

## The Effect Of Capital, Production Costs And Sales On Income On The Home Industry

Anis Sholachiyah<sup>1</sup>  
Rahmat Agus Santoso<sup>1</sup>  
Sukaris<sup>1</sup>

<sup>1</sup> Management Study Program, Faculty of Economics and Business  
Universitas Muhammadiyah Gresik, East Java, Indonesia  
[anissholachiyah@gmail.com](mailto:anissholachiyah@gmail.com)

### ABSTRAK

*Pendapatan adalah hasil yang diperoleh suatu perusahaan melalui penciptaan dan penyerahan barang, pemberian jasa, atau kegiatan-kegiatan lain yang mengakibatkan kenaikan aktiva atau penurunan kewajiban usaha dalam periode tertentu. Pendapatan sangat berpengaruh bagi keseluruhan hidup industri, karena semakin tinggi pendapatan yang diperoleh maka semakin besar kemampuan industri untuk membiayai semua pengeluaran dan aktifitas yang akan dilakukan oleh industri. Penelitian ini bertujuan untuk menganalisis pengaruh modal, biaya produksi dan penjualan terhadap pendapatan home industry kerupuk di Kecamatan Manyar. Jumlah sampel dalam penelitian ini sebanyak 40 pemilik home industry kerupuk. Penelitian ini menggunakan penelitian kuantitatif dan pengujian dilakukan dengan menggunakan analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa variabel modal berpengaruh positif dan signifikan terhadap pendapatan home industry kerupuk di Kecamatan Manyar. Variabel biaya produksi berpengaruh positif dan signifikan terhadap pendapatan home industry kerupuk di Kecamatan Manyar. Dan variabel penjualan juga berpengaruh positif dan signifikan terhadap pendapatan home industry kerupuk di Kecamatan Manyar.*

*Kata Kunci : Pendapatan, Modal, Biaya Produksi, Penjualan*

### ABSTRACT

*Revenue is the result obtained by a company through the creation and delivery of goods, providing services, or other activities that result in an increase in assets or a decrease in business liabilities within a certain period. Income is very influential for the whole life of the industry, because the higher the income earned, the greater the ability of the industry to finance all expenses and activities that will be carried out by the industry. This study aims to analyze the effect of capital, production and sales costs on the income of the cracker home industry in Manyar District. The number of samples in this study were 40 owners of the cracker home industry. This study uses quantitative research and testing is done using multiple linear regression analysis. The results of this study indicate that the capital variable has a positive and significant effect on the income of the cracker home industry in Manyar District. Variable production costs have a positive and significant effect on the income of the cracker home industry in Manyar District. And the sales variable also has a positive and significant effect on the income of the cracker home industry in Manyar District.*

*Keywords: Income, Capital, Production Costs, Sales*

### INTRODUCTION

Developments in this modern era, the government must be fast in building a strong economy, one of which is through the Home Industry, because the home industry is a form of activity in the business world and as a form of the people's economy that has the ability to

improve the people's economy and result in increasing the economy. national. Home Industry in Indonesia is quite stable and able to maintain a balance of conditions during the economic crisis. The economic crisis is the hardest thing for the people of Indonesia to feel because it hits most of the welfare of the Indonesian people.

The existence of an economic crisis will affect uncertain market conditions, the prices of raw materials are relatively unstable. With people's purchasing power which tends to fluctuate, so that most of these industries have closed their businesses and experienced problems such as limited capital.

The weakening economic condition will have a negative impact on the growth rate of the Gross Regional Domestic Product (GRDP) of the Gresik Regency area, especially in the manufacturing sector. Weakening economic conditions will have a negative impact on the growth rate of the Gresik Regency Gross Regional Domestic Product (GRDP), particularly in the manufacturing sector.

The cracker home industry is the mainstay of the existing economy to support the livelihoods of some people in Gresik Regency. So that the cracker industry is still cultivated as a livelihood. Various kinds of crackers are produced here, ranging from fish crackers, prawn crackers, onion crackers and puli crackers.

