



# Analysis of Pricing and Sales Volume to Enhance Profitability at PT. Star Sparta Indonesia, Makassar Branch

Riska Pasendeng <sup>(1\*)</sup> Muhammad Yahya <sup>(2)</sup> Atia Kirana <sup>(3)</sup>

<sup>(1,2,3)</sup>STIE Amkop Makassar, Makassar City, South Sulawesi, Indonesia

Received: Desember 2, 2025 Accepted: Januari 2, 2026

Available online: January 08, 2026

\*Corresponding author.

E-mail addresses: riska27pasendeng@gmail.com

	Abstract
<p><b>Keywords:</b> <i>Price, Sales Volume, Profit.</i></p> <p><b>Conflict of Interest Statement:</b> The author(s) declare that this research was conducted without any commercial or financial relationships that could be perceived as a potential conflict of interest.</p> <p>Copyright © 2023 POVREMA. All rights reserved.</p>	<p><b>Purpose:</b> This study aims to analyze the effect of price and sales volume on profit growth at PT. Star Sparta Indonesia, Makassar Branch.</p> <p><b>Research Design and Methodology:</b> his research employed a descriptive quantitative approach using secondary data obtained from the company’s profit and loss statements and sales records for the period 2022–2024. Financial ratio analysis was applied as the primary data analysis method, with calculations performed manually using mathematical formulas, without the use of statistical software.</p> <p><b>Findings and Discussion:</b> he results indicate that the selling price per unit increased from 99,980 to 101,002, accompanied by growth in sales volume, which contributed to an increase in the net profit margin from 18.61% to 40.04%. However, a decline in sales toward the end of 2024 adversely affected the net profit margin. Overall, both price and sales volume significantly influenced the company’s profitability, demonstrating that strategic pricing and sales management are crucial for sustaining profit growth.</p> <p><b>Implications:</b> The findings suggest that PT. Star Sparta Indonesia should continue to monitor and adjust pricing and sales strategies to maintain and enhance profitability, particularly in response to fluctuating market conditions.</p>

## Introduction

In today’s increasingly competitive and dynamic business environment, companies face the dual challenge of sustaining operational performance while pursuing long-term growth. Profit is widely recognized as a fundamental indicator of success, serving not only as a measure of financial performance but also as a foundation for strategic decision-making and organizational development (Sutriana, 2023; Arison, 2018). Firms that consistently maintain stable and growing profits are better positioned to gain competitive advantages, enhance market resilience, and ensure long-term survival, particularly in markets characterized by rapid technological change and shifting consumer preferences (Sutriana, 2023). Profit reflects a company’s ability to manage resources effectively, implement strategic marketing initiatives, optimize operational processes, and respond efficiently to evolving market

demands, making it a critical metric for both short-term operational efficiency and long-term financial sustainability (Palupi & Wulan, 2021; Al Fatah et al., 2023).

Among the multiple factors influencing profitability, selling price and sales volume are particularly decisive. The selling price determines revenue per unit, directly affecting the company's ability to cover production and operational costs. If the price is set too low, profit margins may be insufficient, whereas excessively high prices can reduce demand and depress sales volumes. Even with optimal pricing, inadequate sales volume can limit overall profitability (Pratama et al., 2024). Empirical studies offer mixed findings regarding the relationship between price, sales volume, and profit. Lahallo (2024) observed that low prices combined with below-target sales volumes lead to suboptimal profits, while Safitri (2023) demonstrated that increasing price in tandem with higher sales volumes can enhance profitability if market demand is sufficient and sales strategies are effectively implemented. These divergent findings highlight the complexity of balancing price and sales volume to maximize profit, underscoring the need for targeted research within specific industry contexts.

