

Comparative Study of Car Seat Sales During and Before the 0% PPNBM Policy During the Covid-19 Pandemic at PT X

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ABSTRACT

This research aims to find out the sales of car seats during the 0% PPNBM policy for the period March to December 2021 and to find out the sales of car seats before the 0% PPNBM policy for the period March to December 2020 and to find out the comparison of sales from of PT. when PPNBM was 0% for the period March to December 2021 and before the PPNBM policy was 0% for the period March to December 2020 at PT. Toyota Motor Manufacturing Indonesia. This research method uses documentation techniques in data collection. In documentation techniques, documents are records of past events, which can be in the form of writing, drawings or works. The data used by the author in this research is seat sales data (documentation) which data was obtained from the logistics division regarding car seat sales at PT. X. And using validity tests and descriptive statistics. The results of data processing obtained in a descriptive statistical manner are that there was a very good increase in sales of car seats when the PPNBM policy was 0% and the results of hypothesis testing using the t-difference test were that there was a significant difference in sales when the PPNBM policy was 0%. So it can be concluded that there is an average difference between car seat sales when PPNBM was 0% and car seat sales before PPNBM was 0%, which means there was an increase in car seat sales when the PPNBM policy was 0%.

INTRODUCTION

Currently, the world is being hit by a very disturbing virus. This virus is called the coronavirus or severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The disease caused by this viral infection is called COVID-19, which is a virus that attacks the respiratory system. Reportedly, it was first discovered in the Wuhan City area, China, where transmission is very fast, which can cause transmission through droplets (saliva splashes) produced when an infected person coughs, sneezes or exhales. This virus also experienced mutations so that new names emerged, such as delta and omicron types (CNN Indonesia, March 13, 2022). The Omicron variant is known to have around 30 combinations of mutations from several previous coronavirus variants, such as C.12, Beta and Delta. Because of this, the Omicron variant has the potential to spread more widely than the Delta variant and permits reinfection or recurrent infections. Omicron variant infections frequently cause runny nose, headaches, mild to severe fatigue, sore throats, and sneezing.

Automakers were forced to close their factories due to the Covid-19 pandemic in different parts of the world. At the same time, as people's purchasing power declined, the demand for cars fell precipitously. The automotive sector will take a very long time to recover. In Indonesia, several automotive manufacturers have announced that they will stop production, following the implementation of Large-Scale Social Restrictions (PSBB) to prevent the spread of the Covid-19 virus. Daihatsu, for example, has stopped production since April 10, 2020. Likewise, Toyota, Honda, and Suzuki have temporarily stopped production in Indonesia. With the pandemic conditions not yet subsiding in Indonesia, automotive sales are predicted to continue to worsen. Without help, this industry could collapse.

This industry absorbs millions of workers. The contribution to Gross Domestic Product (GDP) is also not small. Even though it is currently being hit, the automotive industry has a glimmer of hope amidst efforts to move towards a new normal during the COVID-19 pandemic.

Grafik 1.1
Impact COVID-19 to Indonesia Automotive Industry



Source : Gaikindo

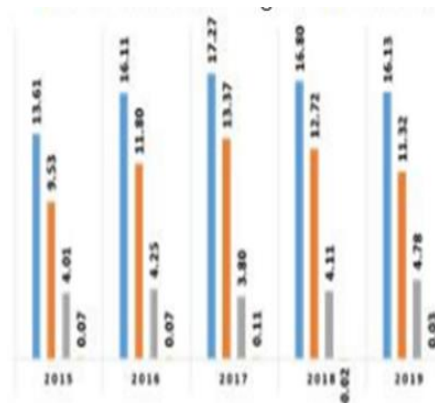
The projected sales numbers for this year are expected to be lower than those for the previous ten years, as shown by the graph provided by Gaikindo. In 2010, 702,508 vehicles were sold at retail. Only 243,600 automobiles were sold nationally (from dealers to consumers) between January and April 2020, a

decrease of 28.5 percent from the 340,600 units sold during the same period in the prior year. The cause of this condition is the result of large-scale social restrictions (PSBB) brought on by the COVID-19 outbreak.

Minister of Finance Regulation (PMK) Number 20/PMK.010/2021 concerning PPnBM on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Covered by the Government for the 2021 Budget. With this regulation, the government cut PPnBM on new cars until the end of 2021 at a rate that fell gradually over three months. Based on PMK 20/2021, the 0% PPnBM tax incentive rule for new cars was set on February 25 2021 by the Minister of Finance Sri Mulyani.

