EFFECT OF MARKETING COSTS, SALES TURNOVER, ADMINISTRATIVE COSTS, AND MAINTENANCE COSTS ON PROFITS

(Case Study on Manufacturing Company PT. Lion Card East Jakarta)

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Abstract - This study aims to find out the Effect of Marketing Costs, sales turnover, administrative costs and maintenance costs on profit at the Manufacturing Company Lion Card Jakarta both partially and simultaneously. The research strategy used in this research is a research strategy that is associative with the research method used is the documentation method. In this study, the authors used quantitative data in the form of Financial Statements Company. Lion Jakarta from 2015 to 2018 obtained through a direct reset license to the company

The results of the study prove that : 1) Marketing costs affect profits, 2) Sales turnover affects profit, 3) Administration costs have no effect on profits, 4) Maintenance costs have no effect on profits, and 5) Marketing costs, sales turnover, administrative costs and maintenance costs simultaneously affect profits

Keywords : Marketing Costs, Sales Turnover, Administration Costs, Marketing Costs, Profit

Introduction

Profit is one of the indicators of the company's success which is one of the main objectives of the company, in order to keep the company alive and develop further. A company or business is a business that provides products or services that customers want. Business receives revenue when the business sells its products or services The business expenses from paying its employees and when buying machinery or facilities. The difference between income and expenses is the profit generated by the company. The company's profits are left to the business owner thus, the owner who creates a business has a strong intensive to ensure that the business is successful, because they directly benefit from the business. A company will not be able to survive in the long term and achieve other goals as planned if the company is unable to increase sales volume.

With maximum profit, the company's management performance can be assessed well. To increase the maximum profit achievement of companies should do marketing of their services or products so that it will

affect the profit of the company, where marketing according to Abdullah and Francis (2012:22) is "The process of planning and implementing the embodiment, pricing, promotion and distribution of goods, services and ideas to create exchanges with target groups that meet customer objectives and organizational objectives".

Marketing activities carried out by this company, one of which is by conducting promotions both through print and electronic media advertising and through sales promotions in the form of discounts and discounts to keep marketing activities running effectively and efficiently, it must be supported by adequate marketing costs where the cost of marketing according to Kotler (2011:8) is "A social and managerial process in which there are individuals and groups who get what they need and want by creating and offering and redeeming products with other parties". This research will discuss about marketing costs and changes in sales turnover to profit so that it can be known how the influence of marketing costs, sales turnover, administrative costs and marketing costs, especially on the achievement of profit. And sales turnover according to The Indonesian dictionary (2011:626) is "Total sales result (merchandise), sales turnover, total number of sales of goods or services from the company's profit and loss statement (operating statements) during a certain sales period". From the above definition, it can be stated that what is meant by sales turnover is "The total number of goods and services calculated based on the amount of net income from the company's profit-and-loss statement (operating statements) during a selling period".

PT Lion Card is one of the Company's companies in the field of manufacturing in producing raw goods into finished barng. The products are marketed by PT. Lion Card is a Product Belangko Invitation, in the form of Paper With Different Design.

In running its business PT. Lion Card conducts product marketing such as opening branch outlets (Distributors) such as in various regions throughout Indonesia. The phenomenon that occurs is due to the average profit of PT. Lion Card which always decreases every year is in 2015 the average profit of PT. Lion Card amounted to Rp 268,551,623, then in 2016 booked an average profit of Rp 234,930,248 and each consecutive year 2017-2018 also experienced a decrease in average profit, namely amounting to Rp 232,124,059 and Rp 117,895,113 it is due to competition Blangko Other invitations that provide many advantages such as products - other invitation products with attractive designs to customers given by other Printing and this is a rival marketed by PT. Lion Card.

In addition, there are differences in research conducted by Mata Sembiring and Siti Aisyah Siregar (2018) which found that the cost of marketing / promotion has a positive and significant effect on net profit in consumer goods sub-manufacturing companies which means that when marketing/promotion costs increase then the net profit will also increase

because followed by sales / revenue of the company that also increases. But the results of this study are inversely proportional to the research conducted by Syarief Hidayat (2013) which found the results that operating costs have a negative influence on profits in the Hotel Plaza Tanjungpinang that has a meaning when the company's operating costs increase then the company's profit will decrease it occurs because it is not followed by an increase in the company's revenue / sales.

