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Analysis of Inventory Management and Distribution Costs in Improving Profitability at Cirejag Mushroom Agency

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Abstract

Inventory management and distribution costs are important factors in maintaining a company's profitability. This study was conducted to identify, calculate, analyze, and explain the levels of inventory management, distribution costs, and profitability at Agen Jamur Cirejag Karawang. A quantitative descriptive method was used with data sourced from purchase records and distribution costs from October 2024 to September 2025. Data was obtained through interviews, observations, and documentation with business owners who were the main informants for the research. The research was conducted at the Cirejag Mushroom Agency, CV Langgeng Jaya, in Cirejag Village, Jatisari, Karawang Regency, West Java. Inventory management was analyzed using the Economic Order Quantity, Reorder Point, and Safety Stock methods, while distribution costs were calculated based on all transportation and storage costs. Business profitability was measured using the Net Profit Margin (NPM). The results showed that enoki mushroom inventory management was not optimal because the frequency of orders was too high. The application of the EOQ method to enoki mushrooms has the potential to reduce ordering costs by Rp 107,216,667/year. In addition, distribution costs are relatively high and have not been managed systematically, thereby reducing business profits. Profitability calculations show an NPM value of 0,59%, with net profits still relatively low compared to total sales.

1. Introduction

Indonesia is known as an agrarian country that produces a variety of agricultural products, such as horticultural commodities. One of the horticultural products currently in demand with the public is mushrooms. Mushroom cultivation is one of the subsectors that also shows strong growth potential today. According to data from the BPS (Central Statistics Agency) in 2023, Java Island is the largest producer of mushrooms in Indonesia.

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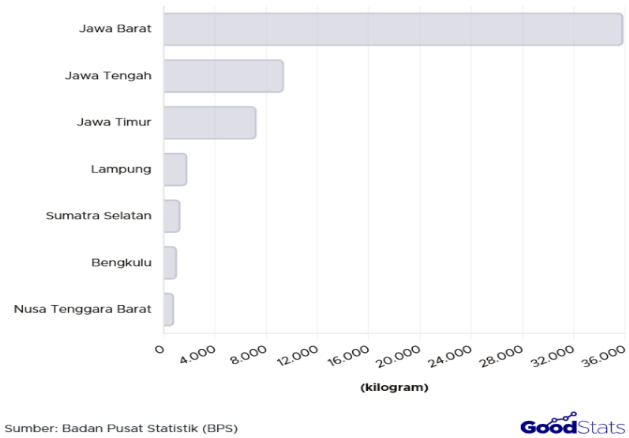

Fig.1 *Growth of Mushroom Production (Source: Central Statistics Agency, 2023)*

West Java is the largest province in terms of mushroom production. One of the cities known for mushroom cultivation is Karawang City, located in Cirejag Village, Jatisari. Compared to mushroom centers in other cities, Karawang is among the cities with the highest mushroom production (Suhaeni, 2021). Based on the above data, it is evident that mushroom production growth presents a significant opportunity for entrepreneurship, particularly for mushroom businesses, including micro, small, and medium enterprises (MSMEs). According to data from the Ministry of Cooperatives and SMEs in 2024, MSMEs contribute more than 60% to the national Gross Domestic Product (GDP) and absorb around 97% of the workforce (Ismail et al., 2023).

Cirejag Mushroom Agency CV Langgeng Jaya Karawang is one of the businesses engaged in the mushroom trade. This agency was established in 2017 and was started independently with the owner's personal capital. With increasing demand, this business has an extensive distribution network that reaches markets in the Greater Jakarta area. The mushroom supply comes from several regions, such as Lampung, Wonosobo, and Solo, as well as imports from China, so distribution activities are carried out daily. Daily procurement, storage, and sales activities require careful inventory management and distribution cost control to ensure efficient operations.

