



Analysis of the Application of Selling Prices and Its Relationship with the Volume of Brick Sales in Palangka City

Rinto Alexandro, Tonich Uda, Reni Tri Rahayu

Economic Education Study Program Faculty of Teacher Training and Education, University of Palangka Raya, Central Kalimantan, Indonesia

E-mail: rinto.alexandro@fkip.upr.ac.id

ABSTRACT

In TB companies Nopia Santi in Palangka Raya is a business that is engaged in the production of concrete blocks. The problem examined in this study is how much influence the selling price of the brick sales volume in the city of Palangka Raya. The objective to be achieved in this study is the effect of selling prices on the brick sales volume in the city of Palangka Raya. This research uses descriptive quantitative research methods. This research is located at Jl. Bukit Keminting in the TB company. Nopia Santi as for the stages of this study are (1) determining the research subject. (2) data collection. (3) data analysis. Data collection procedures carried out by observation, interview, and documentation. The results of this study aimed that the determination of the selling price of batatako t test regression results. $revenue = 72044,278 + 0,000-37,806 price - 0,0000037,806 volume + e$ Based on the results of calculations using SPSS 16.0, it can be seen that the variable sales price and sales volume has a significant effect on volume. This is due to the sig t value for sales price and sales volume variables respectively 0.01 and 0.01, which means it is smaller than the significance level of 0.05.

KEYWORDS: Effect of selling prices on brick sales volume

1. INTRODUCTION

The company was founded, of course in accordance with the expectations that in the future it will experience rapid development, both small, medium and large companies. Bright hope in the future is one of the basis for taking actions and wisdom that are considered necessary at the present time. Thus its activities within the company are still many companies that are established do not develop as expected. All this is caused by obstacles, which come from within the company and from outside the company. In terms of the expected company in this case maintaining the survival of the company, the company management is required to be more wise in terms of making decisions so that these obstacles can be overcome properly. We already know that one of the goals of the company is to provide consumer needs decisions. With the satisfaction of the needs of consumers it has a meaning related to quality prices and other facilities. Thus the company can provide what is customer satisfaction, it is necessary to have an appropriate pricing strategy for the smooth running of the company by placing prices according to the type of product.

To decide on the price, various questions must be answered from the price of a product to redefining an old product. In addition, strategies must be formulated to seize promotional profits from changes in the old price level, or otherwise prevent changes by sellers again.

Such conditions on the other hand can create a partnership between companies that produce similar goods in this case, how people manage other businesses in addition to generating profits, also for the long-term life of the company. Every company that pursues profit at a time is faced with the problem of fixing prices on the goods and services provided. Thus the price is seen as one of the few

questions that most influences the choice behavior of buyers. All of this is undeniable, because price is the only marketing mix that produces sales revenue, so it can be said to be small and the large volume of a sale is influenced by the existence of a product price.

As a comparison to determine the effect of selling price determination on the volume of brick sales in the Nopia Santi building store in Palangka Raya, the researchers made a price comparison table with one of the brick making businesses in Palangka Raya whose businesses were the same, namely in UD Sumber Lancar.

TABLE 1
PRICE COMPARISON IN TB. NOPIA SANTI PALANGKA RAYA WITH UD SUMBER LANCAR

No	Company Name	Production Price (2017)	Production Price (2017)	Production Price (2017)
1.	TB. Nopia Santi	IDR 2.000	IDR 2.000	IDR 2.200
2.	UD. Sumber Lancar	IDR 2.300	IDR 2.300	IDR 2.500

The sale of concrete blocks in the city of Palangka Raya, which is active in the field of brick processing, because of the large number of competitors in the city of Palangka Raya, it is very important for them to open and set pricing strategies. Based on the description above, the writer feels interested to examine "The Effect of Prices on the Volume of Brick Sales in Nopia Santi Building Stores in Palangka Raya City".

It can be said that the price is the amount paid by the buyer for the goods and services offered by the seller. Price can be called value, this is like Winardi's opinion (1992:2) which says that "price is the amount of value exchanged by consumers to achieve the benefits of users of goods or services.

Whereas Tjiptono (2002), argues that "Prices are monetary units or other measures (including other goods and services) which are exchanged in order to obtain ownership or use rights of goods or services. Price is the amount of money as a medium of exchange for obtaining a product or service (Djaslim Saladin, 2001:95). Price is a component that directly influences company profit. "According to Dharmesta and Irawan (2003:241)" price is the amount of money (plus several products if possible) needed to get a number of combinations of service products".

