#### **INVEST: Jurnal Inovasi Bisnis dan Akuntansi**

Volume 3 No 2 (2022) Page: 258-266

# The Effect Of Product Development And Product Quality Control On Sales Volume Of Yakult Products In Indarung District, Padang City

# Pengaruh Pengembangan Produk Dan Pengendalian Kualitas Produk Terhadap Volume Penjualan Produk Yakult Di Kecamatan Indarung Kota Padang

# Sapta Eka Putra<sup>1</sup>, Widya Rahmawati<sup>2</sup>, Anggun Savira<sup>3</sup>

Tamansiswa University, Padang, Indonesia<sup>1,2,3</sup>

Mn18.fagungprayogo@mhs.ubpkarawang.ac.id<sup>1</sup>, asepjamaludin@ubpkarawang.ac.id<sup>2</sup>, nandang@ubpkarawang.ac.id<sup>3</sup>

#### **ABSTRACT**

This study aims to determine and analyze how much influence product development and product quality control have on sales volume at PT Yakult in Indarung District, Padang City. Descriptive quantitative research method with a sample of 100 respondents using purposive sampling technique. The instruments used in the study were questionnaires and data analysis techniques using multiple linear regression, t test, F test and coefficient of determination. Based on multiple linear analysis obtained Y = 12.785 + 0.319 + 0.192 X2 + e. Based on the t test analysis, it is found that product development (X1) has a positive and significant effect on the sales volume of yakult products in Indarung District, Padang City, then product quality control (X2) has a positive and significant effect on the sales volume of these products. The results of the F test prove that, product development and product quality control together have a positive and significant effect on consumer sales volume on yakult products in Indarung District, Padang City. The coefficient of determination test results get an Adjusted R-Square value of 60.6% and the remaining 39.4% which is explained by other variables such as price, marketing strategy, distribution, service

Keywords: Product Development, Product Quality Control, Sales Volume, Marketing Management.

#### **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui dan menganalisis seberapa besar pengaruh pengembangan produk dan pengendalian kualitas produk terhadap volume penjualan pada PT Yakult di Kecamatan Indarung Kota Padang. Metode penelitian deskriptif kuantitatif dengan sampel sebanyak 100 responden dengan menggunakan teknik purposive sampling. Instrumen yang digunakan dalam penelitian adalah kuesioner dan teknik analisis data menggunakan regresi linier berganda, uji t, uji F dan koefisien determinasi. Berdasarkan analisis linier berganda diperoleh Y = 12,785 + 0,319 + 0,192 X2 + e. Berdasarkan analisis uji t diperoleh hasil bahwa pengembangan produk (X1) berpengaruh positif dan signifikan terhadap volume penjualan produk yakult di Kecamatan Indarung Kota Padang, kemudian pengendalian kualitas produk (X2) berpengaruh positif dan signifikan terhadap volume penjualan produk tersebut. Hasil uji F membuktikan bahwa, pengembangan produk dan pengendalian kualitas produk secara bersama-sama berpengaruh positif dan signifikan terhadap volume penjualan konsumen pada produk yakult di Kecamatan Indarung Kota Padang. Hasil uji koefisien determinasi mendapatkan nilai Adjusted R-Square sebesar 60,6% dan sisanya 39,4% yang dijelaskan oleh variabel lain seperti harga, strategi pemasaran, distribusi, pelayanan

**Kata Kunci:** Pengembangan Produk, Pengendalian Kualitas Produk, Volume Penjualan, Manajemen Pemasaran.

#### 1. Introduction

In modern times, the amount of business competition is getting tighter, making companies increasingly increase competition and expand their existence. The retail business in Indonesia is

currently very much a retail business in the market with various classifications that exist by creating and selling various kinds of products.

The retail business is currently very much in demand by business actors in this retail business, companies must be able to maintain product development and control the products they have so that they are always in demand by consumers.

Product development according to Kotler den Keller in Muawanah (2016) is a company's effort to increase sales and develop new or improved products for the market.

Product development can increase the level of sales for sales and increase revenue for the company. Product development will have an impact on purchasing power and consumer interest in determining the desired product choice. Product development also has an impact on the development of the company, because if the product is well developed and recognized by many people the company will get good feedback from investors.

Yakult products maintain their products by maintaining the quality of Yakult to the hands of customers who are marketed through two departments, namely, Yakult Lady Department and Direct Sales Department

#### 2. Literature Review

H1: Product Development (X1) has a positive effect on sales volume (Y)

The quality control of a company's products is determined by certain measures and standards that have been set by the company. Products produced by a company are not in accordance with predetermined measures or standards, so the product is declared damaged or damaged.

