Faktor Biaya Promosi, Biaya Tenaga Ahli dan Biaya Bahan Baku Terhadap Profitabilitas Perusahaan sektor Farmasi

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Abstrak

Industri farmasi merupakan industri manufaktur non migas penyumbang terbesar keempat bagi perekonomian Indonesia. Salah satu permasalahan mendasar sektor farmasi di Indonesia yaitu kebutuhan bahan baku obat impor. Hal tersebut menjadi masalah penting bagi Indonesia akibat lemahnya kemampuan untuk mengembangkan bahan baku. Hal tersebut menjadikan perusahaan lemah akan berbagai resiko baik masalah mata uang ataupun ketersediaan produk. Tujuan penelitian sebagai bahan uji terhadap variabel yaitu biaya promosi, biaya tenaga ahli dan biaya bahan baku, beserta dampaknya terhadap profitabilitas. Menggunakan penelitian kuantitatif deskriptif berdasarkan data sekunder pada BEI. Metode pengambilan sampel yaitu *purpose sampling*. Penelitian menunjukkan bahwa biaya bahan baku dan biaya promosi memiliki pengaruh signifikan terhadap profitabilitas, sedangkan biaya tenaga ahli tidak memiliki pengaruh signifikan terhadap profitabilitas.

Kata Kunci : Biaya Promosi; Biaya Tenaga Ahli; Biaya Bahan Baku; Profitabilitas

Abstract

The pharmaceutical industry is the fourth largest non-oil and gas manufacturing industry that contributes to the Indonesian economy. One of the fundamental problems of the pharmaceutical sector in Indonesia is the need for imported medicinal raw materials. This is an important problem for Indonesia due to the weak ability to develop raw materials. This makes the company vulnerable to various risks, both currency problems and product availability. The purpose of this research is to test the variables, namely promotion costs, expert fees and raw material costs, along with their impact on profitability. Using descriptive quantitative research based on secondary data on the IDX. The sampling method is purpose sampling. Research shows that the cost of raw materials and promotion costs have a significant effect on profitability, while the cost of experts does not have a significant effect on profitability.

Keywords: Promotional Costs; Expert Fee; Raw Material Costs; Profitability