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ANALYSIS OF FACTORS THAT INFLUENCE CHANGES IN PROFITS AT PT. YANAPRIMA HASTAPERSADA TBK

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Abstract

This research was conducted at PT. Yanaprima Hastapersada Tbk with the problem of changes in profits every year in the last 10 years. The aim of this research is to analyze and determine the factors that influence changes in profits at PT. Yanaprima Hastapersada. Based on the results of the research and discussion, the following conclusions can be drawn: total assets, total debt and capital simultaneously influence profits at PT. Yanaprima Hastapersada. Meanwhile, partially total assets have no significant effect on profits. Total debt has no effect on profits. And capital also has no significant effect on profits at PT. Yanaprima Hastapersada Tbk.
Keywords: Total Assets, Total Debt, Total Capital, Profit

Introduction

Profit is the ability to generate profits (profit) during a certain period by using productive assets or capital, both total capital and own capital. Company profit is one of the indicators included in information regarding long-term company performance. This financial performance can be seen through financial report analysis. Profit in financial management analysis has a very important meaning as a comprehensive or comprehensive financial analysis technique. This ratio measures the company's effectiveness with the total funds invested in assets that will be used for the company to generate profits.

According to the Minister of Finance, Sri Mulyani Indrawati, two of the seven State-Owned Enterprises (BUMN) starting in 2018 experienced a decline in profits. His party is first providing space to BUMN Minister Erick Thohir and his staff to carry out an evaluation of the loss-making BUMN. (CNBN, 2020)

Based on this phenomenon, research on profits is still relevant to do. It can be said that decreasing profits will have a bad impact on a company. Including one of them to PT. Yanaprima Hastapersada, Tbk. PT. Yanaprima Hastapersada, Tbk is a company that operates in the plastic sack sector, which has a large number of production orders every day. Machines are required to work 24 hours non-stop for 6 days a week. In this condition, the machine must be maintained using the right method by looking at the hours the machine operates non-stop, so that it can support production results. PT. Yanaprima Hastapersada, Tbk is very concerned about the profits it makes.

According to Andriawan, (2018: 45) there are several factors that influence profits, including total assets. Total assets or in accounting terms assets are known as assets, referring to the total amount of assets/wealth owned by a company. Assets are goods that have economic value, which are developed over time to produce benefits for the company. Categories included in assets include current assets, fixed assets, and intangible fixed assets. Andriawan, (2018: 45) also believes that apart from total assets, total debt can also affect profits. Debt is a source of financing that comes from outside the company (external) which is used by the company as additional funds in running the company. According to Andriawan, (2018: 45) total capital also influences profits. Capital is the value of a company's assets obtained from internal or external parties, including wealth obtained from the company's production results. From a financial management perspective, the company has an important role in determining how the company creates and maintains economic value or wealth. So as a consequence, companies must focus all decision making on wealth.

The following is the development of profits at PT Yanaprima Hastapersada Tbk, which can be seen in table 1.1:

Table 1.1. Data on Profit, Total Assets, Total Debt and Total Capital at PT Yanaprima Hastapersada Tbk

No	Tahun	Laba Setelah Pajak (Rp)	Total Aset (Rp)	Total Hutang (Rp)	Total Modal (Rp)
1.	2013	6.221.712.803	613.878.797.683	443.067.408.288	170.811.389.395
2.	2014	(8.931.976.717)	320.494.592.961	158.615.180.283	161.879.412.678
3.	2015	(9.880.781.293)	279.189.768.587	128.790.247.858	150.399.520.729
4.	2016	(10.932.426.503)	280.257.664.992	138.256.225.581	142.001.439.411
5.	2017	(14.500.028.420)	303.542.864.533	176.449.823.868	127.093.040.665
6.	2018	(9.041.326.115)	330.955.269.476	212.804.573.009	118.150.696.467
7.	2019	3.488.737.738	278.236.534.771	156.887.406.881	121.349.127.890
8.	2020	8.334.858.402	275.782.172.710	144.485.748.290	131.296.424.420
9.	2021	(9.484.670.499)	258.162.529.531	136.149.421.933	122.013.107.598
10.	2022	(3.139.965.898)	285.355.965.929	166.432.485.810	118.923.480.119

