

THE EFFECT OF DISTRIBUTION COSTS, OPERATING COSTS, AND PRODUCTION COSTS ON COMPANY PROFITS WITH THE INTERVENING VARIABLE SALES VOLUME

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ABSTRACT

This study aims to quantify the impact of distribution, operational, and production cost categories on sales volume and subsequent corporate earnings. Employing structural equation modeling (SEM) via Smart PLS version 3.0, the analysis establishes several statistically significant positive partial relationships. Specifically, each cost type including distribution, operations, and production positively influences both company profits and sales volume. Moreover, sales volume exerts a positive partial effect on profits. Of particular importance, sales volume emerges as a significant partial mediator in the pathways linking distribution costs, operating costs, and production costs to corporate profitability. The novelty in research is sales volume as an intervening variable. The results of this study can contribute ideas and information that can be used as input for companies related to cost and revenue planning in achieving company goals, namely maximizing profits. As well as the company's ability to determine production costs will affect the level of profit earned and the results of this study can be taken into consideration in carrying out promotional activities and distribution channels to increase sales and company profits. Researchers only took 3 independent variables, namely Distribution Costs, Operating Costs, and Production Costs. This research period is only from 2021-2025.

Keywords: *Distribution Costs, Operating Costs, Production Costs, Sales Volume, Company Profit*

INTRODUCTION

Among the principal determinants of an enterprise's operational success, financial performance stands as a paramount indicator, conventionally assessed through the entity's proficiency in producing net income. Representing the differential between total revenues and all accrued costs within a defined temporal interval, net income subsequently emerges as a pivotal reference point informing organizational decision-making processes at the managerial level (Fadilah, 2020). Given the intensifying dynamism of business rivalry, enterprises are compelled to augment their income streams while implementing disciplined cost-containment mechanisms, thereby ensuring sustained profitability over time.

The Indonesian food and beverage sector has empirically exhibited robust growth trajectories over the past several years. As reported by the Central Bureau of Statistics (BPS), the total number of operational food and beverage service establishments reached roughly 4.85 million in 2023, generating cumulative revenues valued at IDR 998.37 trillion (BPS, 2024). In 2024, this figure increased to approximately 5.28 million business units, reflecting sustained sectoral growth (BPS, 2025). Furthermore, the food and beverage industry has also emerged as one of the primary

contributors to the Gross Domestic Product (GDP) of the manufacturing sector, recording an annual growth rate of approximately 5-6% (BPS, 2025).

Nevertheless, the growth in the number of business establishments and sales volume is not always accompanied by a corresponding increase in profit. Data from BPS (2024) indicate that total business expenditures in the food and beverage sector reached IDR 601.21 trillion, reflecting the substantial production and operational costs borne by companies. Rising raw material prices, distribution costs, and post-pandemic inflationary pressures constitute the primary factors contributing to this cost escalation (Candhara Dewi et al., 2025). These conditions suggest that cost efficiency is a critical determinant of a company's net profit.

Theoretically, net profit is influenced by two principal components, namely revenue and costs (Noor et al., 2023). Production costs encompass all expenditures associated with the production process, whereas operational costs include marketing, administrative, and distribution expenses (Haryati, 2025). When costs increase without a commensurate rise in revenue, a company's profit will inevitably decline (Saadah et al., 2025; Sasongko & Yusnita, 2023). Consequently, effective cost management

becomes a fundamental key to enhancing corporate financial performance (Septiawan & Panggiarti, 2022).

Prior research exhibits marked empirical heterogeneity regarding the influence of production and operational costs on net earnings. While Oktaviano et al. (2024) confirm significant effects for both cost types, Siagian et al. (2025) detect significance only for operational costs. Paramida and Rachmawati (2024) further complicate the picture by showing that sales volume rather than cost variables drives net profit. Finally, Azim (2025) reports that neither production nor operational costs significantly affect net profit, underscoring the lack of scholarly consensus.

The discrepancies across these findings indicates an inconsistency suggesting that the relationship between costs and profit is not straightforward. One factor presumed to moderate this relationship is sales volume. Sales volume plays a pivotal role in augmenting corporate revenue and potentially strengthens the relationship between costs and profit (Islamiyah et al., 2018). Under the framework of economies of scale, an expansion in sales volume has the potential to lower average unit costs, consequently improving overall profit margins. However, under certain conditions, an increase in sales volume may also elevate operational costs, meaning it does not invariably yield a positive impact on profit (Ammy, 2021).

Despite its conceptual importance, research on the moderating role of sales volume in shaping the effects of production and operational costs on net profit is notably limited, especially within Indonesia's food and beverage industry. The majority of prior studies have focused exclusively on direct effects without accounting for inter-variable interactions, and therefore have not been able to comprehensively explain the empirical phenomena observed.

