

INTISARI

Profitabilitas perusahaan menunjukkan gambaran prospek suatu badan usaha di masa yang akan datang. Salah satu cara untuk memaksimalkan laba perusahaan yakni dengan memaksimalkan kinerja setiap perusahaan. Pentingnya profitabilitas bagi perusahaan dapat digunakan sebagai evaluasi atas kinerja dan efisiensi pengelolaan badan usaha termasuk UD Griyasari. Banyaknya komplain di UD Griyasari hampir 40% dari jumlah pengiriman barang per hari, hal ini akan menambah beban biaya pengiriman yang berdampak pada profitabilitas. Beban biaya pengiriman barang menjadi membengkak apabila komplain semakin banyak, apalagi ditambah dengan penentuan standar biaya pengiriman barang yang melebihi standar biaya pengiriman rata-rata yang berlaku di daerah sekitarnya. Biaya pengiriman tambahan yang disebabkan oleh adanya komplain pelanggan merupakan representasi dari besaran biaya yang dapat dihemat dari proses pengiriman barang untuk dapat meningkatkan profitabilitas.

Penelitian ini bertujuan untuk mengevaluasi kinerja pengiriman barang berbasis efisiensi terhadap profitabilitas pada UD Griyasari. Penelitian ini akan melihat kinerja pengiriman barang dan efisiensi yang dapat diperoleh UD Griyasari apabila komplain dapat dieliminasi sampai nihil. Banyak hal yang kemudian layak menjadi pertanyaan ketika kondisi riil usaha dagang tersebut mengalami pasang surut dan perkembangannya sangat lambat dalam menekan jumlah komplain, padahal telah dilakukan upaya yang cukup signifikan. Hal ini menjadi lebih menarik lagi untuk dikaji ketika dilihat dari laporan keuangan tidak menunjukkan kerugian setelah tahun 2013 bahkan terkesan selalu terdapat keuntungan, namun komplain tetap belum bisa dihindarkan. Sementara, ketika komplain masih ada berarti UD Griyasari harus mengeluarkan biaya tambahan untuk pengiriman barang, yang sebenarnya dapat dihemat untuk lebih meningkatkan profitabilitas.

Penelitian ini menggunakan pendekatan kualitatif deskriptif tentang evaluasi kinerja pengiriman barang berbasis efisiensi terhadap profitabilitas pada UD Griyasari. Sampel menggunakan teknik *purposive sampling*. Teknik pengumpulan data menggunakan wawancara, observasi dan dokumentasi. Hasil penelitian menunjukkan bahwa evaluasi kinerja UD Griyasari khususnya dalam pengiriman dapat dikemukakan belum efisien. Berbagai strategi berbasis efisiensi telah dilakukan untuk memaksimalkan profitabilitas perusahaan namun belum memperoleh hasil sesuai harapan, sehingga masih perlu peningkatan pada beberapa aspek, agar mampu menghindari komplain pelanggan dan memberikan kepuasan pelanggan sebagai strategi percepatan penambahan profitabilitas. Selain itu juga ditemukan ketidakefisienan pada penentuan biaya pengiriman yang cukup besar atas dasar pertimbangan untuk cadangan pembayaran beban pinjaman modal sehingga sangat berpengaruh pada besarnya profitabilitas UD Griyasari. Hal ini berdampak pada pemberian informasi yang kurang benar sehingga berlanjut pada pengambilan keputusan yang tidak tepat sasaran dalam mengatasi permasalahan yang terjadi.

Kata Kunci: Evaluasi kinerja, efisiensi, komplain, dan profitabilitas.

ABSTRACT

Company profitability shows the enterprise's prospect image in the future. One of the ways to maximize company profit is by maximizing its performance. The importance of profitability for a company is that it can be used as an evaluation for its performance and its efficiency in managing its business, such as that of UD Griyasari's. The amount of complaints addressed to UD Griyasari almost reached 40% from all deliveries per day; this inevitably placed a burden on the delivery cost which affected on profitability. The burden on delivery cost increased along with the increased number of complaints, not to mention the fact that the standard delivery cost which was set higher than the average cost applicable in the surrounding area. The additional delivery cost which appears due to customers' complaints represents the amount of cost which could have been saved from the delivery process in order to increase profitability.

This research aims at evaluating the efficiency-based goods delivery performance evaluation against profitability at 'UD Griyasari'. The research will look at the goods delivery performance and the efficiency that 'UD Griyasari' could achieve if complaints could be eliminated to zero. There were many things worth to be questioned when the trading business went through ups and downs and development is slow in terms of suppressing the number of complaints, despite the significant number of efforts that have been taken. Things got more interesting to investigate when seen from the financial reports, there had been no loss or deficit after 2013, there's even the impression that the company always reaped profit, yet, complaints were still inevitable. Meanwhile, as long as there were complaints. 'UD Griyasari' must spend additional cost for goods delivery, which actually could be saved on order to increase profitability.

The research used a qualitative descriptive approach about efficiency-based goods delivery performance evaluation against profitability at 'UD.Griyasari.' The research samples were selected using a purposive sampling technique. The research data were collected by means of interviews, observation, and documentation. The research results showed that UD Griyasari's performance evaluation, particularly in term of delivery, has not been efficient. Several efficiency-based strategies have been achieved, therefore, several aspects still need to be improved, in order to avoid customers' complaints and to guarantee customers' satisfaction, as part of the strategy to accelerate profitability improvement. Moreover, inefficiency was also found in the shipment cost determination, which was quite significant, as part of consideration basis for reserve payment for capital loan expenses, it greatly influenced the profitability value of UD Griyasari. The affects the accuracy of information, which could further influence the inaccurate decision making process taken to tackle such a problem.

Keywords: *performance evaluation, efficiency, complaints, and profitability.*