

Analysis of Operational Cost Control in Increasing Profits in Car Rental Service Companies (Case Study of PT. KLASSE AUTO GRAHA)

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Abstract: - PT. Klase Klase Auto Graha is a company in the transportation sector engaged in vehicle rental services that was established in 2003. Currently, PT Klase Auto Graha operates serving national companies from various sectors of Banking, Manufacturing, Pharmaceuticals, Chemicals, Oil & Gas. In order to increase profits according to the Company's desires, the Company must be able to prepare good profit planning. This will be determined by a Company's ability to predict how its business conditions will be in the future and predict factors such as operational costs in increasing profits. The purpose of carrying out this analysis is to analyze and find out that controlling operational costs can increase profits at the vehicle rental service company, namely PT Klase Auto Graha. The method used in this study is the This quantitative study used numerical data from the vehicle rental company PT. Klase Auto Graha, which was analyzed to determine high operational costs. The analysis revealed that operational costs significantly increased profits at the vehicle rental company PT. Klase Auto Graha. The magnitude of the impact of operational costs on increasing profits from 2020 to 2024 was investigated. above 1 billion and even reaching a peak in 2024 of 4.7 billion.

Key-Words: - Operational Costs, Cost Efficiency, Increasing Profits, Cost Accounting.

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1 Introduction

Every company has different goals. According to Andriyanti (2022), companies have both short-term and long-term goals. In the short term, companies strive to achieve optimal profits, while in the long term, their main focus is to increase the prosperity and welfare of shareholders. To achieve the desired profits, companies must develop sound profit strategies or plans. This will be determined by each company's ability to predict the company's current and uncertain future conditions, and the possibility of other factors that can affect the company's profits. Determining the target profit amount is very important because to achieve the company's goals, management is motivated by the targets to be achieved and optimal cooperation from the management is required. According to Aldila Septiana (2019:78), profit is the result of the difference between revenue and expenses. Thus, profit can measure inputs such as expenses measured by costs and outputs such as income earned.

Profit, also known as earnings, is a crucial factor for a company. According to (Rostianti & Ferliyanti, 2019), the higher the operating costs, the lower the net profit. Profit is the gain a company or individual makes after subtracting all operating costs from total revenue. In simple terms, profit is the difference between revenue and expenses. If revenue exceeds expenses, profit is created. According to Maryati & Siswanti (2022:22), profit is crucial information

included in financial statements because it is the primary indicator of a company's success and financial health. Therefore, profit not only indicates whether a business is profitable but can also be used to expand, improve operations, and even attract investors. Without profit, it is difficult for a company to survive in the long term.

Meanwhile, operational costs are costs incurred by a company to carry out core activities such as maintenance and daily business administration. According to Senastri (2020), operational costs are the most important part in calculating a company's income. The lower the operational costs incurred by a company, the more profitable it will be. Operational costs in the company PT. Klase Auto Graha include vehicle maintenance costs, vehicle tire purchases, battery purchases, vehicle service costs, vehicle body repair services, spare parts costs, floor mat purchases, and vehicle accessories. In general, these costs are used in the company's income statement. If operational costs are higher than revenue, the company will experience a loss. Conversely, if the company cuts operational costs significantly, the company can increase short-term profits. One step that company management needs to take to achieve targeted profits is to optimize efficiency in operational costs (Yanti, 2020: 5). Therefore, companies strive to keep operational costs as low as possible while maintaining quality to improve service.

In the car rental service sector, such as PT Klase Auto Graha, namely a company that focuses on the transportation business with a specialization in vehicle rental services, especially for corporate needs. Controlling operational costs is a crucial aspect of increasing profits. Over time, operational costs, such as fuel, spare parts, insurance, and other vehicle maintenance, continue to increase. In car rental companies, an efficient operational approach includes managing vehicle maintenance schedules, controlling fuel consumption, and efficient human resource and logistics management. Research conducted by Ester Maefrida Wati Pasaribu and Nanu Hasanuh (2021) revealed a positive correlation between operational costs and net profit. Therefore, further analysis is needed to design and test an appropriate operational cost control model that can increase profits for car rental companies like PT Klase Auto Graha.

