

ANALYSIS OF MONTHLY SHIPPING TURNOVER TARGET AT PT GLOBAL JET EXPRES MEDAN PERJUANGAN BRANCH, MEDAN ROUTE BASED ON OPERATIONAL COSTS

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Abstract

Turnover is an important indicator in measuring business performance in various sectors, especially in assessing business growth, formulating strategies, and making financial decisions. In addition, turnover also reflects market conditions, financial stability, and the company's level of profit through the amount of income earned. Therefore, setting turnover targets periodically is an essential strategic step in business management. One method that can be used to determine monthly turnover targets is the Break Even Point (BEP) approach. This method helps business actors, especially in the service sector, in calculating turnover targets based on fixed cost calculations and contribution margins or Variable Cost. Determining turnover targets without considering these two components can pose a risk of loss, especially for freight forwarding companies that are the object of study in this article.

Keywords: *BEP, Business, Services, Turnover*

A. INTRODUCTION

Freight forwarding services are services that facilitate the delivery of goods from one place to another and play an important role in conducting national and international business for small and large scales. This freight forwarding service also makes it very easy to get a product anywhere and anytime, if the distribution process is carried out properly by the service provider. In the freight forwarding business, transportation is one of the main factors as a facility in freight forwarding services, not only transportation. Warehouses, employees and other operations are also important factors in this field.

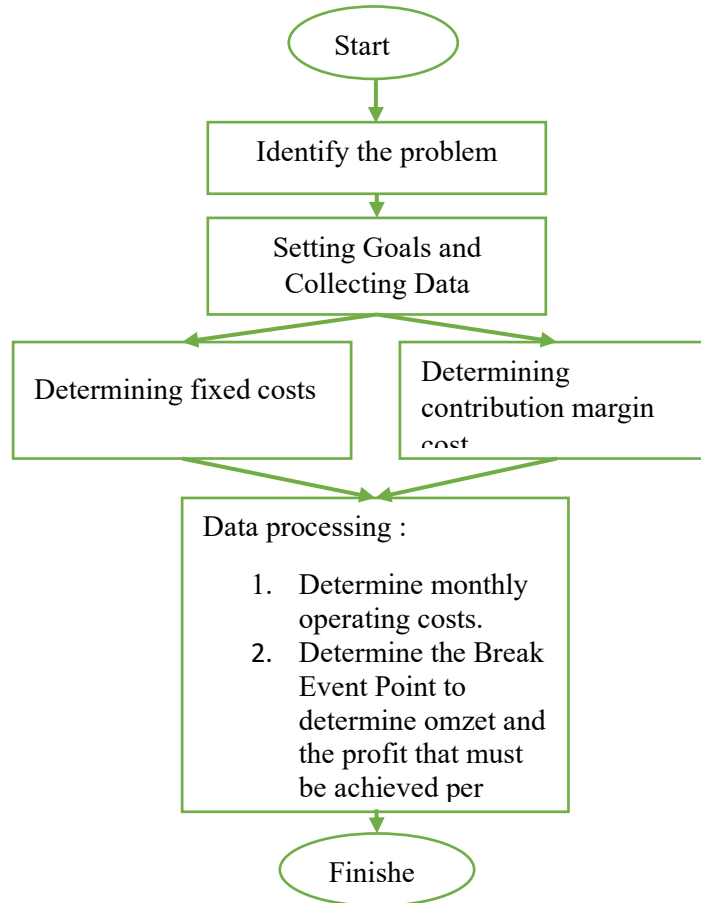
PT Global Jet Ekspres or what we know as J&T Ekspres, is a service company engaged in shipping goods within and outside the city and abroad. In its ownership, PT Global Jet Ekspres (J&T Ekspres) uses a Franchise system to enlarge and expand the reach of its branches by purchasing the J&T Ekspres franchise rights and is responsible for the operations (Shipping, customer service and marketing) of each branch, but remains managed by the J&T Group for product development and technology. PT Global Jet Ekspres already has around more than 4,000 points or agents and has 1,300 branch offices, 55 storage warehouses, and more than 700 fleets throughout Indonesia.