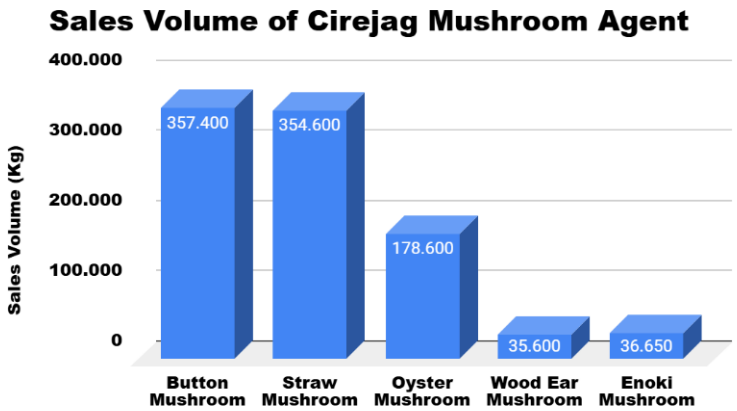

Fig.2 *Sales Volume of Cirejag Mushroom Agent*

Based on Figure 2, mushroom sales vary in volume by type. The highest sales are for button mushrooms, and the lowest sales are for wood ear mushrooms. Sales fluctuate each month due to seasonal factors such as the New Year and religious holidays.

The main objective of business actors is to achieve optimal profitability, namely the ability to generate profits from operational efficiency (Murhayani & Fadli, 2024). However, companies face obstacles in maintaining profit stability due to high operational costs, fluctuations in demand due to seasonal factors, and the lack of structured profit calculations, which directly affect profit margins.

Research conducted by Norsita et al., (2024) shows that an increase in distribution costs that is not offset by operational efficiency can reduce profitability. Research by Ardianto & Wardana, (2025) confirms that inventory calculations are crucial for helping companies determine the right quantity and timing of orders. Meanwhile, Ocravia et al., (2024) show that inventory calculations can improve a company's operational efficiency. Research conducted by Khoirianto et al., (2023) states that through profitability ratio analysis, a company's ability to generate profits effectively and sustainably can be determined.

The above study shows that profitability remains an issue for business sustainability. Although demand for mushrooms is increasing, this product is perishable, resulting in a high risk of loss. In addition, high distribution costs from daily deliveries to various regions significantly reduce net profit. To overcome these problems, an efficient inventory management strategy is needed. An optimal turnover rate reflects good operational efficiency and ensures that consumer needs are met promptly (Fitriani et al., 2024).

Previous studies have generally analyzed inventory management and distribution costs separately. Research by Ardianto & Wardana (2025) focuses on inventory optimization, while Norsita et al. (2024) examine the impact of distribution costs on profitability. However, limited studies simultaneously analyze both inventory management and distribution costs in perishable food MSMEs, particularly in mushroom distribution businesses.

Therefore, this study aims to fill this gap by analyzing the combined role of inventory management and distribution costs in influencing profitability within a perishable goods supply chain. Based on this background, this study focuses on "Analyzing Inventory Management and Distribution Costs in Improving Profitability at Cirejag Mushroom Agency".

This study aims to determine, calculate, analyze, and explain the level of inventory management, distribution costs, and profitability at the Cirejag Karawang Mushroom Agency. This study is expected to provide an overview of the effectiveness of inventory management and distribution costs, as well as the business's potential to generate operating profits.

2. Literature Review

2.1 Definition of Financial Management

According to Hasan et al., (2021) financial management encompasses all company activities related to obtaining funds and managing assets effectively to achieve the company's overall objectives. Meanwhile, Jirwanto et al., (2024) define financial management as the Company's activities for obtaining and managing available funds effectively and efficiently to achieve optimal profits.

2.2 Definition of Inventory Management

Inventory management is a system that plans, organizes, and monitors the availability of goods during a company's operational activities (Suharyanto et al., 2025). According to Lutfiana (2020) in Ardianto & Wardana, (2025), inventory management is a company's ability to manage the availability of goods optimally. The dimensions for measuring inventory involve inventory planning, inventory control, and inventory security. The indicators for measuring this consist of Economic Order Quantity (EOQ), Reorder Point (ROP), and Safety Stock (SS) (Ardianto & Wardana, 2025).