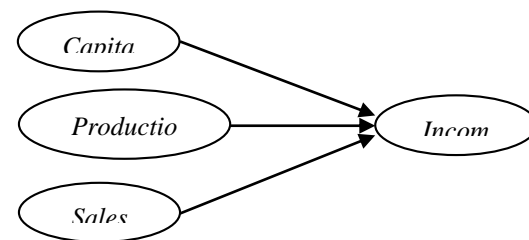
Manyar District which is the object of the research, there is a home industry, namely the cracker making industry, this industry has been around for a long time and is still developing well. Although the cracker industry is only marketed in certain seasons, many people still open the cracker industry because to increase their economic income, with the cracker home industry in Manyar District, it can be used as a solution in an effort to increase people's income or income. , because in its operation it requires sufficient human energy sources so as to absorb labor and also provide new job opportunities for the Manyar District community in order to increase the community's economic income.

According to Soemarso (2009: 54) Revenue is the amount charged to customers for goods and services sold. Income greatly affects the entire life of the industry, the greater the income obtained, the greater the ability of the industry to finance all expenses and activities to be carried out by the industry. Based on this, income becomes a very important factor in a

business, this applies to the cracker home industry in Manyar District.

Every industry basically needs capital, both working capital and fixed capital. Working capital is very important for operating efficiency and other short-term profits, because this working capital will always work as long as the company is in a commercial state and working capital can be used to maintain company performance. According to Riyanto (2010) Capital is a product that can be reused for further production. Therefore, with an increase in the amount of capital used will increase revenue, because more and more capital used can determine the income earned when the business starts to develop with large capital.

The production cost factor is important in the business continuity process. The business continuity of a company or industry can be seen by assessing the capital invested in the company and by assessing the number of sales achieved by the industry. According to Santoso and Handayani (2018:144) Production costs are all costs incurred by the company to obtain production factors and raw materials that will be used to create goods produced by the company.



**Figure 1: Conceptual Framework**

Based on the above framework, the hypothesis proposed as a temporary answer to the problems posed in this study are as follows:

1. H1 : The capital variable has a significant effect on the income of the cracker home industry in Manyar District, Gresik Regency.
2. H2: Variable production costs have a significant effect on the income of the cracker home industry in Manyar District, Gresik Regency.

3. H3 : The sales variable has a significant effect on the income of the cracker home industry in Manyar District, Gresik Regency.

## LITERATURE REVIEW

### Income

According to Soemarso (2009: 54) Revenue is the amount paid to customers for goods and services sold. Based on the explanation above, it can be concluded that income is the result obtained by a company through the creation and delivery of goods, the provision of services, or other activities that increase wealth or reduce the company's obligations for a certain period of time. Income is very influential for the whole life of the industry, because the higher the income earned, the greater the ability of the industry to finance all expenses and activities that will be carried out by the industry.

The level of income is one of the criteria for the progress of an area. If the regional income is relatively low, it can be said that the progress and welfare will be low. Likewise, if the income of the community is relatively high, the level of welfare and progress of the area will be high as well. Income indicators in this research, namely:

- a. Income received per month
- b. Job
- c. School fee budget
- d. The burden on the family that is borne

### Capital

Capital is a factor of production that has a strong influence on productivity or production. At the macro level, capital is the main driver of increased investment, both directly in the production process and in production infrastructure, to encourage increased productivity and production. According to Riyanto (2010) Capital is a product that can be reused for further production. In that process, capital will focus more on value, the purchasing power of the power to use contained in the means of production. By increasing the amount of capital used will increase income. This is because the

more capital you have, the more income you get. Therefore, it can be concluded that an increase in capital can increase income at the same time. The indicators of capital in this research are:

- a. Capital structure: own capital and loan capital
- b. Utilization of additional capital
- c. Barriers to accessing external capital
- d. The state of the business after adding capital

### Production Costs

According to Santoso and Handayani (2018:144) Production costs are all costs incurred by businesses to obtain production factors and raw materials that will be used to create goods produced by the company. Based on the above definition, it can be concluded that production costs are costs incurred to convert raw materials into finished products that are ready to be sold. Indicators of production costs in this research, namely:

- a. Raw material cost
- b. Direct labor costs
- c. Factory overhead costs

### Sales

Sales is one of the activities carried out by the company to maintain its business to develop and to get the desired profit or profit. Based on this understanding, it can be concluded that the sale is an agreement between two parties between the seller and the buyer where the seller offers to sell a product in the hope that the buyer can pay a certain amount of money. A measuring tool for products with an agreed selling price. Sales can create an exchange of goods or services between sellers and buyers. The sales indicators in this research are:

- a. Achieved sales target
- b. Increase in the amount of profit

## METHODS

The type of research used in this research is quantitative method. According to Sugiyono (2019:16) Quantitative research methods are research methods based on the philosophy of positivism, used to examine certain populations

or samples, use research tools to collect data, and perform quantitative data analysis to test established hypotheses. The object of this research is the cracker home industry in Manyar District, Gresik Regency.