Based on some of these definitions it can be concluded that prices are monetary units that are exchanged in order to obtain ownership rights and get a number of combinations of products (goods and services) and services.

2. THEORY

2.1. Effect and Importance of Price

With the right and reasonable price, it shows that consumers and organizations will buy something in large quantities. According to William J. Stanton and Y. Lamarto (2000:306) in his book "marketing principles" a price level can have an effect both in the economy and in the company. In daily life, prices are often determined by the buyer and seller in a bargaining process in the goods or services being traded. Usually the seller will ask for a selling price that is higher than expected to be received, while the buyer will bid a price lower than expected to be paid. With the occurrence of bargaining will create an agreement between the buyer and seller so that there will be an exchange of goods or services desired. But it is also not uncommon for prices to be determined by the seller unilaterally, usually there will be an exchange if the buyer feels matched with the price set by the seller.

2.2. Price function

According to Dini Indrastuty (2011:29) the price function is as a measurement and differentiator of goods. Meanwhile, in relation to production activities, the price function according to Eryadi (2007:24) is to determine the goods to be produced and the distribution of production results to consumers.

2.3. Price type

In the economic process, there are various types of prices based on their point of view. The most common type of price is market price. According to Joko Untoro (2010:8), market price is a condition where the amount offered is the same as the amount received and an agreement between producers and consumers occurs at the time of the transaction. Market prices are also often referred to as the price balance between the demand and supply of goods. In addition, Dini Indrastuty (2011:29) added that the equilibrium price is the price of an agreement between sales and buyers created through the bargaining process. While specifically, the types of prices can be stated as follows: 1)

Subjective prices are estimates or estimates of a price to be traded. 2) The objective price (market price) is the price agreed upon by the buyer and seller based on the results of the bargaining of goods and services. 3) Cost of goods (production costs) is the value of the amount of money spent to produce goods and services in a production process. 4) The selling price is the cost price plus the expected profit.

2.4. Pricing Strategy

The pricing strategy is the basis for a long-term pricing framework that sets the initial price for a product and in the case of providing direction for the product life cycle price movement ". (Iamb, hair, mc daniel. 2001:310). Pricing strategy is the stage where the company classifies and classifies the products or services produced as 'new products' that do not have loyal / permanent consumers or 'products that have been circulating' that already have their own market share. (Fandy tjiptono, 2008). Based on some of the opinions above, the price income strategy is a form of pricing of goods and services in changes in the value of money spent by consumers. The price determined for a product will affect the company's revenue and ultimately the profit rate. The company determines the selling price of its products with three basic considerations, namely the cost of production, supply of inventory, and price of the pair.

2.5. Sales Volume

According to Abdul Halim (2015) argues that "sales volume is the amount of sales produced successfully sold during a certain period measured in units". Meanwhile, in Resvan David's opinion "sales volume is the amount or amount of goods sold during a certain time". Sales activity is an activity that must be carried out by a company by marketing its products in the form of goods or services. Sales activities carried out by the company aim to achieve the expected sales volume and profit to achieve maximum profit for the company. Based on the above opinion it can be concluded that the sales volume is the amount or number of goods produced by a company that was successfully sold during a certain period.

3. RESEARCH METHODS

Analysis becomes important, because to prove whether the research that we carry out has a significant relationship or not. Analysis is to break down or break a whole into smaller parts in order to know the components that stand out. In this research is to find out whether there is a relationship between the selling price with the sales volume of the brick shop building Nopia Santi in Palangka Raya Before analyzing the data, it is necessary to test the assumptions first, namely:

3.1. Test the Normality of Distribution

This test aims to determine the normal distribution of the distribution of variable scores. If a deviation occurs,

how far is the deviation. This normality test uses the Kolmogorov Smirnov and Shapiro Wilk test techniques. And testing using SPSS 16.0 with the rule if the significant value is greater than 0.1 then the distribution of the distribution of variable scores is normal

3.2. Linearity Test

Linearity test of this relationship is carried out to determine the linearity of the relationship between the independent variables and the dependent variable by looking at the size of the R Square obtained. This linearity test uses simple linear regression correlation analysis with the help of SPSS 16.0. The general equation for simple linear regression is: $Y = a + bx$

