

# ANALYSIS OF TRANSPORTATION COST FEATURES IN GOODS DISTRIBUTION ACTIVITIES IN THE LOGISTIC SERVICE COMPANY IN BANDUNG CITY

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**ABSTRACT**---The purpose of the Researchers conducting this research is to calculate and formulate the costs incurred in the distribution of goods delivery activities in logistics service company in the city of Bandung, so that the calculations and formulations can display more real transportation costs. This study uses descriptive analysis which is used to calculate a data with this analysis the researchers found an accurate calculation that shows that transportation costs there are various types of costs from fixed costs, variable costs, to investment costs, carried out using data collection techniques including observation, and interviews. From the research that has been done shows the costs that make up the company's transportation costs can be classified as fixed costs, variable costs, and investment costs. And it was found that transportation costs can be calculated more accurately.

**Keywords**---Transportation Costs, Fixed Costs, Variable Costs , Investment Cost.

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## I. INTRODUCTION

Facing the era of globalization where the population is increasing, so will the needs that must be met, starting from clothing, food, and shelter. To meet these needs transportation equipment is needed to make it easier to move bars from one area to another. So it can be concluded that transportation is a tool that plays an important role in the distribution of bars to meet human needs. (Cristine Riani Elisabeth, Nurhayati 2019).

Indonesia is a densely populated country and has a strategic location in terms of geography, an archipelago with a total of about 17,500 islands. Making Indonesia a country that needs transportation equipment to distribute these human needs, this encourages the growth of transportation service companies or what is often called an expedition service. (Sriyanti J.S., 2014).

The number of expedition services in Indonesia, makes freight forwarding companies compete with each other in terms of the quality of services provided, adequate vehicles, always provide the best, and are willing to fix the deficiencies that exist. In the truck vehicle expedition company is the main capital to earn revenue.

The physical condition of the vehicle is an important part that must always be maintained in order to remain primed, so that consumers fully believe that the company has provided adequate standards to deliver goods to their destination safely and on time, thereby minimizing the occurrence of damage and delays in delivery of goods (Oktavia, 2017) .

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In Indonesia, there are very many companies that move in the logistics sector, both private and state-owned companies. One of the companies engaged in the logistics sector is PT. Pos Logistik Indonesia.

PT. Pos Logistik Indonesia is a company that works in the field of services which is a subsidiary of PT. Pos Indonesia (Persero) whose job is to assist business entities by providing support in business activities, especially in the field of logistics, as well as processing all forms of postal items, both documents and parcels of goods. As one company that aims to give priority to service to the community. With its position as a subsidiary, and supported by workers and professional teams, it is expected to operate independently to maximize logistics business opportunities in Indonesia while utilizing the network of Pos Indonesia that has been built throughout Indonesia, with 4,367 branch offices and 33,000 sales points. (Hendrianto, 2020)

To be able to reduce transportation costs to the best point and increase company profits, PT. Pos Logistik Indonesia with its main product is the delivery of goods requires good management of the distribution process, this is done to reduce costs incurred, one of the main costs in shipping goods is transportation costs.

## **II. LITERATURE REVIEW**

### **Accounting**

Understanding accounting according to Rudianto (2009: 14) Accounting is the activity of collecting, analyzing, presenting in the form of numbers, classifying, recording, and reporting the activities / transactions of companies in the form of financial statements.

#### **Financial statements**

Financial statements are a structured presentation of the financial position and financial performance of an entity. The purpose of the financial statements is to provide information about the financial position, financial performance, and cash flow of the entity that is useful for the parties using the financial statements for decision making for the parties concerned. The financial statements also show the results of management's responsibility for the use of resources entrusted to them. (Indonesian Institute of Accountants PSAK NO. 1, 2015).

### **Cost**

Blocher, David, and Cokins (2011.08), in his book *Strategic Cost Management Emphasis*, translated by David Wijaya, states that "costs are a resource that is sacrificed or released to achieve a certain goal.

Understanding costs according to Siregar et al (2014, 23) "Cost is the sacrifice of economic resources to obtain goods or services that are expected to provide benefits now and in the future".

Definition of costs according to Mulyadi (2015,8) "Costs are economic sacrifices that are measured in units of money, which have occurred, are occurring or are likely to occur for a particular purpose."