Each branch of PT Global Jet Ekspres has a monthly turnover target, which must be met to cover branch operational costs and other costs. However, in terms of imposing shipping rates for PT Global Jet Ekspres (J&T Ekspres) from one region to another, it has been determined by the center through the J&T application or via the website www.jet.co.id done example in the delivery of goods on the Medan Perjuangan - Medan Belawan route with a weight and volume of 10-50 Kg is subject to a rate of Rp. 63,000 - Rp. 350,000 for regular delivery and Rp. 70,000 - Rp. 370,000 for express delivery where the rate is influenced by weight, dimensions of goods, shipping destination and other operational costs from the center. In addition to determining the rate through the center, the accommodation costs of each branch office such as Building Rental, vehicle operations, asset maintenance costs, ATK and others will also affect the monthly turnover target of each branch. In this article, the researcher will discuss the determination of ideal turnover to achieve profit at one of the branches of PT Global Jet Ekspres located at Jl. Prof. HM Yamin No. 249, Sei Kera Hilir I, Medan Perjuangan District, Medan City, North Sumatra by analyzing the resulting Break Event Point (BEP).

B. RESEARCH METHODS

The steps taken in this research are as follows:

Picture 1 Research flow chart



C. Results and Discussion

Fixed Cost

Fixed costs are expenses that do not depend on or affect the presentation of the delivery of the goods. In this fixed cost PT Global Jet Ekspres Jl. Prof. HM Yamin branch has several fixed costs, namely:

Table 1 Fixed Cost (Fixed Cost)

NO	Type of Fee	Amount
1	Warehouse Rent/Month	Rp. 2,500,000,-
2	Employee Salary/Month 4 People	Rp. 4,500,000,- x 4 people = Rp. 18,000,000,-
3	Vehicle parking/ Month	Rp. 100,000,-
4	L300 Vehicle Tax is calculated per month	Rp. 140,000,-
5	Rickshaw Vehicle Tax is calculated per month	Rp. 40,000,-
6	Office Stationery (ATK)/Month	Rp. 600,000,-
7	Cleaning Fee	Rp. 50,000,-
8	Water and Electricity/ Month	Rp. 800,000,-

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9	Internet Access	Rp. 350,000,-
Total Fixed Cost/Month		Rp. 22,400,000,-

Variable Cost

Variable costs are expenses whose volume or cost level changes and is not fixed according to the volume or service level produced by the business. Included as variable costs are: PT Global Jet Express Medan Perjuangan As follows

Table 2 Variable Cost

NO	Type of Fee	Amount
1	L300 Maintenance/Month	Rp.500,000,-
2	L300 Car Oil	Rp. 250,000,-
3	L300 Brake Fluid	Rp. 80,000,-
4	L300 Oil 1 Unit/Month	Rp. 2,100,000,-
Total Variable Costs/Month		Rp. 2,930,000,-

Package Delivery Rates Around Medan City

Another important thing to know the monthly turnover target that must be achieved in order to reach the breakeven point (Break Event Point) is to know the package delivery rates around the city of Medan. In this case, the determination of the price or rate of the package to be sent has been determined by the center which we can check through the application, where the rate for each package delivery with a weight and volume of 10-50 Kg to around the city of Medan if averaged will be charged around Rp. 208,600, - for regular delivery and Rp. 221,400, - express delivery per package.

The following is a table of prices and average rates for package delivery routes around Medan:

Table 3 Regular shipping rates for routes around Medan

No	Volume and Weight (Kg)	Shipping Rates for Routes Around Medan (Rp)
1	10	63,000
2	20	140,000
3	30	210,000
4	40	280,000
5	50	350,000
Average Rate		208,600

Table 4 Express shipping rates for routes around Medan

No	Volume and Weight (Kg)	Shipping Rates for Routes Around Medan (Rp)
1	10	70,000
2	20	150,000
3	30	222,000
4	40	295,000
5	50	370,000
Average Rate		221,400

Calculation of BEP (Break Event Point) for each rate

To determine the BEP for each rate, it is necessary to first accumulate the amount of Variable Cost and Fixed Cost per month to per day, then:

Variable Cost per month = Rp. 9,000,000,-

Per day = Rp. 2,930,000 : 30 days

$$= \text{Rp.}98,000,- \text{ per day}$$

$$\text{Fixed Cost per month} = \text{Rp.} 22,400,000$$

$$\text{Per Day} = \text{Rp.} 22,400,000 : 30 \text{ days}$$

$$= \text{Rp.} 746,000,- \text{ per day}$$

- **BEP for average rate (10-50Kg) Rp.208,600,- (Regular Delivery)**

$$PQ = FC + VQ$$

$$(\text{Tariff} \times Q = \text{Fixed Cost} + \text{Variable Cost} \times Q)$$

$$\text{Rp.} 208,600 Q = \text{Rp.} 746,000 + \text{Rp.} 98,000 Q$$

$$\text{Rp.} 208,600 Q - \text{Rp.} 98,000 Q = \text{Rp.} 746,000$$

$$\text{Rp.} 110,600 Q = \text{Rp.} 746,000$$

$$Q = 6.7 / 7 \text{ packages per day}$$

So based on the analysis above, there must be as many as 7 regular deliveries per day or 210 packages per month weighing 10-50 kg around the Medan area, with a break-even point of 210 deliveries $\times \text{Rp.}208,600 = \text{Rp.}43,806,000,-$. So the turnover that must be obtained in regular delivery is at least $\text{Rp.}43,806,000$ or if rounded up, must get a minimum turnover of $\text{Rp.}44,000,000,-$.