This product quality control is applied to minimize the amount of damage that occurs in yakult products, this damage often occurs because of the lack of accuracy of the employees to re-check when the product has been produced by the machine. The reduction of defective products can be done by controlling the quality of the product, namely doing good or strict management of employee performance, so that employees can do their jobs well.

The yakult bottle has been designed with a unique shape to make it easier for consumers to hold the bottle when drinking yakult, so that the yakult flows slowly and the drinker does not choke. In this yakult packaging still has shortcomings such as the bottle is made of lightweight plastic material so that the yakult bottle is easily broken which makes losses to the company.

H2: Product quality control (X2) has a positive effect on sales volume (Y)

Based on the background and problems described above, the authors are interested in conducting research with the title "The Effect of Product Development and Product Quality Control on Sales Volume on Yakult Products in Indarung City Padang".

#### 3. Methods

This research uses quantitative methods with a descriptive approach to test the research hypothesis to determine whether or not there is a significant influence between product development and product quality control on sales volume. According to Sialen (2018) quantitative research is a research procedure that produces data in the form of numbers and is generally analyzed using descriptive and infurential statistics.

Based on the definition of the population above, the population in this study are consumers who purchase yakult products in Padang City. The sampling procedure used in this study is non-

probabilitary with purposive sampling technique, namely sampling techniques with certain considerations. Based on Rao Purba's sampling technique, the sample in this study was 96.04 and was rounded up to 100, so that the sample used in this study was 100 people. The 96 calculation results were rounded up to 100 to facilitate division, therefore 100 respondents were used as samples in the study.

#### 4. Results and Discussion

The results and discussion in this study are as follows:

## 1. Validity Test

The validity test results if the corrected item total correlation is above 0.300, the statement is declared valid and if the corrected item total correlation value is below 0.300, the statement is invalid. The validity test results can be seen in the table as below.

Validity test of product quality control variables

No	Pernyataan	total correlatin		Keteranngan	
1.	Saya Sering menemui produk cacatatau rusak saat membeli produk yakult	0,697	0,300	Valid	
2	Saya sering menemui produk kemasan yakult dalam keadaan sudah kusam atau lama	0,705	0,300	Valid	
3.	Saya sering menemukan produk yakult terkemas dengan rapi dan tertutup kuat	0,498	0,300	Valid	
4.	Saya sering membeli produk Yakult yang rasanya sudah tidak layak dikonsumsi lagi padahal kadaluarsanya masih lama	0,723	0,300	Valid	
5.	Kualitas produk yakult kurang bagus dari isi sampai kemasannya	0,718	0,300	Valid	
6.	Saya merasa Isi dalam satu kemasan Yakult varian baru dan lama sama-sama dapat membantu pencernaan	0,551	0,300	Valid	
7.	Produk yakult varian baru dan lama memiliki kandungan gula yang lebih rendah dan diperkaya berbagai vitamin	0,519	0,300	Valid	
8	Saya merasa Penyimpanan Yakult varian baru dengan Yakult Original sama pada suhu 0-10 0 C.	0,542	0,300	Valid	
9.	Saat membeli produk yakult yang mendekati masa expired selalu diinformasikan	0,637	0,300	Valid	
10.	Saat membelian dengan sales Yakult jika barang rusak sales selalu menganti dengan produk yang masih aman dan tidak rusak	0,469	0,300	Valid	