Based on the foregoing discussion, several research gaps warrant further investigation, namely the inconsistency of prior research findings, the limited application of moderating variables, and the insufficient empirical examination of the food and beverage sector in the post-pandemic context. Accordingly, the primary objective of this investigation is to examine the effect of production expenditures and operational outlays on net earnings, with sales volume serving as a moderating variable. This study aspires to furnish both theoretical insights and practical implications for cost management strategies and the enhancement of corporate profitability.

LITERATURE REVIEW

The decision-usefulness theory of accounting information has been recognized since 1954 and has served as a foundation for shaping the Financial Accounting Standards Board's (FASB) conceptual framework – specifically, the Statement of Financial Accounting Concepts (SFAC) used in the United States (Staubus, 2000). Initially referred to as a theory of accounting to investors, this theory, as described by Staubus (2000), lays down principles that financial reporting components must adhere to in order to be valuable for economic decision-making. The central components of decision-usefulness in accounting information include relevant value, encompassing timeliness, feedback value, and predictive value, as well as reliability elements like faithful representation, neutrality, and verifiability. Furthermore, there exists a secondary quality that complements the primary components which are comparability and consistency.

Financial statements serve principally to supply decision-makers with data that supports the formulation of sound economic choices, thereby fulfilling their primary informational role. As stipulated by the Financial Accounting Standards Guidelines (PSAK), accounting information must meet specific criteria to be effectively utilized by decision-makers. A misunderstanding of information presented in financial statements, as noted by (Abdulshakour, 2020), can lead to misguided future business decisions (Devi, 2024). In the context of this study, the decision-usefulness theory of accounting information encompasses vital components that presenters of accounting information need to consider, ensuring that the content within a financial report aligns with the needs of decision-makers.

Distribution Costs

Distribution costs encompass all expenditures arising from marketing and product distribution activities from the factory or warehouse to consumers, including transportation, storage, packaging, and other selling activities that do not form part of production costs (Dumadi et al., 2023). These costs are of considerable importance as they directly impact sales volume, profitability, and corporate cash flow; efficient distribution can reduce costs while simultaneously enhancing sales effectiveness and corporate competitiveness (Prahada et al., 2022). Within the context of financial management, optimal management of distribution costs is essential to sustaining financial performance, as elevated distribution costs unaccompanied by revenue growth may erode corporate profit (Oteri et al., 2023). Hence, a thorough understanding and

effective control of distribution costs constitute a critical aspect of corporate operational strategy and financial planning.

Operational Costs

Operating costs play a substantial role in determining whether a company successfully attains its goals, particularly the achievement of profitability, as articulated by Yuliani and Komarudin (2023). The term refers to those expenses that arise directly from the routine conduct of a firm's operational functions.

Production Costs

Production costs constitute a critical element influencing company profitability. The expenditures incurred in transforming raw materials into finished goods are precisely what these costs encompass. For industrial firms, the category of production costs includes expenses related to raw materials, wages for direct labor, and factory overhead. Specifically, raw material costs correspond to the financial value of materials utilized during production, while direct labor costs refer to the compensation provided to workers actively engaged in the manufacturing process.

Sales Volume

The term sales volume refers to the total units of products or services sold during a defined period. This metric constitutes a key indicator of corporate performance, owing to its direct effect on both revenue and net profitability. Empirical research illustrates that an increase in sales volume can amplify corporate profit when costs remain controlled, as rising revenues are capable of offsetting operational and production costs (Padriyansyah et al., 2022; Riani & Satria, 2023). Further, high sales volume enables companies to leverage economies of scale, whereby per-unit costs may decline and net profit consequently increases (Maulidiyah & Mulyani, 2024). In the case of the food and beverage sector, sales volume not only serves as the primary source of revenue but may also reinforce the influence of production and operational costs on profit, thereby rendering it a critical variable for analysis in the management of corporate profitability.

Company Profit

Profit, as per Yuliani and Komarudin (2023), signifies the surplus achieved when revenue surpasses costs, representing the difference between income and expenses during a specific period. Profit stands as a pivotal factor influencing a company's sustainability and growth. Based on this comprehension, it can be concluded that net profit comprises three key components: Revenue, Expenses, and Taxes.

Effect of Distribution Costs on Sales Volume

Distribution activity is a link between production activities and consumption activities. The purpose of distribution is to distribute production goods to consumers directly or indirectly. This distribution activity can also make it easier for consumers to bring home the goods they have purchased because the company has facilitated the delivery of these goods. This is done by the company for customer satisfaction. Distribution activities carried out by a company will incur costs, these costs are called Distribution Costs. Distribution costs incurred are expected to increase Sales Volume. The higher the cost of distribution indicates that the higher the sales volume, this is supported by stated that distribution costs had no effect on export sales volume (Esangbedo & Adeyemi, 2023).