Source: PT Yanaprima Hastapersada Tbk, 2023

LITERATURE

Profit

Profit is the company's ability to generate profits with all the capital working in it. (Sutrisno, 2013: 16). Profit describes the company's ability to earn profits through all existing capabilities and resources such as sales activities, cash, capital, number of employees, number of company branches, and so on. (Harahap, 2014: 304). Profit is the final result of a number of policies and decisions made by the company. (Brigham and Houston, 2014: 109)

The profit ratio measures the overall effectiveness of management as indicated by the size of the level of profit obtained in relation to sales and investment. The better the profit ratio, the better it describes the company's ability to generate high profits. (Fahmi, 2013: 80)

From the understanding expressed above, it can be concluded that profit is the company's ability to generate profits to measure the company's effectiveness based on returns generated from sales volume, total assets, own capital, and income from investments.
The factors that influence profits are as follows: (Andriawan, 2018: 45)

a. Total Amoun of debt. These are short-term obligations, where these obligations have a time period, and generally deal with internal and external issues of the company.
b. Total capital. It is a set of assets and liabilities related to a brand, name, symbol that can increase or decrease the value provided by a product or service to the company.
c. Total assets. These are current assets and non-current assets in a company.

The aims and benefits of using profit ratios for the company and for parties outside the company are: (Kasmir, 2019: 197)

a. To measure or calculate the profits obtained by a company in a certain period.
b. To assess the company's profit position from the previous year to the current year.
c. To assess the development of profits over time.
d. To assess the amount of net profit after tax with own capital.
e. To measure the productivity of all company funds used, both borrowed capital and own capital.
f. To measure the productivity of all company funds used, including its own capital.

Total Assets

Total assets (assets) are resources controlled by a company as a result of past events from which future economic benefits are expected to be achieved by the company. (Cahyani, 2015: 3). In accordance with ETAP Financial Accounting Standards (2009), "Assets are resources controlled by an entity as a result of past events and from which future economic benefits are expected to be obtained by the entity." The future economic benefits embodied in an asset are the potential for that asset to contribute, either directly or indirectly, to the flow of cash and cash equivalents to the entity. Some assets, for example fixed assets, have a physical form, but the physical form is not essential for determining the existence of the asset.
Total Assets can be classified into several subgroups as follows: (Utama, 2011: 5)

a. Current Assets (Current Assets)
According to Dyckman et. al, "Current assets include cash and other assets that are expected to be realized into cash or sold or used during the company's normal operating cycle or within

one year from the balance sheet date (whichever is longer)." Included in current assets are cash, short-term investments, notes receivable, inventory, income that will still be received (accruals receivable), inventory and costs. paid in advance (prepaid expense).

b. Long Term Investment (Long Term Investment)

Long term investment can be in the form of shares and bonds from loans to other companies, assets that are not used in the company's routine operations, for example buildings that are rented to other parties, machines that will be used in the future, funds intended for special purposes other than short-term debt payments, loans to subsidiaries or affiliated companies.

c. Fixed Assets (Fixed Assets)

According to Carl S. Warrant, James M. Reeve, Philip E. Fees translated by Aria Farahmita, et al in the book "Introduction to Accounting" states that: "Fixed assets are physical resources that are owned and used by a business and are permanent or long-lasting”. Included in the fixed assets group are land, buildings or buildings. Machines (machinery), office equipment (office furniture), shop equipment (store furniture), transportation equipment (delivery equipment) and natural resources (natural resources).

d. Intangible Assets (Intangible Assets)

Djarwanto defines intangible assets as rights owned by the company. This right is granted to the inventor, creator, or recipient. The owner of this right may have discovered it himself or obtained it by purchasing it from the inventor. These rights are protected by law. Included in intangible assets are copyrights, lease/contract rights, monopoly rights, franchises, patent rights, trademarks, organization costs and goodwill.

e. Deferred Charges

Deferred costs generally arise due to prepayment of long-term expenses. This burden has future economic benefits that can be determined with certainty.

f. Other Non-Current Assets (Other Non-Current Assets)

These are assets of other companies that are not included in the previous asset groups. The main difference between current or short-term assets and non-current or long-term assets is: Long-term assets are not used up in a single operating cycle. Management intends to hold or use long-term assets beyond a period of one year from the balance sheet date or one normal operating cycle (if that is long).