Validity Test of Product Development Variable

No.	Pernyataan	Corrected Best-Total Correlation	Convected from Total Correlation Standart	Keterangan
10	Yakult mengebuarkan yarian produk bana sekitar 5 tahun terakhir	0,771	0,300	Valid
2	Varian baru yakult diproduksi saat maraknya minuman kalong atau botol beroder di pasar	0,836	0,300	Valid
X.	Variana baru Yakult dipusurkan sesuai dengan sefeta masyurakat saat ini	0,588	0,300	Valid
	Yakult mympooduksi varian baru disaat masyarakat butuh sessatu yang baru dan berbeda dari produk yang lama	0,798	0,300	Valid
5.	Harga varian bana Yakult masih bisa terjangkau oleh konsumen	0,661	0,300	Valid
6.	Konsasan yakult varian baru terhuat dari buhan yang tidak mahal dan sederhana	0,676	0,300	valid
7.	Desain kemusan Yakult Varian Baru sangat madah dan simple serta tidak terlalu membutuhkan teknologi yang tinggi dalam pendesainannya	09,674	0,300	Valid
8.	Yakoli mempooduksi vafrian bara yang fungsinya sama dengan produk lama untuk kesebatan pencemaan	0,772	0,300	Valid
9.	Yakuli membodakan desain kemasan yarian baru dengan yang lama	6,93	0,300	Valid
10.	Vakult menyediakan tiga varian rasa yakni, jerak, anggar dan apel yang menjadi pilihan konsumen	0,772	0,300	Valid
11.	Varian yakult yang baru merupakan duplikat dan yakult yarian yang lama	0,680	6,360	Valid
12.	Yakult terbukti bermanfaat untuk nomingkutkan jumlah bukten baik di usus, membantu menghindari sembelit atau diate	0,579	0,300	Valid
13.	Yakult terbukti aman diminun kapan saja, baik sebelum atau sesadah makan	0,597	0,300	Valid
14.	Minum Yakult I botol setiap hari secara ratin sudah cukup untuk dapat memperoleh manfaatova	0,595	0,500	Valid
15.	Menarut saya dengan desain Yakult yang buru sama dengan yang lama dapat menekan biaya produksi	0,653	0,300	Valid
16.	Harga yakult varian baru samu dengan harga yakult piyalak pertama	0,633	0,100	Valid
17.	Saya menyukai yakult varian terbana kanma memiliki beberapa varian	0,602	0,300	Valid

Validity Test of Sales Volume Variable

No	Pernyataan	Corrected item total correlatin	Corrected Item- Total Correlation Standard	Keteranngan
1.	Saya merasa penjualan Yakult meningkat	0,608	0,300	Valid
2	Saya rasa masyarakat mudah mendapatkan produk yakult diwarung-warung terdekat dan melalui sale yang datang ke rumah-rumah warga	0,612	0,300	Valid
3.	Saya merasa dengan produk yakult varian baru masyarakat lebih sering mengkonsumsinya karena da varaian rasa	0,595	0,300	Valid
4.	Produk yakult aman dikonsumsi oleh anak- anak	0,577	0,300	Valid
5.	Saya merasa adanya Ketertarikan konsumen terhadap manfaat yakult	0,536	0,300	Valid
6.	Produk yakult ada di semua retail dari yang kecil sampai besar seperti kios dan supermarket	0,665	0,300	Valid
7.	Produk yakult dikenal di seluruh dunia	0.594	0.300	Valid
*	Yakult menciptakan motto "Cintai ususmu, minum Yakult setiaphari". Dengan demikian konsumen akan berfikir bahwa untuk menjaga kesehatan usus harus mengonsumsi Yakult setiap hari.	0,646	0,300	Valid
9.	Saya merasa Yakult mampu mempertahankan posisiriya di persaingan ekonomi dunia	0,578	0,300	Valid
10.	Saya merasa yakult mengalami peningkatan laba pertahun karena penjualannya meningkat dengan tinggi nyaminat beli konsumen terhadap yakult	0,397	0,300	Valid

As stated above, the corrected item total correlation is above 0.30, so the statement is declared valid. The validity test results state that the research variable statements are valid so that the questions contained in the research guestionnaire can be used for further research.

#### 2. Reabilittas Test

The reliability test used in this study as stated above that, corrected item total correlation above 0.30, the statement is declared valid. The validity test results state that the research variable statements are valid so that the questions contained in the research questionnaire can be used for further research.

using the Cronbach Alpha statistical test. The variable is said to be reliable if the Cronbach Alpha value is greater than 0.600 in the test results. The results of the reliability test on the variables of Brand Image, Product Quality, and Purchase Intention are described as follows

**Table 1. Reliability Test Results** 

No	Variabel	Cornbhac,s alpha	Koefesien Reabilitas	Kesimpulan
1.	Pengembangan Produk	0,942	0,600	Reliabel
2.	Pnengendalian Kualitas Produk	0,875	0,600	Reliabel
3.	Volume Penjualan	0,862	0,600	Reliabel

Based on the results of the realibiltas test, it shows that the Chornbach Alpha value for the brand image, product quality, and purchase intention variables is reliable because the resulting Cronbach Alhpa value is greater than 0.600 so that the statement items are included in the reliable category and these variables can be used as measuring instruments in this study.