Effect of Operational Costs on Sales Volume

Operational costs refer to expenses that are indirectly related to a company's products yet directly linked to its routine business operations. Cost management particularly regarding operational expenditures cannot be decoupled from the processes of planning and monitoring. Given that operational costs are a direct component of profit and loss calculations, their magnitude exerts an immediate effect on the period-end financial outcome. Given that costs significantly determine a company's capacity to realize profits, it is imperative that the organization intensifies its cost control initiatives rather than minimizing them. Through disciplined cost optimization coupled with sustained sales expansion, the firm can achieve superior profit outcomes. Thus, strategic investment in cost management processes is warranted. A company incurs costs, in part, to generate valuable managerial information. Among the key insights derived is the determination of how quality improvements influence cost-related profitability, a consideration of particular importance in markets characterized by intense competitive rivalry. Given the need to achieve planned sales volume targets within a specified timeframe, companies are compelled to adopt a selective approach toward consumer product offerings. Optimal sales volume represents a key corporate goal, motivating firms to pursue multiple strategies for its realization. As a corollary, the achievement of optimal sales volume directly determines the firm's ability to generate optimal profit levels.

Effect of Production Costs on Sales Volume

Production costs, which include raw materials, direct labor, and factory overhead, represent all expenses incurred in converting inputs into outputs. Beyond their direct effect on

profitability, these costs may indirectly influence sales volume by affecting two key channels: the determination of selling prices and the relative competitiveness of products in the marketplace. Christafinesha and Oktari (2024) demonstrate that when production costs increase, the selling price of products tends to rise correspondingly in order to maintain profit margins, which may ultimately reduce consumer purchasing power and suppress sales volume. This is corroborated by Nurarafah (2025) in the context of the micro, small, and medium enterprise (MSME) industry, wherein elevated production costs negatively impact a company's ability to sustain sales volume due to limited pricing flexibility and competitive market pressures. Further, Mardiana et al. (2025) and Nurhalizah et al. (2023) found that production cost efficiency plays a critical role in maintaining sales volume stability, as companies capable of controlling costs tend to be more competitive in setting prices that are attractive to consumers. As such, the relationship between production costs and sales volume suggests that increases in production costs without appropriate efficiency strategies may suppress sales volume, ultimately affecting overall corporate financial performance.

Effect of Distribution Costs on Company Profits

Distribution channels serve as routes that convey goods from producers to intermediaries and, subsequently, to consumers who represent the ultimate users of the products manufactured. The availability of products whenever needed and can be obtained easily and quickly by the consumers concerned is a factor that producers should not ignore so that their products can compete in the market with their competitors' products.

When distribution channels are executed effectively and on a regular basis, firms can anticipate higher product off-take, which in turn elevates sales volume and bolsters overall profitability. Levia & Wahyudi (2025) argues that careful planning of distribution costs will affect the company's profits. This assertion finds empirical backing in a study of UD Surya Metal, Temukus Village, which analyzed promotion and distribution costs in relation to profits. The findings reveal that distribution costs have a significant positive effect on company profits.

Effect of Operational Costs on Company Profits

Operational costs consist of marketing costs and general administrative costs. The success or failure of a company selling its goods and services depends on how the company has expertise in marketing these products and uses general administration costs as efficiently as possible. In marketing activities it is very necessary to be carried out by companies to

influence or persuade consumers to be interested in the products offered, in order to increase sales volume so that the net profit received can increase.

Effect of Production Costs on Company Profits

Production costs are an important factor influencing the high and low selling prices of the products produced. Reducing production costs is a cost control that is important to do to avoid waste, while still paying attention to the quality of the products produced. The company's ability to set production costs will affect the level of profit earned (Nadiah et al., 2022).

Siswanto & Sari (2023), in their research entitled analysis of the influence of production and sales costs on company profits. The results of their research show that production costs affect company profits. This research is corroborated by prior work (Listiawati et al., 2021; Padang et al., 2022) on production costs, promotion expenditures, and sales volume in relation to earnings. The collective evidence shows that production costs have a partial effect on company profits.

Effect of Sales Volume on Company Profits

Net profit level reflects a company's success, as profit maximization constitutes the general primary objective of any enterprise. Furthermore, net profit achievement directly determines organizational sustainability. Optimal net profit is realized when sales volume is maximized and total expenditures are maintained at minimal levels (Suzan & Lumbantobing, 2023).

From previous research conducted by Iskandar (2021) and Wahyudi (2020), sales volume has a positive effect on the company's net profit. This shows that sales volume has an influence on net income. With a good sales strategy, it can increase sales volume which will then increase company profits.

Effect of Sales Volume to mediate Distribution Costs to Company Profits

Proper and routine deployment of distribution channels enables a company to optimize product sales and enhance sales volume. Moreover, empirical evidence reveals that distribution costs have a favorable effect on corporate profits (Ikbali et al., 2021; Sismar et al., 2024).