1.   I. LITERATURE REVIEW

The Foundation of Theory

Theory of Marketing Costs, Sales Turnover, Administration Costs and maintenance costs to profit

Marketing costs are all costs that from the moment the product is finished produced and stored in a warehouse until the product is changed back in cash (Mulyadi, 2010 : 529). According to Kusnadi (2012:125) marketing costs are the costs charged (all expenses) in the sale of a goods or services from the exit of goods to the hands of the buyer.

Marketing costs can also be interpreted all costs that have occurred in order to market products or merchandise, where the cost arises from when the product or merchandise is ready to be sold until the receipt of the proceeds of sales into cash (Suprioyono, 2011:203). From the above understanding, it can be concluded that the cost of marketing is the cost incurred to sell products or merchandise into the hands of consumers.

Sales turnover according to The Complete Dictionary of Bahasa Indonesia (2009: 355) is the amount of money from the sale of certain goods during a selling period. Based on this definition, it can be stated that what is meant by sales turnover is the total amount of goods and services calculated based on the amount of money received during a selling period. The role of marketing in achieving the company's objectives can be seen from the company's profits in this case determined by the level of sales. If the company is unable to achieve the targeted sales volume, it means that the revenue of sales turnover will be lower than planned and in the end the targeted profit will not be achieved

Administration fees (general) are all costs that exist and occur within the environment Part (office) general administration including subsections that exist under the general administration section, for example the accounting subsection of the Household subsection, the subsection of the management and the public relations subsection.

According to Mulyadi (2012:13) administrative and general costs are the costs to coordinate the activities - production and marketing

activities of products e.g. accounting and personnel salaries

According to Agus Ahyari (2009:58) maintenance costs are activities in maintaining continuous production facilities and facilities to support the smooth production process in the company concerned.

Profit Theory

According to Commite On Terminology in Sofytan Syafri (2014:35) profit is an amount derived from the reduction in the cost of production, other costs and losses from operating income or income. According to Stice, Stice, Skousen (2009:240) profit is a take on ionvestasi to the owner. It measures the value that an entity can give to an investor and the entity still has the same wealth as its original position. According to Suwardjono (2011:464) profit is interpreted in return for the company's efforts to produce goods and services. This means that profit is excess income above cost (total cost inherent in production and delivery of goods / services).

2. Review of Previous Research and Hypothesis Development

The first review of research by Mata Sembiring and Siti Aisyah Siregar (2018) with the title "Effect of Promotion Cost and Production Cost on Net Profit With Sales Volume As Intervening Variable", can be concluded as follows. Production costs have a significant positive effect on net profit in sub-consumer goods manufacturing companies listed in bei.

H$_1$: Marketing Costs are based on profit

Effect of Sales Turnover on Profit

According to Philip Kotler who was dubbed by Benjamin Molan (2012: 21) the sale is selling more goods to more people to buy a bang that the company offers aimed at earning a profit. According to M. Narafin (2012:60), that sales is a process of selling, when in fact the sales in the profit-and-loss report are the result of selling or sales results (sales) or sales..

H$_2$: Sales Turnover Affects Profit

Effect of Administrative Costs on Profits

According to Kamarudin Ahmad (2012:34) administrative fees (general) is an expense to exercise discretion. whereas according to wikipwdia administrative fees are the salaries of executives and other supporters and all taxes related to the administration of the company as a whole

.H3: Administration Fees are based on profit

Effect of Maintenance Costs on Profit
Costs that must be incurred to maintain fixed assets to remain in good condition from time to time, so that it can be used when necessary. Some understanding of maintenance costs according to experts:
According to Agus Ahyari (2009:58) maintenance costs are activities in maintaining continuous production facilities and facilities to support the smooth production process in the company concerned.