In this context, the present study examines PT. Star Sparta Indonesia, Makassar Branch, a company engaged in the distribution of motor vehicle spare parts. The firm has faced challenges in achieving optimal profits due to unbalanced pricing and variable sales volumes. By analyzing the combined effects of selling price and sales volume on profitability, this study aims to provide evidence-based insights to support strategic decision-making, enhance market competitiveness, and promote sustainable financial performance. The findings are expected to guide management in designing pricing strategies, optimizing sales efforts, and maintaining a balance between revenue generation and market responsiveness, thereby contributing to the company's long-term growth objectives.

In addition, analyzing the relationship between selling price and sales volume is crucial for understanding profitability dynamics in competitive markets such as the automotive spare parts industry. Variations in consumer demand, influenced by economic conditions, market trends, and seasonal factors, can significantly affect sales performance and profit margins. By investigating how price adjustments and changes in sales volume jointly impact profitability, this study provides empirical evidence to guide strategic pricing and sales management. The findings are expected to support data-driven decision-making, enhance operational efficiency, and contribute to sustainable financial performance, thereby offering practical implications for management aiming to maintain competitiveness and long-term growth.

## **Literature Review**

### *Demand and Supply Theory*

In conventional economics, demand refers to the quantity of goods or services that consumers are willing and able to purchase at a given price and income level within a specified time period, while supply represents the quantity of goods or services that producers are willing and able to offer at various price levels over the same period. The concepts of demand and supply are inherently interconnected and serve as the foundation of market interactions, where the exchange between buyers and sellers determines both the quantities traded and the prevailing market prices (Rahmadona, 2023). In practical terms, market equilibrium occurs when the quantity demanded equals the quantity supplied, establishing the price and sales volume for a particular good or service. Consequently, fluctuations in price can directly affect the quantity sold, and achieving high sales volumes at appropriate price levels plays a critical role in increasing revenue and improving overall company profitability. Understanding these dynamics is essential for businesses seeking to optimize pricing strategies, manage inventory, and respond effectively to changes in consumer behavior and market conditions.

### *Profit*

Profit, as defined by the Kamus Besar Bahasa Indonesia (KBBI), represents the financial gain that exceeds the invested capital or incurred costs, calculated as the difference between total revenue and all associated expenses within a given period. Profit serves as a key indicator of a company's

operational effectiveness and its ability to generate returns from resource utilization (Palupi & Wulan, 2021). Furthermore, it reflects a company's capacity to surpass the breakeven point and achieve sustained, profitable sales (Al Fatah et al., 2023). In the context of this study, profit is measured using the Net Profit Margin (NPM), which expresses the proportion of net profit generated per unit of sales. Higher NPM values indicate greater profitability, providing a clear metric for assessing financial performance. NPM is calculated by dividing net profit by net sales and multiplying the result by 100 percent (Pakiding Yizka et al., 2012). As such, NPM not only highlights a company's ability to convert sales into profit but also serves as a critical benchmark for evaluating the effectiveness of pricing, cost management, and operational strategies in achieving sustainable financial growth.

#### *Price*

Price represents the monetary value required to acquire a good or service and is a critical factor in determining a company's success, as it directly affects profitability (Simamora, 2016). Effective pricing strategies are influenced by several internal and external factors, including production costs, marketing approaches, and competitive market conditions (Adolph, 2016). An increase in production costs often necessitates higher selling prices, while marketing strategies and competition inform necessary price adjustments to maintain consumer interest and market share. In this study, the unit selling price is determined by dividing total sales revenue by the number of units sold, providing a clear and practical measure of revenue generated per unit (Agusta & Astuti, 2019). Strategic pricing is essential not only to cover costs and achieve profit targets but also to balance consumer purchasing power, ensuring long-term business sustainability.

#### *Sales Volume*

Sales volume refers to the total number of units of a product or service sold within a specified period and serves as a vital indicator of a company's ability to distribute and market its products effectively (Prasetya, 2016). Higher sales volume directly contributes to increased revenue and profitability, reflecting the overall market demand and the company's operational performance (Agusri, 2019). Several factors influence sales volume, including product quality, promotional activities, distribution networks, and the standard or variety of goods offered. In this study, total sales are calculated by multiplying the unit selling price by the total number of units sold, providing a comprehensive measure of the company's sales performance and revenue generation (Christy et al., 2018). Maintaining an optimal balance between price and sales volume is essential, as it ensures revenue growth while sustaining competitive advantage in the marketplace.

