

Analysis of the Effect of Distribution Costs and Promotional Costs on Sales Volume At PT. Prosperous In Kediri

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ABSTRACT

There are two kinds of distribution channels implemented by the company, namely: Producers – Agents – Retailers – Consumers. Meanwhile, there are three kinds of sales promotions carried out by the company, namely: Product guarantees by the company to consumers who buy goods in large quantities accompanied by delivery of goods. Sales discount costs by companies to consumers are 10% due to, among others, large purchases, subscriptions and purchases. on holidays. The company provides free product samples when the product enters a new consumer or new market. The results of the correlation analysis show that the relationship between distribution channel costs and sales is 0.861418, the relationship between sales promotion costs and sales is 0.807897. The results of the regression analysis show that the effect of distribution channel costs on sales is $Y = 64.101.401 + 17.87523 (X1)$ and the effect of sales promotion costs on sales is $Y = 18,462,480 + 23,91371 (X2)$. In carrying out distribution channel activities, companies must really see what stage they are at and what policies are appropriate for effective distribution channel implementation. In the implementation of sales promotion activities, companies must be able to choose which media are effective to use. In order to increase its sales volume, the company is expected to be willing to provide a special budget for the implementation of distribution channels and sales promotion.

Keywords: Distribution and promotion

INTRODUCTION

The company's objectives are generally described in the form of long-term programs and short-term programs, one of which is trying to optimize profits through sales growth. One of the specific goals that most companies want to achieve is sales and profit growth. Profit can only be obtained through sales and the possibility of its growth in the future (Mranani & Lastianti, 2019).

To achieve the specific goals to be achieved by the company, today companies must focus more on consumers and try to direct all their efforts to satisfy consumers. The fact that market power is in the hands of consumers, so companies are required to be sensitive to the needs and tastes desired by consumers, because consumers in making purchases are free to choose the products they like. The consumer is king and this will apply to the state of the buyer's market, where the consumer is the one who has the power to determine the purchase. Thus the success of a company's marketing can be shown through the amount of purchases made by consumers. To achieve this, the company must be able to carry out marketing programs appropriately according to the situation and conditions of the company, the environment and the market (Lastianti et al., 2018). The factors that can influence are distribution channels and sales promotions. This is very important in order to reduce the gap between producers and final consumers, because almost every

company requires distribution channels in conveying their products to consumers. While promotion is part of an effort to market products or goods from companies that are ready to be marketed. As a result of the promotion, of course, it is closely related to the company's work activities in achieving the goal which is none other than increasing sales volume in accordance with the targets set by the company.

The right decision regarding product distribution will not be useful if it is not supported by adequate promotional tools. One form of promotion strategy is sales promotion. Distribution channels are sales promotion tools, because through intermediaries, products can be disseminated to prospective customers and existing customers. Besides that, intermediaries are also quite happy with the sales promotion from manufacturers, because this will facilitate the operations of whole saler and retailer companies as well as producers. On the other hand, consumers get a better and more precise explanation. Thus it appears that the implementation of efficient and effective sales promotion and distribution can help the company in its efforts to increase sales.

RESEARCH METHODS

To be able to plan and design a good research, the determination of the research method to be used is one of the important stages. The purpose of using the correct research method is to get the right picture from the research process to making research decisions. In other words, the research method is the rationale needed for researchers.

Types of research

Research is a process of planned and systematic steps in order to get answers to existing problems, so that in conducting research a method is needed that is used as the basis for the research in order to achieve the goals and objectives of the research conducted. In accordance with the research objectives described in the first chapter, the type of research used in this case is descriptive research, where this research describes and interprets existing data and aims to describe carefully, systematically and accurately to certain phenomena.

As explained by Nazir (1999:63) in his definition as follows: Descriptive method is a method in examining the status of groups in humans, an object, a set of conditions, a system of thought or a class of events in the present. The purpose of this descriptive research is to make a systematic, factual and accurate description or painting of the facts, characteristics, and relationships between the phenomena being investigated. From the above definition it can be explained that the descriptive research method is a method that examines cases related to humans, objects, current circumstances and their relationship with the phenomenon being investigated. Based on the purpose of this study, namely to obtain an overview of the company's operations that will serve as a background in determining the company's policies in the future and to better

understand the development of the company, especially in the field of distribution channels and sales promotion, this research is a case study. According to Arikunto (2002:115), the definition of case research is as follows: Case research is an intensive, detailed and in-depth study of a particular organism, institution or phenomenon. Judging from the area, the case study only covers a very narrow area or subject. But in terms of the nature of the research, case research is more in-depth. The definition of a case study according to Nazir (1999:66) is research on the status of research subjects with regard to a specific phase of the whole personality.