H4: Maintenance Costs Affect Profits

Effect of Marketing Costs Sales Turnover Administration Costs and Maintenance Costs On Profit
This research consists of four variables namely marketing costs, sales turnover, administartion costs, and maintenance costs as free variables (independent) while profit as dependent variables. The conceptual framework on research influences marketing costs, sales turnover, administrative costs and maintenance costs on profits at PT. Lion Card that is:

Pictures 1.1

Conceptual Framework
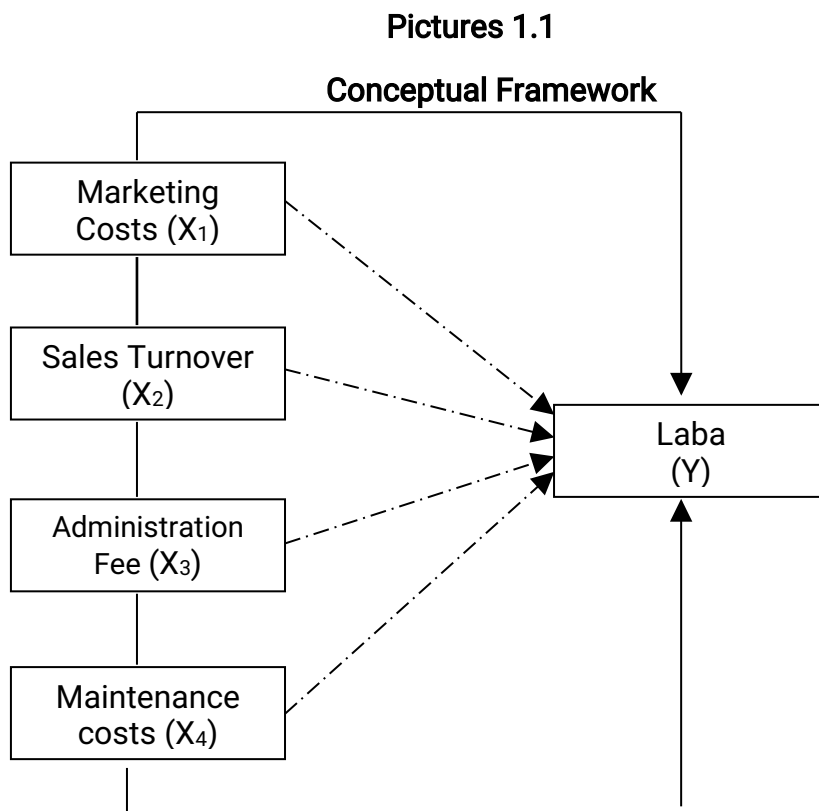
Description :

$- \cdot - \cdot - \cdot - \cdot \blacktriangleright$ Partially

$\longrightarrow \blacktriangleright$ Simultaneously

RESEARCH METHODS

Research strategy used in this research is an asoisative strategy with quantitative approach, associative research aims to know the influence or relationship between one variable and another variable.quantitative research is research by obtaining data in the form of numbers or qualitative data that fi use (Sugiono, 2012: 14)

Qualitative research can also be defined as a research method used to examine certain populations or samples, data collection using research instruments, statistical data analysis with the aim to test the hypothesis that has been determined. From this understanding, it can be concluded that the associative strategy with quantitative approach is a strategy that aims to know the influence and relationship between one variable and another variable that is examined by collecting data, processing, analyzing and interpreting data in the testing of statistic hypothesis

This strategy is chosen because in accordance with the purpose and purpose of the research is to find out how much influence marketing costs, sales turnover, administrative costs and maintenance costs on profits at PT. Lion Card.quantitative approach is used in this research because of data on marketing costs, sales turnover, administrative costs and maintenance baya on the profit obtained in this research in the form of quantitative data

According to Sugiyono (2012:2) stated that: "Research methods are basically a scientific way to obtain data with specific purposes and uses." The type of research is quantitative research

Analisis regresi linier berganda adalah hubungan secara linear antara dua atau lebih variabel independen (X_1, X_2, X_3, X_4) dengan variabel dependen (Y). Analisis ini untuk mengetahui arah hubungan antara variabel independen dengan variabel dependen apakah masing-masing variabel independen berhubungan positif atau negatif dan untuk memprediksi nilai dari variabel dependen apabila nilai variabel independen mengalami kenaikan atau penurunan (Duei Priyatno, 2012:127). Adapun persamaannya adalah sebagai berikut :

$$Y = a + b_1 x_1 + b_2 x_2 + b_3 x_3 + b_3 x_3 + e$$

Sumber : Suliyanto (2011:53)

Dimana : Y   = Laba

        X_1 = Biaya pemasaran

        X_2 = Omset Penjualan

        X_3 = Biaya Administrasi

        X_4 = Biaya Pemeliharaan

        a   = Konstanta

        b_1 = Koefisen Regresi Biaya pemasaran

        b_2 = Koefisen Regresi Omset Penjualan

        b_3 = Koefisen Regresi Biaya administrasi

        b_4 = Koefisen Regresi Biaya Pemeliharaan

        e   = Nilai Residu

I. RESEARCH RESULTS

Descriptive Statistics

Descriptive statistical results can be seen in Table 1 below:

Tabel 1 Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Marketing Costs	48	31759467.00	165342750.00	93224901.2500	30723078.66025
Sales Turnover	48	105450375.00	535476750.00	319947145.3125	100544726.96319
Administration Fee	48	6000000.00	8000000.00	6687500.0000	733869.08219
Maintenance Costs	48	500000.00	1500000.00	770833.3333	325483.81882
Profit	48	71834958.00	370134000.00	226722244.06245	72505487.35930
Valid N (listwise)	48				

The table above illustrates the statistical description of the variables in this study. Minimum is the smallest value of an observation set, the maximum is the largest value of an observation set, mean (average) is the result of summing niai all data divided by the amount of data, while standard deviation is the root of the sum of squares of the difference of data values with the average divided by the amount of data.

Explanation of descriptive statistical test results in the table above is a profit variable (ROE) with a sample of 48 has a minimum value of 71,834,958, a maximum value of 370,134,000, an average value of 226,722,244 and a standard deviation of 72,505,487.

In the variable Marketing cost with a sample of 48 has a minimum value of 31,759,467, a maximum value of 165,342,750, an average value of 93,224,901 and a standard deviation of 30,723,078.

In the variable Sales turnover with a sample of 48 has a minimum value of 105,450,375 maximum values of 535,476,750 average values of 31,9947,145 and a standard deviation of 10,0544,726.

In the variable Administration fee with a sample of 48 has a minimum value of 6,000,000 maximum values of 8,000,000 the average value is 6,687,500 and the standard deviation is 733,869.

In variable maintenance costs with a sample of 48 has a minimum value of 500,000 maximum values of 1,500,000 the average value is 770,833 and the standard deviation is 325,484.

Test Normality

In graph 4.1 the following can be seen data spread around diagonal lines and follow the direction of diagonal lines. So the model in this study has fulfilled the assumption of normality.

Gambar 2.1

Normality Test Results P-P Plot

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Laba
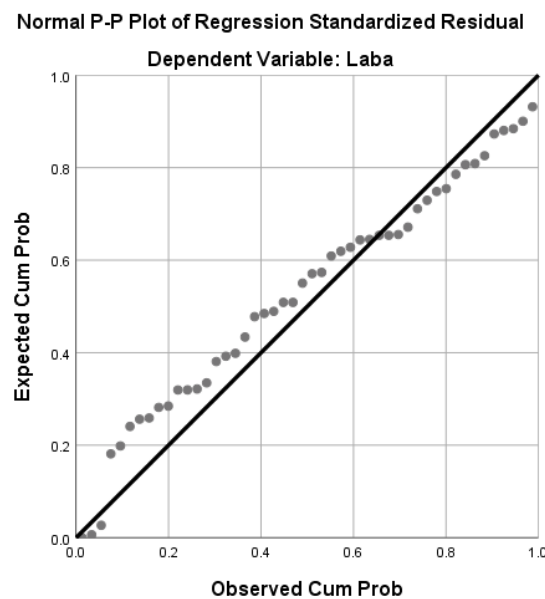
Source : SPSS 25, reprocessed.

The results of the normal graph of P-P Plot in figure 4.1 show that the spread of points around the diagonal line and its spread follows the direction of the diagonal line, so it can be said that the data of this study has a normal distribution. So this model is feasible for further analysis.

a. Statistical Analysis

Normality test with which the graph is done can be misleading if we

are not careful visually seem normal, when statistically it can happen otherwise, therefore it is recommended that in addition to the graph test equipped also with statistical tests, this has been revealed by Ghozali (2016). Therefore, in this study the graph test was equipped with a statistic test Kolmogorov-Smirnov (K-S). K-S test performed with test criteria :

1. 1. If the significance value (Asymp.Sig) > 0.05 then the residual data is normally distributed

2 If the value is significant (Asymp.Sig)< 0.05 then the distributed residual data is abnormal

Tabel 4.2

Test Results Kolmogorov-Smirnov

Source : SPSS 25, reprocessed.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.00844243
Most Extreme Differences	Absolute	.126
	Positive	.069
	Negative	-.126
Test Statistic		.126
Asymp. Sig. (2-tailed)		**.053[c]**

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

From the K-S test results seen in table 4.2 above, pointing out the significance value (Asymp.Sig) of 0.053 which means greater than 0.05, it can be concluded that residual data is distributed normally. From the results of this statistical analysis is consistent with the results of graph analysis on previous normality tests. Thus it can be concluded that the

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data is distributed normally.