#### **Operating costs**

The definition of operational costs according to Jusuf (2006,33) quoted by Irma Anggraeni (2016) explains that "Operational costs are costs that are not directly related to the company's products, but are related to the daily activities of the company".

### **Classification of Operational Costs**

According to Adi Sahrpura (2003) types of operational costs are classified according to the function of the company's activities. In this case the costs in a company are divided into 2 groups, namely:

1. Production costs

Production costs include all costs related to production, namely all costs that cover processing raw materials into finished products that are ready for sale.

Production costs can be classified into 3 parts, namely:

a. Raw material costs

Is the acquisition of various kinds of raw materials used in product processing activities.

b. Direct labor costs

Repay the services provided by the company, to workers in the company.

c. Factory overhead costs.

Represents all costs used to convert raw materials into finished products.

2. Non-production costs

With increasing competition and rapid technological developments resulting in increasingly important non-production costs. So that management is more in control of information about these non-production activities and costs. Generally non-production costs are classified into:

a. Marketing costs

Represents the costs used for product marketing activities. For example: advertising costs, promotion costs, transportation costs from companies to consumers.

b. Administration and general fee

These are the costs for coordinating product marketing activities. For example: employee salary costs, personnel costs, photo copy fees, and others

### **Operational cost elements**

The elements of operational costs according to Jopie Yusuf (2006,33) indicators of operational costs contained in trading and service companies are as follows:

a. Cost of goods sold.

b. Marketing costs.

c. Administration and general fee.

### **Biaya Transportasi**

Transportation costs

Understanding transportation costs according to Morolok (1995) "understanding transportation costs can vary in general, people are more interested in the costs incurred, for example a user of public transportation services, where the rates charged and the time required to travel will be seen as costs" .

Pengertian transportation costs can be divided into 4, namely:

1. System users (Users)

a. Direct costs (fees, tolls and so on).

b. Time taken.

c. Physical costs (loss of some energy on the road and so on).

d. Psychological costs (discomfort and so on)

2. The system owner (operator)

a. Administrative costs

- b. Direct costs for operation and maintenance
  - c. Depreciation and so on.
3. Government
- a. Subsidies and capital contributions
  - b. Loss of tax revenue (for example, there are roads or public facilities that disturb the function of the land which are usually taxed)
4. Regions
- Usually not straightforward, through land use reorganisation, late growth rates and so on.

#### **Distribution**

According to Pujawan (2010) in general, the distribution function is basically to deliver products or goods from their original location to consumers. Distribution management encompasses both physical activities that we can clearly see, such as storing and sending products or items, as well as non-physical functions in the form of information processing activities and services to consumers. In principle, this function aims to create high service to consumers that can be seen from the level of service level achieved, speed of delivery, perfection of goods to consumers, and satisfying service. Distribution includes several activities such as: recording supervision, ordering process and transportation.

#### **Transportation**

Transportation is a process of moving goods and people from their place of origin to their destination. The transportation process is a movement from the place of origin (the place where the transportation activity starts), to the place of destination (the place where the transportation activity is ended). There are several factors that influence the occurrence of transportation, namely the availability of the cargo carried, the availability of vehicles as a means of transportation, and the presence of the road being traversed. (Nasution, 1996).

### **III. RESEARCH METHODS**

#### **Object of research**

The object of research is an attribute or nature or value of people, objects, or activities that have certain variables that are determined to study and draw conclusions. Sugiyono (2014: 38) The object in this study is the transportation costs in the distribution of freight shipments to logistics companies in Bandung, which are located on Jl. Sukabumi, Kec. Batununggal, Kota Bandung, West Java.

#### **Method of collecting data**

The research method is defined as a scientific way to obtain data with specific purposes and uses. Sugiyono (2014: 2) Data obtained during the research are processed, analyzed, and further processed with the basic theories that have been studied, then conclusions drawn. The data collection techniques needed as research material are as follows:

- a. Field Research (Field Research), namely research directly on the company concerned with the intention of obtaining the necessary data and information by:
- b. Observation (Observation), namely by directly observing the object of research and the results of these observations are made by recording relevant to the problem being faced.
- c. Interview (Interview), namely by conducting question and answer with related parties to obtain data and information relating to the problem being investigated.