RESULTS AND DISCUSSION

Sale

The progress of sales realization that has been achieved by PT. Maju Makmur over the last four years is as follows:

Table 1. Ata Target And Actual Sales (In Seeds)

| Year | Sales Target | Sales Realization | Deviation |
|------|--------------|-------------------|-----------|
| 2017 | 61.990 | 51.050 | 10.940 |
| 2018 | 61.419 | 47.829 | 13.590 |
| 2019 | 80.227 | 65.445 | 14.782 |
| 2020 | 84.141 | 61.316 | 22.777 |

Source: PT. Maju Prosperous, Kediri, 2020

Observing the progress of sales realization of PT. for the last four years based on the table, it can be seen that there was a decrease in sales volume in 2017 and 2018. Meanwhile, in 2019 there was an increase in sales volume of 65,445 seeds.

Table 2. Data on Target and Actual Sales (In Seeds)

| Year | Semester | Sales Target | Sales Realization | Deviation |
|------|----------|--------------|-------------------|-----------|
| 2017 | I | 29.990 | 24.020 | 5.970 |
| | II | 32.000 | 27.030 | 4.970 |
| 2018 | I | 31.409 | 26.800 | 4.609 |
| | II | 30.010 | 21.029 | 8.981 |
| 2019 | I | 38.227 | 31.220 | 7.007 |
| | II | 42.000 | 34.225 | 7.775 |
| 2020 | I | 40.041 | 30.016 | 10.025 |
| | II | 44.100 | 31.300 | 12.800 |

Source: PT. Maju Prosperous, Kediri, 2020

Table 3. Sales Data in 2017

| Semester | Types of products | The amount of goods | Price/seed | Total sales |
|----------|-------------------|---------------------|------------|-------------|
| I | Baby Train | 2.004 | 12.500 | 25.050.000 |
| | Funny Halicopter | 4.490 | 7.900 | 35.471.000 |
| | Tamiya GTR Camp | 5.008 | 10.500 | 52.584.000 |
| | Fishing Game | 3.700 | 12.000 | 44.400.000 |
| | Creative Toy | 6.100 | 8.000 | 48.800.000 |
| | Space Warrior | 2.718 | 6.750 | 18.346.500 |
| Total | | 24.020 | | 224.651.500 |
| II | Baby Train | 3.472 | 12.500 | 43.400.000 |
| | Funny Halicopter | 5.495 | 7.900 | 43.410.500 |
| | Tamiya GTR Camp | 3.000 | 10.500 | 31.500.000 |
| | Fishing Game | 3.847 | 12.000 | 46.164.000 |
| | Creative Toy | 5.209 | 8.000 | 41.672.000 |
| | Space Warrior | 6.007 | 6.750 | 40.547.250 |
| Total | | 27.030 | | 246.693.750 |

Source: PT. Maju Prosperous, Kediri, 2020

Table 4. Sales data for 2019

| Semester | Types of products | The amount of goods | Price/seed | Total sales |
|----------|-------------------|---------------------|------------|-------------|
| I | Baby Train | 5.028 | 13.750 | 69.135.000 |
| | Funny Halicopter | 4.327 | 8.500 | 36.779.500 |
| | Tamiya GTR Camp | 3.260 | 11.000 | 35.860.000 |
| | Fishing Game | 3.507 | 12.750 | 44.714.250 |
| | Creative Toy | 6.090 | 8.750 | 53.287.500 |
| | Space Warrior | 9.008 | 7.500 | 67.560.000 |
| Total | | 31.220 | | 307.336.250 |

| | | | | |
|-------|------------------|--------|--------|-------------|
| II | Baby Train | 3.828 | 13.750 | 52.635.000 |
| | Funny Halicopter | 6.327 | 8.500 | 53.779.500 |
| | Tamiya GTR Camp | 4.616 | 11.000 | 50.776.000 |
| | Fishing Game | 5.507 | 12.750 | 70.214.250 |
| | Creative Toy | 5.699 | 8.750 | 49.866.250 |
| | Space Warrior | 8.248 | 7.500 | 61.860.000 |
| Total | | 34.225 | | 339.131.000 |