2.3 Definition of Profitability

Profitability is a company's ability to generate profits (Marselinus & Sha, 2024). According to Ta & Le, (2025), profitability is a key measure of financial performance that reflects how effectively management manages resources to generate profits. The dimension of profitability concerns the efficiency of profits from sales, measured by Net Profit Margin (NPM), which indicates net profits generated from sales (Yohanes & Manurung, 2025).

2.4 Definition of Distribution Cost

Distribution costs are all expenses incurred in moving products from producers to consumers, including transportation and storage (El Bhilat et al., 2024). Thus, distribution costs are not just shipping costs but also reflect efforts to maintain product quality in consumers' hands. According to Khazaeli et al. (2024), the dimensions of distribution costs are transportation efficiency and storage management, with indicators of transportation costs and storage costs.

3. Framework of Thought

Inventory management is a company's ability to optimally manage the availability of goods, which is measured using indicators such as Economic Order Quantity (EOQ), Reorder Point (ROP), and Safety Stock (SS) (Ardianto & Wardana, 2025). Distribution costs are all expenses incurred in the process of distributing products from producers to consumers, measured using the indicators of transportation costs and storage costs (Khazaeli et al., 2024). Inventory management and distribution costs are analyzed as key operational factors that determine cost efficiency and are evaluated in relation to business profitability, measured using Net Profit Margin (Yohanes & Manurung, 2025). This study does not test causal relationships but focuses on quantitative descriptive analysis to assess operational performance. The following is the framework of thought in this study:

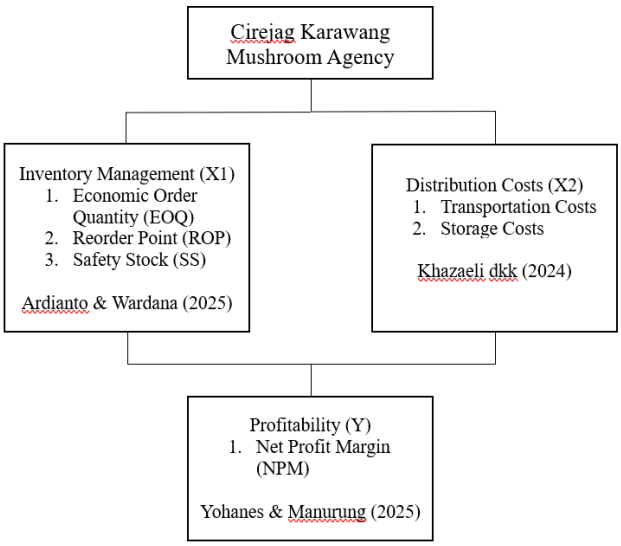

Fig.3 *Thinking Framework (Ardianto & Wardana, 2025; Khazaeli et al., 2024; Yohanes & Manurung, 2025)*

4. Research Method

This study uses a quantitative case study approach, supported by interviews and documentation to obtain operational and financial data. The quantitative approach is applied through numerical calculations such as Economic Order Quantity (EOQ), Reorder Point (ROP), Safety Stock, and Net Profit Margin (NPM), while interviews and observations are used to support data validation (Sugiyono, 2019).

This research was conducted at the Cirejag Mushroom Agency CV Langgeng Jaya, located in Cirejag Village, Jatisari, Karawang Regency, West Java. Data collection was conducted on November 25, 2025. The population in this study included all financial and operational information. The sample used included sales reports, purchase reports, and records of distribution costs for 12 months from October 2024 to September 2025. The data were obtained through interviews, observations, and documentation with the business owner and manager, who were the main informants in the study. The following is the research operational table:

Table 1 *Variable Operational*

Variable	Dimensions	Indicator	Source
Inventory Management (X1)	Inventory Planning Inventory Control Inventory Security	Economic Order Quantity Reorder Point Safety Stock	Ardianto & Wardana (2025)
Distribution Costs (X2)	Transportation Efficiency Storage Management	Transportation Costs Storage Costs	Khazaeli et al., (2024)
Profitability (Y)	Profit Management	Net Profit Margin	Yohanes & Manurung (2025)

The data analysis was conducted as follows:

- Inventory Management Analysis to optimize product Availability, (Ardianto & Wardana 2025).

$$Economic\ Order\ Quantity = \sqrt{2DS/H} \quad (1)$$

$$Safety\ Stock = (Maximum\ Demand - Average\ Demand)\ X\ Leadtime \quad (2)$$

$$Reorder\ Point = (Average\ Demand\ X\ Leadtime) + Safety\ Stock \quad (3)$$

- Distribution cost analysis to determine the amount of distribution costs (Khazaeli et al 2024).

$$Distribution\ Cost = Transportation\ Costs + Storage\ Costs \quad (4)$$

- Profitability analysis to measure the level of business profit (Yohanes & Manurung 2025).

$$Net\ Profit\ Margin = \frac{Net\ Profit}{Net\ Sales}\ x\ 100\% \quad (5)$$

5. Result and Discussion

5.1 Company Profile

This research was conducted at Agen Jamur Cirejag CV. Langgeng Jaya Karawang, which has been operating for 8 years since 2017, located in Cirejag, Jatisari District, Karawang, West Java. Data collection was conducted on November 25, 2025, with the company owner, Mrs. Farizah. This business originated from Mrs. Farizah's husband's parents, who had been farming and selling straw mushrooms since the 1980s. After they retired, the mushroom business was continued and developed by Mrs. Farizah and her husband. In its development, this mushroom business now has 25 employees and continues to expand its market reach in the Greater Jakarta area.

5.2 Result

Cirejag Mushroom Agency CV Langgeng Jaya Karawang has different mushroom suppliers for each type. Button mushrooms come from Dieng, straw mushrooms from Lampung, oyster mushrooms from Subang, wood ear mushrooms from Solo, and enoki mushrooms are imported from China. The reason for choosing these suppliers is because they provide good quality mushrooms at affordable prices and are trusted partners of the owner.

Mushroom Inventory Management

Based on the study's results, the total mushroom purchases were button mushrooms, totaling 359.300 kg/year, with mushroom sales of 357.400 kg/year. The following are the mushroom purchase figures for one year.

Table 2 *Total Mushroom Purchases*

Types of Mushroom	Selling Price	Purchase Volume	Total Purchases/Year
Button Mushrooms	Rp 30,000 /kg	359.300 kg	Rp 10,779,000,000
Straw Mushrooms	Rp 28,000 /kg	356.900 kg	Rp 9,993,200,000
Oyster Mushrooms	Rp 14,000 /kg	180.000 kg	Rp 2,520,000,000
Wood Ear Mushrooms	Rp 12,000 /kg	36.000 kg	Rp 432,000,000
Enoki Mushroom	Rp 90,000 /boxes	36.760 box	Rp 3,308,400,000
TOTAL			**Rp 27,032,600,000**

Table 2 shows that the total purchase of all types of mushrooms in a year amounted to Rp 27,032,600,000. Not all mushrooms purchased will be sold out each day there will be an average of 10-50 kg left over. Leftover mushrooms are usually discarded because they spoil quickly and are not suitable for sale.

Based on the study's results, the average annual sales volume of mushrooms is:

Table 3 *Total Mushroom Sales*

Types of Mushroom	Selling Price	Sales Volume	Total Sales/Year
Button Mushrooms	Rp 33,000 /kg	357.400 /kg	Rp 11,794,200,000
Straw Mushrooms	Rp 34,000 /kg	354.600 /kg	Rp 12,056,400,000
Oyster Mushrooms	Rp 15,000 /kg	178.600 /kg	Rp 2,679,000,000
Wood Ear Mushrooms	Rp 15,000 /kg	35.600 /kg	Rp 534,000,000
Enoki Mushroom	Rp 110,000 /boxes	36.650 /boxes	Rp 4,031,500,000
TOTAL			**Rp 31,095,100,000**

Table 3 shows that total mushroom sales in a year reached Rp 31,095,100,000 with an average sales volume of 926.200 kg and 36.650 boxes for enoki mushrooms. The highest mushroom sales were for straw mushrooms, amounting to Rp 12,056,400,000. Although sales volume was lower than for button mushrooms, the higher selling price resulted in the highest total sales.