- d. Library Research (Library Research), carried out by reading books, examining literature sources to obtain a theoretical basis and help in preparing the final report.

#### IV. Results

Activities in logistics companies with the main product is the delivery of goods requires a good distribution process, it is intended to reduce costs incurred, one of the most important costs in the distribution of goods is transportation costs. This research is intended to formulate the costs that make up the transportation costs, the distribution costs of shipping goods, and make the cost of transportation effective in the distribution of shipping goods. At this company, there are 3 product shipments including:

1. Primary Shipment

Primary shipment is postal delivery from central management of post (spp) to central management of large posts, and through order.

2. Secondary Delivery

Secondary delivery is postal delivery from central post management (spp) that passes through the usual path.

3. Retail Shipping

Retail shipping is cash-based shipping.

Calculation of ROI (return of investment). Returns on investments or assets are the ratio of income to investment funds. Thereby giving an indication of the profitability of an investment. Investment can be expressed in various forms such as the first cost, average investment and others, as well as calculations can be included factors of depreciation, taxes, interest, etc. so many ROI variations will be generated.

ROI (Returns of Investments) Method

Calculate Profit Margin

$$\text{Profit Margin} = \frac{\text{Net operating Income}}{\text{Sales}}$$

Calculate Operating Asset Turnover

$$\text{Operating Asset Turnover} = \frac{\text{Sales}}{\text{Operating Asset}}$$

Calculate ROI

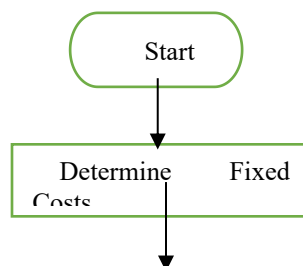
$$\text{ROI} = \text{Profit Margin} \times \text{Operating Asset Turnover}$$

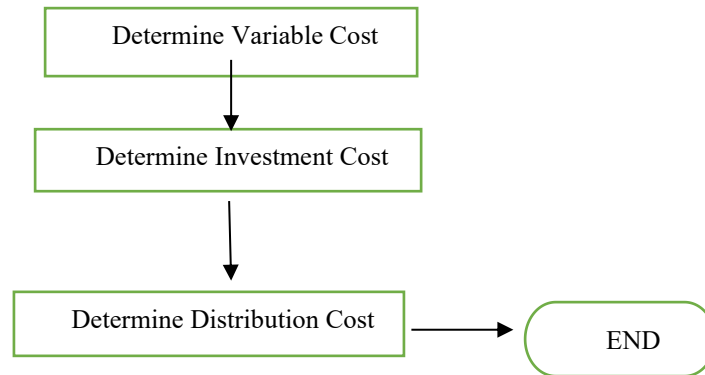
Or

$$\text{ROI} = \frac{\text{Net Operating Income}}{\text{Sales}} \times \frac{\text{Sales}}{\text{Operating Asset}}$$

The steps in research metology can be seen in the figure below:

##### Calculation of Flowchart





### Determination of Fixed Costs, Variable Costs, and Investment Costs

Determination of fixed costs and variable costs is taken from the delivery of secondary goods with 9 distribution routes. Can be seen in the table below:

#### 1. Cibinong – KTSH CDD

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 20.000	diesel fuel Cost	Rp 190.550
Driver Cost	Rp 45.000	Highway Cost	Rp 860.000
Security Cost	Rp. 5.000	Tire Cost	Rp 1.500.000
Treasury withdrawal	Rp. 20.000	Marketing Expense	Rp. 366.300
Person Airport Pass	Rp. 280.000	Administration Expense	Rp. 183.150
Vehicle Airport Pass	Rp. 120.000	Total Variable Cost/month	Rp. 3.100.000
Driver Employee	Rp. 3.300.000	Total Variable Cost/Day	Rp. 103.333
POM (Employee+Top Up Balance	Rp. 3.500.000	Total Variable Cost/Km	Rp. 465
Uniform+Tag	Rp. 150.000		
GPS	Rp. 150.000		
Total Fixed Cost/Month	Rp. 7.590.000		
Total Fixed Cost/Day	Rp.253.000		
Total Fixed Cost/Km	Rp. 1.140		