Source: PT. Forward Prosperous Kediri, 2020

Table 5. Distribution Channel Costs for 2017-2020 (In Rupiah)

| Year | Semester | Distribution Channel Fee |
|------|----------|--------------------------|
| 2017 | I | 9.050.000 |
| | II | 10.554.000 |
| 2018 | I | 9.886.000 |
| | II | 9.701.000 |
| 2019 | I | 15.603.500 |
| | II | 12.733.500 |
| 2020 | I | 13.040.500 |
| | II | 15.060.500 |

Source: PT. Forward Prosperous Kediri, 2020

Based on the table, it can be seen that there is an increase in distribution channel costs per semester, although in certain semesters there is a decrease in distribution channel costs. This can be seen from the 2017 first semester of distribution channel costs of Rp. 9,050,000 rose to Rp. 10,554,000 in the second semester. Meanwhile, in 2018 there was a decrease in distribution channel costs, namely in the first semester of Rp. 9,886,000 decreased by Rp. 9,701,000 in the second semester. The decrease in distribution channel costs is followed by a decrease in sales volume and vice versa, an increase in costs will be followed by an increase in sales volume. This can be seen in the realization of sales (TABLE 4) in 2018, namely, in the first semester of 26,800 seeds, it decreased to 21,029 seeds in the second semester. Meanwhile in 2017, sales volume in the first semester was 24,020 seeds, an increase of 27,030 seeds in the second semester.

Implementation of Sales Promotion

At PT. Maju Makmur, sales promotion is needed to increase sales volume. Along with the increasing costs incurred by the Company, the implementation of sales promotions is also increasing. The increase is of course adjusted to the ability of PT. Maju Prosperous as well as the target market or consumers intended by PT. Prosperous

Sales promotion media used by the company for the last four years are product guarantees, sales discount costs and product samples. The following will present data on the allocation of sales promotion costs from 2017 to 2020 per semester.

Tabel 6. Alokasi Biaya Promosi Penjuala Tahun 2017-2020 (Dalam Rupiah)

| Year | Semester | Product Guarantee | Sales Fee | Discount | Product Sample | Amount |
|------|----------|-------------------|-----------|----------|----------------|------------|
| 2017 | I | 2.005.815 | 3.912.235 | | 2.703.950 | 8.622.000 |
| | II | 2.498.245 | 4.518.305 | | 3.567.450 | 10.584.000 |
| 2018 | I | 2.618.600 | 4.551.400 | | 4.568.500 | 11.738.500 |
| | II | 3.218.750 | 2.351.500 | | 2.855.250 | 8.425.500 |
| 2019 | I | 3.478.350 | 3.041.900 | | 3.335.750 | 9.856.000 |
| | II | 3.947.325 | 4.286.425 | | 4.763.750 | 12.997.500 |
| 2020 | I | 3.269.625 | 3.888.375 | | 4.570.000 | 11.728.000 |
| | II | 3.942.000 | 4.004.250 | | 4.852.250 | 12.798.500 |

Table 7. Prices Needed to Calculate the Simple Correlation Coefficient of Distribution Channel Costs to Sales Results

| Tahun | Semester | X ₁ | Y | X ₁ ² | Y ² | X ₁ Y |
|-------|----------|----------------|-------------|-----------------------------|------------------------|-----------------------|
| 2017 | I | 9.050.000 | 224.651.500 | 81.902.500.000.000 | 50.468.300.000.000.000 | 2.033.100.000.000.000 |
| | II | 10.554.000 | 246.693.750 | 111.387.000.000.000 | 60.857.800.000.000.000 | 2.603.610.000.000.000 |
| 2018 | I | 9.886.000 | 248.747.500 | 97.733.000.000.000 | 61.875.300.000.000.000 | 2.459.120.000.000.000 |

