuates so that in the following year the company can produce optimal gross profit and net profit .
2. recommended that UD Ilham Sari Sejahtera continue to maintain improvements revenue and streamline operational expenses in order to achieve optimal net profit.

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