The purpose of this analysis is to analyze and determine how controlling operational costs can increase profits at the vehicle rental service company, PT Klase Auto Graha. Through performance analysis, PT. Klase Auto Graha can identify costs that require increased efficiency. By managing operational costs well, the company can operate more efficiently, remain competitive, and ultimately achieve its stated financial goals (Irman et al., 2020). The method used in this study is a quantitative method, namely research that uses data from the vehicle rental service company, PT. Klase Auto Graha, in the form of numbers and analyzed to determine high operational costs. And The novelty of this research is to provide an in-depth analysis focused on controlling operational costs in the car rental industry, taking into account typical factors such as spare part purchases, fuel efficiency, and other vehicle service costs. Then, develop or adapt a cost control model that is applicable and easy to implement in the car rental sector. And present real data based on case studies in the car rental service company where I work, proving directly how controlling operational costs has an impact on increasing business profits at PT. Klase Auto Graha.

2 Research Method

In this study the method used is quantitative research. According to Jaya (2020), quantitative research is a type of research that produces new findings through statistical procedures or measurements. This method focuses on collecting and analyzing numerical data to test hypotheses and explain phenomena. The quantitative data in question is in the form of cost report data that contains values or numbers that can change, namely the 2020 to 2024 Operational Cost and Profit Report at PT Klase Auto Graha, then data sources play an important role in research, especially quantitative research. And data is a collection of

useful information and is obtained from the field or directly used for research materials, there are two types of data sources: primary data (qualitative) obtained directly from the first source, and secondary data (quantitative) derived from existing sources (Sugiyono, 2019). Selecting data sources that are relevant to the research objectives is a crucial first step to obtain accurate results. And for the data sources used in this study in secondary (quantitative) form, namely documents or data in the form of Operational Cost and Profit Reports from 2020 to 2024 at PT Klase Auto Graha.

The object of research is an attribute, characteristic, or value possessed by a particular individual, object, or activity that has certain characteristics and qualities, which are then selected by the researcher to be studied and used as a basis for drawing conclusions According to Sugiyono (2020). The object of research in this study is PT Klase Auto Graha which is located at Jalan M. Saidi No. 11A Pesanggrahan, Petukangan Selatan, South Jakarta. And the data analysis technique used in the study is the quantitative data analysis technique is a research approach that utilizes data in the form of numbers or numerical variables to investigate, understand, and explain a phenomenon according to Saunders et al. (2019). This process includes structured stages to interpret numerical data in depth. The initial step in this analysis begins with determining the variables to be studied and collecting data. The data collection process needs to be carried out carefully to ensure the accuracy (validity) and consistency (reliability) of the information obtained. Data collection techniques can be carried out through surveys, observations, experiments, or utilizing data that is already available from various sources.

Once the data has been successfully collected, the next step is to organize it systematically. This process involves arranging the data into tables to facilitate the presentation of information in an organized and clear manner, making the data structure easier to understand. Next, a data cleansing process is performed to detect and address various issues such as incomplete data, anomalies, or outliers. This stage is crucial to ensure the accuracy of the analysis and interpretation of the data.

In the descriptive analysis stage, data analysis is carried out by describing or depicting the collected data as it is without the intention of drawing general conclusions or generalizations. According to Sugiyono (2021), the process begins by calculating measures of central tendency and data dispersion. Some commonly used measures include the mean, median, the most frequently occurring value (mode), as well as the standard deviation and range. Furthermore, data visualization is an important component of quantitative analysis because it facilitates understanding of data patterns and distribution. Various forms of visualization such as histograms are used to display frequency distributions, scatter plots to observe relationships between variables, and box plots to view the overall distribution of data.