Which is one of the government's policies in trying and help people buy and do things. PPnBM is a tax imposed outside of Value Added Tax (VAT) and specifically for luxury goods. This PPnBM is also imposed by the government on the public as a way to carry out functions and balance the tax burden between low-income consumers and high-income consumers. Therefore, the policy made by the government certainly has a big influence on the sales volume of the company being marketed, so that many people are helped in buying something from that company. For example, a car is a means of transportation that is needed in a family to carry out various activities.

Grafik 1.2
PPnBM Realization 2015 - 2019 (Rp. Trillion)



Source : LKPP 2015-2019

Based on 2015-2019 LKPP data, State income originating from domestic PPnBM is the largest composition of PPnBM seen in 2017 at 13.37% and has experienced a slowing trend since 2018-2019, even decreasing from 12.72% to 11.32%. Import PPnBM in 2017 was the highest, namely 4.25% and the lowest in 2017 was 3.70% (Graph 1.4).

according to Republic of Indonesia Law No. Sales Tax on Luxury Goods is a tax levied on the delivery of taxable goods that is levied on the consumption of taxable goods that are classified as luxury in the customs area. 42 of 2009 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods. The sales tax on luxury goods is levied only once, either during the importation process or upon delivery of BKP, which is deemed luxury goods by the manufacturer..

The formulation of the problem in this research is How were the sales of car seats during the 0% PPnBM policy for the period March to December 2021, How were the sales of car seats before the 0% PPnBM policy for the period March to December 2020 and How were the sales of PT. when PPnBM was 0% for the period March to December 2021 and before the PPnBM policy was 0% for the period March to December 2020 at the Toyota company.

LITERATURE REVIEW

Philip Kotler (2008) states that sales are transactions between two parties in which the buyer receives goods, services or assets in return in the form of money. According to some sales experts, selling is a social process carried out by groups or individuals to obtain needs or desires by making offers or creating and exchanging valuable products with other parties.

Dendawijaya (2009), types of sales can be divided into three, namely:

1. Cash sales

The definition of cash sales is a sale made when goods are delivered from the sale to the buyer or when a sale and purchase transaction occurs.

2. Credit sales

The definition of credit sales is sales where payment is made within a certain time after delivery of the goods sold to the buyer.

3. Consignment sales

Consignment sales are the sale of goods by entrusting the goods to another party to be traded for the benefit of the party entrusting the goods or the interests of both parties.

The sales objective (Basu Swastha, 2004) is to achieve a certain sales volume, earn profits, and support the company's growth and development.

Sugi Priharto (2020) manufacturing is a branch of industry that operates equipment, machines and labor in a process medium to process raw materials, spare parts and other components for production into finished goods that have selling value. According to Heizer, et al (2005), manufacturing comes from the word manufacture which is a process using machines to produce goods.

What is tax? Taxes are levies that must be levied on the state by individuals or entities/companies based on law which will be used for the interests of the state and the welfare of the general public.

Tax collection, service and supervision are carried out by the Directorate General of Taxes. Meanwhile, the definition of tax according to Law Number 28 of 2007 as stated in Article 1 Paragraph 1 is "Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for the needs of the state for the greatest prosperity of the people."

Official Siti (2017), that there are characteristics inherent in the definition of tax, namely as follows:

1. Taxes are collected based on or with the force of law and its implementing regulations.
2. In paying taxes, individual contraperformance by the government cannot be shown.

3. Taxes are collected by the State, both the central government and regional governments.
4. Taxes are intended for government expenses, which, if there is still a surplus in the income, are used to finance.

According to Mardiasmo (2016), there are two functions of tax, namely the budgetary function, tax as a source of funds for the government to finance its expenses and the regulatory function (regular), tax as a tool to regulate or implement government policies in the social and economic fields.

Tax benefits according to Z. Probondari (2013) that can be felt by taxpayers include existing public facilities such as roads, bridges, ports and public transportation facilities, construction of school buildings, and provision of assistance to students who excel and are less fortunate. Luxury goods are goods that have a relatively high price. Demand for luxury goods will increase if a person's income increases. However, if a person's income decreases, the demand for luxury goods will not decrease according to Wikipedia.