Information

Y = dependent variable

X = free variable

a = intercept

b = slope regression coefficient

In the above equation, values a and b can be determined in the following way:

$$a = \frac{(\sum y)(\sum x^2) - (\sum x)(\sum xy)}{(n)(\sum x^2) - (\sum x)^2}$$

$$b = \frac{(n)(\sum xy) - (\sum x)(\sum y)}{(n)(\sum x^2) - (\sum x)^2}$$

3.3. Hypothesis Test

The technique used in hypothesis testing in this study is the quantitative data analysis of product correlation using the SPSS version 16.0 account. To answer whether there is an influence of selling prices with the brick sales volume at the Nopia Santi building store in Palangka Raya. with the rule if significant > 0.01, then the hypothesis is accepted and if significant < 0.05, the hypothesis is rejected. The equation for the product moment correlation test, namely:

$$r_{xy} = \frac{N \sum xy - (\sum x)(\sum y)}{\sqrt{(N \sum X^2 - (\sum x)^2)(N \sum y^2 - (\sum y)^2)}}$$

Information:

r_{xy} = product moment correlation

$\sum x$ = total score

$\sum y$ = item's score

$\sum xy$ = product times the score with the total score

N = number of subjects

The correlation value is getting closer to 1, it can be said that the correlation is higher. Correlation test can produce correlations that are positive (+) and negative (-). If the correlation is positive (+), then the relationship between the two variables is in the same direction (directly proportional), which means the higher the value of the independent variable, the higher the value of the dependent variable, and so should, if the correlation is negative (-), then the relationship between the two variables is inversely proportional, which means the

higher the value of the independent variable, the lower the value of the dependent variable.

4. RESEARCH RESULT

4.1. Constraints Faced in the Company

In general, there are three constraints in a trading company, namely: 1) The problem of goods control is the most common problem and can make the most losses (minimize profits). Item control issues include misplaced goods, lost items (how many should be there? Now how many are left). 2) What is the amount of receivables from customers and when to collect receivables. 3) And the difficulty of finding trusted persons who can be appointed as cash holders (cashiers). Every company has and has their respective constraints, namely as follows:

TABLE 2
TABLE OF COMPANY CONSTRAINTS

No	TB Constraints Nopia Santi
1.	Production goods are lost because the building block is free, while the lack of a company is no fence to limit production goods at night because it is near the highway.
2.	Receivables from companies that handle public housing such as BTN houses and individuals because they sometimes order goods. But this has been overcome by the company using receipts when to collect it.

4.1.1. Raw Materials: Every company that carries out production activities necessarily requires primary or auxiliary material (material). This is also the case with only brick companies in the city of Palangka Raya. The details of each company are as follows: in producing concrete blocks, they require materials which are: Sand, Cement, Water. For one sack of cement tonasan worth IDR 50,000 and produce 100 concrete brick seeds, one half of sand for IDR 300,000, and produce 600 concrete bricks, for water to enter into electricity costs per month ± IDR 250,000. In one month can spend 260 bags of raw cement tonasa, 30 ret sand, and water included in electricity costs per month ± IDR 250,000.

4.1.2. The overhead costs calculated in making the bricks for each company are the same. These costs are: 1) The intended diesel costs are the costs used to buy diesel that is needed to move the cement mixer machine, sand, and water, which is often called molen. At the TB company. Nopia Santi the cost of diesel fuel charged per brick block is as much as IDR 300, - 2) The intended electricity costs are costs used for water, lighting and machinery IDR 250.000, - 3) The intended cost of damage risk is the cost that is budgeted to cover the damage to the resulting brickwork. In TB. Nopia Santi damaged in 1000 seeds by 15 seeds.

4.1.3. Administrative and general costs that are calculated at each company are depreciation and maintenance costs. Depreciation costs and

maintenance costs that are intended are costs for depreciation and maintenance of company machinery and equipment. Within one month, the estimated depreciation and maintenance budget is IDR 300,000.

4.1.4. The cost of loading and unloading is the cost of labor costs raising and lowering the car, the cost of loading and unloading for each company varies on TB. Nopia Santi per kg brick is charged at IDR 30.

4.1.5. Transportation costs, transportation costs that are intended is the cost of paying transport of brick shipping to the buyer/customer of each company imposes it on TB. Nopia Santi the transportation fee for every 1000 concrete blocks is IDR 100,000, so for one brick block, it is charged IDR 100.