4.3.2 Multicolinearity Test

This test is to detect if there is a strong relationship between independent variables, if there is a strong relationship between independent variables then there are symptoms of multicolinearity. Conversely, if there is no strong relationship between independent variables it means that there is no multicolinearity. In a good regression model there is no perfect / near-perfect correlation between independent variables. One of the multicolinearity test methods is to look at the tolerance and inflaction factor (VIF) values in the regression model. To know the free regression model of multicolinearity, which has a tolerance number of more than 0.1 and inflaction factor (VIF) less than 10.

Tabel 4.3

Multicolinearity Test Results

Sumber: SPSS 25, telah diolah kembali.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.556	.195		-2.844	.007		
	Marketing Costs	-.267	.018	-.278	-14.512	.000	**.172**	**5.803**
	Sales Turnover	1.274	.020	1.242	63.566	.000	**.165**	**6.044**
	Administration Fee	.028	.027	.008	1.026	.311	**.976**	**1.025**

Biaya Administrasi	.003	.008	.003	.376	.709	**.887**	**1.127**

a. Dependent Variable: Laba

Multicoloniality test results in table 4.3 obtained VIF value nothing exceeds the value of 10 and tolerance value > 0.01. Thus the regression model is free from multicoloniality between independent variables in the regression model.

4.3.3 Herosceticity Test

Heteroskedastisity test was conducted to test the difference of residual variance of one observation period to another observation period. If residuals have the same variant, then it is called homoskedastisity or does not occur heteroskedastisitas. Regression equations are good if not heterosceticity occurs. How to predict the lack of heterosexastiity in a model can be seen from the following scatterplot pattern.

Pictures 3.2

Heteroskedastisity Test Results

Sumber: SPSS 25, telah diolah kembali.

Scatterplot
Dependent Variable: Laba
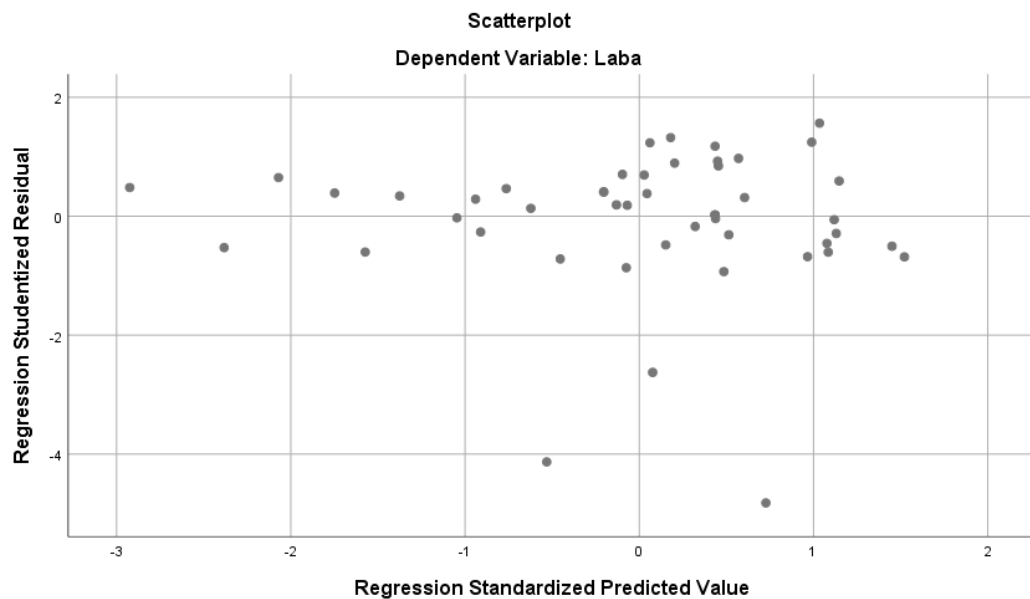
Based on scatterplot chart in figure 4.2 above can be seen that the dots spread randomly and scattered both above and below zeroes on axis Y. It can be assumed that there is no heterosexedastiity in the regression model, so the regression model is feasible.

