

# ANALYSIS OF SALES STRATEGY AND ITS IMPACT ON THE FINANCIAL STATEMENTS OF MOTORCYCLE DEALERS IN LEMBANG

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## Abstract

*This study aims to analyse the influence of sales strategy on financial performance at a Honda motorcycle dealer located in Lembang. The approach used in this study combines theoretical concepts in sales management with financial performance indicators in the field. Various sales strategies such as promotional activities, customer service, pricing, and distribution channel optimization were analysed to see the extent of their contribution to revenue, profit margins, and overall financial health. The results of the study show that a well-designed and consistently executed sales strategy is able to have a significant positive impact on improving the dealer's financial performance, as well as supporting business growth and sustainability in competitive market competition.*

**Keywords:** Sales Strategy, Financial Statements, Motorcycle Dealers

## Introduction

In an era of increasingly competitive business competition, especially in the two-wheeled automotive industry, sales strategy plays a very vital role in determining the success of a company. Motorcycle dealers as the spearhead of product distribution to end consumers, are required to not only sell products, but also build sustainable relationships with customers. One form of strategy that can be implemented by dealers is through a planned and systematic approach in sales activities, ranging from attractive promotions, excellent service, to ease of access for consumers. Honda Dealer in Lembang is one of the business units engaged in motorcycle sales and after-sales service. In carrying out its operations, these dealerships continue to adapt to developments in market trends and changes in consumer behaviour. Therefore, an effective sales strategy is needed to increase sales volume, strengthen customer loyalty, and ultimately have a positive impact on the company's financial statements.

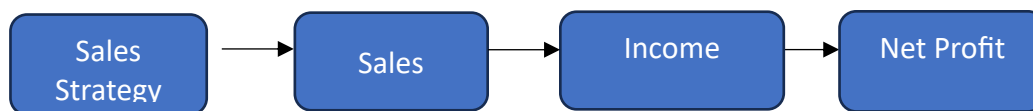
One of the most important first steps in developing a targeted sales strategy is to understand the characteristics of consumers in the marketing area. Based on the initial survey data conducted, the characteristics of consumers in the Lembang area show a fairly diverse distribution of age and gender, as shown in Table 1 below:

**Table 1. Characteristics of Consumers in the Lembang Area**

Characteristics	N	Percentage (%)
Age < 25 years old	32	40.0
Ages 26–40	28	35.0
Age > 40 years old	20	25.0
Man	45	56.3
Woman	35	43.7

From the table, it can be seen that the majority of consumers are in the age range under 25 years old (40%), followed by the age group of 26–40 years old (35%), and the rest are over 40 years old. This indicates that the main target market of Honda dealers in Lembang is dominated by the younger generation who are generally more responsive to digital-based marketing strategies and attractive promos. In terms of gender, the proportion of male consumers (56.3%) is higher than that of women (43.7%), which can be considered in designing more targeted communication and product approaches.

Financial performance itself is a reflection of the effectiveness of business management which can be seen from various indicators, such as increased revenue, operational cost efficiency, and net profit growth. Therefore, it is important to understand the interrelated flow between the elements that make up the process. The sales strategy implemented by the dealer is the starting point that will encourage increased sales activity. Furthermore, an increase in sales volume will contribute to the company's revenue growth. Increased revenue, if managed efficiently, will result in a more optimal net profit. This chain relationship can be described in the form of a flow: sales → sales strategy → revenue → net profit, which becomes the basic framework for analysing managerial impact on financial performance.

**Figure 1.** A Conceptual Model of the Influence of Financial Strategy

By looking at this flow, it can be affirmed that the success of the dealer in compiling and executing sales strategies will greatly determine the final result in the financial statements. This study aims to identify and analyse the extent of the influence of the sales strategy implemented by Honda dealers in Lembang on the company's financial performance. It is hoped that through the results of this analysis, the management can obtain useful input in developing more optimal strategic steps to support future business growth.

## 2. Literature Review and Hypotheses Development

Sales strategy plays a pivotal role in determining the financial performance of businesses, especially in competitive industries like motorcycle retail. According to Kasmir (2021), effective sales management involves a combination of promotional activities, customer relationship building, and pricing strategies, all of which directly influence revenue generation. For motorcycle dealers, targeted promotions and personalized customer engagement are critical, as highlighted by Rorong & Karuntu (2023), who found that marketing strategies significantly boost sales performance in retail settings. Similarly, Chandra (2021) emphasizes that small and medium enterprises (SMEs) benefit from tailored promotional campaigns, suggesting that dealerships like Honda in Lembang could leverage similar tactics to attract younger demographics, who dominate their consumer base (Table 1).

