

## THE EFFECT OF DISCOUNT POLICY ON SALES LEVELS

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*The discount policy applied by the company will affect the level of sales, how the company applies the discount policy and how the sales level increases due to the policy and how much influence the implementation of this discount policy has on the company's sales level. This type of research is descriptive statistics with a correlational approach. The study concludes that discount policy has an effect on increasing sales at PT. Lembang Abadi Indah Bandung by 93%, the remaining 7% is influenced by factors, the magnitude of the significant influence is with a very strong relationship between the two variables, namely 0.965, the relationship is functionally with a linear regression approach, namely  $Y = 1.650.267 + 13,687X$ , the results of the hypothesis test state that  $H_0$  is rejected and  $H_a$  is accepted because  $t$  count (10.335)  $> t$  table (4.473).*

**Keyword**– Influence, Discount Policy, Sales

### 1. Introduction

Companies as institutions are oriented towards achieving goals, whether the goals are primary, namely the company was founded because of the desire to be able to fulfill human needs for; food, drink, clothing and housing, economic goals, namely trying to make a profit, carrying out research and development activities, multiply customer as well as objective Which nature social, that is pay attention to the various interests of the parties to the existence company.

The sales achieved by a company will have a significant impact on the company's revenue and this revenue will be even greater if management succeed carry out activity sale Which the amount the more increase However, the amount of income will decrease if management is unable to increase the amount sale.

Big small amount income sale company will become reject measuring achievement assessment company in realize target sale And Also target income as stipulated in the company's work plan for each year of its operational activities. Company management is said to have good performance if the revenue target from sales can be realized and conversely it is said to be unsuccessful if the revenue target is below the target.

Sales is a core objective in other activities, because negotiations, price agreements, And hand over accept goods And payment done in here. Sale is process where the seller determines, drives and fulfills the buyer's needs and desires to acquire benefit together And sustainable for buyer And seller. According to (Suwardjono, 2010): "Sales are transactions in the exchange of goods or services produced by the company for cash or claims" while the definition of sales according to (Indonesian Accounting Association, 2009) is: "Goods produced by the company for sale and goods purchased for resale, like goods trade Which purchased retailer or land And property other Which purchased for sale return".

Very easy For find goods with price discount in Indonesia. Discount as if to be Power pull separately for public For buy goods. Discount is "reduction of product prices from normal prices within a certain period". According to (Philip Kotler-Keller, 2009) a discount is a direct discount on the price of each book package purchased during that period.

Discount sale is method Which used company For interesting buyer to carry out purchase transactions. (Soemarso, 2002) also explains that sales discounts or cash discounts are discounts paid before the deadline credit.

One factor that can increase sales is sales discounts. Through sales discounts offered by the company, buyers will feel interested in buying because the amount they pay is less than the amount they should pay. With increased sales, profits can be expected.

(Nicolas Manurung, 2012) in a thesis research concluded that discounts and advertising costs do not have a significant effect on motorbike sales at the Tanjung motorbike dealer Betel nut. (Yulianto, 2014) in A study For script publication concluded based on the analysis and research results that promotional variables, price discounts and services, some or all of which had a significant effect on sale

## 2.

### 3. Method

The method used in this research is descriptive statistics with a correlational approach, Statistics descriptive is methods Which related with collection and presenting a data group so that it provides useful information (Candra et al., 2015). The descriptive statistical function describes or provides an overview of the research object through samples or overall data (Soegiono, 2003). The data presented in descriptive statistics usually takes the form of data center metrics (Muchson, 2015). A commonly used measure of data concentration is the average. Apart from measuring data concentration, it can also be presented in the form of Pareto diagrams and table.

## 4. Results and Discussion

Policy discount Already very noticed And considered For held and/or implemented by the company. Management is very aware of the need for a policy Which can jack sale product company, Good from type product LPG 12 kg, 5.5 kg and 50 kg.