4.3.4 Autocorrelation Test

The autocorrelation test aims to test whether in the linear regression model there is a correlation between the error of the gadfly in the t-1 (previous) period. To find out whether or not there is autocorrelation in this study, durbin watson method is used. For decision making there and whether or not autocorrelation can be seen through the following table:

Tabel 4.4

Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.999[a]	.997	.997	.00883	**2.093**

Based on the table above obtained DW value of 1.994 while dl and du values contained in the table Durbin Watson, obtained the value dL = 1.3619, dU = 1.7206 while the value 4-du = 4-1.7206 = 2.2794. DW value is greater than dU and less than 4-du or dU < DW < 4-Du = 1.7206 <2.093 < 2.2794. This indicates that in this study there is no positive or negative autocorrelation and can be done with subsequent testing.

4.3.5 Hypothesis Test

4.3.5.1 Multiple Linear Regression Analysis

Multiple linear regression equations are applied to test the influence of independent variables i.e. institutional ownership, independent board of commissioners, board of directors and audit committee with dependent variables namely Profitability (ROE). Multiple linear regression equations can be seen from the table below

Tabel 4.5

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.556	.195		-2.844	.007
	Marketing Costs	-.267	.018	-.278	-14.512	.000
	Sales Turnover	1.274	.020	1.242	63.566	.000
	Administration Fee	.028	.027	.008	1.026	.311
	Maintenance Costs	.003	.008	.003	.376	.709

a. Dependent Variable: Profit

Source: SPSS 24, reprocessed.

From table 4.5 above, taking into account the numbers in the column Unstandardzed Coefficients Beta, it can be arranged multiple regression equations as follows:

Profit = -0.556 - 0.267 Marketing costs + 1,274 Sales turnover + 0.028 Administration expenses + 0.003 Maintenance costs +e.......(4.1)

Based on the results of the regression model equation shows that the constant value of -0.0556 indicates that if the variable influence of marketing costs, sales turnover, administrative costs, and maintenance costs to profit is considered constant, then the profit is -0.0556.

The regression coefficient on the first independent variable is a marketing cost of -0.0267 indicating that the negative regression coefficient value illustrates that if each increase of one unit Marketing cost assuming another independent variable remains (constant) it will decrease profit by -0.0267.

The regression coefficient on the second independent variable is sales turnover of 1,274 indicating that the positive regression coefficient value illustrates that if each increase of one unit of sales turnover assuming another independent variable remains (constant) it will increase profit by 1,274.

The regression coefficient on the third independent variable is an administration fee of 0.028 indicating that the positive regression coefficient value illustrates that if each increase in one unit of administrative costs assuming another independent variable remains (constant) it will increase profit by 0.028.

The regression coefficient on the fourth independent variable is a maintenance cost of 0.003 indicating that the positive regression coefficient value illustrates that if each increase in one unit of maintenance cost assuming another independent variable remains (constant) it will increase the profit by 0.003.

4.3.5.2 Significant Test of individual parameters (Test t)

This test is used to find out if in the independent variable regression model it partially affects dependent variables. A partial test (t test) to measure how far one free variable affects with partially bound variables. The influence of each variable marketing cost, sales turnover, administrative costs and maintenance costs on profit can be seen from the direction of the sign and the level of significance. Based on the hypothetical test results showed that the value of tttabel with a real level of 5 % df = n - k - 1 that is 48-4-1 = 43 then the t-table is 2.016692. Here's an analysis of the t test in this study :

Variable Marketing Costs

Marketing costs have a thitung of -14,512 this value is greater than the tttabel value of 2.016692 and the Sig t value of 0.00 is less than 0.05. So Ha accepted, this explains that maintenance costs affect the profit.

    a. Variable Sales Turnover

Sales turnover was 63,566, up from 2.016692 and Sig t at 0.00 less than 0.05. So Ha accepted, it also explained that sales turnover affects the profit.

a. Variable Administration Fees

The administration fee has a thitung of 1,026 this value is less than the tttabel value of 2.016692 and the Sig t value of 0.311 is greater than 0.05. So Ha was rejected, this also explained that administrative costs have no effect on profits.

b. Variable Maintenance Costs

Thitung maintenance cost of 0.376 this value is less than the tttabel value of 2.016692 and the Sig t value of 0.709 is greater than 0.05. So Ha rejected, this also explained that maintenance costs have no

effect on the profit.