4.2. Production Facilities

In conducting production activities, brick-making companies equip themselves with various production facilities and facilities, including the production facilities of each company.

TABLE 3
BATAKO PRODUCTION FACILITIES IN TB COMPANIES NOPIA SANTI

No	Type of Production Facility	Amount	Function
1	Pressmachine	2	To print bricks
2	Stirring machine	1	To interfere with cement, sand and water
3	Shovel	3	To pour sand into a mixer
4	Water pump	1	For water supply
5	Bucket	7	To take water
6	Brush	2	For mold cleaners
7	Arco	1	Transporting sand

4.3. Production Volume

The production volumes in each brick-making company are different, before calculating the production volumes of the 5 companies in the last three years. The following is the production capacity table.

TABLE 4
PRODUCTION CAPACITY OF BATAKO COMPANIES

No	Company Name	Number of Machines Used	Capacity (Days)	Information
1.	TB. Nopia Santi	A	1000	3 worker
2.	UD Sumber Lancar	A	1000	3 worker

Considering the many factors that affect the selling price of concrete blocks in each company, then assumptions are needed for this business, such as: 1) Calculation of the analysis is carried out in the last three years, namely 2014, 2015 and 2016. 2) Number of machines used, 2 machines with 6 working people. 3) The number of days spent

producing bricks is 25 days per month. 4) The number of concrete blocks produced per day is 2000 seeds. Based on the above assumptions, a production volume can be calculated, using the following table:

Table 5
PRODUCTION VOLUME OF BATAKO COMPANIES EVERY LAST 3 YEARS

No	Company Name	Production Volume (2017)	Production Volume (2018)	Production Volume (2019)
1	TB. Nopia Santi	600.000 seeds	600.000 seeds	600.000 seeds

TABLE 6
PRODUCTION PRICES OF COMPANIES EVERY LAST 3 YEARS

No	Company Name	Production Volume (2017)	Production Volume (2018)	Production Volume (2019)
1	TB. Nopia Santi	600.000 seeds	600.000 seeds	600.000 seeds

4.4. Calculate Cost of Goods

To calculate the selling price each company has data which is an element of the selling price, which is in the form of labor cost data, raw material cost data and other cost data. To calculate how much the selling price is used the following formula:

Estimated production cost for a certain time period of IDR XX

Estimated non-production costs for a certain period of time XX +

Estimated total cost for a certain period of IDR XX

Number of products produced for a certain period of time XX:

Estimated cost of product per unit IDR XX

The desired profit per unit of product XX

Estimated selling price per unit charged to the buyer is IDR XX

The following table lists the selling price elements of each company which are calculated per unit of adobe:

TABLE 7
PRICE ELEMENTS CALCULATED PER 1 UNIT OF BRICK

Per Unit Batako	TB. Nopia Santi (IDR)
Raw material costs:	
- cement	500
- sand	500
Labor	250
Factory overhead costs:	
- Solar costs	30
- Electricity cost	5

- Risk of damage costs	33
Administration and general fee:	
- Depreciation and maintenance costs	6
Marketing fee:	
- Cost of loading and unloading	30
- Transport fee	100
Cost of goods sold	1.454
Profit	746
Selling price	2200

4.5. Pricing Strategies

Each building company or store tries to set a price that is most important in the sense that it can provide benefits that are possible in the short and long term. If setting the price is not right. Then this will result in losses for a company. So difficult for sellers and vice versa prices that are too low will hurt the company. Therefore pricing is very important for companies or building shops.

TABLE 8
STRATEGIES FOR DETERMINING THE SELLING PRICE OF BRICKS IN EVERY COMPANY IN PALANGKA RAYA

No	Pricing Strategies	TB. Nopia Santi
1	Pricing strategies based on production costs	TB. Nopia Santi sets prices based on pricing: - stipulation for 1 unit of goods the amount of which is equal to the total cost per unit plus the amount to cover the profit desired in that unit. - setermination of sales rights after adding to the purchase price with the amount of profit.
2	Pricing based on inventory supply	One form of pricing based on supply is price discrimination, that is, the same goods are sold at various prices.
3	Pricing is based on competitor prices	TB. Nopia Santi sets the selling price based on the selling price of competing companies. Where companies set prices slightly above or slightly below the selling price of competitors.