Suryana (2023) posits that sales volume expands in proportion to the magnitude of distribution outlays. Complementing this view, distribution channels play an instrumental role in shaping sales volume by enabling firms to assess whether market opportunities can yield optimal profit. Empirical evidence from Suzan (2020) reinforces this theoretical stance, confirming that distribution costs positively influence company

profits.

The Effect of Sales Volume mediates Operational Costs on Company Profits

Nwatu and Idoko (2020) demonstrate that maximum profit can be achieved through multiple means, particularly by boosting sales volume while reducing anticipated operational costs. These operational expenditures significantly influence corporate success because products move from production through a lengthy process and require interconnected activities to reach consumers.

The bigger a company, the more activities the company will increase. If the company's activities or activities increase, the result will increase the costs incurred for the company's operations. Therefore, in order to avoid unwanted things such as waste and fraud, costs incurred must be used efficiently and effectively to reduce costs. Operational costs are costs that affect the company's success in achieving its goals

While larger sales volume confers the potential for higher net profits, empirical evidence

notes its effect on net profit is positive but insignificant. Nonetheless, a company can still improve net profitability if total sales or revenue consistently exceeds the total costs incurred.

The Effect of Sales Volume mediates Production Costs on Company Profits

Corporate profit levels are largely determined by the interplay between total incurred costs and prevailing sales volumes in the market. Profit growth at the enterprise level cannot be disentangled from the various metrics that facilitate it. One such metric is the allocation of production expenditures, which is anticipated to play a role in generating company profits.

According to (Glazer et al., 2023; Thi Xuan Nguyen, 2022) if production costs increase followed by an increase in sales volume, profits are expected to increase, whereas if production costs increase but sales volume decreases, profits will decrease. This opinion is supported by the research conducted (Ernayani et al., 2022), states that there is an influence of production costs, and sales volume on profit.

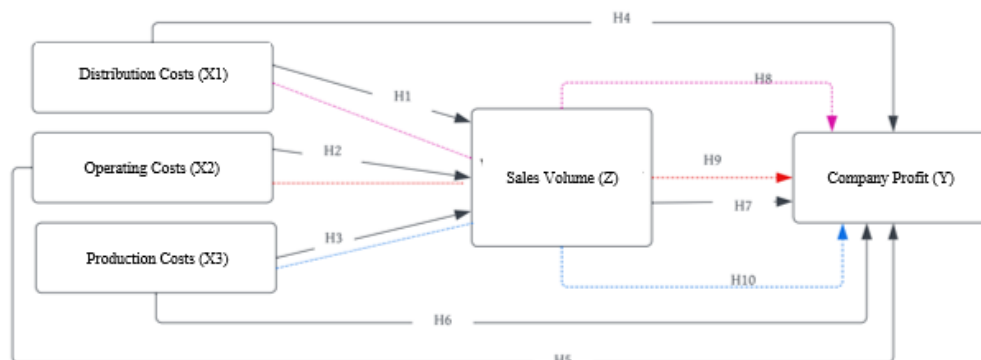


Figure 1. Research Framework

Hypothesis

H1: Distribution Costs have a positive and Significant Effect on Sales Volume

H2: Operating Costs have a positive and Significant effect on Sales Volume

H3: Production Cost has a positive and Significant effect on Sales Volume

H4: Distribution Costs have a positive and Significant effect on Company Profit

H5: Operating Costs have a positive and Significant effect on Company Profit

H6: Production Cost has a positive and Significant effect on Company Profit

H7: Sales Volume has a positive and Significant effect on Company Profit

H8: Sales Volume mediates Distribution Costs on Company Profit

H9: Sales Volume mediates Operating Costs to Company Profit

H10: Sales Volume mediates Production Costs to Company Profit.

RESEARCH METHODS

This study uses a quantitative approach with a causal-comparative framework to analyze the relationship between production costs, operational costs, distribution costs, sales volume, and company profit at PT XYZ. Specifically, this study examines the direct effect of the three cost components on company profit as well as their indirect effect through sales volume.

The company's identity is disguised as PT XYZ due to confidentiality considerations related to the use of internal financial data that is not intended for publication. Although the company's identity is not disclosed, the company operates in the field of construction and property development in East Java and was selected as the research object because it possesses characteristics of project-based activities, cost structure, and financial management that are relevant to the

study of project financial management. To maintain research credibility and support the potential for replication, the company's characteristics, observation period, research variables, and analysis procedures are described in detail so that similar research can be conducted on companies with comparable characteristics.