After the analysis process is complete, the next step is to interpret the results, explaining the meaning of the findings and relating them to the research problem formulation or objectives. The final stage in quantitative data analysis is the preparation of the final report. This report should be written in a structured and clear manner, encompassing the findings, the analysis process, and the recommendations provided. A systematic presentation will help readers understand the entire analysis process and the meaning of the results.

4 Research Results and Discussion

Operating costs are the sacrifices a company makes to meet the need for goods and services expected to generate future profits (Rusdiana, 2021). Operating costs can result in profit or loss for a company. If operating costs are lower than revenue, the company experiences a profit, and vice versa, if operating costs are higher than revenue, the company experiences a loss. The following is the operational cost report data for PT. Klase Auto Graha from 2020 to 2024.

Table 1: Research Results Table
PT. Klase Auto Graha
Operational Cost Report
2020-2024

Year	2024	2023	2022	2021	2020
Vehicle Maintenance Costs	557,374,614	6,174,925	142,555,253	402,328,999	427,013,527
By. Purchasing Vehicle Tires & Accessories	936,895,676	712,025,713	497,205,596	112,069,410	189,139,630
By. Accu Purchase & its supporters	418,322,045	317,848,301	186.176.186	118,888,245	220,177,727
By. Vehicle Service	317,858,476	220,460,489	255,449,755	41,825,000	94,904,500
By Service Kend Body Repair	1,034,774,969	465,358,356	270,613,443	552,642,487	650,150,594
By. Spare Parts & Vehicle Components	1,363,509,607	620,483,471	605,398,344	6,359,700	25,250,000
By. Purchasing Base Carpets & Vehicle Seat Covers	43,021,700	19,423,701	8,600,000	32,100,943	42,661,017
By. Purchasing Vehicle Accessories & Support	49,492,895	44,567,412	6,813,805	760,000	1,468,000
By. Vehicle Wash	470,000	6,174,925	215,000	2,695,000	2,350,000
By. Vehicle window film installation	2,350,000	900,000	895,000	402,328,999	427,013,527
Total	4,724,069,981	2,407,242,368	1,973,922,381	1,269,669,784	1,653,114,995

Source: Data processed from the Accurate program.

Table 1 presents a breakdown of operational costs from various vehicle-related expense categories from 2020 to 2024, with each row representing the type of expense while the column represents the year of expenditure. Based on the table above (table 1), it can be concluded that the total operational costs of PT. Klase Auto Graha fluctuated over the five-year period, with a very significant upward trend in 2024. In 2020, total operational costs were recorded at IDR 1,653,114,995 and decreased in 2021 to IDR 1,269,669,784. This decrease was due to operational restrictions due to the COVID-19 pandemic, which reduced maintenance activities and vehicle component purchases. However, in the following years, operational costs increased again, namely Rp1,973,922,381 in 2022, Rp2,407,242,368 in 2023, and jumped drastically in 2024 to Rp4,724,069,981.

The highest increase occurred in the Vehicle Spare Parts & Components cost item, which reached Rp1,363,509,607 in 2024, a drastic increase compared to previous years. This indicates an increase in maintenance activities requiring a large number of component replacements. Furthermore, body repair costs also showed an upward trend, becoming a major contributor to operational costs at Rp1,034,774,969 in 2024. Other cost items such as tire purchases, batteries, and vehicle service also experienced quite significant increases, indicating that the company is increasingly active in maintaining the performance of its fleet. Meanwhile, several additional or less vital cost items such as vehicle washing, window film installation, and accessory purchases remained relatively small compared to the main items, although they showed an increasing trend in 2024.