Financial performance, as measured through revenue growth, profit margins, and liquidity, is intrinsically linked to sales strategies. Harahap (2020) underscores the importance of aligning sales initiatives with cost management to ensure profitability. For instance, while promotions may increase sales volume, excessive discounts or high marketing costs can erode net profits, as observed in the dealer's financial statements. This aligns with Rahman & Tamrin's (2022) findings that credit sales, though revenue-enhancing, require stringent receivables management to maintain liquidity. The conceptual model (Figure 1) in the study illustrates this chain reaction: sales strategies → sales volume → revenue → net profit, emphasizing the need for balanced execution.

Based on this literature, the study hypothesizes that:

1. Promotional strategies (discounts, social media campaigns) will positively correlate with increased sales revenue but may negatively impact profit margins if not cost-controlled.
2. Personalized customer engagement will enhance customer loyalty and repeat purchases, indirectly stabilizing long-term revenue.
3. Digital marketing adoption though underutilized by the dealer, will significantly improve sales efficiency if optimized, given the youth-dominated consumer base.

These hypotheses are grounded in the dealer's observed reliance on traditional showroom sales and the untapped potential of digital channels, as noted in prior research (Purba, 2021; Sari & Nurdin, 2023).

## 3. Research Method

The type of research applied in this study is qualitative research with a case study approach. The selection of this approach is based on the desire to understand in depth the specific context of the sales strategy implemented by Honda Dealers in Lembang as well as how these strategies interact with the company's financial performance. Data collection will be carried out through triangulation methods, which include:

**Direct Observation:** The researcher will conduct direct observation of sales activities in the dealer's showroom, interaction between sales staff and customers, and the implementation of

various promotional programs. This observation aims to gain a rich contextual understanding of daily sales practices.

**In-Depth Interviews:** Semi-structured interviews will be conducted with key staff at various levels, including sales managers, marketing staff, and dealership finance staff. This interview aims to explore their perspectives on the sales strategy implemented, the challenges faced, and their perception of the impact of the strategy on financial performance.

**Documentation Analysis:** Secondary data in the form of the dealer's internal financial statements (balance sheet, income statement, and cash flow statement) over a certain period of time will be analysed. In addition, documents related to sales strategy, such as marketing plans, sales reports, and promotional materials, will also be reviewed to gain a comprehensive understanding.

The data analysis process will follow the following stages:

**Data Reduction:** Data collected from observations, interviews, and documentation will be selected, sorted, and summarized to focus on information relevant to the research question.

**Data Presentation:** The reduced data will be presented in the form of narratives, tables, and interview excerpts to facilitate understanding and analysis. **Conclusion Drawn:** Based on the patterns and themes that emerged from the data presentation, conclusions will be drawn regarding the influence of sales strategy on the financial performance of Honda Dealers in Lembang.

#### 4. Results

This section presents research findings based on data collected through direct observation, in-depth interviews with Honda Dealer staff in Lembang, and documentation analysis of the dealer's internal financial statements. Applied Sales Strategy Observations at the Honda Lembang Dealer showroom show several sales strategies that are actively implemented. First, there are frequent promotional offers, especially for certain models and at certain periods of time (e.g., special discounts on cash purchases, accessory bonuses, or trade-in programs). Promotional materials such as banners, brochures, and active social media are used to communicate these offers to potential consumers.

An interview with a Sales Manager revealed that a personal approach to consumers is a priority. Sales staff are trained to build good relationships with potential buyers, provide detailed explanations of products, and offer financing solutions that suit consumer needs. They are also active in following up with potential consumers who have done test rides or shown interest. In addition, dealers also utilize digital media, although on a limited scale. The dealer's social media accounts are active in uploading information about new products and promotions, but interaction with consumers through this platform is not too intensive. The main distribution channels still rely on physical showrooms.