#### 2. Cibinong – KTSH

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 20.000	diesel fuel Cost	Rp 190.550
Driver Cost	Rp 45.000	Highway Cost	Rp 155.000
Security Cost	Rp. 5.000	Tire Cost	Rp 560.000

Treasury withdrawal	Rp. 20.000	Marketing Expense	Rp 9.908.070
Person Airport Pass	Rp. 280.000	Administration Expense	Rp 4.954.050
Vehicle Airport Pass	Rp. 120.000	Total Variable Cost/month	Rp.15.720.033
Driver Employee	Rp. 3.300.000	Total Variable Cost/Day	Rp. 524.000
POM (Employee+Top Up Balance	Rp. 3.500.000	Total Variable Cost/Km	Rp. 2.360
Uniform+Tag	Rp. 150.000		
GPS	Rp. 150.000		
Total Fixed Cost/Month	Rp. 7.590.000		
Total Fixed Cost/Day	Rp.253.000		
Total Fixed Cost/Km	Rp. 1.140		

3. Bogor – sukabumi

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 20.000	diesel fuel Cost	Rp 135.188
Driver Cost	Rp 45.000	Highway Cost	Rp 830.000
Driver Employee	Rp. 3.300.000	Tire Cost	Rp. 5.600.000
POM (Employee+Top Up Balance	Rp. 3.500.000	Marketing Expense	Rp. 284.190
Uniform+Tag	Rp. 150.000	Administration Expense	Rp. 142.110
GPS	Rp. 150.000	Total Variable Cost/month	Rp. 6.991.488
Total Fixed Cost/Month	Rp. 7.590.000	Total Variable Cost/Day	Rp. 233.050
Total Fixed Cost/Day	Rp. 239.000	Total Variable Cost/Km	Rp. 1.110
Total Fixed Cost/Km	Rp. 1.138		

4. Cirebon – Karawang

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 20.000	diesel fuel Cost	Rp 276.813
Driver Cost	Rp 45.000	Highway Cost	Rp 960.000
Security Cost	Rp. 5.000	Tire Cost	Rp. 5.600.000
Driver Employee	Rp. 3.300.000	Marketing Expense	Rp. 352.950
POM (Employee+Top Up Balance	Rp. 3.500.000	Administration Expense	Rp. 176.460

Uniform+Tag	Rp. 150.000	Total Variable Cost/month	Rp. 7.366.223
GPS	Rp. 150.000	Total Variable Cost/Day	Rp. 245.541
Total Fixed Cost/Month	Rp. 7.170.000	Total Variable Cost/Km	Rp. 571
Total Fixed Cost/Day	Rp. 239.000		
Total Fixed Cost/Km	Rp. 556		

#### 5. Purwakarta – PDC Tambun

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 10.000	diesel fuel Cost	Rp 198.333
Driver Cost	Rp 45.000	Highway Cost	Rp 860.000
Security Cost	Rp. 5.000	Tire Cost	Rp. 5.600.000
Driver Employee	Rp. 3.300.000	Marketing Expense	Rp. 308.250
POM (Employee+Top Up Balance	Rp. 3.500.000	Administration Expense	Rp. 154.110
Uniform+Tag	Rp. 150.000	Total Variable Cost/month	Rp. 7.120.693
GPS	Rp. 150.000	Total Variable Cost/Day	Rp. 237.356
Total Fixed Cost/Month	Rp. 7.160.000	Total Variable Cost/KM	Rp. 1.396
Total Fixed Cost/Day	Rp. 238.667		
Total Fixed Cost/KM	Rp. 1.404		

#### 6. Bandung – Cirebon

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 10.000	diesel fuel Cost	Rp 454.917
Driver Cost	Rp 45.000	Highway Cost	Rp 150.000
Security Cost	Rp. 5.000	Marketing Expense	Rp. 604.200
POM (Employee+Top Up Balance	Rp. 3.500.000	Administration Expense	Rp. 302.100
Uniform+Tag	Rp. 150.000	Total Variable Cost/month	Rp. 1.511.217
GPS	Rp. 150.000	Total Variable Cost/Day	Rp. 50.374
Total Fixed Cost/Month	Rp. 3.860.000	Total Variable Cost/KM	Rp. 95