#### 3. Multiple Linear Regression Analysis

The results of multiple linear regression tests carried out on each variable are as follows:

**Table 2. Multiple Linear Regression Test Results** 

	Unstandardzed Coefficients		Standardized Coefficints		
Model	В	Std. Error	Beta	t	Sig.
1 (Contans)	12.785	2.709		4.719	.000
Pengembangan Produk (X1)	.319	.048	.590	6.706	.000
Pengendalian Kualitas Produk (X2)	.192	.068	248	2.815	.006

Based on the table above, it can be seen that the multiple linear regression equation for the effect of product development and product quality control on sales volume is as follows:

The equation can be concluded as follows:

1. In the variable regression equation above, it can be seen that the constant value (sales volume) is 12.785, meaning that if there is no change in product development and product quality control, the sales volume of Yakult products in Indarung District, Padang City is 12.785 units.

- 2. The regression coefficient value of product development is 0.319, meaning that every 1 (unit) increase in product quality control variables, the sales volume will increase by 31.9%, assuming that the product development variables and the sales volume of Yakult products in Indarung District, Padang City are considered fixed or unchanged.
- 3. The regression coefficient value of product quality control is 0.192, which means that every 1 (unit) increase in product quality variables, purchase intention increases by 19.2%, assuming that the product quality control variables and the sales volume of Yakult products in Indarung District, Padang City are considered fixed or do not decrease.

#### 4.Partial Test (t Test)

Table 3. Calculation Results of t Test Coefficient

	Unstandardzed Coefficients		Standardized Coefficints		
Model	B Std. Error Beta		t	Sig.	
1 (Contans)	12.785	2.709		4.719	.000
Pengembangan Produk (X1)	.319	.048	.590	6.706	.000
Pengendalian Kualitas Produk (X2)	.192	.068	248	2.815	.006

Based on the table above, it can be concluded:

- 1. Testing product development variables on sales volume. It is known that the value of tcount> ttable is 6.706> 1.660 and significant 0.00 < 0.05, it can be concluded that Ho is rejected and H1 is accepted, meaning that product development has a significant effect on the volume of Yakult product sales in Indarung District, Padang City.
- 2. Testing product quality control variables on sales volume. It is known that the value of tcount> ttable is 6.706> 1.660 and significant 0.006 < 0.05, it can be concluded that Ho is rejected and H2 is accepted, meaning that product quality control has a significant effect on the sales volume of Yakult products in Indarung District, Padang City.

## 5. Simultaneous Test (F Test)

**Table 4. F Test Results** 

Model	Sum of Square	df	Mean Square	F	Sig.
1 Regresion	924.734	2	462.367	77.239	.000b
Residual	580.658	97	5.86		
Total	1505.390	99			

Based on the table above, it is known that Fcount> Ftabel is 77.239> 3.09 significant level of 0.000 <0.05 then Ho is rejected and H3 is accepted. This means that product quality development and control together have a significant effect on the sales volume of Yakult products in Indarung District, Padang City.

# 6. Coefficient of Determination (R)<sup>2</sup>

Table 5. Test Results of the Coefficient of Determination (R)<sup>2</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.784ª	.614	.606	2.447

Sumber: Hasil Olahan Data Primer, 2023

Based on the table, it can be seen that the coefficient of determination is found in the adjusted R square value with a value of 0.606. This means that the product development and product quality recognition variables are able to contribute to the sales volume variable by 60.6%, the remaining 39.4% is explained by other variables not used in this study.

#### Discussion

Effect of Product Development on Sales Volume

Based on the results of the study, it is known that the multiple linear regression value on the product development variable (X1) is 0.319, which means that if the product development variable increases, the buying interest in Yakult products in Indarung District, Padang City will increase by 0.319 units. Furthermore, the results of partial testing using the t test are known tcount> ttable value, namely 6.706> 1.660 and significant 0.000 <0.05, it can be concluded that Ho is rejected and H1 is accepted.

Based on the results of this study, it can be concluded that product development has a significant effect on sales volume on Yakult products in Indarung District, Padang City. According to the opinion expressed by Kotler (2016), product development becomes a physical concept with the aim of ensuring that product ideas can be turned into products that can work.

The results of this study are supported by previous research conducted by Aslamiah and Zufikar (2016), with the title "The Effect of Product Development and Quality Control on Company Performance (Survey at Astiga Leather Garut Center)". The results of this study that Product Development and Quality Control together have an effect on Company Performance.