| | | | | | | |
|------|----|------------|---------------|-----------------------|-------------------------|------------------------|
| | II | 9.701.000 | 205.609.000 | 94.109.400.000.000 | 42.275.100.000.000.000 | 1.994.610.000.000.000 |
| 2019 | I | 15.603.500 | 307.336.250 | 243.469.000.000.000 | 94.455.600.000.000.000 | 4.795.520.000.000.000 |
| | II | 12.733.500 | 339.131.000 | 162.142.000.000.000 | 115.010.000.000.000.000 | 4.318.320.000.000.000 |
| 2020 | I | 13.040.500 | 314.468.750 | 170.055.000.000.000 | 98.890.600.000.000.000 | 4.100.830.000.000.000 |
| | II | 15.060.500 | 335.564.250 | 226.819.000.000.000 | 112.603.000.000.000.000 | 5.053.770.000.000.000 |
| Σ | | 95.629.000 | 2.222.000.000 | 1.187.620.000.000.000 | 636.436.000.000.000.000 | 27.358.900.000.000.000 |

$$r = \frac{n(\sum x_1 y) - (\sum x_1)(\sum y)}{\sqrt{[n \sum x_1^2 - (\sum x_1)^2][n \sum y^2 - (\sum y)^2]}}$$

$$r = \frac{8(27.358.900.000.000.000) - (95.629.000)(2.222.000.000)}{\sqrt{[8(1.187.620.000.000.000) - (95.629.000)^2][8(636.436.000.000.000) - (2.222.000.000)^2]}}$$

$$= 0,861418$$

Information:

Y = Sales proceeds

X1 = Distribution channel cost

a. Simple correlation of sales promotion costs to sales results

Table 8. The prices needed to calculate the simple correlation coefficient of sales promotion costs on sales results

| Tahun | Sm | X ₂ | Y | X ₂ ² | Y ² | X ₂ Y |
|-------|----|----------------|-------------|-----------------------------|------------------------|-----------------------|
| 2017 | I | 8.622.000 | 224.651.500 | 74.338.900.000.000 | 50.468.300.000.000.000 | 1.936.950.000.000.000 |

| | | | | | | |
|----------|----|------------|---------------|---------------------|-------------------------|------------------------|
| | II | 10.584.000 | 246.693.750 | 112.021.000.000.000 | 60.857.800.000.000.000 | 2.611.010.000.000.000 |
| 2018 | I | 11.738.500 | 248.747.500 | 137.792.000.000.000 | 61.875.300.000.000.000 | 2.919.920.000.000.000 |
| | II | 8.425.500 | 205.609.000 | 70.980.600.000.000 | 42.275.100.000.000.000 | 1.732.260.000.000.000 |
| 2019 | I | 9.856.000 | 307.336.250 | 97.140.700.000.000 | 94.455.600.000.000.000 | 3.029.110.000.000.000 |
| | II | 12.997.500 | 339.131.000 | 168.935.000.000.000 | 115.010.000.000.000.000 | 4.407.860.000.000.000 |
| 2020 | I | 11.728.000 | 314.468.750 | 137.546.000.000.000 | 98.890.600.000.000.000 | 3.688.090.000.000.000 |
| | II | 12.798.500 | 335.564.250 | 163.802.000.000.000 | 112.603.000.000.000.000 | 4.294.720.000.000.000 |
| Σ | | 86.749.500 | 2.222.000.000 | 962.556.000.000.000 | 636.436.000.000.000.000 | 24.619.900.000.000.000 |

$$r = \frac{n(\sum x_2 y) - (\sum x_2 \sum y)}{\sqrt{[n \sum x_2^2 - (\sum x_2)^2][n \sum y^2 - (\sum y)^2]}}$$

$$r = \frac{8(24.619.900.000.000.000) - (86.749.500)(2.222.000.000)}{\sqrt{[8(962.556.000.000.000) - (86.749.500)^2][8(636.436.000.000.000) - (2.222.000.000)^2]}}$$

$$= 0,807897$$

Information:

Y = sales volume

X2 = Sales promotion cost

Based on the table above, it can be seen that there is a significant relationship and level of closeness between the independent variable and the dependent variable. By looking at the results of the correlation between distribution channel costs and sales results, which is 0.861418 and the correlation results between sales promotion costs and sales results, which are 0.807897

or each correlation result is almost close to one, meaning that the two independent variables above have a relationship with the magnitude sale.