Total Fixed Cost/Day	Rp. 128.667
Total Fixed Cost/KM	Rp. 243

7. Bandung – Karawang

Information	Fixed Cost	Information	Variable Cost
POM (Employee+Top Up Balance	Rp. 3.500.000	Marketing Expense	Rp. 327.840
Uniform+Tag	Rp. 150.000	Administration Expense	Rp. 163.920
GPS	Rp. 150.000	Total Variable Cost/month	Rp. 491.760
Total Fixed Cost/Month	Rp. 3.800.000	Total Variable Cost/Day	Rp. 16.392
Total Fixed Cost/Day	Rp. 126.667	Total Variable Cost/KM	Rp. 48
Total Fixed Cost/KM	Rp. 373		

8. Bandung – Sukabumi

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 20.000	diesel fuel Cost	Rp 141.625
Driver Cost	Rp 45.000	Highway Cost	Rp 860.000
Security Cost	Rp. 5.000	Tire Cost	Rp. 5.600.000
Driver Employee	Rp. 330.000	Marketing Expense	Rp. 275.430
POM (Employee+Top Up Balance	Rp. 350.000	Administration Expense	Rp. 137.700
Uniform+Tag	Rp. 15.000	Total Variable Cost/month	Rp. 6.960.755
GPS	Rp. 15.000	Total Variable Cost/Day	Rp. 231.025
Total Fixed Cost/Month	Rp. 780.000	Total Variable Cost/KM	Rp. 1.055
Total Fixed Cost/Day	Rp. 26.000		
Total Fixed Cost/KM	Rp. 118		

9. Subang – KTSH CDD

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 10.000	diesel fuel Cost	Rp 291.833
Driver Cost	Rp 45.000	Highway Cost	Rp 130.000
Security Cost	Rp. 5.000	Marketing Expense	Rp. 349.560

Treasury withdrawal	Rp. 30.000	Administration Expense	Rp. 174.780
Person Airport Pass	Rp. 280.000	Total Variable Cost/month	Rp. 946.173
Vehicle Airport Pass	Rp. 120.000	Total Variable Cost/Day	Rp. 31.539
Driver Employee	Rp. 3.300.000	Total Variable Cost/KM	Rp. 93
POM (Employee+Top Up Balance	Rp. 3.500.000		
Uniform+Tag	Rp. 150.000		
GPS	Rp. 150.000		
Total Fixed Cost/Month	Rp. 7.590.000		
Total Fixed Cost/Day	Rp.253.000		
Total Fixed Cost/KM	Rp. 744		

#### 10. Subang – KTSH

Information	Fixed Cost	Information	Variable Cost
load and unload Cost	Rp 20.000	diesel fuel Cost	Rp 218.875
Driver Cost	Rp 45.000	Highway Cost	Rp 890.000
Security Cost	Rp. 5.000	Tire Cost	Rp.5.600.000
Treasury withdrawal	Rp. 20.000	Marketing Expense	Rp. 349.560
		Administration Expense	Rp. 174.780
Person Airport Pass	Rp. 280.000	Total Variable Cost/month	Rp. 7.233.215
Vehicle Airport Pass	Rp. 120.000	Total Variable Cost/Day	Rp. 241.107
Driver Employee	Rp. 3.300.000	Total Variable Cost/KM	Rp. 709
POM (Employee+Top Up Balance	Rp. 3.500.000		
Uniform+Tag	Rp. 150.000		
GPS	Rp. 150.000		
Total Fixed Cost/Month	Rp. 7.590.000		
Total Fixed Cost/Day	Rp.253.000		
Total Fixed Cost/KM	Rp. 744		

