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## ABSTRACT

The researcher conducted an analysis of the effectiveness of operational cost control in an effort to increase net profit at PT Duta Fineclean Indonesia, a company engaged in professional cleaning services such as mattress, sofa, carpet, and vehicle interior cleaning. In this study, the researcher used a descriptive quantitative approach to understand the relationship between operational costs incurred and the net profit earned by the company over a specific period. The researcher collected data from the company's internal financial reports, which included detailed components of operational costs such as chemical material expenses, labor, transportation, electricity, and marketing costs. Furthermore, the researcher analyzed how changes or control over these cost components influenced the amount of net profit earned each month. The results of the analysis showed that the company successfully increased its net profit consistently after implementing more effective operational cost control strategies. Management actively arranged employee work schedules, optimized the use of chemical materials by formulating its own cleaning solutions, and improved efficiency in transportation and electricity usage. These actions directly reduced operational costs and had a positive impact on increasing profit margins. The researcher concluded that operational cost control plays a vital role in achieving optimal net profit. By implementing well-planned and continuous cost-saving strategies, the company not only improved work efficiency but also strengthened its financial performance. Therefore, the company needs to continuously evaluate its operational cost structure to maintain profit stability and enhance competitiveness in the cleaning services market.

*Keywords: Operational Cost Control, Net Profit, Company Efficiency, Cost Management Strategy, Professional Cleaning Services*

## ABSTRAK

Peneliti melakukan analisis terhadap efektivitas pengendalian biaya operasional dalam upaya meningkatkan laba bersih di PT Duta Fineclean Indonesia, sebuah perusahaan yang bergerak di bidang jasa kebersihan profesional seperti pembersihan kasur, sofa, karpet, dan gorden. Dalam penelitian ini, peneliti menggunakan pendekatan deskriptif kuantitatif untuk memahami hubungan antara biaya operasional yang dikeluarkan dan laba bersih yang diperoleh perusahaan dalam periode tertentu. Peneliti mengumpulkan data dari



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laporan keuangan internal perusahaan yang mencakup rincian biaya operasional seperti biaya bahan chemical, tenaga kerja, transportasi, listrik, serta beban pemasaran. Selanjutnya, peneliti menganalisis bagaimana perubahan atau pengendalian atas komponen-komponen biaya tersebut mempengaruhi besarnya laba bersih yang diperoleh setiap bulannya. Hasil analisis menunjukkan bahwa perusahaan berhasil meningkatkan laba bersih secara konsisten setelah menerapkan strategi pengendalian biaya operasional yang lebih efektif. Manajemen aktif mengatur jadwal kerja karyawan, mengoptimalkan penggunaan bahan chemical dengan cara meracik sendiri formula sabun pembersih, serta melakukan efisiensi transportasi dan pemakaian listrik. Langkah-langkah tersebut secara langsung menurunkan biaya operasional dan berdampak positif terhadap peningkatan margin keuntungan. Peneliti menyimpulkan bahwa pengendalian biaya operasional memegang peran penting dalam pencapaian laba bersih yang optimal. Dengan menerapkan strategi penghematan biaya yang terencana dan dilakukan secara berkelanjutan, perusahaan tidak hanya meningkatkan efisiensi kerja tetapi juga memperkuat kinerja keuangannya. Oleh karena itu, perusahaan perlu terus melakukan evaluasi terhadap struktur biaya operasional agar dapat menjaga kestabilan laba dan meningkatkan daya saing di pasar jasa kebersihan.

Kata Kunci: Pengendalian Biaya Operasional, Laba Bersih, Efisiensi Perusahaan, Strategi Manajemen Biaya, Jasa Kebersihan Profesional

## **1. INTRODUCTION**

Every company, whether in the service or manufacturing sector, inevitably faces challenges in managing operational costs to maintain efficiency and achieve optimal profitability. Operational efficiency serves as a key indicator in assessing management's success in implementing financial strategies. In practice, uncontrolled expenditures can erode profits and weaken a company's competitiveness in the market.

This aligns with the findings of Alamsyah et al. (2024), whose research demonstrates that a decline in the effectiveness of operational cost control directly impacts a company's profitability. They emphasize the importance of internal controls over cost inflows and outflows to ensure operational efficiency and the attainment of optimal profits (Alamsyah et al., 2024).