1. Simple Linear Regression

Simple regression is used to find out or predict future sales.

a. The simple regression equation for distribution channel costs with sales results based on

TABLE 20 is as follows: $y = a + bx_1$

$$b = \frac{8 (27.358.900 .000.000.000) - (95.629.000) (2.222.000.000)}{8 (1.187.620.000.000.000) - (95.629.000)^2}$$

$$= 17,87523$$

$$a = \frac{2.222.000.000}{8} - (17,87523) \frac{95.629.000}{8}$$

$$= 64.101.401$$

a. Persamaan regresi sederhana biaya promosi penjualan dengan hasil penjualan berdasarkan tabel 21 adalah sebagai berikut:

$$y = a + bx_2$$

$$b = \frac{8 (24.619.900 .000.000.000) - (86.749.500) (2.222.000.000)}{8 (962.556.000 .000.000) - (86.749.500)^2}$$

$$= 23,91371$$

$$a = \frac{2.222.000.000}{8} - (23,91371) \frac{86.749.500}{8}$$

$$= 18.462.480$$

From these calculations, it can be seen that the regression equation is used to forecast sales in the future. The regression equation is:

1. Simple regression equation distribution channel costs with sales results.

$$Y = 64,101,401 + 17,87523 (X1)$$

2. Simple regression equation for sales promotion costs with sales results.

$$Y = 18,462,480 + 23,91371 (X2)$$

Meanwhile, to find out how much distribution channel costs and sales promotion costs are in 2019 per semester, predictions of distribution channel costs and sales promotion costs and sales per semester 2019 will be presented

Linear Trend Analysis

Linear trend analysis is used to predict distribution channel costs and sales promotion costs. The predictions are as follows: Distribution Channel Cost Prediction in 2019

Table 9. Prices Needed to Predict Distribution Channel Costs

| Tahun | Semester | Y | X | X ² | XY |
|-------|----------|------------|----|----------------|-------------|
| 2017 | I | 9.050.000 | -7 | 49 | -63.350.000 |
| | II | 10.554.000 | -5 | 25 | -52.770.000 |
| 2018 | I | 9.886.000 | -3 | 9 | -29.658.000 |
| | II | 9.701.000 | -1 | 1 | -9.701.000 |
| 2019 | I | 15.603.500 | 1 | 1 | 15.603.500 |
| | II | 12.733.500 | 3 | 9 | 38.200.500 |
| 2020 | I | 13.040.500 | 5 | 25 | 65.202.500 |
| | II | 15.060.500 | 7 | 49 | 105.423.500 |
| Σ | | 95.629.000 | | 168 | 68.951.000 |

In predicting distribution channel costs in 2019, the following linear trend equation is used:

$$b = \frac{\sum xy}{\sum x^2} = \frac{68.951.000}{168} = 410.422,61 \quad 9$$

$$a = \frac{\sum y}{n} = \frac{95.629.000}{8} = 11.953.625$$

$$Y = a + bx$$

$$= 11.953.625 + 410.422,619 (X)$$

Distribution channel costs in 2019 are:

1. Semester I

$$Y = 11.953.625 + 410.422,619 (13)$$

$$= 11.953.625 + 5.335.494,047$$

$$= 17.289.119,05$$

$$= 17.289.119$$

2. Semester II

$$Y = 11.953.625 + 410.422,619 (15)$$

$$= 11.953.625 + 6.156.339,285$$

$$= 18.109.964,29$$

$$= 18.109.964$$

From the results of the linear trend equation, it is known that the prediction results for the distribution channel variable in 2019, the first semester of Rp. 17,289,119. While the second semester of Rp. 18,109,964B

