ABSTRAK

Analisis Pencapaian Target Sepeda Motor Pada Wahana Ritel Honda Ditinjau Dari Pendapatan

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Laporan akhir ini bertujuan untuk menganalisis tingkat pencapaian target penjualan unit sepeda motor pada Divisi Showroom Wahana Ritel Honda Cabang Palembang periode Januari–Maret tahun 2024, 2025, dan 2026, serta pengaruhnya terhadap pendapatan perusahaan. Data dikumpulkan melalui wawancara dan dokumentasi berupa laporan target dan realisasi penjualan, serta laporan pendapatan dan laba rugi. Hasil analisis menunjukkan pencapaian target unit berhubungan searah dengan pencapaian pendapatan pada 2024 realisasi unit hanya 38,96% dari target sehingga pendapatan turun menjadi 40,01%; pada 2025 target unit dan pendapatan tercapai 100%; pada 2026 penjualan unit melampaui target hingga 144,44% dan pendapatan mencapai 139,13%. Namun, pencapaian target unit tidak selalu menghasilkan laba positif karena beban operasional dan biaya promosi yang tidak terkendali dapat menekan profitabilitas. Disimpulkan bahwa penjualan unit merupakan faktor utama penentu pendapatan, namun pengendalian biaya tetap diperlukan agar peningkatan pendapatan dapat dikonversi optimal menjadi laba. Oleh karena itu, perusahaan disarankan untuk memperketat pengendalian beban operasional dan biaya promosi agar peningkatan pendapatan dapat dikonversi secara optimal menjadi laba, serta mempertahankan strategi penjualan yang efektif guna menjaga konsistensi pencapaian target unit pada periode berikutnya.

Kata Kunci: target penjualan, realisasi penjualan, pendapatan, penjualan unit sepeda motor, akuntansi manajemen

ABSTRACT

Analysis of Motorcycle Sales Target Achievement at Honda Retail Outlets Viewed from Revenue Perspective

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This final report analyzes the level of motorcycle unit sales target achievement at the Showroom Division of Wahana Ritel Honda Palembang Branch for the period of January–March in 2024, 2025, and 2026, as well as its effect on company revenue. Data were collected through interviews and documentation, consisting of sales target and realization reports, as well as revenue and profit-and-loss reports. The analysis results show that the achievement of unit sales targets has a direct relationship with revenue achievement: in 2024, unit realization reached only 38.96% of the target, causing revenue to decline to 40.01%; in 2025, both the unit target and revenue were achieved exactly at 100%; and in 2026, unit sales exceeded the target by up to 144.44%, with revenue likewise exceeding the target at 139.13%. However, achieving or exceeding the unit target does not always result in positive profit, as uncontrolled operational expenses and promotional costs can suppress the company's profitability. It is therefore concluded that motorcycle unit sales are the primary factor determining company revenue, although cost control remains necessary to optimally convert revenue growth into profit. Accordingly, the company is advised to tighten control over operational expenses and promotional costs so that revenue growth can be optimally converted into profit, while maintaining effective sales strategies to sustain consistent unit target achievement in subsequent periods.

Keywords: *sales target, sales realization, revenue, motorcycle unit sales, management accounting.*