4.6. Sales Volume

Monthly sales volume in the last 3 years in every company is really needed to see the development of brick companies as follows:

TABLE 9
MONTHLY BRICK SALES VOLUME IN THE LAST 3 YEARS ON TB NOPIA SANTI IN PALANGKA RAYA

No	Month	2017 sales vol/month	2018 sales vol/month	2019 sales vol/month
1.	January	25.000	25.000	10.000
2.	February	30.000	30.000	15.000
3.	March	60.500	60.500	17.000
4.	April	25.000	27.000	10.000
5.	May	35.000	35.000	40.000
6.	June	40.000	40.000	20.000
7.	July	32.000	35.000	23.000
8.	August	50.000	50.000	21.000
9.	September	48.500	48.500	12.000
10.	October	38.000	50.000	9.000
11.	November	45.000	45.000	9.900
12.	Desember	50.000	50.000	23.000
	Amount	497.000	496.000	109.900

Judging from the data above, the reduced brick sales volume is due to the large number of BTN home developers that have reduced construction because there is a government regulation that has been overhauled regarding licensing for the construction of BTN houses. Because there are many who need a brick here, that is, the establishment of the BTN, the rest is only an improvement in the general public. Because in the establishment of this BTN they have to wait for a permit from the tax office when establishing a house, and to get a permit the developer must wait, if they establish a house permit letter not yet in the hand then they will be sanctioned by the tax office.

4.7. Average Revenue

The average monthly income in the production of brick is as follows:

Table 10
MONTHLY AVERAGE NET INCOME IN THE LAST IN TB NOPIA SANTI IN PALANGKA RAYA

No	Mounth	2017 average income (IDR)	2017 average income (IDR)	2017 average income (IDR)
1	January	8.000.000	8.000.000	7.000.000
2	February	8.000.000	8.000.000	7.000.000
3	March	8.000.000	8.000.000	7.000.000
4	April	8.000.000	8.000.000	7.000.000
5	May	8.000.000	8.000.000	7.000.000

From the last three years' income to TB. Nopia Santi from 2014 resulted in an average monthly income of IDR 8,000,000. In 2015, the average monthly income was IDR 8,000,000, but in 2016 the income decreased by an average of IDR 7,000,000. This is due in 2017 from January to February. production is limited and reduced to depleting stock in 2016.

DATA ANALYSIS

Analysis of Data Used in the SPSS Program. The data analysis that becomes the first step in SPSS is as follows:

**TABLE 11
DATA USED IN SPSS**

Month	Sales Volume	Selling price	Production price
1	25000.0	2000.0	1154.0
2	30000.0	2000.0	1154.0
3	30500.0	2000.0	1154.0
4	25000.0	2000.0	1154.0
5	35000.0	2000.0	1154.0
6	20000.0	2000.0	1154.0
7	32000.0	2000.0	1154.0
8	27000.0	2000.0	1154.0
9	24500.0	2000.0	1154.0
10	38000.0	2000.0	1154.0
11	15000.0	2000.0	1154.0
12	20000.0	2000.0	1154.0
13	25000.0	2000.0	1154.0
14	21000.0	2000.0	1154.0
15	29500.0	2000.0	1154.0
16	27000.0	2000.0	1154.0
17	35000.0	2000.0	1154.0
18	23000.0	2000.0	1154.0
19	35000.0	2000.0	1154.0
20	25000.0	2000.0	1154.0
21	14500.0	2000.0	1154.0
22	30000.0	2000.0	1154.0
23	45000.0	2000.0	1154.0
24	50000.0	2000.0	1154.0
25	15000.0	2200.0	1454.0
26	5000.0	2200.0	1454.0
27	17000.0	2200.0	1454.0
28	10000.0	2200.0	1454.0
29	40000.0	2200.0	1454.0
30	20000.0	2200.0	1454.0
31	23000.0	2200.0	1454.0
32	21000.0	2200.0	1454.0
33	12000.0	2200.0	1454.0
34	9000.0	2200.0	1454.0
35	9900.0	2200.0	1454.0

Data source: data processing from SPSS

From the above data can be analyzed using the SPSS (Statistical Product And Service Solutions) program. Which will be analyzed as the results below.

1. Descriptive Data of Research Object

This research was conducted in 2014 until 2016, every year is calculated once a month, so that a total of 12 x 3 years = 36 observational data was obtained. The independent variable used in this study is the sale price while the dependent variable is the volume and production

costs. Data for the variable selling price, sales volume and production costs is obtained through calculations obtained through calculations processed based on annual financial reports obtained from TB Nopia Santi in Palangka Raya. Descriptive statistics that will be discussed include: the amount of data (N), the sample mean (mean), the maximum value, the minimum value, and the foreign exchange standard (°) for each variable, as in table 12.