- **BEP for average rate (10-50Kg) Rp.221,400 (Express Delivery)**

$$PQ = FC + VQ$$

$$(\text{Tariff} \times Q = \text{Fixed Cost} + \text{Variable Cost} \times Q)$$

$$\text{Rp.} 221,400 Q = \text{Rp.} 746,000 + \text{Rp.} 98,000 Q$$

$$\text{Rp.} 221,400 Q - \text{Rp.} 98,000 Q = \text{Rp.} 746,000$$

$$\text{Rp.} 123,400 Q = \text{Rp.} 746,000$$

$$Q = 6.07 / 7 \text{ packages per day}$$

So based on the analysis above, there must be as many as 7 express packages per day or 210 packages per month weighing 10-50 kg around the Medan area, with a break-even point of 210 deliveries $\times \text{Rp.}221,400 = \text{Rp.}46,494,000,-$. So the turnover that must be obtained in regular delivery is at least $\text{Rp.}46,494,000,-$ or if rounded up, must get a minimum turnover of $\text{Rp.}47,000,000,-$.

D. ANALYSIS

In this study, the rates or costs for sending packages have been determined by the central government. PT Global Jet Ekspres which we can see directly through the application or website as previously explained. Determining the determination of shipping rates through the application and website has been considered ideal by the company, so that each shipping office of PT Global Jet Ekspres must set a monthly turnover target based on office operational costs and shipping operational costs. In this study, the benchmark for determining the turnover target of PT Global Jet Ekspres Medan Perjuangan branch is the shipping route around Medan City with the Determination of shipping rates for 10-50 kg packages and 10-50 kg volumes charged at $\text{Rp.} 63,000 - \text{Rp.} 350,000$ for regular shipping and $\text{Rp.} 70,000 - \text{Rp.} 370,000$ for express shipping.

The following are the calculation results and turnover targets that must be achieved by PT Global Jet Ekspres, Medan Perjuangan branch through Break Event Point (BEP) analysis:

1. The average shipping rate for packages on the Medan route with a weight and volume of 10-50 Kg is $\text{Rp.} 208,600$ for regular shipping and $\text{Rp.} 221,400$ for express shipping.
2. The calculation of Variable Cost (non-fixed costs) per month is $\text{Rp.} 2,930,000,-$
3. The calculation of Fixed Cost per month (fixed cost) per month is $\text{Rp.} 22,400,000,-$
4. Break Event Point analysis for regular shipping rates with a volume and weight of 10-50 kg must achieve a minimum shipping target of 210 packages or achieve a minimum turnover. $\text{Rp.}44,000,000,-$ per month to reach break-even point.

5. Break Event Point analysis for express shipping rates with a volume and weight of 10-50 Kg must achieve a minimum shipping target of 210 packages or a minimum turnover of Rp. 47,000,000 per month to reach the break-even point.
6. Based on the calculation, if the turnover from regular and express delivery is accumulated, the turnover that must be...the minimum achieved is Rp.44,000,000,- + Rp.47,000,000,- = Rp.91,000,000 to reach the break-even point

E. CONCLUSION

From the results of the BEP analysis and data processing on the goods delivery service business of PT Global Jet Ekspres, Medan Perjuangan branch, the following conclusions were obtained:

1. The average rate for regular shipping with a weight and volume of 10-50Kg is obtainedRp. 208,600 and the average rate for express delivery with a weight and volume of 10-50 kg is Rp. 221,400.
2. The turnover that must be obtained byPT Global Jet Ekspres Medan branch per month for regular delivery is Rp. 44,000,000,- and express delivery Rp. 47,000,000,-.
3. Based on the BEP analysis, the turnover that must be obtained by PT Global Jet Ekspres Medan Perjuangan branch must be above IDR 91,000,000 per month or if rounded up to IDR 100,000,000 per month in order to achieve profit.

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