Calculation of Economic Order Quantity, Safety Stock, and Reorder Point for Enoki Mushrooms

Unlike other mushrooms, enoki mushrooms do not spoil quickly, so they can be stored in the refrigerator and used as merchandise. To optimize merchandise inventory, the following methods can be used for analysis:

Table 4 *Company Policy in Enoki Mushroom Inventory*

Remarks	Quantity
Enoki Mushroom Supplies	36.760 boxes/year
Purchase Frequency	144 times /year
Purchase Price	Rp 90,000 /box
Booking Fee	Rp 5,000 /box
Storage Fee	Rp 979 /box
Maximum Demand	140 boxes/day
Average Demand	100 boxes/day
Lead Time	3 days

In determining a more economical order quantity, the following calculation formula using the Economic Order Quantity (EOQ) method can be applied:

$$Economic\ Order\ Quantity = \sqrt{2DS/H} = \sqrt{2\ x\ 36.760\ x\ 5{,}000/979} = 613\ boxes \quad (6)$$

$$Estimated\ Number\ of\ Order = D/EOQ = 36.760/613 = 60\ times \quad (7)$$

$$Safety\ Stock = (Maximum\ Demand - Average\ Demand)\ X\ Leadtime \quad (8)$$
$$= (140 - 100)\ X\ 3\ days = 120\ boxes$$

$$Reorder\ Point = (Average\ Demand\ X\ Leadtime) + Safety\ Stock \quad (9)$$
$$= (120\ boxes\ X\ 3\ days) + 120\ boxes = 426\ boxes$$

Table 5 *Comparison Between Corporate Policy and EOQ*

Remarks	Company Policy	EOQ Method	Quantity difference
Enoki mushroom order quantity per order	400 boxes	613 boxes	213 boxes
Booking Frequency	144 times	60 times	84 times
Safety Stock	100 boxes	120 boxes	20 boxes
Re-order point	400 boxes	426 boxes	26 boxes
Average Booking Cost	Rp 183,800,00 /year	Rp 76,583,333 /year	Rp 107,216,667

Based on Table 5, the company's policy is to order enoki mushrooms 144 times with an average cost of Rp 183,800,000/year. Based on the EOQ calculation, orders can be placed for 613 boxes at a frequency of 60 times / year. The ordering cost decreases to Rp 76,583,333/year. Applying the EOQ method to enoki mushroom inventory can provide ordering cost efficiency of Rp 107,216,667/year.

Distribution Costs of Mushroom Agent Cirejag CV Langgeng Jaya Karawang

When a company orders mushrooms, there are different distribution costs for each type depending on the region where the mushrooms are purchased. The following are the details of mushroom order distribution costs for one year:

Table 6 *One Year Mushroom Shipping Cost*

Types of Mushrooms	Shipping Costs	Purchase Volume	Total Cost/Year
Button Mushrooms	Rp 2,000 /kg	359.300 kg	Rp 718,600,000
Straw Mushrooms	Rp 3,000 /kg	356.900 kg	Rp 1,070,700,000
Oyster Mushrooms	Rp 600 /kg	180.000 kg	Rp 108,000,000
Wood Ear Mushrooms	Rp 2,000 /kg	36.000 kg	Rp 72,000,000
Enoki Mushroom	Rp 5,000 /box	36.760 boxes	Rp 183,800,000
TOTAL			**Rp 2,153,100,000**

Table 6 shows the total cost of mushroom delivery to be Rp 2,153,100,000/ year. The delivery cost for each type of mushroom varies depending on the supplier and delivery area. These costs are incurred by the supplier when purchasing the mushrooms.