#### Effect of Product Quality Control on Sales Volume

Based on the research results, it is known that the multiple linear regression value on the product quality control variable (X2) is 0.192, which means that if the product quality control variable (X2) has increased the sales volume of Yakult products in Indarung District, Padang City has increased by 0.192 units. The partial test results using the t test know the value of tcount> ttable, namely 2.815> 1.660 and significant 0.006 <0.05, it can be concluded that Ho is rejected and H1 is accepted.

Based on the results of this study, it is concluded that product quality control is one of the factors in increasing the sales volume of Yakult products in Indarung District, Padang City. Based on the opinion expressed by Juran (2020), product quality control is a process consisting of planning, controlling, and improving product quality to meet customer needs.

The results of this study are supported by previous research conducted by Kurniawan and Azkiya (2016), with the title "the effect of quality control product development on company performance (survey at PT. multipilar Balantika Tasikmalaya)". The results of this study are the influence of quality control product development on company performance at PT. Multipilar Balantika Tasikmalaya.

The Effect of Product Development and Product Quality Control Together on Sales Volume

The results support the third hypothesis that there is a positive and significant influence between product development and product quality control together (simultaneously) on the sales volume of Yakult products in Indarung District, Padang City. In the SPSS results, the value of Fcount> Ftabel is 77.239> 3.09 and a significant level of 0.000 < 0.05, so Ho is rejected and H1 is accepted. The coefficient of determination test shows that the independent variable (product development

and product quality control) is able to contribute 60.6% to the dependent variable (sales volume) and the remaining 39.4% is explained by other variables not included in this study.

The conclusion is that sales volume will be better if product development and product quality control are given more attention by the company so that its products are in accordance with consumer desires so that it will advance the company.

Yakult, because the relationship between product development, product quality control and sales volume is very close and important at all times to increase sales volume in order to achieve company goals.

Authors should link your original results and analysis to results or opinions from previous studies that have been published within the last five years. While older references are welcome, 90% of the references should be from 2017-2021 studies. There must be a minimum of 25 citations of studies within the last five years

#### 5. Conclusions

The conclusion of the research conducted on the effect of product development and product quality control on sales volume on Yakult products in Indarung District, Padang City is as follows:

- 1. Product development has a significant effect on the sales volume of Yakult products in Indarung District, Padang City because the t test results in tcount> ttable, namely 6.706> 1.660 significant value of 0.000 < level of significance 0.05. The form of influence of product development on the sales volume of Yakult products in Indarung District, Padang City is positive because the multiple linear regression analysis results in a regression coefficient value of 0.319. This means that every increase of 1 (unit) of product development, the increase in sales volume of Yakult products in Indarung District, Padang City increases by 0.319 or 31.9% assuming that other than the product development variable is considered fixed or unchanged.</p>
- 2. Product quality control has a significant effect on sales volume of Yakult products in Indarung District, Padang City because the t test produces a tcount> ttable value, namely 2.815> 1.660 significant value of 0.006 < level of significance 0.05. The form of influence of product quality control on the sales volume of Yakult products in Indarung District, Padang City is positive because multiple linear regression analysis produces a positive product quality regression coefficient value of 0.192. This means that every increase of 1 (unit) of product quality, the increase in sales volume of Yakult products in Indarung District, Padang City increases by 0.192 or 19.2%, assuming that other than the product quality variable is considered fixed or unchanged.</p>
- 3. Product development and product quality control together have a significant effect on the sales volume of Yakult products in Indarung District, Padang City because the F test produces an Fhitung> Ftabel value, namely 77.239> 3.09 and a significant value of 0.000 < level of significance 0.05. The coefficient of determination generated is 0.606 which shows the influence of product development and product quality control together on the sales volume of Yakult products in Indarung District, Padang City is 60.6% then the remaining 39.4% is influenced by variables other than product development variables and product quality control.</p>

#### **Advice**

Based on the results of research that researchers have conducted on consumers who purchase Yakult products, the authors can provide the following suggestions:

1. Product Development Variables, Based on the lowest TCR value on product development variables, Yakult must pay more attention and innovate about their product packaging, so that

- Yakult can improve its product development in order to achieve optimal goals.
- 2. Product quality control variables, based on the lowest TCR value of product quality control variables, Yakult must improve the quality of its products from content to packaging, in order to increase the company's sales volume.
- Sales volume variable, based on the lowest TCR value of the sales volume variable, Yakult must further increase the sales achievement of their products, in order to achieve the company's target.