**TABLE 12
DESCRIPTION OF RESEARCH VARIABLES INITIAL OBSERVATION (N = 36) DESCRIPTIVE STATISTICS**

	Mean	Std. Deviation	N
Selling volume	2.46E4	10202.581	36
Selling price	2066.67	95.618	36
Production cost	1.2540E3	143.42743	36

Source: research data processed using SPSS 16.0

Based on the calculation results in table 12, it appears that from 36 observations, the selling price play in the observation period (2014 to 2016) was 2066.67 with ° amounting to 95,618, where these results indicate that the mean value> °.

Classical Assumption Testing. The classic assumption test is used to test, whether the regression model used to test, whether the regression model used in this study is worth testing or not. Classic assumption tests are used to ensure that multicollinearity, autocorrelation, and heterocedasticity are not present in the model used and the data generated are normally distributed. If all of the requirements are met, it means that the analysis model is feasible. Class assumption deviation test can be described as follows:

2. Normality Test

This test aims to determine whether or not the data is normally distributed using linear regression analysis. A good regression model is the data distribution of each variable is normal or close to normal. The normality test is done by the Kolmogorov-Smirnov test which is performed on the residual data of the regression model. The total data sample testing is presented in table 13. below:

**TABLE 13
TEST OF NORMALITY**

	Production cost	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
		Statistic	Df	Sig.	Statistic	Df	Sig.
Volume	1154	.115	24	.200*	.954	24	.334
Selling (y)	1454	.180	12	.200*	.900	12	.161

Source: research data processed using SPSS 16.0

The results of normality testing on testing the 36 initial data addressing the sales price variable has not been addressed as a normal model shown with a sig value of 0.200.

Determination of whether a variable is normally distributed or not can also be seen through a normal probability plot where the distribution of the variable points should not differ much around the Y + X line. The plot graph of this research is shown in Figure 1 below:

FIGURE 1
PLOT GRAPH

Normal P-P Plot of Regression Standardized Residual

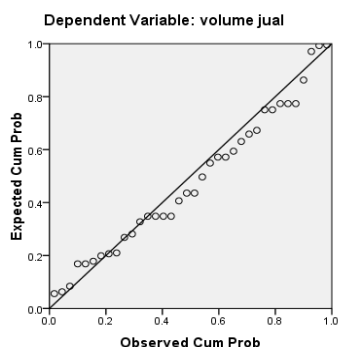


Figure 1 shows that the variable points are around the line $Y = X$ or the distribution around the diagonal line, and the distribution follows the direction of the diagonal line, this shows that the data has been normally distributed.

3. Autocorrelation Test

Autokorrelation shows the correlation between interruptions in period t and errors in period $t-1$. Consequently, sample variations cannot describe population variations. Furthermore, the resulting regression model cannot be used to estimate the value of the independent variable. To find out the existence of autocorrelation in a regression model, a Durbin-Watson (DW) test with the provisions can be seen in table 14 as follows:

TABLE 14
AUTOCORRELATION

1	There is autocorrelation
1,1 - 1,54	Without conclusion
1,55 - 2,46	There is no autocorrelation
2,46 - 2,9	Without conclusion
2,9	There is autocorrelation

In this research data, get a DW value of 1.613 as shown in table 14.

TABLE 15
RESULTS OF THE SUMMARY MODEL
AUTOCORRELATION TEST

Model	R	Adjusted R Square	Std. Error of the Estimate	Change Statistics				Sig. Change	Durbin-Watson	
				R Square Change	F Change	df1	df2			
1	.531 ^a	.282	.261	.8768553	282	13.384	1	34	.001	1.871

a. Predictors: (Constant), production costs
b. Dependent variable: selling volume

Source: research data processed using SPSS 16.0

Based on the results of calculations using SPSS 16.0 in table 4.15 Dw values differ between 1.55 to 2.46 so it can be concluded that there is no autocorrelation in the regression equation of this study.

4. Heterokedasticity Test

This test aims to test whether there are differences in variance and residuals of one other observation into the regression model. A good research model is homokedasticity, that is, the variance and residuals of one observation to another observation the results are fixed. There are several ways to detect the existence of heteroscedity which shows that the research model is not feasible. In this study used testing through the Glejser test. In the following table 16 a Glejser test will be displayed.