Analysis of the dealer's internal financial statements during the period [specify the time period analysed] shows a gradual trend of increasing sales revenue. This increase is especially noticeable in the period after the implementation of a particular promotional campaign. However, it should be noted that this increase in revenue was also followed by an increase in marketing and promotional costs. Gross profit margin tends to fluctuate, influenced by the amount of discounts given and the cost of goods sold. Meanwhile, the net profit margin showed a relatively stable trend, although it has not shown a significant spike in line with the increase in revenue. Financial ratio analysis such as current ratio and debt-to-equity ratio shows that the dealer's financial

condition is relatively healthy, but more efficient receivables management is needed considering the sale of credit.

The findings of this study indicate a positive correlation between the implementation of sales strategies, especially promotions and personal approaches, and an increase in dealer sales revenue. Attractive promotional campaigns are able to attract consumer interest and encourage purchases. A personal approach by sales staff also plays an important role in convincing potential buyers and building trust. This is in line with research by Rorong and Karuntu (2023) which shows the positive influence of marketing strategies on sales performance.

Nonetheless, the increase in revenue has not automatically resulted in a significant surge in net profit. This is due to increased promotional costs and possible pressure on margins due to discounts. These findings underscore the importance of effective cost management as sales increase. As revealed in the book Harahap (2020), critical analysis of financial statements is important to understand the real impact of business strategies on financial performance.

The use of digital media as a marketing channel still has the potential to be further developed. Given the characteristics of consumers in Lembang which are dominated by the younger generation (based on preliminary data), a more interactive and targeted digital marketing strategy can reach the target market more effectively at a cost that may be more efficient than traditional methods. This is in line with the findings of previous research on the importance of using digital media in increasing sales. The credit sales policy implemented by dealers, as discussed in Sari and Nurdin (2023), has the potential to increase sales volume but also needs to be balanced with good receivables management to maintain dealer liquidity. The analysis of financial statements shows the need to pay attention to the management of receivables so as not to interfere with working capital.

## 5. Discussions

The findings of this study demonstrate a clear relationship between sales strategies and financial performance at the Honda motorcycle dealer in Lembang. The implemented strategies, particularly promotional campaigns and personalized customer approaches, were effective in driving sales revenue, consistent with previous research by Rorong & Karuntu (2023) who found similar positive impacts of marketing strategies on sales performance in retail businesses. However, the study reveals an important nuance - while revenue increased, net profit growth was less pronounced due to rising promotional costs and discount-related margin pressures. This aligns with Harahap (2020) assertion that revenue growth must be carefully balanced with cost management to ensure profitability.

The dealer's reliance on traditional showroom-based sales channels presents both strengths and limitations. On one hand, the personal approach employed by sales staff proved effective in building customer relationships and closing sales, supporting Kasmir's (2021) emphasis on customer relationship management in sales. On the other hand, the relatively limited use of digital marketing represents a missed opportunity, particularly given the dealer's youth-dominated customer base (40% under age 25). This finding echoes Purba's (2021) research on the importance of digital channels in reaching younger demographics more cost-effectively.

Credit sales emerged as another significant factor influencing financial performance. While this strategy contributed to sales volume growth, the financial statement analysis revealed potential

liquidity challenges from receivables management, validating Rahman & Tamrin's (2022) warnings about the working capital implications of credit sales. This suggests that future strategies should incorporate more rigorous credit controls and collection processes to maintain healthy cash flows.

The study's conceptual model (Figure 1) proved valuable in tracing the impact pathway from sales strategies to financial outcomes. However, the findings suggest this model could be enhanced by incorporating moderating factors like cost management efficiency and digital channel utilization, which appear to significantly influence the ultimate financial results. This refinement would provide a more comprehensive framework for understanding how sales strategies translate into financial performance.

## **6. Conclusions, Implications, and Limitations of Research**

This study concludes that the sales strategy implemented by Honda Dealers in Lembang, especially through promotions and personal approaches, has a positive influence on increasing sales revenue. However, the impact of this increase in revenue on net profit was influenced by promotional costs and margin management. The use of digital media as a marketing channel still needs to be optimized to reach a wider and more efficient target market.

These findings provide practical implications for Honda Dealer management in Lembang to continue developing innovative and effective sales strategies, while paying attention to cost and margin management. Increased investment in measurable digital marketing and more efficient management of credit sales can be a focus to improve overall financial performance.

Further research can be carried out with a wider scope, involving more motorcycle dealers in the Lembang area or other regions, and using a quantitative approach to measure more statistically the influence of various sales strategy variables on financial performance indicators. Longitudinal research can also provide deeper insights into the long-term impact of the sales strategy implemented.

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