Overall, the sharp increase in operating costs in 2024 can be interpreted as part of the company's long-term investment strategy, including vehicle rejuvenation, service quality improvements, and business expansion. The significant impact of operating costs on profit

growth from 2020 to 2024 exceeded 1 billion rupiah, reaching a peak of 4.7 billion rupiah in 2024. However, if this cost increase is not accompanied by commensurate revenue growth, it could potentially reduce the company's profit margin. Inefficient operating costs will result in reduced profits annually within the company. Therefore, it is crucial for management to conduct a comprehensive evaluation to maintain efficiency while striving to improve operational quality.

Every company has different goals, and its ability to generate profits significantly determines its future survival (Averio, 2020). The primary goal of every company is to maximize profits, and one of the expenses that can be emphasized to increase profits is operational costs. The following is the financial report data and operational costs incurred by PT Klase Auto Graha from 2020 to 2024:

Table 2: Research Results Table
PT. Klase Auto Graha
Financial statements
2020-2024

Year	Income	Operating costs	Profit
2020	2,406,319,160	1,653,114,995	753.204.164
2021	1,884,880,612	1,269,669,784	615,210,828
2022	2,276,678,794	1,973,922,381	302,756,413
2023	5,664,839,452	2,407,242,368	3,257,597,084
2024	10,951,081,714	4,724,069,981	6,227,011,733

Source: Data processed from the Accurate program.

From the table data above (table 2), it can be seen that operational costs significantly affect profits each year at PT. Klase Auto Graha. It can be seen from 2020 to 2022 that operational costs are quite high compared to revenue. Profit tends to decline from 2020 to 2022. Especially in 2022, because operational costs are close to revenue (Costs = ~87% of revenue), this shows that when operational costs are large, profits decline sharply.

Revenue increased dramatically from 2023 to 2024, but operating costs also rose. However, the increase in revenue was significantly greater than the increase in operating costs, resulting in a significant increase in profits. Furthermore, 2024 demonstrated good efficiency. Although operating costs were higher, the ratio to revenue was lower, and profits reached their highest level in five years. Therefore, controlling operating costs significantly impacts profit growth. When operating costs are high and not matched by sufficient revenue, profits will decline, as in 2022. However, if revenue increases significantly more than cost increases, as in 2023 to 2024, profits can increase significantly.

Cost efficiency is a strategic step to increase company profits by reducing expenses or costs without sacrificing quality, it is said to be efficient because income is higher than expenses (Dewi Rente. 2022). From figure 1 (one) above, it is explained what efficiency efforts are carried out by PT. Klase Auto Graha to increase profits, namely: Spare part costs, body & repair service costs, vehicle maintenance costs, tire purchases, batteries & accessories, car wash costs, and window film installation costs. Identifying from the operational cost report and financial report of PT. Klase Auto Graha in 2020 to 2024. In efforts

that can be made to increase profits through cost efficiency, several cost items can be optimized.

First is the cost of spare parts & vehicle components, the highest operational cost and continues to increase, namely 1.3 billion in 2024. The solution that PT. Klase Auto Graha can do is to use vendors with good quality but competitive prices, do bulk purchasing, namely purchasing goods in large quantities or in bulk and usually to get discounts and cheaper prices of course, and use an inventory management system to manage, monitor and control inventory to ensure that the amount of stock is available in the right amount and at the right time to prevent waste.

Second, Body & Repair service costs, the second highest operational cost in 2024, were IDR 1.03 billion. PT Klase Auto Graha's solutions include establishing an in-house workshop for minor maintenance to eliminate dependence on third parties and implementing preventive maintenance, which involves regular, scheduled vehicle maintenance to prevent damage or disruption to vehicles/cars before they become major damage.

Third, regarding vehicle maintenance costs, PT. Klase Auto Graha can identify vehicles with frequent problems and consider replacement. Then, use a tracking system to monitor vehicle usage and efficiency. If a vehicle experiences frequent and ongoing damage, it's best to sell it and replace it with a new one.

Purchases of tires, batteries, accessories, and other components here tend to increase. PT. Klase Auto Graha can establish standards for spare part usage and replacement, then periodically evaluate suppliers for price and quality. Most importantly, regarding tire replacement, the vehicle rental contract stipulates that the vehicle can only have four tires replaced per year. This ensures customers understand the tire replacement process and do not exceed the rental budget.

