

Analysis of Gross Profit Margin on Changes in Sales and Cost of Goods Sold on CV Rijiki Advertising Tolitoli

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Abstract

This study aims to find out and analyze changes in CV gross profit. Rijiki Advertising Tolitoli which is reviewed in terms of sales and cost of goods sold which affects gross profit in this study using a quantitative design. The data source is in the form of primary data, namely data obtained through interviews and documentation required and related to this research. The analysis method used is gross profit margin analysis. The conclusion obtained from this study is that the gross profit obtained by CV Rijiki Advertising in 2021 was IDR 144,924,373 or a gross profit margin of 37.28%, this gross profit was obtained from the gross profit of 3 products, namely billboards of IDR 83,627,425 and the gross profit of the data board of IDR 48,538,980 and the gross profit of the inauguration inscription of IDR 12,757,968 in 2022 increased to IDR 174,821,460 or a gross profit margin of 36.25% there has been an increase in sales volume The increase in selling price on the data board but when viewed from the Gross profit margin has decreased by 1.03%, while in 2023 there will be an increase in gross profit of Rp.20,057,898 due to the increase in selling price and gross profit margin cost of goods sold to 36.97%.

Keywords: *Profits, changes in profits; Sales, Cost of Goods Sold, Gross Profit Margin.*

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INTRODUCTION

The current economic conditions encourage competition between companies to be more rapid and experience a rapid increase, this condition makes the management of each company must be able to maintain and increase profits and revenue. More and more new companies are emerging in the same business field which of course have more creative and innovative ideas and ideas considering that the company is still newly established. The progress and development of a business or business is the main thing that is demanded by every business unit, both individuals and corporate organizations. These progress and developments are marked by the company's improved financial performance (Yanto & Febrianti, 2020) So that with this situation, the company that was established earlier needs advantages to be able to continue to exist and survive in the midst of many competitors like today

Every company is founded with a specific purpose. A company is an organization formed by individuals or groups that carry out production and distribution activities in order to meet the needs of life. (Nurfitriana, Usman Taba, 2021) Some aim only to help the public without seeking profit or profit. These companies are usually referred to as non-profit companies, or non-profit industries. Every business entity that focuses on *profit* needs to make financial statements of the business it runs. Financial statements are records of a company's financial data in an accounting cycle that can be used to describe the company's performance. Profitability is the ability of a company to make a profit in a certain amount measured by a percentage (Bustari & Yanto, 2025; Mere et al., 2022; Nur et al., 2024; U. Yusuf, Annisarahmawati; Yanto, 2021; Yanto, E., Morad, A. M., Ismail, I., & Mallu, 2024; Yanto et al., 2025; Yanto, 2024; Yanto et al., 2022, 2023; Yanto & Fatima, Siti; Aqfir, 2023; Yanto & Febrianti, 2020; Yanto & Syaputra, 2022)

An analysis of changes in gross profit must be carried out to determine the causes of changes in gross profit, both profitable and unprofitable. Gross profit analysis is breaking down or dividing into smaller parts or elements with the aim of determining the cause of the deviation or difference in gross profit to find out the relationship between these elements (Bustami and Nurlela, 2006:143 in Wulaningrum et al., 2023) Meanwhile, according to Hery (2015:30) in Wulaningrum et al., (2023) "Gross profit analysis is an analysis technique used to determine the position of gross profit from one period to the next, as well as the causes of the change in gross profit". Meanwhile, according to Kasmir (2018:304) in Wulaningrum et al., (2023) "gross profit analysis is an analysis used to find out the amount of gross profit from one period to another, as well as the cause of the change in gross profit between two or more periods". Without analysis, managers will have a hard time analyzing the factors that cause changes in cost of goods sold, selling price, sales budget, and realization. Changes in gross profit are very influential and need to be known in the company. This change in gross profit will provide information about whether the Company's performance is better than the previous period or vice versa. Thus, it can be known whether there is an increase in profit achievement or vice versa, in (Kountul, 2021) After knowing the factors that led to the change in gross profit, management can draw conclusions and decide what to do for the next period. In contrast, gross profit is the amount of revenue subtracted from the cost of goods sold. In the financial statements, of course, each period will experience changes in the company's profits/profits, therefore to find out the changes that occur, an analysis is needed to find out the changes in gross profit each period.

Based on the above background, this study is entitled "Analysis of Gross Profit Margin on Changes in Sales and Cost of Goods Sold on CV Rijiki Advertising Tolitoli". Based on the background of the problem that has been described, it has been decided for this research problem, namely "How to obtain gross profit margin due to changes in sales and cost of goods sold in CV Rijiki Advertising Tolitoli". The purpose of this study is to find out how the gross profit margin obtained due to changes in sales and cost of goods sold at CV Rijiki Advertising Tolitoli"

METHODOLOGY

The data analysis method that will be used in analyzing the main problem is with the profit and loss report of CV Rijiki Advertising Tolitoli, then the researcher will use the formula for changes in gross profit, according to Kasmir (2018:315-317), which is as follows:

1. Changes in gross profit resulting from sales are the number of sales and selling prices.

- 1) Selling price factor

$$Qt2(Pr2 - Pr1)$$

Information:

Qt2 = the actual number of products sold

Pr1 = first price (previous year or budgeted price)

Pr2 = second price (actual price)

- 2) Sales quantity factor

$$Pr1 (Qt2 - Qt1)$$

Information:

Qt1 = the number of previous or budgeted products

Qt2 = the actual number of products sold

Pr1 = first price (previous year or budgeted price)

2. Changes in gross profit due to the cost of goods sold, namely unity and quantity (quantity).

- 1) Due to the factor of cost of goods sold (per unit)

$$Qt2 (Hpp2 - Hpp1)$$

Information:

Qt2 = the actual number of products sold

Hpp1 = previous or budgeted cost of goods sold

Hpp2 = actual cost of goods sold

- 2) Due to the quantity factor of the cost of goods sold

$$Hpp1 (Qt2 - Qt1)$$

Information:

Qt1 = the number of previous or budgeted products

Qt2 = the actual number of products sold

Hpp1 = previous or budgeted cost of goods sold

The researcher also uses the comparative ratio according to Munawir (2004) to find out the gross profit that affects the increase or decrease, which is as follows:

$$\text{Gross profit margin} = \frac{\text{laba kotor}}{\text{Penjualan}} \times 100$$

RESULTS AND DISCUSSION

The following is the overall research data analysis table:

Table 1. Analysis of changes in gross profit based on sales factors (price)

Products	Price Change (Rp)	Quantity (Qt2)	Impact on Gross Profit (Rp)
Billboard	-5.000	839	-4.195.000
Databoard	+15.000	632	9.480.000
Inscription	-5.000	93	-465.000

Table 2. Analysis of Changes in Gross Profit Based on Sales Volume Factor

Products	Volume Change (Units)	Starting Price (Rp)	Impact on Gross Profit (Rp)
Billboard	+34	270.000	9.180.000
Databoard	+212	330.000	69.960.000
Inscription	+21	455.000	9.555.000

Table 3. Analysis of Changes in Gross Profit Based on HPP per Unit

Products	Change in HPP/Unit (Rp)	Quantity (Qt2)	Impact on Gross Profit (Rp)
Billboard	-1.145	839	-960.655
Databoard	+12.241	632	7.736.312
Inscription	-1.064	93	-98.925

Table 4. Analysis of Changes in Gross Profit by Volume Change (HPP)

Products	Volume Change	Initial HPP (Rp)	Impact on Gross Profit (Rp)
Billboard	+34	166.115	5.647.910
Databoard	+212	214.431	45.459.372
Inscription	+21	277.806	5.833.926

Table 5. CV Rijiki Advertising Gross Profit Margin in 2021-2023

Year	Products	Sales (Rp)	Gross Profit (Rp)	GPM (%)
2021	Billboard	217.350.000	83.627.425	38,47
	Databoard	138.600.000	48.538.980	35,02
	Inscription	32.760.000	12.757.968	38,94
	Total	388.710.000	144.924.373	37,28
2022	Billboard	222.335.000	83.925.170	37,74
	Databoard	218.040.000	74.783.296	34,29
	Inscription	41.850.000	16.112.994	38,50
	Total	482.225.000	174.821.460	36,25
2023	Billboard	236.250.000	91.842.625	38,87
	Databoard	239.050.000	83.121.783	34,77
	Inscription	51.700.000	19.914.950	38,52
	Total	527.000.000	194.879.358	36,97

In 2021–2022, sales increased by IDR 93,515,000 or 24.05% due to an increase in the volume and selling price of several products. Billboard sales increased by 34 pcs, data boards increased by 212 pcs, and inscriptions increased by 21 pcs, accompanied by changes in selling prices for each product. However, the HPP also increased by IDR 63,617,913 or 26.09%, so that the gross profit margin decreased from 37.28% to 36.25%. This decrease occurred because the percentage increase in HPP was greater than the increase in sales. In 2022–2023, resales increased by IDR 44,775,000 or 9.28%, driven by an increase in selling prices and production volumes on all types of products. The HPP also increased by IDR 24,717,102 or 8.04% due to the increase in raw material costs. However, due to higher sales increase rates than HPP, gross profit margin improved from 36.25% to 36.97% or an increase of 0.72%.

Overall, the results of the analysis show that the change in CV Rijiki Advertising's gross profit is influenced by the factors of selling price, sales volume, and cost of goods sold (COGS). In general, the increase in gross profit was more predominantly due to an increase in sales volume, especially in databoard products, than changes in selling prices. Meanwhile, fluctuations in HPP per unit have a varied impact on gross profit, but are relatively smaller than the effect of volume. Gross profit margin analysis during the 2021–2023 period shows that the company's performance tends to be stable with margins ranging from 36%–37%, which indicates the company's ability to maintain cost efficiency and profitability consistency despite changes in price, volume, and production costs.

CONCLUSION

Overall, the company experienced positive sales growth from 2021 to 2023, although fluctuations in production volume, selling prices, and cost of goods sold (COGS) influenced profitability. From 2021 to 2022, sales increased significantly by 24.05%, driven by higher selling prices and increased production volumes across several product categories. However, COGS rose at an even higher rate of 26.09%, resulting in a decline in the gross profit margin from 37.28% to 36.25%. In contrast, the period from 2022 to 2023 showed more balanced growth. Sales increased by 9.28%, supported by higher selling prices and additional production volume for all three product types. Although COGS also increased by 8.04% due to rising raw material costs, the growth in sales outpaced the increase in COGS. This allowed the gross profit margin to improve from 36.25% to 36.97%, reflecting stronger operational efficiency and better cost management. Overall, while cost increases remain a challenge, the upward trend in sales and the recovery of the gross profit margin in 2023 indicate improved financial performance and stronger prospects for future profitability.

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