The average sales discount value at PT. Lembang Abadi Indah is 275.99, so based on the score table above, the company's discount policy is at the "Pretty Good" level. Assessment is based on the following score table:

**Table 1: Score Table**

Intervals	Information
337.93 – 373.00	Very good
302.86 – 337.92	Good
267.81 – 302.85	Pretty good
232.75 – 267.80	Not good

## 1. Sales Level of PT. Lembang Abadi Indah Bandung

Management PT. Lembang Eternal Beautiful Bandung set policy expansion Maximum sales are in accordance with all management efforts to increase sales of the various LPG products provided company.

The average sales value obtained by PT. Lembang Abadi Indah Bandung is 5,427.9, so based on the score table above, the company's sales revenue category is at the "Pretty Good" level. Scoring is based on the following score table :

**Table 2: Score Table**

Intervals	Information
6,068.75 – 6,540.00	Very good
5,597.50 – 6,068.74	Good
5,126.25 – 5,597.49	Pretty good
4,655.00 – 5,126.24	Not good

## 2. The Effect of Discount Policy on Rates Sale

Based on results calculation coefficient correlation based on formula Pearson (SPSS 20 for Windows) obtained a result or value of 0.965, complete table :

**Table 3**

Correlation		Discount Policy	Tingkat Penjualan
Discount Policy	Pearson Correlation	1	,965**
	Sig. (1-tailed)		,000
	N	10	10
Tingkat Penjualan	Pearson Correlation	,965**	1

	Sig. (1-tailed)	,000	
	N	10	10

Source: SPSS processing for Windows version 20

This value means that there is a positive relationship between the discount policy variable and the sales level variable, which according to (Soedibjo, 2005) regarding the criteria for closeness of association are as follows:

r (Correlation Coefficient)	Information
0.00 – 0.25	The relationship is very weak
0.26 - 0.50	Fairly Weak Relationship
0.51 - 0.75	Fairly Strong Relationship
0.76 - 1.00	Very Strong Relationship

This value is in the range 0.76 – 1.00, which means it is very strong. The determining coefficient is 93%, in full you can see the following table:

**Table 4 Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	,965 <sup>a</sup>	,930	,922	157,47527	,930	166,802	1	8	,000

This means that the influence of the discount policy variable on the sales level variable is the same as mark the, whereas variable the rest influenced by variable other. Connection between the two variables and the magnitude of the impact is based on simple regression analysis, and the results obtained are as follows following:

**Table 5**

**Eq**

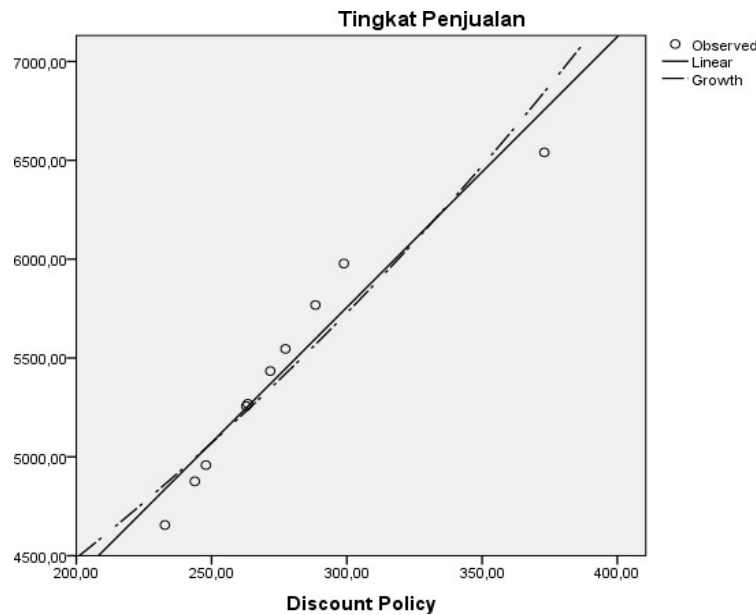
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1650,267	368,912		4,473	,002
	Discount Policy	13,687	1,324	,965	10,335	,000