### **References:**

Abdullah and Tantri 2017. Marketing Management Jakarta: Publisher of PT. Raja Grafindo Persada. Alma, Buchari, 2011. Marketing Management and Service Marketing. Bandung Afabeta Apriansyah 2018. The Effect of Service Quality and Promotion on Sales Volume

At Pt. Priority Rengat. Journal of Management and Business, 7(2), 37-45

Aslamiah, 2019. The Effect of Product Development and Quality Control on Company Performance (Survey at Sentra Astiga Leather Garut) (Doctoral dissertation, Universitas Komputer Indonesia).

B. Crosby, p. 2020. Production Management Production Control II. BPFE UGM: Yogyakarta

Deming, 2020. Thew New Economics For Industry, Government, Education. Massachusetts Institute of Technology

Efendi, 2021 The Effect of Yamaha R15 Sport Motor Product Development in Increasing Sales Volume at PT. Suraco Jaya Abadi Motor.Cab. Pancaro. Gowa Regency. Makassar. Muhamaddiyah University of Makassar

Feigenbaum, A. V. 2019. Total Quality Control: Revised Edition. McGraw-Hill Education

Ferrell, and Hartline, M. D. 2020. Marketing Strategy. Nelson Education

Ghozali. 2018. Quantitative and Qualitative Approach Methods Diponegoro University Semarang

Goh, 2019. The Effect of Personal Selling and Product Development on the Sales Volume of PT. Infiniti International Logistic Medan. 5(2), 54-69

Hanifah, 2015. The Effect of Product Development on Sales Volume at Mm Madiun Bakery Zulfiana luthfi Hanifah. Econimic Journal

Ishikawa, 2019. What is Total Quality Control The Japanese Way. Japan CRC Press

Ishikawa, 2020. What Is Total Quality Control? The Japanese Way. Englewood Cliffs, NJ: Prentice Hall Juran, 2020, Juran's Quality Control Handbook, New York. Mc-Graw-Hill Education

Juran, 2019. Juran's Quality Handbook: The Complete Guide to Performance Excelence.

Kurniawan, & Azkiya, 2016. The effect of product development and quality control on company performance (Survey at PT. Multipilar Balantika Tasikmalaya). Journal of Management Economics, 2(1), 1-9.

Kotler, and Keller 2019. Marketing Management (Global Edition). Pearson Education Limited

Kotler, and Keller, 2020. Marketing Management. Pearson Education Limited

Montgomery, 2020. Introduction Statiscal Quality Control. Bandung

Muawanah, 2016. Product Development Strategy and Quality Control at Pt. Yakult Indonesia Persada Nip Mojokerto. Al-'Adalah: Journal of Sharia and Islamic Law, 1(1), 41-52.

Montgomery, Runger, 2019. Applied Statistics and Probality For Engineers. USA Jhon Wiley and Sons McCarthy, and Perreault 2020. Bassic Marketing: A Marketing Strategy Planning Approach.

Putri, & Gunadi, 2022. The Effect of Service Quality and Biscuit Product Development on Sales Volume Pt. Makindo Perdana. Scientific Journal of M-Progress, 12 (2).

- Pardede, Manurung, 2014. Path Analysis Theory and Application in Business Research. Jakarta Rineka Cipta.
- Saribu, & Maranatha, 2020. The Effect of Product Development, Product Quality and Marketing Strategy on Sales at PT Astragraphia Medan. Journal of Management, 1(1), 1-6.
- Srikalimah, et al 2023. Analysis of Selling Price Setting and Sales Volume in an Effort to Increase Profits at CV. Wecono Asri. Scientific Journal of Accounting Scholarship, 8 (1), 106-117.
- Subagyo, 2018. Design-Based Management Accounting. Yogyakarta UGM Press
- Surentu, et al 2022. The Effect of Brand Image and Product Development to Increase Sales Volume at Sarah Cake and Tart Langowan. Emba Journal: Journal of Economic Research, Management, Business and Accounting, 10(3), 634-642.
- Sujarweni, V. Wiratna. 2015. Business and Economic Research Methodology, 33. Yogyakarta: New Library Press
- Sugiyono, S. 2019. Quantitative and R&D Research Methods Bandung. CV Alfabeta Sugiyono. 2018. Combination Research Methods (Mixed Methods) Bandung CV Alfabeta Sudirman. 2020. Quantitative and Qualitative Research Methods. Widina Bhakti Persada Bandung