Total Amoun of debt

Debt is a source of financing that comes from outside the company (external) which is used by the company as additional funds in running the company. In making decisions regarding debt, managers must first consider the large fixed costs that will arise from debt in the form of interest which will lead to increased financial leverage and increased uncertainty of returns for ordinary shareholders.

Debt is: Current debt or short-term debt is a company's financial obligations whose repayment or payments will be made within a short period of time (one year from the balance sheet date) using assets owned by the company." (Munawir, 2017: 18).

Debt is: “Debt is defined as an economic sacrifice that may arise in the future from an organization's current obligations to transfer assets or provide services to other parties in the future, as a result of past transactions or events. Debts arise primarily from delays in payment for goods or services received by the organization and from borrowed funds.” (Hanafi, 2015: 29). Debt is all the company's obligations that must be paid off which arise as a result of purchasing goods on credit or receiving a loan. (Hantono, 2018: 16).

Based on the definition above, it can be concluded that debt is an obligation originating from outside the company that arises from past events or as a result of purchasing goods on credit. Debts that mature in less than one year are grouped as short-term liabilities, while debts that mature in more than one year are grouped as long-term liabilities.

Total Capital

Capital can be used for two things, first for investment purposes, which means capital used to purchase or finance long-term fixed assets that can be used repeatedly. Second, the capital used to finance working capital, namely capital used for short-term financing, such as purchasing raw materials, paying salaries and wages and operational costs. (Kasmir, 2019: 61)

Capital is funds used to finance the procurement of assets and company operations. Capital consists of items on the right side of a balance sheet, namely debt, ordinary shares, preferred shares and retained earnings. Meanwhile, capital consists of own capital and foreign capital. The balance between all foreign capital and its own capital is called the financial structure, and the balance between foreign capital and its own long-term capital will form the capital structure. (Atmaja, 2014: 55)

Capital is a production factor that has a strong influence in obtaining productivity or output. From a macro perspective, capital is a big driver for increasing investment both directly in the production process and in production infrastructure, so that it can encourage increases in productivity and output. (Umar, 2017: 17)

Based on the definitions that have been put forward, it can be concluded that capital is an obligation that exists in the company.

Sources of capital include the following: (Munawir, 2017: 120)

a. Company operating results. The amount of net income that appears in the financial report for promotional costs plus depreciation and amortization, this amount shows the capital originating from the company's operations. It can be calculated by analyzing the financial report for calculating the company's promotional costs and if the profit is not taken by the company then the profit will increase the company's capital. concerned.
b. Profits from the sale of securities. Securities owned by a company for the short term are one element of current assets that can be sold immediately and will generate profits for the company.
c. Sales of non-current assets Another source that can increase the capital needed, the company can also issue new shares or ask the company owners to increase their capital, besides that the company can also issue bonds or other forms of long-term debt to meet its capital needs.
d. Sale of shares and bonds To increase the funds or capital needed, companies can also issue new shares or ask company owners to increase their capital, besides that, companies can also issue bonds or other forms of long-term debt to meet capital needs.

Capital efficiency is very important, so that a company's business continuity can be maintained. The faster the turnover rate of each element of capital, the capital can be said to be efficient. However, if the turnover is slower, then the use of capital in the company is less efficient, and capital requirements are said to be efficient if the attachment period is shorter and the average daily cash expenditure is low. (Hanafi, 2015:125)