PPnBM or Sales Tax on Luxury Goods is imposed on goods that are classified as luxury. Sales Tax on Luxury Goods (PPnBM) is a tax levied on the delivery of taxable goods which are classified as luxury goods by entrepreneurs who produce taxable goods which are classified as luxury within the Customs area in the course of their business or work activities, or the import of taxable goods which are classified as luxury according to Law no. 42 of 2009. Goods that are classified as luxury and must be subject to PPnBM, quoted from the Fiscal Policy Agency, Ministry of Finance of the Republic of Indonesia, are:

- a. Goods that are not necessities
- b. Goods that are only consumed by certain communities
- c. Goods that are only consumed by high-income people
- d. Goods consumed only to show status or social class

Following are several considerations why the Indonesian government considers PPnBM to be very important to be implemented based on Japanese. id, namely:

1. To create a balance in the tax burden between consumers with low incomes and consumers with high incomes.
2. To control consumption patterns for taxable goods that are classified as luxury.
3. Protection of small or traditional producers.
4. Securing state revenue

Based on Minister of Finance Regulation (PMK) Number 20/PMK.010/2021 concerning Sales Tax on Luxury Goods for the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Borne by the Government for the 2021 Fiscal Year, Article 2 reads:

PPnBM payable on delivery:

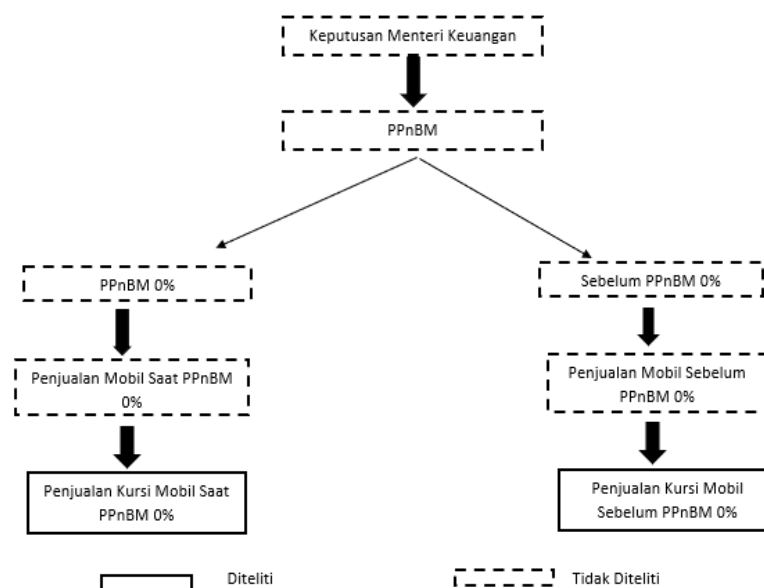
- a. Sedan or station wagon motorized vehicles with spark-ignition or compression-ignition motors (diesel or semi-diesel) with a cylinder capacity of up to 1,500 (one thousand five hundred) cc; And
- b. Motorized vehicles for transporting less than 10 (ten) people, including drivers other than sedans or station wagons, with spark-ignition or

compression-ignition motorbikes (diesel or semi-diesel) with a 1 (one) drive system (4x2) with a cylinder capacity of up to 1,500 (one thousand five hundred) cc,

Covered by the Government for the 2021 fiscal year

According to research conducted by Alther Gabriel Liwe¹, Novi Swandari Budiarmo², Winston Pontoh published in the journal Accounting Science and Technology for Society, Vol. 5, no. 1 (2021) with the title "Assessment of Stock Investment Decisions in the Implementation of Sales Tax incentives on Luxury Goods (PPnBM) for Go Public Companies in the Covid-19 Pandemic Era (Case Study of Automotive Sector Companies)" shows that the stock beta for automotive sector companies is still stable when implementing PPnBM incentives, as shown by the CAPM calculation results, which are mostly still below 1, meaning the risk level is still low. The implementation of the PPnBM incentive policy gives hope for economic improvement, especially in the automotive sector. The impact of the COVID-19 pandemic is still being felt in the investment world and tends to improve over time.

Figure 1. Conceptual Framework



METHODOLOGY

This research approach uses quantitative research and this type of research uses comparative research. This company did not want to be named so I replaced it with the name PT X from the period March to December 2020 and March to December 2021. The sampling technique in this research is a purposive sample. Purposive sampling is a technique for determining samples with certain considerations. The sample used in this research was the number of car seats made by PT. X to PT. Toyota Motor Manufacturing Indonesia from March to December 2020 and March to December 2021.

This research uses documentation techniques in data collection. In documentation techniques, documents are records of past events, which can be

in the form of writing, drawings or works. The data collection method used by the author in this research is seat sales data (documentation) which data was obtained from the logistics division regarding car seat sales at PT. X.