Population and Sample

Purposive sampling serves as the primary selection technique for this study, drawing from the population of PT XYZ's quarterly financial reports between 2021 and 2025. The final research sample includes 20 data points covering production costs, operational costs, distribution costs, sales volume, and net profit. Inclusion criteria were determined by the availability and validity of data necessary for empirical analysis, ensuring alignment with the study's objectives.

Independent variable

Independent variables are those that account for or influence other variables. This research utilizes three independent variables: Distribution Costs, Operational Costs, and Production Costs.

1) Distribution Cost

Distribution Cost = Order Management + Inventory + Warehousing + Transportation

2) Operating costs

Operating Expenses = Selling Expenses + General Administration Expenses

3) Production cost

Production Cost = Raw Material Cost + Direct Labor Cost + Factory overhead cost

Dependent Variable

The dependent variable is the variable that is explained or influenced by the independent variable.

1) Corporate profits

The production cost formula is:

Net Profit = Gross Profit – Operating Expenses

Intervening variable

An intervening variable theoretically alters the direct pathway between an independent and a

dependent variable into an indirect relationship, yet it cannot be measured or observed. Positioned between the two, this variable ensures that the independent variable does not directly precipitate change or emergence in the dependent variable.

1) Sales Volume

The production cost formula is:

Sales Volume = Number of Goods or Services sold

Data Analysis Technique

Path analysis employing SmartPLS 3.0 was used for data analysis. This approach enabled the examination of direct and indirect variable effects, as well as the mediating influence of sales volume. The analysis proceeded from the assessment of instrument validity and reliability, the computation of path coefficients, through to the testing of effect significance via T-Statistics and P-Values. The results of the analysis served as the basis for drawing conclusions regarding the relationships among variables.

RESULTS AND DISCUSSION

Analysis Results

Validity and Reliability Test

Convergent validity indicates that a group of indicators measures a single latent variable and its underlying construct. Testing this validity involves examining outer loading or factor loading values. An indicator qualifies as meeting convergent validity when its loading satisfies the required standard.

Composite reliability serves as one metric for evaluating construct reliability, with a value above 0.70 indicating acceptable reliability. Cronbach's alpha provides an alternative measure; Tsai & Lydia Wen (2005) propose that in PLS models, alpha values of ≥ 0.5 are classified as good, while ≥ 0.3 are considered sufficient. Consequently, a construct meeting these established benchmarks may be interpreted as demonstrating adequate reliability.

Table 1. Validity and Reliability Test Results

Indicator	Cronbach's Alpha	Composite Reliability	AVE
Production cost	0.635	0.884	0.635
Sales Volume	0.580	0.764	0.580
Corporate profits	0.793	0.781	0.793
Operating costs	0.704	0.803	0.704
Distribution cost	0.855	0.896	0.855

All latent variables in Table 1 exhibit AVE values greater than 0.5 (confirming validity) and Cronbach's Alpha values above 0.7 (confirming reliability). Thus, these variables are

appropriate for continued research and subsequent analysis.

Coefficient of determination (R-Square)

Table 2. The Coefficient of Determination

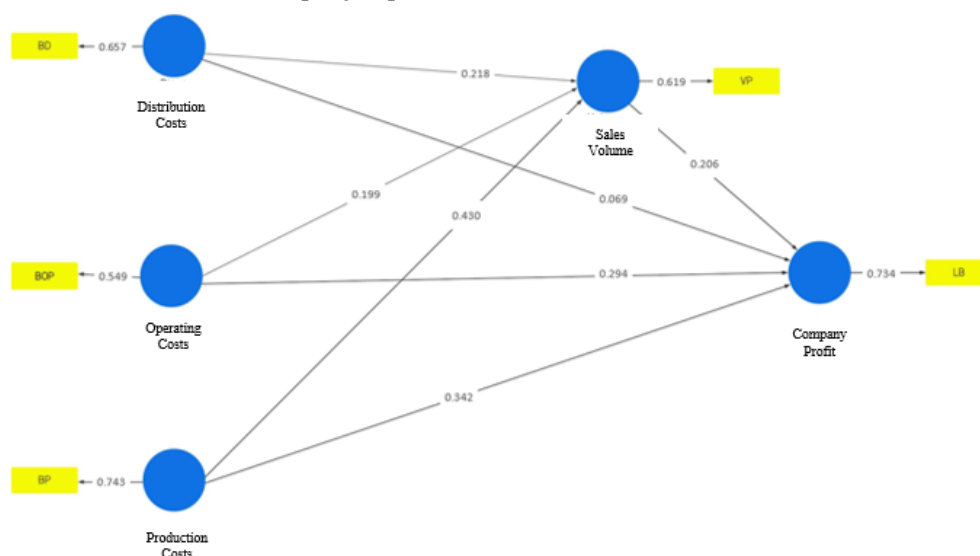
	R Square	Adjusted R Square
Sales Volume	0.576	0.043
Corporate profits	0.641	0.476

Based on the results of statistical tests, R-Square gives a Sales Volume construct value of 0.576. This means that Distribution Costs, Operational Costs, and Production Costs have an influence on Sales Volume of 57.6%. While the construct value of the Company's Profit process is 0.641. This means that Distribution Costs, Operational Costs, Production Costs and Sales Volume have an influence on the company's profit

process by 64.1%.