The fifth cost of servicing and washing vehicles appears inefficient and inconsistent each year. PT. Klase Auto Graha can conduct internal monitoring of service schedules and needs, and for vehicle washing, PT. Klase Auto Graha can use outsourced vehicle washing employees with a fixed contract system for efficiency. Finally, there are the costs of installing window film and other items (small costs). These costs are small but can be waived if they don't provide direct added value. Only do so if absolutely necessary and there is a customer request.

The initial stage of PT Klase Auto Graha's business began with identifying high operational costs, which typically indicate inefficiencies in work processes, wasted resources, or a suboptimal cost structure. These issues can hinder growth and reduce profitability at PT Klase Auto Graha. The next step is to conduct an activity-based cost analysis. This analysis aims to identify the activities that absorb the most costs and determine whether they truly add value. From this, PT. Klase Auto Graha can determine which activities need to be simplified, reduced, or eliminated. After obtaining the analysis results, strategic cost control measures are implemented. This includes developing efficiency policies, reviewing supplier contracts, optimizing procurement processes, and more carefully managing fixed and variable costs. This strategy must be aligned with PT Klase Auto Graha's long-term goals to avoid compromising productivity and service quality.

According to Laily (2022), operational cost calculations can be used as a tool for analysis and evaluation for a company. Appropriate cost control will drive operational efficiency. At this stage, PT. Klase Auto Graha is improving performance through improved workflows, process automation, more optimal workforce management, and a reduction in unproductive activities. This efficiency will be evident in increased output without significant cost increases.

The achieved efficiencies will result in a direct reduction in operational costs. This is evident in the decline in vehicle maintenance costs, service costs, and spare parts purchases, which have been the highest in the past five years. These cost reductions are not just temporary savings; they must be sustainable. With lower costs and more efficient operations,

PT. Klase Auto Graha will experience increased profits. Profit margins will be higher, and funds previously consumed by waste can now be allocated to business development, innovation, or improved customer service.

5 Conclusions

From the results of research and analysis regarding Controlling operational costs in Increasing Profits at the Car Rental Service Company PT Klase Auto Graha, it can be concluded that Controlling operational costs is very influential in increasing profits, by emphasizing operational costs such as vehicle maintenance costs, vehicle service costs, spare part purchase costs and other costs related to vehicles. Then scheduled vehicle maintenance can reduce major repair costs, routine maintenance on vehicles can prevent serious or major damage to vehicles. And periodically evaluating the cost structure increases the effectiveness of business strategies, by always conducting evaluations and internal audits regularly every month or 2 (two) months, the Company can quickly find out which areas can be saved or reduced without reducing the quality of service to consumers.

Because this study uses secondary data in quantitative form, namely documents reporting operational costs and company profits from 2020 to 2024 at PT Klase Auto Graha, there are several limitations that need to be noted. One of them is limited access to more detailed information regarding operational costs and profits, which are internal or confidential company. This resulted in not all required data being fully obtained. Furthermore, the analysis process used several assumptions, such as the assumption that the relationship between operational cost control and profit is linear, when in reality, this relationship can be more complex and influenced by various other factors. Finally, the cost recording process at the rental service company PT. Klase Auto Graha is still done manually, which poses the possibility of inaccuracy or inconsistency in the data used in the analysis.

Based on the analysis results, it is recommended that further research use more detailed and comprehensive data to improve the accuracy of the research results. Furthermore, it is recommended to add variables or other types of operational costs that have the potential to influence the company's profit increase. PT. Klase Auto Graha is expected to implement a suitable system or application for recording operational costs, such as vehicle service costs, tire replacements, and other costs. This aims to simplify the operational department in recording and ensuring the accuracy of operational cost data, considering that the process is currently still done manually.

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