RESEARCH METHODS

Data Analysis

Classic assumption test

a. Normality test

One-Sample Kolmogorov-Smirnov Test

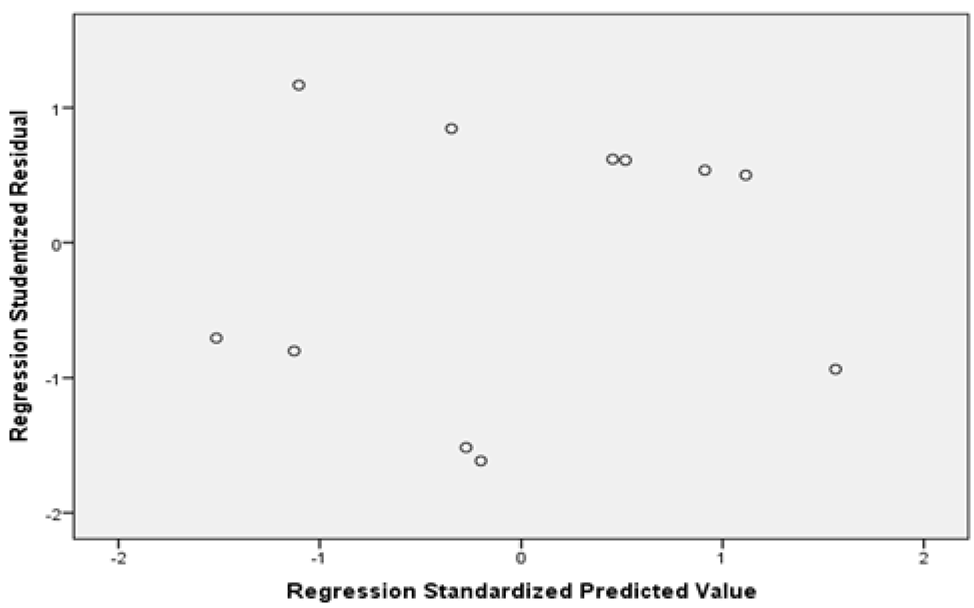
		Unstandardized Residual
N		10
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.01609862
	Absolute Positive	.243
Most Extreme Differences	Negative	.243
		-.195
Kolmogorov-Smirnov ZAsymp.		.769
Sig. (2-tailed)		.596

From the table above, it can be seen that the 2-tailed sig asymp value is 0.596 > 0.05. So it can be concluded that the regression model in this study has a normal distribution.

b. Heteroscedasticity Test

A good regression model is one that is homoscedastic or does not have heteroscedasticity. In this research, the heteroscedasticity test is presented in graphical form using a scatterplot as in the following table:

Scatterplot
Dependent Variable : Profit



From the Scatterplot figure above, it can be seen that the points are spread randomly and do not form a clear pattern, and are spread above and below the number zero (0) on the Y axis. Therefore, it can be concluded that the regression model in this study is heteroscedasticity free.

c. Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.009	.039		.246	.814		
	X1	-.006	.018	-.134	-.350	.738	.993	1.007
	X2	.129	.163	.337	.790	.460	.794	1.259
	X3	-.040	.054	-.321	-.751	.481	.790	1.266

From the data listed in the table above, it can be seen that the tolerance value for the variable total assets (X1) is 0.993 with a VIF of 1.007, total debt (X2) is 0.794 with a VIF of 1.259, and total capital (X3) is 0.790 with a VIF of 1.266. . This VIF value is below 10.00 and the tolerance value is above 0.10. Therefore, it can be concluded that there is no multicollinearity in the variables, in other words, this regression model is free from symptoms of multicollinearity.

d. Autocorrelation Test

Runs Test

	Unstandardized Residual
Test Value[a]	-.00730
Cases < Test Value	5
Cases >= Test Value	5
Total Cases	10
Number of Runs	5
Z	-.335
Asymp. Sig. (2-tailed)	.737

From the table above, the Asymp value is obtained. Sig 0.737> 0.05, it can be concluded that there is no autocorrelation.

Multiple Regression Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.009	.039		.246	.814		
X1	-.006	.018	-.134	-.350	.738	.993	1.007
X2	.129	.163	.337	.790	.460	.794	1.259
X3	-.040	.054	-.321	-.751	.481	.790	1.266

Multiple Correlation Coefficient (R)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.365[a]	.133	-.301	.020	.861

From the table above, it can be seen that the results of the multiple correlation coefficient (R) are 0.365, meaning that all independent variables (total assets, total debt and total capital) have a low relationship to the dependent variable (profit).

Coefficient of Determination (R2)

The coefficient of determination (R2) aims to determine the percentage of simultaneous influence of the independent variable on the dependent variable. The following is a table of coefficient of determination test results:

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.365[a]	.133	-.301	.020	.861

From the SPSS calculation results above, it can be seen that the coefficient of determination (R2) is 0.133 or 13.3%. This shows that total assets, total debt and total capital) have an influence of 13.3% on profits and 86.7% are influenced by other factors not examined in this research.