2019 Sales Promotion Cost Prediction

Table 10. Prices Needed to Predict Sales Promotion Costs

| Tahun | Semester | Y | X | X ² | XY |
|-------|----------|------------|----|----------------|-------------|
| 2017 | I | 8.622.000 | -7 | 49 | -60.354.000 |
| | II | 10.584.000 | -5 | 25 | -52.920.000 |
| 2018 | I | 11.738.500 | -3 | 9 | -35.215.500 |
| | II | 8.425.500 | -1 | 1 | -8.425.500 |
| 2019 | I | 9.856.000 | 1 | 1 | 9.856.000 |
| | II | 12.997.500 | 3 | 9 | 38.992.500 |
| 2020 | I | 11.728.000 | 5 | 25 | 58.640.000 |
| | II | 12.798.500 | 7 | 49 | 89.589.500 |
| Σ | | 86.750.000 | | 168 | 40.163.000 |

In predicting sales promotion costs in 2019, the following linear trend equation is used:

$$b = \frac{\sum xy}{\sum x^2} = \frac{40.163.000}{168} = 239.065,47 \quad 62$$

$$a = \frac{\sum y}{n} = \frac{86.750.000}{8} = 10.843.750$$

$$Y = a + bx$$

$$= 10.843.750 + 239.065,4762 (X)$$

Sales Promotion costs for 2019 are:

1. Semester I

$$Y = 10.843.750 + 239.065,4762 (13)$$

$$= 10.843.750 + 3.107.851,191$$

$$= 13.951.601,19$$

$$= 13.951.601$$

2. Semester II

$$Y = 10.843.750 + 239.065,4762 (15)$$

$$= 10.843.750 + 3.585.982,143$$

$$= 14.429.732,14$$

$$= 14.429.732$$

From the results of the linear trend equation, it is known that the prediction results for the sales promotion variable in 2019, the first semester of Rp. 13,951,601. While the second semester of Rp. 14,429,732.

C. Sales Prediction for 2019

1. Regression equation $Y = 64,101,401 + 17,87523 (X_1)$

Semester I

$$Y = 64.101.401 + 17,87523 (17.289.119)$$

$$= 64.101.401 + 309.046.978,6$$

$$= 373.148.379,6$$

$$= 373.148.379$$

a. Semester II

$$Y = 64.101.401 + 17,87523 (18.109.964)$$

$$= 64.101.401 + 323.719.771,8$$

$$= 387.821.172,8$$

$$= 387.821.172$$

1. Persamaan regresi $Y = 18.462.480 + 23,91371 (X_2)$

a. Semester I

$$Y = 18.462.480 + 23,91371 (13.951.601)$$

$$= 18.462.480 + 333.634.540,3$$

$$= 352.097.020,3$$

$$= 352.097.020$$

b. Semester II

$$Y = 18.462.480 + 23,91371 (14.429.732)$$

$$= 18.462.480 + 345.068.426,4$$

$$= 363.530.906,8$$

$$= 363.530.906$$

From the results of the regression equation, it is known that the prediction results for sales in 2019. In the first semester after the addition of distribution channel costs of Rp. 17,289,119 an increase in sales of Rp. 373,148,379 and in the second semester after the addition of distribution channel costs of Rp.18,109,964 an increase in sales of Rp.387,821,172 Meanwhile, after the addition of sales promotion costs in the first semester of Rp. 13,951,601 an increase in sales of Rp.352,097,020 and in the second semester after the addition of sales promotion costs of Rp.14,429,732 an increase in sales of Rp. 363.530.906.

CONCLUSION

The company provides free product samples when the product enters a new consumer or new market. The results of the correlation analysis show that the relationship between distribution channel costs and sales is 0.861418, the relationship between sales promotion costs and sales is 0.807897. The results of the regression analysis show that the effect of distribution channel costs on sales is $Y = 64,101,401 + 17,87523 (X1)$ and the effect of sales promotion costs on sales is $Y = 18,462,480 + 23,91371 (X2)$. The results of linear trend analysis, it is estimated that sales in 2020 are as follows: In the first semester after the addition of distribution channel costs of Rp. 17,289,119 an increase in sales of Rp. 373,148,379. In the second semester after the addition of distribution channel costs of Rp.18,109,964 there was an increase in sales of Rp.387,821,172. In the first semester after the addition of sales promotion costs of Rp. 13,951,601 an increase in sales of Rp.352,097,020. In the second semester after the addition of sales promotion costs of Rp. 14,429,732, there was an increase in sales of Rp. 363,530,906.

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