



STRATEGI KEUANGAN

Pemasaran & Bisnis Ritel

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RETAILING VIEW

One for One to Achieve TOMS Shoes' Societal Objectives

6.1



In 2006, after competing on the second season of *The Amazing Race*, Blake Mycoskie visited Argentina, where he was struck by the poverty—including the number of children walking around without shoes. Because the traditional Argentine alpargata shoe offers a simple, revolutionary solution for providing footwear, he set out to provide footwear for poor families by reinventing the alpargata for the U.S. market. To make the connection, Mycoskie committed to providing one new pair of shoes to a child living in poverty for every pair of shoes that consumers purchased from the One for One website. As he recounted, "I was so overwhelmed by the spirit of the South American people, especially those who had so little. And I was instantly struck with the desire—the responsibility—to do more."



The success of the initial idea pushed Mycoskie to move beyond just the Argentinean-styled classic alpargata shoes. Thus, TOMS today sells Cordones, for wear with or without laces; Botas, for both women and men; Stitchouts, which are only for men; Wedges and Wrap Boots for women; and of course, Youth and Tiny TOMS for children and toddlers. The social activist also decided that the company could increase the number of shoes provided to needy children by selling T-shirts, accessories, and hats—all of which spark the same one-to-one exchange.

REFACT

Eighty percent of Millennials would be likely to switch to a brand associated with a good cause if product price and quality were comparable; 53 percent had purchased a product or service tied to a cause in the last year.²



Achieving societal objectives is important to Blake Mycoskie, founder, CEO, and chief giving officer of TOMS shoes.

fashion statement that also provides a public proclamation of their own social responsibility. Through their social media networks, these TOMS aficionados, many of whom belong to the thousands of TOMS university clubs, affirm their love for TOMS and encourage others to join the movement. With annual sales estimated at greater than \$100 million, by 2012, TOMS had provided more than 1 million pairs of new shoes to children in more than 25 countries—including the United States.

Sources: www.toms.com; Ricardo Lopez, "It's Doing Well by Doing Good," *Los Angeles Times*, January 25, 2012, p. B.1; and Gregory Ferenstein, "TOMS Shoes Generation Y Strategy," *Fast Company*, June 9, 2010.

This socially responsible business



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socialize, and save the world, simultaneously. Wearing TOMS shoes is a

you more likely to buy its shoes?

business model make



OBJECTIVES AND GOALS

Three types of objectives that a retailer might have are

- (1) Financial
- (2) societal, and
- (3) personal.



Financial Objectives

Return on assets (ROA) is the profit generated by the assets possessed by the firm



Societal Objectives

Societal objectives are related to broader issues that make the world a better place to live. For example, retailers might be concerned about providing employment opportunities for people in a particular area or for minorities or for people with disabilities. Other societal objectives might include offering people unique merchandise, such as environmentally friendly products; providing an innovative service to improve personal health, such as weight reduction programs; or sponsoring community events.



Personal Objectives

Many retailers, particularly owners of small, independent businesses, have important personal objectives, including self-gratification, status, and respect. For example, the owner/operator of a bookstore may find it rewarding to interact with others who like reading and authors who visit the store for book-signing promotions. By operating a popular store, a retailer might become recognized as a well-respected business leader in the community.



Rasio Keuangan untuk Analisa Bisnis Ritel

Rasio lancar

Yang disebut rasio lancar adalah membagi asset lancar perusahaan dengan liabilitas atau kewajiban lancar. Hal tersebut digunakan untuk mengukur kemampuan bisnis yang Anda jalankan, agar mampu melunasi kewajiban jangka pendek.



Rasio Cepat (Quick Ratio)

Rasio ini akan dihitung dengan membagi jumlah Antara piutang usaha , kas , dengan kewajiban liabilitas lancar. Rasio ini akan sangat cocok digunakan sebagai cara menganalisis laporan keuangan dengan kondisi terpaksa melikuidasi asset miliknya, untuk membayar tagihan.



Margin Labar kotor

Rasio berikutnya adalah dengan menghitung rasio profitabilitas dengan dua langkah. Pertama, coba dengan nilai laba kotor dari pendapatan bersih, kemudian dikurangi nilai harga pokok [penjualan HPP]. Margin labar kotor ini akan maksimal jika dilakukan dengan perhitungan yang seksama dalam menilai efisiensi penjualan produk.



Perputaran Persediaan

Cara menganalisis laporan keuangan untuk bisnis ritel berikutnya adalah dengan membagi penjualan bersih untuk satu periode dengan nilai saldo rata-rata persediaan dalam periode yang sama. Bisnis ini memiliki persediaan yang untuk dikelola dengan baik dan juga untuk dijual. Rasio perputaran persediaan ini akan mempermudah penjualan ritel dengan lebih cepat pada pelanggan.



Pengembalian Aset

Pengertian dari pengembalian aset adalah dengan melakukan pengukuran profitabilitas, sebaik mana perusahaan menggunakan asetnya untuk mendapatkan penghasilan. Caranya adalah dengan membagi total laba bersih dengan total asetnya. Dalam akuntansi, rasio ini disebut ROA.



Margin Laba Sebelum Bunga dan Pajak

Rasio berikutnya yang digunakan sebagai cara menganalisis laporan keuangan bisnis ritel adalah dengan EBIT (margin laba sebelum bunga dan pajak) dalam periode tertentu. Rasio ini digunakan untuk menentukan profitabilitas barang yang dijual, tanpa harus memperhitungkan biaya yang tidak langsung mempengaruhi produk. Biaya tersebut merupakan biaya pajak dan biaya bunga.



CASE



TASK

Cari artikel 1 tahun terakhir mengenai fenomena keuangan pada bisnis ritel ! Berikan penjelasan dan Analisa singkat atas fenomena tersebut !



REFLEKSI

1. Informasi penting hari ini
2. Manfaat penting dari informasi penting hari ini
3. Tindak lanjut yang dapat saudara lakukan



THANK YOU!

Do you have any questions?