### Investment Cost

No	Rute	Transportation Cost			Total
		Investment Cost	Fixed Cost	Variable Cost	
		1	2	3	(1+2+3)
1	CIBINONG-KTSH CDD	Rp 353	Rp 1,140	Rp 465	Rp 1,958
2	CIBINONG-KTSH	Rp 147	Rp 1,140	Rp 2,360	Rp 3,647
3	BOGOR-SUKABUMI	Rp 247	Rp 1,138	Rp 1,110	Rp 2,495
4	CIREBON-KARAWANG	-Rp 158	Rp 556	Rp 571	Rp 969
5	PURWAKARTA-PDC TAMBUN	Rp 196	Rp 1,404	Rp 1,396	Rp 2,996
6	BANDUNG-CIREBON	Rp 3	Rp 234	Rp 96	Rp 333
7	BANDUNG-KARAWANG	-Rp 38	Rp 373	Rp 48	Rp 383
8	BANDUNG-SUKABUMI	Rp 152	Rp 118	Rp 1,055	Rp 1,325
9	SUBANG-KTSH CDD	-Rp 15	Rp 744	Rp 93	Rp 822
10	SUBANG-KTSH	-Rp 15	Rp 744	Rp 709	Rp 1,438
	total				Rp 16,368

Investment costs can be access from:

$$ROI = \frac{(Total\ Income - Total\ Cost)}{Total\ Cost} = xxx\ %$$

$$Fix\ Cost + Variable\ Cost = xxx$$

$$Total\ ROIx\ (Total\ Fix\ Cost + Variable\ Cost)$$

For example:

Cibinong –KSTH CDD Trayek

$$ROI = \frac{(1.221.000 - 1.003.077)}{1.003.077} = 217,923\ (22\%)$$

$$1.140 + 465 = 1.605$$

$$1.605 \times 22\% = 353$$

### Recap of Calculations

The costs that make up the transportation costs at PT.Pos Logistik Indonesia BO Bandung in the distribution of shipping goods.

No	Rute	Transportation Cost			Total
		Investment Cost	Fixed Cost	Variable Cost	
		1	2	3	(1+2+3)
1	CIBINONG-KTSH CDD	Rp 353	Rp 1,140	Rp 465	Rp 1,958
2	CIBINONG-KTSH	Rp 147	Rp 1,140	Rp 2,360	Rp 3,647
3	BOGOR-SUKABUMI	Rp 247	Rp 1,138	Rp 1,110	Rp 2,495
4	CIREBON-KARAWANG	-Rp 158	Rp 556	Rp 571	Rp 969
5	PURWAKARTA-PDC TAMBUN	Rp 196	Rp 1,404	Rp 1,396	Rp 2,996
6	BANDUNG-CIREBON	Rp 3	Rp 234	Rp 96	Rp 333
7	BANDUNG-KARAWANG	-Rp 38	Rp 373	Rp 48	Rp 383
8	BANDUNG-SUKABUMI	Rp 152	Rp 118	Rp 1,055	Rp 1,325
9	SUBANG-KTSH CDD	-Rp 15	Rp 744	Rp 93	Rp 822
10	SUBANG-KTSH	-Rp 15	Rp 744	Rp 709	Rp 1,438
	total				Rp 16,368

Shipping costs for logistics potsal carried out by PT. Pos Logistik Indonesia BO Bandung, there are 9 shipping routes. The following is the amount of transportation costs and shipping costs for each route:

1. Cibinong - KTSH CDD route

The amount of transportation costs on the Cibinong - KTSH route is Rp. 1958

2. Cibinong - KTSH route

The amount of transportation costs on the Cibinong - KTSH route is Rp. 3,647

3. Bogor - Sukabumi route

The amount of transportation costs on the Bogor-Sukabumi route is Rp. 2,495

4. Cirebon - Karawang route

The amount of transportation costs in Cirebon - Karawang is Rp. 969

5. Purwakarta - PDC Tambun route

The amount of transportation costs on the Purwakarta - PDC Tambun route is Rp. 2,996

6. Bandung - Cirebon route

The amount of transportation fees in Bandung - Cirebon route is Rp. 333

7. Bandung - Karawang route

The amount of transportation fees in Bandung - Karawang is Rp. 383

8. Bandung - Sukabumi route

The amount of transportation costs on the Bandung - Sukabumi route is Rp. 1,325

9. Subang route - KTSH CDD

The amount of transportation cost inute Hole - KTSH CDD is Rp. 822

10. Routes Hole - KTSH

The amount of transportation costs on the Subang - KTSH route is Rp. 1,439

As explained above all transportation costs incurred by PT. Pos Logistik Indonesia BO Bandung costs Rp. 16,368, - per km.