F test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	4	.000	.307	.820[b]
	Residual	.002	6	.000		
	Total	.003	10			

Level signifikansi (α), α = 0,05
Ftabel = k : (n-k-1)
= 3 : (10-3-1)
= 3 : 6
= 4,76

In the ANOVA or F test table, the calculated F value is 0.307 with a significance level of 0.820. Meanwhile, Ftable at the 0.05 confidence level is 4.76. So we get calculated F < F table, namely 0.307 < 4.76. This means that Ha is rejected and H0 is accepted, meaning that simultaneously total assets, total debt and total capital do not have a significant effect on profit.

T test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.009	.039		.246	.814		
X1	-.006	.018	-.134	-.350	.738	.993	1.007
X2	.129	.163	.337	.790	.460	.794	1.259
X3	-.040	.054	-.321	-.751	.481	.790	1.266

Level signifikansi (α) : α = 0,05
Ttabel = α/2 : (n-k)
= 0,05/2 : (10-3)
= 0,025 : 7
= 2,36462

The tcount value for the total assets variable is 0.993 with a significance of 1.007, while the ttable is 2.36462 with a significance level of 0.05. Then the result is tcount < ttable, namely 0.993 < 2.36462, which means that Ho is rejected and Ha is accepted or the total assets partially has no significant effect on profit.

The tcount value for the total debt variable is 0.794 with a significance of 1.259, while the ttable is 2.36462 with a significance level of 0.05. Then the result is tcount < ttable, namely 0.794 < 2.36462, which means that Ho is rejected and Ha is accepted or the total debt partially has no significant effect on profit.

The tcount value for the total capital variable is 0.790 with a significance of 1.266, while the ttable is 2.36462 with a significance level of 0.05. Then the result is tcount < ttable, namely 0.790 < 2.36462, which means that Ho is rejected and Ha is accepted or the total capital partially has no significant effect on profit

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Discussion of Research Results

Total Assets, Total Debt and Total Capital Have No Effect on Profit

Based on the results of hypothesis testing using the F test, it can be stated that simultaneously total assets, total debt and total capital do not have a significant effect on profits. This is due to a decrease in total assets which has an impact on decreasing profits. If a company has a lot of total assets, it has the opportunity to carry out production activities and produce its products, so that profits increase, and vice versa. Then the total debt decreased because the total debt was used as capital to fund the company's operational activities. Meanwhile, the more capital a company has, the higher or lower the profit level will be. This is in line with Dede Tri Wahyuni's previous research, 2022 with the title the influence of total assets, total debt and total capital on profits in food and beverage companies listed on the Indonesia Stock Exchange. The research results showed no influence of total assets, total debt and total capital on profits in food and beverage companies listed on the Indonesia Stock Exchange.

Total Assets Have No Effect on Profit

Total assets do not have a significant effect on profit. This is because total assets have decreased, because the more the assets owned by the company decrease, the operational results produced by the company decrease, so profits also decrease. This is in line with previous research by Muhammad Zulkarnain, 2020 with the title the influence of total assets and income on net profit (LQ 45 BEI Banking Company Study). The research results did not show the effect of total assets and income on net profit (LQ 45 BEI Banking Company Study).

Total Debt Has No Effect on Profit

Total debt does not have a significant effect on profits. This is because the debt has not been paid to outside parties within a certain period. If the debt acquired by the company increases, it is hoped that it will have a positive impact on increasing profits so that the company's survival in the future can be guaranteed, and vice versa. This is in line with previous research by Leny Suzan, Sri Saraswati, Pandan Maywulan Megawati, 2022, with the title the effect of working capital, sales volume and total debt on net profit in companies in the coal sub-sector mining sector listed on the Indonesia Stock Exchange 2017–2021.

Capital has no effect on profits

Total capital does not have a significant effect on profits. This is due to ineffective use of funds and can reduce profits. This is in line with previous research by Zubir, 2021 with the title the influence of capital and debt on net profit in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2014–2018 period. The research results showed no influence of capital and debt on net profit in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2014–2018 period.

CONCLUSION

Based on the results of the analysis that has been carried out, it can be concluded that total assets, total debt and total capital simultaneously do not have a significant effect on the profit variable at PT Yanaprima Hastapersada Tbk. Meanwhile, partial total assets have no significant effect on Profit, partial total debt has no significant effect on Profit, partial total capital has no significant effect on Profit.

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