T test (T-Statistics)

Significance in hypothesis testing is indicated by the inner model value. Specifically, an effect between structural variables attains statistical significance if either the obtained p-value or the computed t-statistic surpasses the corresponding t-table threshold (Ghozali, 2014).

**Figure 2. Path Analysis Results****Table 3. Value of Specific Direct Effects**

	Original Sample (O)	Sample Mean (M)	Standard deviation (STDE V)	Q Statistics (O/STD EV)	P Value	Conclusion
Distribution Cost → Sales Volume	0.218	0.220	0.156	1.978	0.012	Accepted
Operating Cost → Sales Volume	0.199	0.199	0.095	2.090	0.016	Accepted
Production Cost → Sales Volume	0.430	0.442	0.147	2.926	0.006	Accepted
Distribution Cost → Company Profit	0.069	0.083	0.117	1.970	0.010	Accepted
Operational Cost → Company Profit	0.249	0.292	0.149	1.976	0.022	Accepted
Cost of Production → Company Profit	0.342	0.342	0.167	2.051	0.018	Accepted
Sales Volume → Company Profit	0.206	0.190	0.105	1.984	0.030	Accepted

According to the path coefficient test results, a positive and significant relationship exists whereby distribution costs, operational costs, and sales volume significantly enhance corporate performance. Specifically, distribution costs positively affect sales volume with a T-

Statistics value of 1.978 ($P = 0.012$), operational costs with 2.090 ($P = 0.016$), and production costs with 2.926 ($P = 0.006$), all of which exceed the critical value of 1.96 with P-Values below 0.05. These findings indicate that efficient cost management can enhance sales volume, which

subsequently mediates the influence of costs on corporate profit.

Furthermore, the direct influence of cost variables on corporate profit is likewise significant. Distribution costs yield a T-Statistics value of 1.970 ($P = 0.010$), operational costs 1.976 ($P = 0.022$), and production costs 2.051 ($P =$

0.018), while sales volume as the mediating variable demonstrates a T-Statistics value of 1.984 ($P = 0.030$). All of these values indicate the acceptance of the alternative hypothesis (H_a), signifying that distribution costs, operational costs, and sales volume significantly enhance corporate profit.

Table 4. Indirect Effects

	Specific Indirect Effects	Sample Mean (M)	Standard deviation (STDE V)	Q Statistics (O/STD EV)	P Value	Conclusion
Distribution Cost → Sales Volume → Company Profit	0.041	0.383	0.029	2.427	0.014	Accepted
Operational Cost → Sales Volume → Company Profit	0.089	0.085	0.057	2.545	0.003	Accepted
Production Cost → Sales Volume → Company Profit	0.045	0.040	0.038	3.981	0.000	Accepted

The analysis of specific indirect effects reveals that distribution costs, operational costs, and production costs significantly influence corporate profit through sales volume as a mediating variable, with T-Statistics values of 2.427 ($P = 0.014$), 2.545 ($P = 0.003$), and 3.981 ($P = 0.000$), respectively. T-Statistics values exceeding 1.96 and P-Values below 0.05 affirm the statistical significance of these relationships, indicating that increases in the aforementioned costs indirectly drive profitability through the enhancement of sales volume. These findings underscore the critical mediating role of sales volume, whereby production efficiency, distribution management, and operational cost control not only serve to reduce expenditures but also stimulate sales, thereby reinforcing corporate profit. Hence, a cost management strategy that is integrated with sales enhancement efforts constitutes a key determinant in improving overall corporate financial performance.

Discussion

Effect of Distribution Costs on Sales Volume

Successful sales activities are influenced by effective distribution strategies. Distribution involves various costs known as distribution costs. The higher the distribution channel costs incurred by a company, the more we can anticipate an increase in sales. Testing the second hypothesis establishes a positive correlation between distribution costs and sales volume. The theory posits that distribution costs impact sales volume, as a wider distribution network incurs higher costs, but it also enhances product visibility within the community, leading to increased sales figures and ultimately driving higher sales volume. Therefore, greater distribution costs correspond to higher sales volume for a company.

The results of hypothesis testing align with the earlier discussion's theory that distribution costs indeed influence sales volume (Usman et al., 2022). Distribution costs constitute a subset of overall marketing expenses, including transportation costs, which this study supports through hypothesis testing and in line with prior theoretical discussions. These findings are consistent with previous research (Wulandari, 2021). However, they differ from the conclusions drawn by Amelia et al. (2022), who suggest that "distribution costs have no partial effect on sales volume."