Every business, from a bustling manufacturing plant to a lean service provider, is constantly navigating the complex landscape of operational costs. These costs, encompassing everything from raw materials and labor to utilities and administrative overhead, directly influence a company's bottom line. Effective management of these expenditures isn't merely about cutting corners; it's about strategically allocating resources to maximize output while minimizing waste. Companies that excel in this area often gain a significant competitive advantage, as they can offer more competitive pricing, invest more in innovation, or simply enjoy healthier profit margins. Conversely, a failure to rein in operational expenses can lead to spiraling losses, making it difficult to sustain operations or even survive in a dynamic market.

Operational efficiency isn't just an accounting metric; it's a strategic imperative that reflects the overall health and effectiveness of a company's management. It serves as a barometer, indicating how well financial strategies are being implemented and whether resources are being utilized to their full potential. A highly efficient operation suggests robust internal processes, effective decision-making, and a culture of continuous



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improvement. When operational efficiency declines, it often signals underlying issues, such as wasteful practices, outdated technologies, or a lack of accountability in financial management. Therefore, monitoring and improving operational efficiency should be a continuous effort, deeply embedded in a company's strategic planning and daily operations.

The relationship between operational cost control and profitability is symbiotic. Uncontrolled expenditures act like a relentless drain, eroding profits that could otherwise be reinvested or distributed to shareholders. This erosion of profitability directly weakens a company's competitiveness. A less profitable company may struggle to invest in research and development, upgrade its infrastructure, or attract top talent. This can create a vicious cycle where declining profitability leads to a diminished competitive edge, which in turn further impacts financial performance. In today's highly competitive global market, even slight inefficiencies can significantly impact a company's ability to compete on price, quality, or innovation.

The research by Alamsyah et al. (2024) provides compelling evidence for the critical role of operational cost control. Their findings underscore a direct correlation: a decrease in the effectiveness of controlling operational costs leads to a corresponding decline in profitability. This highlights that cost management is not a peripheral activity but a central driver of financial success. The researchers emphasize that robust internal controls over both cost inflows (what the company spends) and outflows (what the company earns and how it distributes funds) are paramount. These controls ensure that resources are utilized efficiently, waste is minimized, and financial goals are met, ultimately contributing to optimal profitability.

To achieve and maintain optimal profitability, companies must prioritize the establishment and enforcement of stringent internal controls over operational costs. This involves implementing clear policies for procurement, expenditure authorization, inventory management, and financial reporting. Regular audits, performance reviews, and the adoption of advanced financial management systems can further enhance these controls. By fostering a culture of cost consciousness and accountability at all levels, companies can ensure that every dollar spent contributes effectively to their strategic objectives. Ultimately, proactive and diligent management of operational costs through strong internal controls is the bedrock upon which sustainable profitability and long-term market competitiveness are built.

## **2. THEORETICAL FRAMEWORK AND HYPOTHESIS**

In the service industry, particularly in professional cleaning services, operational expenditures such as chemicals, labor, electricity, and transportation constitute the most dominant cost components. If not managed properly, these costs can increase significantly and negatively impact a company's profitability. Therefore, operational cost control becomes a top priority for companies seeking to maintain financial stability and sustain profitability.

PT Duta Fineclean Indonesia, a company operating in the professional cleaning service sector, also faces this challenge. The company actively innovates in cost control measures, such as formulating its own chemical solutions to reduce reliance on ready-made products and restructuring work systems and resource allocation for greater efficiency. These steps aim to reduce costs without compromising service quality to customers.



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Through this study, the researcher aims to quantitatively analyze how the effectiveness of operational cost control can enhance PT Duta Fineclean Indonesia's net profit. The researcher utilizes financial report data from a specific period and examines the direct relationship between cost efficiency and profitability. The findings of this study are expected to provide valuable insights for the company's management in strategic decision-making and serve as a reference for other service industry players seeking to implement effective and sustainable cost control measures.

### **3. RESEARCH METHOD**

This study employs a quantitative descriptive approach and conducts interviews with management personnel at PT Duta Fineclean Indonesia. The data utilized consists of secondary data from operational cost and net profit reports spanning 2023 to early 2025.