Source: SPSS processing for Windows version 20

If written in the regression equation it is as follows:

$$Y = 1,650,267 + 13,687X$$

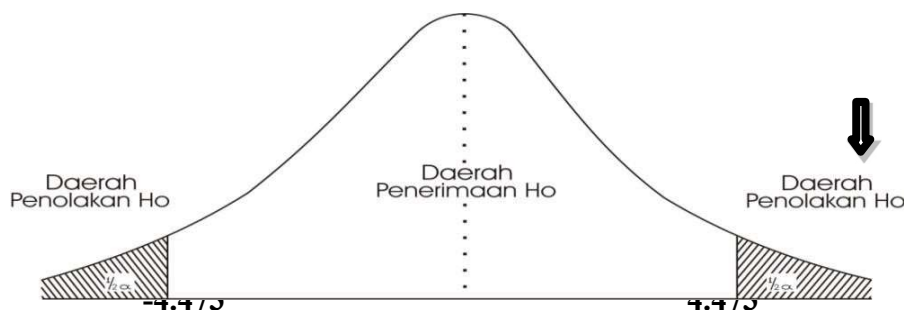
If there is an increase in the discount policy by one level, it will cause an increase in sales levels company 13,687. By chart connection discounts policy Which executed company with the company's sales results can be seen in the following picture :



The hypothesis: "It is suspected that there is an influence of the discount policy on the level of sales at PT. Lembang Abadi Indah". Tested with the t test, at a significance level of 0.05,  $df = N - 2$ :

- $t_{table} \geq t_{count}$ , then  $H_0$  is accepted and  $H_a$  rejected
- $t_{table} \leq t_{count}$ , then  $H_0$  is rejected and  $H_a$  accepted

The calculation result obtained is 10.335 while the t table is 4.473, this means the t table  $< t_{count}$ , so  $H_0$  rejected And  $H_a$  accepted, Make more clear that hypothesis Which determined by the author to be acceptable. The following is a description of the curve areas that are accepted and rejected to describe the criteria for accepting the hypothesis as follows following:



### Two-Party Regional Test of Acceptance and Rejection of the Hypothesis

## 5. CONCLUSION

Based on the research results, the following conclusions can be drawn:

1. Policy Discount on PT. Lembang Eternal Beautiful Bandung has held from since established the company, the average sales discount value at PT. Good".
2. The sales level at PT. Lembang Abadi Indah Bandung shows a positive upward trend after the company established a discount policy and the average sales value obtained by PT. Lembang Abadi Indah Bandung is 5,427.9, based on the standard for assessing sales results at the company which is at the level "Fair Good".
3. Influence from policy discount Which applied to level sale PT. Lembang Eternal

Beautiful Bandung is 93% the rest 7% influenced factor other. Matter This significant with The relationship between the two research variables is very strong, namely 0.965. The functional relationship between the two variables in linear regression is  $Y = 1,650,267 + 13,687X$ . Hypothesis testing results obtained  $t$  count (10.335) >  $t$  table (4.473) means  $H_0$  is rejected and  $H_a$  accepted.

From the description of the conclusions above, the author tries to provide suggestions which are expected to help the management of PT. Lembang Abadi Indah Bandung in carrying out daily operations. The suggestions are:

1. It is best to maintain the company's discount policy in order to contribute to increasing company sales. It would be good to increase the company's promotional activities to support the effectiveness of the discount policy if the people of Bandung become more aware of it company.
2. To increase the existence of PT. Lembang Abadi Indah, it would be good if the company's promotional activities become more intensive while still paying attention to providing the best service to the community. Things like; Placing advertisements in mass media and electronic best, policy sales promotion, And Also activity get closer self to in the social life of Bandung society, through Publicity there is a good start held.

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