## **Research Design and Methodology**

This study employs a descriptive quantitative approach to investigate the relationship between price, sales volume, and profit without manipulating the variables. The research was conducted at PT. Star Sparta Indonesia, Makassar Branch, located at Jl. Beryl Timur 3 No. 5, Summarecon, Kec. Biringkanaya, Makassar City, South Sulawesi, during June–July 2025. The population consists of the company's financial statements and sales records from 2022 to 2024, while the sample comprises quarterly data, totaling 36 observations across the three variables. Purposive sampling was applied, selecting data based on the following criteria: availability in profit and loss statements and sales records, inclusion of information on price, sales volume, and profit, and coverage of the entire 2022–2024 period.

Secondary data were collected through direct observation and documentation of company records. The study focuses on three variables: profit (Y), measured by Net Profit Margin (NPM) to indicate the proportion of net profit earned per unit of sales (Joy Toar, 2016; Pakiding Yizka et al., 2012); price ( $X_1$ ), defined as the monetary value assigned to a product or service, influenced by production costs, marketing strategies, and market competition, and measured using the unit selling price (Suwetja, 2021; Agusta & Astuti, 2019); and sales volume ( $X_2$ ), defined as the number of units sold within a given period, reflecting total revenue and profitability, and measured by total sales (Agusri, 2019; Christy et al., 2018).

Data analysis was conducted descriptively using financial ratios calculated through simple mathematical formulas without employing statistical software. This approach enables a clear and practical illustration of how price and sales volume influence profit, providing valuable insights into operational efficiency and supporting strategic decision-making to enhance the company's performance and long-term competitiveness.

## **Findings and Discussion**

### *Findings*

#### *Net Profit Margin (NPM)*

The Net Profit Margin (NPM) of PT. Star Sparta Indonesia, Makassar Branch, demonstrated a consistent upward trajectory from Q1 2022 to Q4 2024, with only minor fluctuations throughout the period. In Q1 2022, NPM was 18.61%, reflecting relatively low early-year sales and high operational costs, which limited overall profitability (Riani, 2023). By Q4 2022, the margin had increased to 29.33%, driven by higher sales and more efficient allocation of fixed costs, indicating improved operational control (Lahallo, 2024). During 2023, NPM continued to rise steadily, reaching 37.52% in Q4, as a result of refined cost management, optimized resource allocation, and operational efficiency measures (Fatah et al., 2023; Riani et al., 2023). In 2024, the highest NPM of 40.13% was recorded in Q3, reflecting peak operational performance, while slight decreases in Q2 and Q4 were associated with rising operational costs and lower sales volumes (Lahallo, 2024; Riani et al., 2023). These patterns suggest that sustained profitability is closely linked to the company's ability to manage costs effectively, maintain operational efficiency, and ensure stable sales growth over time. The NPM trends underscore the critical role of strategic cost control and revenue management in achieving financial sustainability.

#### *Unit Selling Price*

Unit selling prices at PT. Star Sparta Indonesia, Makassar Branch, exhibited a gradual upward trend from IDR 99,979.72 in Q1 2022 to IDR 101,001.80 in Q4 2024, reflecting a deliberate pricing strategy aimed at balancing profitability and market competitiveness. Minor decreases were observed in Q2 and Q3 2022 and again in Q3 2024 to respond to temporary shifts in demand and to maintain sales stability. The incremental price increases were aligned with rising operational costs while ensuring consumer purchasing power was preserved, supporting consistent profit margins and long-term revenue sustainability (Simamora, 2016; Agusta & Astuti, 2019; Adolph, 2016; Hasibuan et al., 2024). These pricing adjustments reflect a strategic approach designed not only to preserve the company's market position but also to optimize revenue generation and maintain financial resilience against fluctuations in operational expenses and market conditions.