TABLE 16
GLEJSER TEST

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std error			
1. (constant)	72044.278	13040.781		5.525	.000
Production cost	-37.806	10.334	-.531	-3.658	.001

Dependent Variable: selling volume

Source: research data processed using SPSS 16.0

Based on table 16. shows that the coefficient parameters for all independent variables used in the study were not significant at the 0.05 level. It can be concluded that the regression equation used does not occur heteroscedasticity.

5. Test Statistics F

This test is intended to determine the effect between independent variables and dependent variables together (simultaneously). Based on the results of the regression analysis it can be seen that the two independent variables together influence the financial performance. This can be proven from the f value of 0.001 which is more than the significance level of 0.05 as shown in table 17 as follows:

TABLE 17
TEST REGRESSION RESULTS F

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.029E9	1	1.029E9	13.384	.001 ^a
Residual	2.614E9	34	7.689E7		
Total	3.643E9	35			

a. Predictors: (Constant), production costs

b. Dependent Variable: selling volume

6. Test Statistics t

The test aims to determine whether or not the influence of one independent variable on the dependent variable (partially) by assuming the other independent variables are boarding. This test is done by comparing the

significant value of t as shown by sig of t in table 18. with a significant level taken, in this case 0.05. If the sig value of t 0.05 then the independent variable influences the dependent variable.

TABLE 18
RESULTS OF t TEST REGRESSION

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	F	Sig.
	B	Std. Error	Beta		
1 (Constant)	72044.278	13040.781		5.525	.000
Production cost	-37.806	10.334	-.531	-3.658	.001

Dependent Variable: selling volume

From table 18 we can write the regression equation as follows:

$$\text{revenue} = 72044,278 + 0,000-37,806 \text{ price} - 0,0000037,806 \text{ volume} + e$$

Based on the results of calculations using SPSS 16.0, it can be seen that the variable sales price and sales volume has a significant effect on volume. This is due to the sig t value for sales price and sales volume variables respectively 0.01 and 0.01, which means it is smaller than the significance level of 0.05.

7. Hypothesis Testing

Hypothesis 1 (H1)

The first hypothesis proposed in this study is that the selling price has a significant effect on financial performance. From the results of this study the regression coefficient values for the selling price variable were 0,00037,806 with a significant value of 0.01 where this value was not significant at the 0.05 significance level because it was smaller than 0.05. Thus the first hypothesis which states that the sale price has a significant effect on the brick sales volume is accepted.

CONCLUSION

There is a difference in the cost of goods sold and the price of one company with another company, the difference is influenced by the elements that make up the cost of goods and the sale price of concrete blocks, namely the price of material consisting of cement, sand, labor costs and other costs. in the form of depreciation costs, loading and unloading costs, transportation costs, diesel costs, electricity costs, and the risk of damage. The most influential name is the material cost of cement.

The quality of the concrete block will be better if there is more cement mix but it will produce a smaller amount of brick making so the price is more expensive, and vice versa if the cement mixture is of less good quality, but produces a higher amount so that the price is even cheaper.

Based on the analysis it seems that the determination of the selling price cannot increase the sales volume of each brick company. This is because if prices rise many consumers are looking for low prices.

Sales volume describes the financial condition of a company that is analyzed financially, so it can be known about the good and bad financial situation of a company that reflects the achievement of volume in a particular period of sales.

The revenue from 2017 to 2018 the volume is normal but in 2019 it is very declining due to several factors including: many developers are waiting for the IMB letter from the tax office because they do not dare to build housing before having a permit, many buildings in Palangka Raya so the government makes decisions the new thing that makes the developer have to postpone the construction, because many brick companies are marketing the brickwork to housing companies.

For coofesien = 0.009 or almost close to 1, then there is a very strong and positive relationship between price fixing on sales volume which the hypothesis is acceptable.

The first hypothesis proposed in this study is that the selling price has a significant effect on financial performance. From the results of this study, the regression coefficient value for the selling price variable is 0,00037,806 with a significant value of 0.01 where this value is not significant at the 0.05 significance level because it is smaller than 0.05. Thus the first hypothesis which states that the sale price has a significant effect on the brick sales volume is accepted.

Thus the hypothesis proposed is not proven because t_hit is greater than table. This means that there is a very significant influence on pricing in the sales volume of brick-making companies.

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