Based on the results of research conducted by researchers obtained costs that make up the transportation costs of PT. Poa Logistik Indonesia BO Bandung first is the investment costs included in the depreciation of vehicles and interest, the second is the fixed costs that cost the same amount each month, which includes HR in this case is the salary of the driver,

employee social security, the third is the variable cost, namely costs which changes depending on the operation of transportation equipment included in it such as fuel, tires, vehicle service etc.

**Distribution costs for shipping goods at PT. Pos Logistik Indonesia BO Bandung.**

Rute Distribusi	mileage	Transportation Cost	Distribution Cost
cibinong-ktsh cdd	222	Rp 1,958	Rp 434,727
cibinong-ktsh	222	Rp 3,647	Rp 809,635
bogor-sukabumi	210	Rp 2,495	Rp 523,975
cirebon-karawang	430	Rp 969	Rp 416,765
purwakarta-pdc tambun cdd	170	Rp 2,996	Rp 509,320
bandung cirebon ycr	530	Rp 333	Rp 176,649
bandung karawang	340	Rp 383	Rp 130,257
bandung sukabumi	220	Rp 1,325	Rp 291,608
subang ktsh cdd	340	Rp 822	Rp 279,640
subang ktsh	340	Rp 1,438	Rp 489,080
Total			Rp 4,061,656

Based on the table above, the total distribution costs for shipping goods carried out by PT. Pos Logistik Indonesia BO Bandung as much as Rp. 4,061,656 per day. The details of each route are as follows:

1. Cibinong - KTSH CDD route

The amount of the distribution fee in shipping goods on the Cibinong - KTSH route is Rp. 434,676

2. Cibinong - KTSH route

The amount of the distribution fee in shipping goods on the Cibinong - KTSH route is Rp. 809,634.

3. Bogor - Sukabumi route

The amount of the distribution fee in shipping goods on the Bogor-Sukabumi route is Rp. 523,950

4. Cirebon - Karawang route

The amount of the distribution fee in shipping goods on the Cirebonr - Karawang route is Rp. 416,765

5. Purwakarta - PDC Tambun route

The amount of the distribution fee in shipping goods on the Purwakarta - PDC Tambun route is Rp. 509,320

6. Bandung - Cirebon route

The amount of the distribution fee in shipping goods on the Bandung - Cirebon route is Rp. 176,649

7. Bandung - Karawang route

The amount of the distribution fee in shipping goods on the Bandung - Karawang route is Rp. 130,257

8. Bandung - Sukabumi route

The amount of the distribution fee in shipping goods on the Bandung - Sukabumi route is Rp. 291,500

9. Routes Hole - KTSH CDD

The amount of distribution costs in shipping goods on the Subang - KTSH CDD route is Rp. 279,640

10. Subang route - KTSH

The amount of the distribution fee in shipping goods on the Subang - KTSH route is Rp. 489,260

Based on the data above, it was found that the biggest cost was on the Cibinong - KTSH (pp) route, which was 222 km away with a distribution fee of Rp. 809,635 while the lowest cost is on the Bandung - Karawang route with a distance of 340 km with a distribution fee of Rp. 130,640.

## V. CONCLUSION

Based on the results of the analysis conducted by the author regarding the cost of transportation in the distribution of goods delivery at PT. Post Logistics BO Bandung then the conclusions can be drawn as follows:

1. Costs that make up the transportation costs of PT. Pos Logistik Indonesia BO Bandung The first is the investment costs included in it are depreciation of vehicles and interest.
2. Fixed costs which cost the same amount per month, which are included are:
  - Loading and unloading costs
  - Driver daily fees
  - Security costs (SPP and KTSH)
  - Airport parking
  - Pas airport people
  - Pas airport vehicles
  - Driver salary
  - POM (salary and credit)
  - Uniform and tag costs
  - GPS
3. Variable costs are costs that change depending on the operation of the transportation equipment included in it are:
  - Fuel costs
  - Toll costs
  - Vehicle maintenance costs
  - Tire costs
4. The cost of distributing goods in a logistic services company based on the calculation of the shipping routes carried out has different distribution costs of shipping goods.

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