Effect of Operational Costs on Sales Volume

Operating costs represent a crucial economic resource for generating and maintaining revenue. These costs are inherently linked to company activities, meaning that higher activity levels correspond to increased operating costs. Given their direct involvement in company operations, determining operating costs necessitates considering the entire spectrum of company activities. The success of a company in achieving its goals is significantly determined by its operating costs. If operational activities lack proper direction, the resulting products risk failing to deliver the expected value or returns to the organization. As a company grows and expands, the number of activities it undertakes also increases. Consequently, heightened company activity results in elevated operational costs. Operating costs share a symbiotic relationship with sales; higher operational costs translate to enhanced service delivery to customers, thereby augmenting sales and increasing sales volume.

The findings of this study are consistent with prior research, such as Fauzi (2019). However, they diverge from the outcomes

reported by Surachman (2022), whose study rejects the first hypothesis, indicating that operational costs do not significantly influence sales volume.

Effect of Production Costs on Sales Volume

Production costs encompass the necessary expenses incurred by a company to manufacture its products. Production activities require the availability of production factors, which typically come at a cost rather than being freely accessible. This study aligns with Carter's theory, asserting that a company's sales level can be influenced by the volume of its production. A greater production volume is usually accompanied by higher production costs. As production output increases, anticipated sales volume also tends to rise. The interplay between increased production costs and heightened sales results in an increased sales volume.

The study's findings establish that production costs incurred to fulfill orders can effectively boost sales outcomes, creating a sustainable cycle driven by increased demand, consumer confidence, and satisfaction. Production costs encompass direct raw material expenses, labor costs, and overhead expenses. As production volume expands, so do production costs, and this, in turn, positively affects sales volume. The research substantiates that, in the case of Micro, Small, and Medium Enterprises (MSMEs), a rise in sales volume correlates with an increase in production costs.

The finding is reinforced by Sukirno (2006), wherein production costs are defined as all expenditures made by the company to obtain production factors and raw materials that the company will use. This definition aligns with the research's core assertion that production costs significantly impact sales volume. These findings are further corroborated by similar studies (Lisna & Hambali, 2020; Triwibowo & Jumiatiun, 2019; Yuda & Sanjaya, 2020).

Effect of Distribution Costs on Company Profits

The analysis reveals a clear connection between distribution costs and company profits. Optimal distribution costs correlate with increased profitability. The analysis indicates a positive and significant influence of distribution on company profits. This observation aligns with the theory advanced by Benninger (1977), which asserts that well-thought-out distribution cost planning can directly impact company profits.

The distribution channel acts as a conduit through which products travel from producers to intermediaries and onward to final consumers. Another critical aspect for producers is ensuring product availability so that consumers can readily

and promptly access the products they need. A failure by a company to consistently provide its products when needed can lead to reduced consumer brand loyalty, particularly when competing products of similar quality and price are available. By maintaining effective and consistent distribution channels, companies aim to maximize product sales and enhance overall profitability. The findings of this study align with other research outcomes (Fadilah, 2020; Muslim, 2020; Wulandari, 2021).

Effect of Operational Costs on Company Profits

Empirical findings reveal a partially significant positive association between operational expenditures and net earnings. The positive regression coefficient suggests that higher corporate profit levels may occur in tandem with elevated operating costs. Therefore, heightened operating costs are associated with a positive impact on achieving greater net profit. This observation implies that an escalation in sales volume leads to a corresponding increase in the net profit generated by the company. These findings diverge from the theory suggesting a negative relationship between operating costs and net profit. This theory posits that a reduction or containment of operating costs would lead to an augmented net profit for the company.

For automotive subsector manufacturers and component companies listed on the Indonesia Stock Exchange between 2016 and 2019, this study demonstrates that operating costs positively influence net profit. These findings align with similar research conducted by (Casmadi & Azis, 2019; Suzan & Ayunina, 2022).

Effect of Production Costs on Company Profits

This study posits, as its initial hypothesis, that production costs exert an influence on corporate profits, specifically that optimally managed production outlays lead to increased profitability. Analytical findings validate a significant positive association between the two constructs, implying a direct causal impact of production expenditures on a firm's profit margins. These results correspond with the theory advanced by Carter (2008), asserting that a company's profit level can be determined by the volume of production, where greater production volume is typically accompanied by higher production costs. These findings align with prior research by Fathony & Wulandari (2020) and Ferliyanti (2019) all of which demonstrate a positive and significant effect of production costs on profits.

Within industrial companies, production costs represent a pivotal factor in operational activities. Calculating production costs is a

primary step in this process. As such, companies strive to manage and minimize cost expenditures, particularly those related to the production process, encompassing expenses like raw materials, auxiliary materials, labor, and more. Effective management of production costs increases the likelihood of achieving profitability.