In carrying out its activities, the company incurs various distribution expenses, including labor costs and operating costs. The following is a breakdown of the distribution costs for mushroom sales in a year:

Table 7 *Sales Distribution Costs*

Fee Type	Cost /month	Cost /year
Driver and Conductor	Rp 42,000,000	Rp 504,000,000
Consumption	Rp 4,800,000	Rp 57,600,000
Fuel	Rp 60,000,000	Rp 720,000,000
Vehicle Maintenance	Rp 1,600,000	Rp 19,200,000
Electrical Storage	Rp 3,000,000	Rp 36,000,000
Internet Fees	Rp 150,000	Rp 1,800,000
Packaging Cost	Rp 600,000	Rp 7,200,000
TOTAL	**Rp 112,150,000**	**Rp 1,345,800,000**

Based on Table 7, the calculated cost of distribution is Rp 1,345,800,000 /year. The highest cost is fuel, which accounts for 53,51% of the total distribution cost.

Profitability Calculation

In measuring profitability, the Company must prepare a Profit and Loss Statement that reflects the costs incurred in supporting the Company's operations.

Table 8 *Income Statement for the Period October 2024 to September 2025*

Sales Revenue		**Rp 31,095,100,000**
Mushroom Purchase	Rp 27,032,600,000	
Shipping Costs	Rp 2,153,100,000 +	
Cost of Goods Sold	Rp 29,185,700,000	
Gross Profit		**Rp 1,909,400,000**
Salary Cost	Rp 720,000,000	
Consumption Costs	Rp 57,600,000	
Fuel Costs	Rp 720,000,000	
Vehicle Maintenance Costs	Rp 19,200,000	
Electricity Costs	Rp 36,000,000	
Internet Fees	Rp 1,800,000	
Packaging Cost	Rp 7,200,000	
Depreciation Costs	Rp 160,200,000	
Miscellaneous Fees	Rp 5,000,000 +	
Total Cost	Rp 1,727,000,000	
Net Profit		**Rp 182,400,000**

Based on Table 8 of the Income Statement of Cirejag Mushroom Agent CV Langgeng Jaya Karawang for the period October 2024 to September 2025. The company earned a net profit of Rp 182,400,000 during the year. According to Yohanes & Manurung (2025), profitability can be measured using the Net Profit Margin (NPM), which indicates the net profit generated from sales.

(10)

$$NPM = \frac{Net\ Profit}{Net\ Sales}\ x\ 100\%$$

$$NPM = \frac{\text{Rp } 182{,}400{,}000}{\text{Rp } 31{,}095{,}100{,}000}\ x\ 100\% = 0{,}0059\ or\ 0{,}59\%$$

Based on the calculations, the NPM value for Agen Jamur Cirejag CV Langgeng Jaya Karawang is 0,59%, indicating that the Company's profitability is relatively low; therefore, cost management efficiency needs to be improved to optimize profits. This value is not yet optimal when compared to the industry average of 3,92% according to Lukviarman (2016:208) in the study (Pramesthi et al., 2024).

5.3 Discussion

Analysis of the Inventory Management of Mushroom Agents Cirejag CV Langgeng Jaya

Mushrooms are a type of vegetable that spoils easily. Button mushrooms, straw mushrooms, wood ear mushrooms, and oyster mushrooms do not have a specific supply because they must be distributed immediately. Enoki mushrooms are different because they are imported from China, so they must be stored in a refrigerator. Inventory management calculations for enoki mushrooms use the Economic Order Quantity, Safety Stock, and Reorder Point methods.

The company has not yet calculated using EOQ and recorded it in inventory management, so efficiency in mushroom inventory management has not yet been achieved. Based on calculations, the company can place orders 60 times a year, while the company places orders 144 times a year. The findings indicate that applying the EOQ method significantly reduces ordering frequency and ordering costs. This occurs because the company previously placed orders too frequently (144 times per year), leading to higher ordering costs. By optimizing order quantity, cost efficiency can be achieved. This result is consistent with Ocravia et al. (2024) and Ardianto & Wardana (2025), who found that EOQ implementation improves ordering efficiency in inventory management.

Calculation of the Distribution Cost of Mushroom Agent Cirejag CV Langgeng Jaya

Based on the results of the study, the total distribution costs amounted to Rp 3,498,900,000, including mushroom ordering and distribution costs. The total average mushroom ordering costs reached Rp 2,153,100,000 /year, or 61,54% of the total distribution costs. This requires the Company to place large orders to cover ordering costs. Distribution costs for mushroom sales amount to Rp 1,345,800,000/year, representing 38,46% of total distribution costs.