#### *Total Sales*

Total sales of PT. Star Sparta Indonesia showed a steady increase from IDR 4.15 billion in Q1 2022 to a peak of IDR 7.99 billion in Q2 2024, driven primarily by rising sales volumes, effective distribution networks, and strong consumer demand. However, slight declines were observed in Q3 and Q4 2024, attributed to weakening purchasing power and reduced market demand, highlighting the importance of maintaining efficient distribution channels, pricing stability, and market responsiveness. Despite these fluctuations, the overall trend illustrates the company's ability to expand market reach, optimize operational efficiency, and sustain positive cash flow, thereby supporting consistent financial performance over the study period. Figure 1 depicts quarterly total sales from Q1 2022 to Q4 2024, highlighting the interplay between pricing strategy, sales volume, and operational management in shaping overall revenue and profitability.

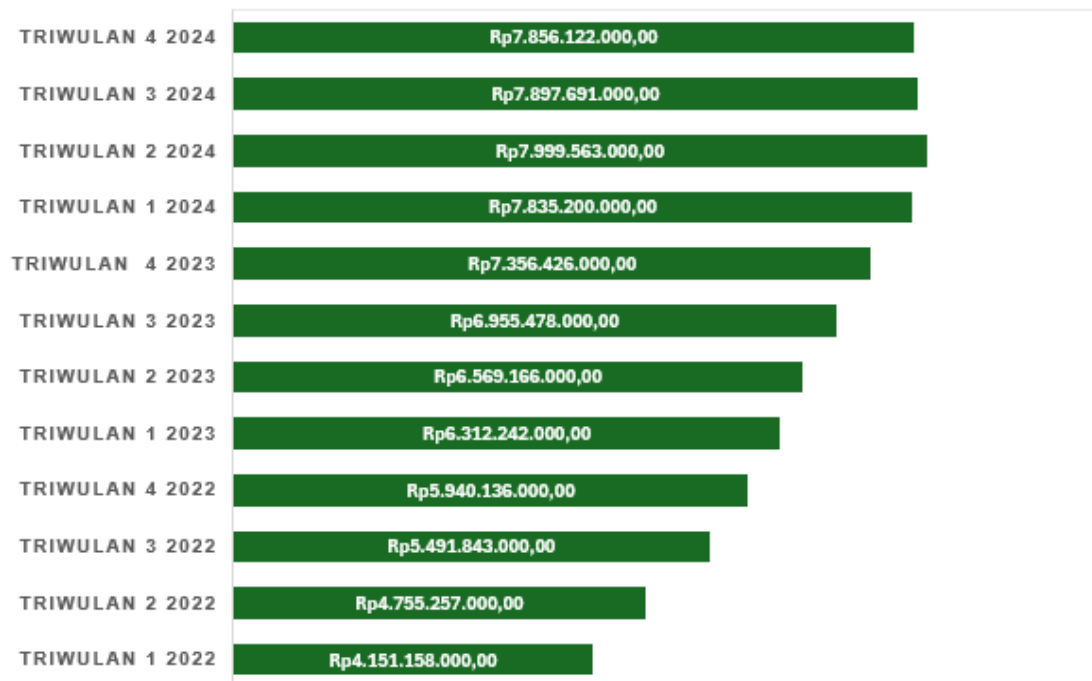


Figure 1. Total Sales Trends of PT. Star Sparta Indonesia, Makassar Branch (2022–2024).

**Discussion**

**Analysis of Selling Price in Profit Improvement**

The analysis of unit selling prices at PT. Star Sparta Indonesia indicates a gradual upward trend from 2022 to 2024, with minor decreases observed in Q2 and Q3 of 2022 and again in Q3 of 2024, followed by a recovery in Q4 2024. This relatively stable price movement helped sustain customer interest and purchasing activity, demonstrating that incremental adjustments can increase revenue without significantly affecting consumer purchasing power. The pricing strategy effectively supported profitability, as evidenced by the overall upward trend of the Net Profit Margin (NPM) throughout the study period. Nevertheless, in Q3 and Q4 of 2024, NPM experienced slight declines despite higher unit prices, reflecting reduced sales volume and emphasizing that price increases alone are insufficient to drive profit growth without corresponding stability in sales performance.