RESEARCH RESULT and DISCUSSION

Car seat sales during the 0% PPnBM policy for the period March - December 2021 had a minimum value of 40,836 and a maximum of 62,418, an average level (mean) of 51,774.60 and a standard deviation of 6942,737, while car seat sales before the 0% PPnBM policy for the March - December 2020 with a minimum value of 96 and a maximum value of 40.452, an average level (mean) of 15797.40 and a standard deviation of 13995.551.

Car seat sales during the 0% PPnBM policy for the period March - December 2021 were at an average level (mean) higher and increased by 51774.60 compared to car seat sales before the 0% PPnBM policy for the March - December 2020 period at the average level (mean) as much as 15797.40.

Sales of car seats during the 0% PPnBM policy for the period March - December 2021 in the Pearson Correlation show an r-calculated value of 0.768 which is greater than the r table, namely 0.632 and for sales of car seats before the 0% PPnBM policy for the period March - December 2020 in the Pearson Correlation the r-calculated value of 0.768 greater than rtable 0.632. Meanwhile, the significance value for car seat sales during the 0% PPnBM policy for the period March - December 2021 shows the number 0.009, while the significance value for car seat sales before the 0% PPnBM policy for the March - December 2020 period shows the number 0.009, it can be concluded that the calculated value has valid status and The significance value has valid status (significance value $< 0.05 = \text{valid}$).

By referring to the SPSS 26 output display on Reliability Statistics, it is clear that the value of Cronbach's Alpha = 0.759 is greater than 0.6 for the required value or overall the sales reliability test is feasible or reliable. The next test is to see the level of normality of the data, which in this research is through the Kolmogorov-Smirnov test with the help of SPSS 26 for Windows. The results of this research show the value of the Asymp.Sig line. (2-tailed) 0.200 is greater than 5% (0.05), so it can be concluded that the data is normally distributed.

To test the T-Test hypothesis, the Sig value is known. (2-tailed) is 0.000, then H_0 is rejected and H_a is accepted. So it can be concluded that there is an average difference between car seat sales when PPnBM was 0% and car seat sales before PPnBM was 0%, which means there was an increase in car seat sales when the PPnBM policy was 0%. The table above also contains information about the value of "Mean Paired Differences is 35977.200 and there is a difference between 29010.321 to 42944.079 (95% Confidence Interval of the Difference lower and upper).

Meanwhile, the statistical summary results of the two data samples are data on car seat sales during and before the 0% PPnBM policy at PT. X can be seen that for the data sales of car seats when the 0% PPnBM policy has a mean value

of 51774.60 with n 10. For data on sales of car seats before the 0% PPnBM policy has a mean value of 15797.40 with n 10. This shows that the average sales during the 0% PPnBM policy were greater than the average sales of car seats before the 0% PPnBM policy.

Based on the Anova output, it is known that the Sig value is $0.00 < 0.05$, so it can be concluded that the average of the two sales is significantly different.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research and discussion from a comparative study of car seat sales during the 0% PPnBM policy for the period March to December 2021 and before the 0% PPnBM policy for the period March to December 2020 during the Covid-19 pandemic at PT. X, then the conclusions are drawn as follows: The results of data processing obtained statistically are a very good increase in car seats at the time of the 0% PPnBM policy and the results of the hypothesis test using the T difference test are that there is a significant difference in sales at the time of the PPnBM policy 0%. So it can be concluded that there is an average difference between car seat sales when PPnBM was 0% and car seat sales before PPnBM was 0%, which means there was an increase in car seat sales when the PPnBM policy was 0%.

Based on the analysis and processing of descriptive statistics and inferential statistics which have been described in the previous chapters, the author suggests: With the 0% PPnBM policy for four-wheeled vehicles from the government, this is a permanent decision, especially during the Covid-19 pandemic. With this policy This has saved automotive from the abyss and resulted in an increase in seat manufacturing by PT. X to the PT car. Astra Daihatsu Motor and PT. Toyota Motor Manufacturing Indonesia in a positive direction. It is hoped that this policy can be implemented again to encourage people to buy more cars because of price cuts and increase state income.

This scientific research was carried out through documentation data where the object of this research was the implementation of the PPnBM incentive policy on the sale of PT car seats. X. Therefore, with all the limitations that exist, such as time constraints, the author's experience in examining and so on, it is recommended to be able to do further research that is more widespread and in-depth.

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