#### **Research Variables:**

- Operational Costs: field staff salaries, chemicals, transportation, electricity, and promotional expenses.
- Net Profit: revenue minus expenditures.

#### **Analytical Technique:**

The study utilizes trend analysis and comparative evaluation between operational costs and net profit to measure the effectiveness of cost control measures.

- **The Imperative of Operational Cost Control**

Every business, from a bustling manufacturing plant to a lean service provider, is constantly navigating the complex landscape of operational costs. These costs, encompassing everything from raw materials and labor to utilities and administrative overhead, directly influence a company's bottom line. Effective management of these expenditures isn't merely about cutting corners; it's about strategically allocating resources to maximize output while minimizing waste. Companies that excel in this area often gain a significant competitive advantage, as they can offer more competitive pricing, invest more in innovation, or simply enjoy healthier profit margins. Conversely, a failure to rein in operational expenses can lead to spiraling losses, making it difficult to sustain operations or even survive in a dynamic market.

- **Operational Efficiency as a Strategic Imperative**

Operational efficiency isn't just an accounting metric; it's a strategic imperative that reflects the overall health and effectiveness of a company's management. It serves as a barometer, indicating how well financial strategies are being implemented and whether resources are being utilized to their full potential. A highly efficient operation suggests robust internal processes, effective decision-making, and a culture of continuous improvement. When operational efficiency declines, it often signals underlying issues, such as wasteful practices, outdated technologies, or a lack of accountability in financial management. Therefore, monitoring and improving operational efficiency should be a continuous effort, deeply embedded in a company's strategic planning and daily operations.

- **The Profitability Paradox: Cost Control and Market Competitiveness**

The relationship between operational cost control and profitability is symbiotic. Uncontrolled expenditures act like a relentless drain, eroding profits that could



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- Insights from Alamsyah et al. (2024)

The research by Alamsyah et al. (2024) provides compelling evidence for the critical role of operational cost control. Their findings underscore a direct correlation: a decrease in the effectiveness of controlling operational costs leads to a corresponding decline in profitability. This highlights that cost management is not a peripheral activity but a central driver of financial success. The researchers emphasize that robust internal controls over both cost inflows (what the company spends) and outflows (what the company earns and how it distributes funds) are paramount. These controls ensure that resources are utilized efficiently, waste is minimized, and financial goals are met, ultimately contributing to optimal profitability.

- The Path to Optimal Profitability Through Internal Controls

To achieve and maintain optimal profitability, companies must prioritize the establishment and enforcement of stringent internal controls over operational costs. This involves implementing clear policies for procurement, expenditure authorization, inventory management, and financial reporting. Regular audits, performance reviews, and the adoption of advanced financial management systems can further enhance these controls. By fostering a culture of cost consciousness and accountability at all levels, companies can ensure that every dollar spent contributes effectively to their strategic objectives. Ultimately, proactive and diligent management of operational costs through strong internal controls is the bedrock upon which sustainable profitability and long-term market competitiveness are built.

#### **4. DATA ANALYSIS AND DISCUSSION**

One of the cost efficiency measures implemented by PT Duta Fineclean Indonesia involves modifying the procurement strategy for its primary consumable material - the soap or cleaning solution used in all services. Previously, management purchased pre-made liquid soap packaged in jerrycans from external suppliers. While these products were convenient and ready-to-use, their relatively high price reflected the third-party production and packaging processes.

Recognizing the substantial cost of chemical procurement and its significant contribution to total operational expenses, management innovated by formulating their own cleaning solutions using base materials such as concentrated detergent, surfactants, and fragrances. These raw materials were purchased wholesale by weight, proving considerably more economical than pre-packaged products.