**Analysis of Sales Volume in Profit Improvement**

The analysis of sales volume at PT. Star Sparta Indonesia demonstrates consistent growth from 2022 to mid-2024, with total sales increasing steadily throughout this period. Minor declines were observed in Q3 and Q4 of 2024, both in units sold and total revenue, reflecting fluctuations in market demand that impacted company performance. Despite these temporary decreases, overall sales volume remained higher than in previous years, allowing the company to sustain annual profit growth. The continued contribution of sales volume to a relatively stable Net Profit Margin highlights its crucial role in maintaining profitability. This trend underscores the importance of effective marketing and distribution strategies to ensure the company efficiently reaches and engages its target market.

**Combined Analysis of Price and Sales Volume in Profit Improvement**

A comprehensive analysis of both selling price and sales volume indicates that these factors jointly contributed to the company’s profit growth. Between 2022 and mid-2024, gradual increases in unit price alongside rising sales volume supported PT. Star Sparta Indonesia’s financial performance, demonstrating that well-managed pricing strategies enhance profitability when sales remain stable. The observed decline in sales volume during Q3 and Q4 of 2024, despite higher unit prices, highlights that sustaining sales volume is crucial for maximizing profit, as price adjustments alone cannot fully compensate for reduced demand. Overall, the results confirm that both unit price and sales volume, individually and collectively, significantly affect profit growth, underscoring the importance of

implementing balanced pricing strategies in tandem with robust marketing and distribution efforts to maintain sales stability and ensure long-term profitability.

## Conclusion

The study of PT. Star Sparta Indonesia, Makassar Branch, from 2022 to 2024 demonstrates that gradual increases in unit selling prices, ranging from IDR 99,979 to IDR 101,001, effectively supported profit growth, with Net Profit Margin rising from 18.61% in Q1 2022 to 40.04% in Q4 2024, without significantly reducing consumer demand. Sales volume also had a positive impact, showing steady growth until mid-2024, although slight declines in Q3 and Q4 2024 led to minor reductions in NPM despite higher prices. Overall, both selling price and sales volume, individually and in combination, play a significant role in enhancing profitability, highlighting the importance of balancing strategic pricing with stable sales to sustain the company's financial performance.

## Acknowledgment

The author thanks all informants for their valuable insights and cooperation, which were essential for this study. Sincere appreciation is also extended to family and colleagues for their support and encouragement throughout the research process.