The study's results show that the Company has not evaluated distribution costs. Deliveries are made based on daily operational needs without calculating route efficiency or grouping deliveries. The high distribution costs are mainly driven by fuel expenses and frequent delivery activities without route optimization. This indicates inefficiency in distribution planning, particularly in delivery scheduling and route management. Similar findings were reported by Norsita et al. (2024), which showed that inefficient distribution systems can significantly reduce profit margins.

Calculation of the Profitability of Mushroom Agent Cirejag CV Langgeng Jaya

Based on the study's results, the profitability level of Agen Jamur Cirejag Karawang was analyzed using the Net Profit Margin indicator, which showed a value of 0,59%. This means that the company's profitability level is relatively low because the net profit generated is not yet proportional to the total sales revenue. This value is relatively low when compared to the industry average of 3,92% according to Lukviarman (2016:208) in the study (Pramesthi et al., 2024). Therefore, cost management efficiency needs to be improved in order to optimize profits.

This study only uses Net Profit Margin (NPM) to measure profitability, which may not fully capture the overall financial performance of the company. Additional indicators such as Gross Profit Margin, Operating Profit Margin, and Return on Assets (ROA) are recommended for future research to provide a more comprehensive evaluation.

The low NPM value indicates that most of the business income is allocated to cover various operational costs in inventory management and distribution costs. Although mushroom sales are relatively high and market demand is stable, the Company's high operational costs limit its profit margin. This study is in line with the research by Khoirianto et al. (2023), which shows that business profitability can be influenced by operational cost management, making cost efficiency an important factor in increasing a company's net profit.

This study is limited to a single MSME case, namely the Cirejag Mushroom Agency, with data obtained primarily from one key informant. Therefore, the findings may not be generalized to all agricultural distribution businesses. In addition, the analysis is based on historical data within a specific period, which may not fully reflect long-term operational conditions.

6. Conclusion

Based on the analysis and discussion, it can be concluded that Agen Jamur Cirejag CV Langgeng Jaya Karawang can increase profits by using the EOQ method for its enoki mushroom inventory, placing 60 orders per year, and achieving cost efficiencies of Rp 107,216,667 / year. The distribution costs incurred during one year amounted to Rp 1,345,800,000, while the distribution costs for mushroom orders reached Rp 2,153,100,000, and there has been no evaluation of distribution costs at the Company. Meanwhile, the profitability calculation using the Net Profit Margin is at a relatively low level of 0,59%, indicating that the net profit generated is not yet proportional to the total sales revenue.

Managerially, this study suggests that business owners should optimize inventory planning using the EOQ method and improve distribution efficiency through better delivery scheduling or the use of third-party logistics services. This study is limited to a single MSME case and uses only one profitability indicator, which may limit the

generalizability of the findings. Future research is recommended to involve multiple MSMEs and apply more comprehensive financial performance indicators to provide deeper insights.

7. Implications

The research on Cirejag Mushroom Agent CV Langgeng Jaya Karawang suggests that the Economic Order Quantity (EOQ) method should be applied in inventory management to optimize ordering. Business owners also need to record items related to the distribution costs of ordering and selling goods as part of the Company's operating costs, and to account for depreciation costs in the business profit calculation. The Company is advised to consider using third-party delivery services, such as Lalamove, to improve distribution cost efficiency. Researchers are expected to further develop this study by adding other indicators to the profitability calculation for a more in-depth analysis.

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Conflict of Interest

The author declares that there are no conflicts of interest related to the publication of this article.

Author's Contributions

The author confirms the contribution to this article as follows: study concept and design: Mirah Sekar Arum, Uus Mohammad Darul Fadli, Ery Rosmawati; data collection: Mirah Sekar Arum, Ery Rosmawati; analysis and interpretation of results: Mirah Sekar Arum, Uus Mohammad Darul Fadli, Ery Rosmawati; Draft Script: Mirah Sekar Arum, Ery Rosmawati. All authors review the results and approve the final version of the author.

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