This initiative demonstrates that operational cost control need not always involve reducing material quantities or usage volumes, but can also employ strategic approaches like procurement process optimization. The results proved highly positive: besides



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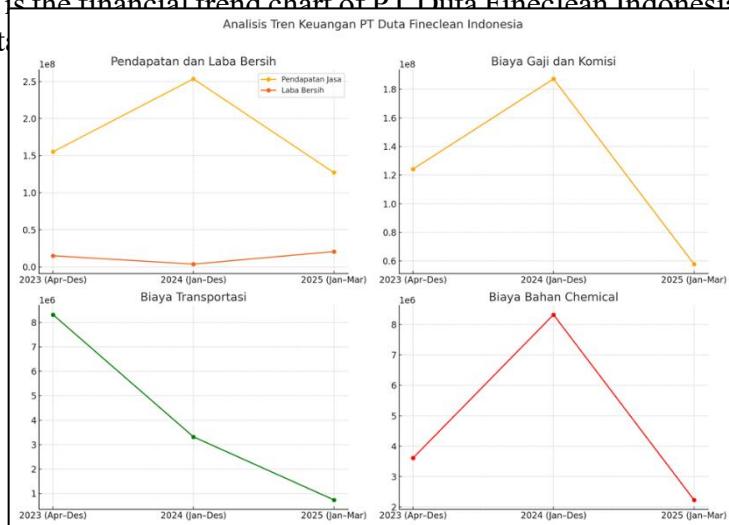
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reducing material costs, the company maintained service quality and even gained greater customer trust due to the in-house formulations being more fragrant and environmentally friendly. The researcher observed monthly fluctuations in operational costs. However, after management implemented efficiency measures including work schedule optimization, more economical chemical usage, and transportation load management, operational costs decreased significantly.

Attached is the financial trend chart of PT Duta Fineclean Indonesia based on the analyzed data.



**Figure 1. Financial trend chart of PT Duta Fineclean Indonesia**

**Revenue and Net Profit:**

- Revenue demonstrated consistent growth from 2023 to 2024, followed by a significant surge in early 2025.
- Net profit experienced a temporary decline in 2024 but rebounded sharply in Q1 2025.

**Salary and Commission Expenses:**

- Costs rose sharply in 2024 but decreased substantially in 2025, indicating effective human resource cost control measures.

**Transportation Costs:**

- A dramatic reduction was observed from 2023 to 2025, reflecting improved operational efficiency.

**Chemical Expenses:**

- Costs peaked in 2024 before declining in 2025. This trend likely reflects the growing effectiveness of the in-house formulation strategy.

The indicates that chemical and transportation expenditures decreased significantly in early 2025, directly contributing to improved net profit margins. Beyond cost reduction measures, the company implemented regular evaluations of



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promotional effectiveness, particularly focusing on low-cost, high-impact social media strategies. This approach enabled the containment of marketing expenses while maintaining robust revenue growth. These outcomes demonstrate that operational cost control strategies can be effectively implemented without compromising service quality.

In practice, effective cost management requires cross-departmental collaboration between finance, operations, and marketing divisions. PT Duta Fineclean Indonesia has successfully established a comprehensive reporting system that enables management to promptly identify and address inefficiencies. This real-time monitoring mechanism has proven instrumental in maintaining fiscal discipline while supporting business growth objectives.

## **5. CONCLUSION & SUGGESTION**

This study has examined the effectiveness of operational cost control in enhancing the net profit of PT Duta Fineclean Indonesia, a professional cleaning service provider. Based on the analysis of the company's financial reports, it can be concluded that the implemented operational cost control measures have significantly contributed to the improvement of the company's net profit. The efficiency initiatives undertaken, including in-house chemical formulation and work schedule optimization, have proven effective in reducing operational costs and increasing profit margins. These findings demonstrate that meticulous and well-planned operational cost management plays a crucial role in maintaining financial stability and achieving optimal profitability. Furthermore, the implementation of enhanced cost control strategies has strengthened the company's competitive position in the increasingly demanding cleaning service market.

Based on the research findings, several recommendations can be proposed to enhance PT Duta Fineclean Indonesia's operational efficiency and profitability:

### **1. Periodic Cost Structure Evaluation**

The company should implement regular assessments of its operational cost structure, particularly focusing on major cost components such as chemical supplies and transportation. The adoption of advanced cost management technologies and software solutions would enable real-time monitoring and more effective cost control measures.

### **2. Resource Management Innovation**

Further innovation in raw material utilization and the development of more efficient cleaning products could reduce dependence on expensive chemical components while improving competitive advantage. Investment in research and development (R&D) for new environmentally-friendly and cost-effective formulations would represent a strategic advancement.

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