4.3.5.3 Koefisien Determinasi (R^2)

The coefficient value of determination is between zero and one, the smaller the adjusted R2 means the ability of independent variables in explaining dependent variables is very limited as well as vice versa. The coefficient of determination aims to determine the percentage of the amount of influence of free variables on bound variables. The following results of the determination coefficient test are presented in the form of the table as follows :

Table 4.6

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.999[a]	.997	**.997**	.00883

a. Predictors: (Constant), Maintenance Costs, Administration Costs, Marketing Costs, Sales Turnover

b. Dependent Variable: Laba
Sumber: SPSS 24, has been reprocessed.

Table 4.6 shows that the adjusted R square value is 0.997. The value indicates that 99.7% of profit variation can be explained by variations of

free variables namely cost of release, sales turnover, administration costs and maintenance costs. While 74.4% were described by other independent variables outside the regression model in this study.

Discussion

The effect between marketing costs and profit

The results of the analysis of the first hypothesis in this study showed that marketing costs have an effect on profit. This is supported by the test results using SPSS version 25.0 which can be seen in table 4.5. The results showed that thitung value is greater than the value of tttabel (thitung > ttabel) or (-14.512 > 2.016692). While the probability value is less than the degree of significance (prob < 0.05) (0.0000 < 0.05). Hence the first hypothesis (H1) which states that marketing costs affect the profit received. The coefficient of marketing costs is of negative value which means that when the cost of marketing increases it will lower the company's profit. This happens because the amount of marketing costs to generate sales is not offset by the amount of sales or revenue received by the company.

Effect of Sales Turnover on Profit

The results of the analysis of the second hypothesis in this study showed that sales turnover has an effect on profit. This is supported by the test results using SPSS version 25.0 which can be seen in table 4.5. The results showed that thitung value is greater than the value of tttabel (thitung > ttabel) or (63.566 > 2.016692). While the probability value is less than the significance level (prob < 0.05) (0.0000 < 0.05). So the second hypothesis (H2) which states sales turnover affects the profit received. The coefficient of sales turnover is positive which means that when sales turnover increases it will increase profits perusahaan. Hal ini terjadi karena high sales turnover is offset by good cost control so as to increase the company's profit.

Effect of Administrative Costs on Profits

The results of the analysis of the third hypothesis in this study showed that administrative costs have no effect on profit. This is supported by the test results using SPSS version 25.0 which can be seen in table 4.5. The results showed that thitung value is smaller compared to tttabel value (thitung < tttabel) or (1.026 < 2.016692). Whereas the probability value is greater than the degree of significance (prob > 0.05) (0.311 > 0.05). So the third hypothesis (H3) which states administrative costs affect profits is

rejected. The coefficient of administrative costs is of positive value which means that when administrative costs increase it will increase the company's profit.

Effect of Maintenance Costs on Profit

The results of the analysis of the fourth hypothesis in this study showed that maintenance costs have no effect on profit. This is supported by the test results using SPSS version 25.0 which can be seen in table 4.5. The results showed that the value of thitung < smaller than the < >> Thus the fourth hypothesis (H4) which states that maintenance costs affect profits is rejected. The coefficient of maintenance costs is of positive value which means that when the cost of maintenance increases it will increase the company's profit.

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This study aims to examine the influence of marketing costs, sales turnover, administrative costs and maintenance costs on case study profits on PT. Lion Card period 2015 – 2018. In this study for 4 years, it produced 48 samples. Based on the research, the results of the research are obtained as follows :

1. Marketing Costs affect profits at PT. Lion Card. The coefficient value of negative value which means that the greater the marketing cost, it will cause a decrease in PT profit. Lion card
2. Sales turnover affects profit on PT. Lion Card. The coefficient value of positive value which means that the greater the sales turnover will result in an increase in PT profit. Lion card.
3. Administration fees have no effect on profit on PT. Lion Card. The coefficient is positive, this means that the greater the administrative cost, the higher the profit of PT. Lion card.
4. Maintenance Costs have no effect on profit on PT. Lion card. This positive value coefficient means that the higher the maintenance cost, the higher the profit of PT. Lion card.

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