Effect of Sales Volume on Company Profits

The findings of this study align with previous research (Suzan & Ayunina, 2022) which demonstrate a significant positive impact of operating costs on increasing company profits. However, this study's results contrast with the findings of Diana et al. (2021) and Purwanto (2021), which suggest that sales volume has no effect on net profit. These findings also diverge from the theory positing a positive relationship between sales volume and net profit. According to this theory, an increase in sales volume would lead to a corresponding increase in the net profit generated by the company.

Furthermore, the inconsistency within sales volume and net profit identified in this study suggests that an increase in sales does not invariably translate into a direct improvement in corporate profitability. This may be attributed to a range of contributing factors, including cost structure, operational efficiency, and the pricing strategies adopted by the company. These findings emphasize the importance of a balanced approach between cost management and sales enhancement, so that every increment in sales growth may be accompanied by an optimal increase in profit. Accordingly, this study highlights that corporate profitability is shaped by the interaction of multiple factors, and that a comprehensive financial management strategy remains the cornerstone for achieving consistent and sustainable outcomes.

Effect of Sales Volume to mediate Distribution Costs to Company Profits

The analysis results indicate that the interaction between sales volume and corporate profits serves as a moderating variable, as evidenced by the significant coefficient outcomes. Consequently, the fourth hypothesis positing an interaction between sales volume and distribution costs on company profits is both substantiated and accepted. These findings align with prior research by (Agustia, 2020; Wahid, 2022).

Regarding sales volume as a moderating variable, it becomes imperative to implement distribution channels effectively and consistently. This approach fosters the expectation that products can achieve maximal sales, enabling the company's offerings to compete robustly within the market against rival products. The

implementation of efficient distribution channels not only reduces distribution costs but also bolsters sales volume. In turn, this drives the company's main objective: maximizing profits. Moreover, astute management's careful planning and strategic distribution channel determination contribute to cost reduction. This allows the company to leverage distribution efficiently and effectively. The continued execution of these strategies will lead to sustained sales growth, consequently optimizing earned profits.

The Effect of Sales Volume mediates Operational Costs on Company Profits

This study's findings align with Ramdhani (2015), indicating that operating costs exert a negative impact on net income. Elevated operating costs are known to erode a company's profit margin. Paradoxically, these results contradict the findings of Ammy (2021) offering empirical evidence that sales volume can attenuate the negative influence of operating costs and production costs on net income. To achieve heightened profits, companies must diligently pursue sales expansion. Effective sales growth relies on the seller's ability to personally influence potential buyers. Beyond addressing consumer needs, this approach serves the seller's fundamental goal: profit generation. Businesses aiming for continuity must address barriers that hinder sales volume escalation. An astute focus on consumer behavior empowers companies to devise optimal marketing strategies that drive purchases.

The Effect of Sales Volume mediates Production Costs on Company Profits

The analysis outcomes reveal that the relationship between sales volume and corporate profits functions as a moderating variable, as reflected in the significant coefficient results. Hence, the fourth hypothesis, positing an interaction between sales volume and production costs on company profits, is validated and accepted. A company's profit size is substantially impacted by its incurred costs and market-level sales. This forms the bedrock for profit growth—increased profits inherently interlink with supportive indicators, namely production cost outlays and sales volume, both pivotal contributors to profit formation. To attain peak profitability, a company must cultivate the creation of high-quality products and drive substantial production volumes. Therefore, heightened production volumes correspond with a larger product inventory available for sale. Accordingly, when production costs rise and are accompanied by an increase in sales volume, profits are also poised to ascend. These findings are congruent with research by (Agustia, 2020; Kurniawan et al.,

2018; Wahid, 2022).

CONCLUSION

The investigation yields several principal conclusions. First, distribution expenditures, operational outlays, and production costs each exert a statistically significant positive effect on corporate profitability. Second, these three cost categories also contribute significantly to the expansion of sales volume. Third, sales volume demonstrates a partial yet positive influence on company profits. Fourth, sales volume serves as an effective mediating variable in the relationships linking distribution costs, operational costs, and production costs to corporate profits.

These research outcomes offer valuable input for the advancement of cost accounting research. Furthermore, companies can utilize these findings to optimize production and operational costs while concurrently boosting sales volume. However, it's important to note that the study is not without limitations, including a limited sample size and potential measurement bias due to nominal measurements. Future research could address these limitations by increasing sample size, adopting ratio-based measurements, and incorporating additional variables such as governance, tax burden, and audit fees.

This study contributes to conceptual clarity regarding the factors influencing corporate profit dynamics, grounded in the theory of information usefulness (decision-usefulness theory). It underscores the significance of key components that presenters of accounting information should consider, ensuring financial reports align with the information needs of decision-makers.

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