## References

- Adolph, R. (2016). *Pengaruh harga dan kualitas pelayanan terhadap citra merek* (hal. 1-23).
- Agusri. (2019). Pengaruh harga terhadap volume penjualan pada Mebel Sinar Barokah Tanjung Karang, Kabupaten Muara Enim. *Jurnal Media Wahana Ekonomika*, 16(3), 192-203.
- Agusta, T., & Astuti, W. A. (2019). Pengaruh harga jual terhadap volume penjualan dan implikasinya terhadap laba bersih. *Jurnal Ilmiah*, 1(1), 1-13.
- Al Fatah, A., Syarif, A., & Firmansyah. (2023). Analisis penerapan cost volume profit (CVP) dalam meningkatkan laba pada usaha Gubuk Nenas: Studi kasus UMKM Gubuk Nenas di Desa Mendalo Darat. *Jurnal Dinamika Manajemen*, 11(1), 25-33.
- Arison Nainggolan. (2018). Competitive advantage dan upaya meningkatkan laba perusahaan. *Jurnal Manajemen*, 4, 1-14.
- Christy, G., Hartini, S., & Husnul, Y. (2018). Pengaruh penetapan harga terhadap volume penjualan pada perusahaan analitika PT. Besha Analitika. *Jurnal Online Mahasiswa (JOM)*. <https://jom.unpak.ac.id/index.php/ilmumanajemen/article/view/2185/0>
- Keller, K. (2016). Bab II: Kajian pustaka 2.1. *Bab II Kajian Pustaka 2.1*, 6-25.
- Konstitusi, J., Surya, P., Wahyuni, L. F., Chandra, Y., Zetra, A., Ariany, R., Setiawan, A., Fay, D. L., Septiani Rosana, A., Muthhar, M. A., Kusuma, C., & Pakuan, U. (2020). Pengaruh harga jual, volume penjualan, dan biaya operasional terhadap profitabilitas pada perusahaan pertambangan subsektor batu bara yang terdaftar di Bursa Efek Indonesia.
- Lahallo, F. F., & Tindage, J. (2024). Pengaruh volume penjualan dan harga jual terhadap tingkat laba pada perusahaan pertambangan yang terdaftar di BEI periode 2021-2023. *Jurnal Manajemen*, 5(2), 71-77.
- Nugraha, M. R. W., Daga, R., Suwandar, R., & Husni, M. F. (2023). *Jurnal Manajemen Ekonomi Terapan*, 1(2017), 86-96.
- Pakiding, Y. (2012). Analisis pengaruh harga dan volume penjualan terhadap kinerja keuangan pada PT Sermani. Fakultas Ekonomi, Universitas Hasanuddin.
- Palupi, Y., & Wulan, E. R. (2021). Analisis CVP (Cost Volume Profit) sebagai dasar perencanaan penjualan dan laba yang diharapkan pada PT Mayora Indah Tbk. *E-Proceeding of Management*, 15(2), 552-568.

- Pangemanan, J. T. (2016). Analisis perencanaan laba perusahaan dengan penerapan break even point pada PT. Kharisma Sentosa Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 4(1), 376–385.
- Prasetya, E. (2016). Pengaruh harga, diskon, dan jumlah persediaan terhadap volume penjualan sparepart oil filter Toyota forklift (hal. 8–18).
- Pratama, R. I., Fiqih, T., & Hasibuan, H. (2024). Pengaruh volume penjualan dan harga jual terhadap profitabilitas pada perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2020–2023. *Jurnal Manajemen*, 2(November), 49–57.
- Rahmadona, L. (2023). *Pengantar ilmu ekonomi* (Wardana A. M., Ed.).
- Riani, N. M. Y., & Satria, G. A. (2023). Analisis pengaruh volume penjualan, harga pokok penjualan, dan biaya operasional terhadap laba bersih perusahaan CV. Ternak Sari Merta Jaya tahun 2018–2022. *Jurnal Daya Saing*, 9(3), 591–600. <https://doi.org/10.35446/dayasaing.v9i3.1413>
- Safitri Sembiring, A., Laila, N., & Wahyuni Lubis, A. (2023). Analisis harga pokok penjualan dan laba kontribusi terhadap volume penjualan pada Perum Bulog Divre Sumut. *ILTIZAM Journal of Shariah Economics Research*, 7(1), 109–123. <https://doi.org/10.30631/iltizam.v7i1.1841>
- Simamora, S. U. Y. W. (2016). Pengaruh harga dan kualitas produk terhadap keputusan pembelian kosmetik Pond's pada mahasiswa Fakultas Ekonomi Universitas Medan. *Nuevos Sistemas de Comunicación e Información*, 6–18. <http://hdl.handle.net/123456789/1428>
- Sutriana, S. (2023). Pengaruh volume penjualan terhadap peningkatan laba perusahaan. *Economics and Digital Business Review*, 4(2), 327–340.
- Taroreh, B. F., Pangemanan, S. S., & Suwetja, I. G. (2021). Analisis penentuan harga jual menggunakan metode cost plus pricing dengan pendekatan full costing pada CV. Verel Tri Putra Mandiri. *Jurnal EMBA*, 9(3), 607–618.