The population is the whole consisting of objects/subjects that have certain quantities and characteristics that are applied by researchers to be studied and then drawn conclusions (Sugiyono, 2019:126). The population in this study is a cracker home industry located in the Manyar District, Gresik Regency, totaling 40 cracker business owners. The sample according to Sugiyono (2019:127) is a part of the number or characteristics of the population. So that the sample is part of the existing population, so it is based on existing considerations. In taking this sample, the author uses the selected Non-Probability Sampling Technique, namely the Saturated Sampling Technique. Sugiyono (2019:133) explains that Saturated Sampling is a sample which, when added to the number, will not increase the representation so that it will not affect the value of the information that has been obtained. The criteria for respondents in this study were all owners of the cracker home industry in Manyar District. The questionnaire instrument in this study was carried out using five alternative answer categories, namely: Score Strongly Agree 5 Agree 4 Indecisive 3 Disagree 2 Strongly Disagree 1.

Techniques for data analysis using validity testing and reliability testing using statistical methods supported by computer software using IBM SPSS Version 20. Validity test is used to measure whether a questionnaire is valid or not. A questionnaire is considered valid if the questions in the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2016: 53). If the calculated value is greater than  $r_{table}$ , then the statement or indicator is declared valid. Reliability is an instrument which, if used on the same object, will provide the same data. According to (Ghozali, 2016:48), if the Cronbach alpha value  $> 0.70$  then the indicator is declared reliable (trusted).

Based on the research problem formulation, the data analysis technique used in this research is correlation analysis and hypothesis testing using statistical methods supported by computer software using IBM SPSS Version 20. Classical assumption test in the use of multiple linear regression analysis, there are assumptions that must be met in order to regression models give unbiased results.

## **RESULTS AND DISCUSSION**

This research was conducted on cracker business owners in Manyar District. Questionnaires have been distributed via google form and also in paper form. The questionnaires that returned were 40 questionnaires from the owner of the cracker business in Manyar District. The results of the questionnaire obtained the characteristics of male respondents as many as 7 respondents or 17.5%, while women as many as 33 respondents or 82.5%. Based on these data, most of the respondents are female respondents. This study used a questionnaire to collect research data. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. In this validity test, a question or indicator is declared valid if  $r_{count}$  is greater than  $r_{table}$ . From the results of the instrument validity test, all variables obtained  $r_{count} > r_{table}$  0.312. So all the question items from the independent variable and the dependent variable proved valid. Reliability is said to be reliable if it has a Cronbach alpha value  $> 0.70$  (Ghozali, 2016:48). The variable in this study has a Cronbach alpha value greater than 0.70. So it can be concluded that the measuring instrument used in this study is reliable. The normality test that can be used to test the residual normality is the Kolmogorov-Smirnov (K-S). Based on the normality test data processing, it shows that the Kolmogorov-Smirnov Z value is 0.519 with a significance of 0.951 where the significance value is greater than 0.05, it can be said that the data that has been tested is normally distributed. The multicollinearity test in this study uses the basis

for decision making, if the Variance Inflation Factor (VIF) is less than 10 and the Tolerance value is more than 0.1, then the model can be said to be free from multicollinearity (Ghozali, 2016: 104). From the results of data management, the tolerance value is more than 0.10 and the VIF is less than 10, so it can be concluded that the regression model does not have multicollinearity problems. The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals or other observations. To see the presence of heteroscedasticity using the Glejser test, the basis for making the decision on the heteroscedasticity test through the Glejser test is if the result of  $\text{sig} > 0.05$  then there are no symptoms of heteroscedasticity. Based on the results of the heteroscedasticity test using the Glejser test, it shows that capital has a sig value of 0.661(X1), production costs (X2) have a sig value of 0.788 and sales (X3) has a sig value of 0.181. All significant values in the independent variable are greater than 0.05, so it can be said that the independent variable has no symptoms of heteroscedasticity. Multiple linear regression was used to measure the strength of the relationship between the independent variable and the dependent variable, as well as to indicate the direction of the relationship between these variables. This analysis will form an equation whose results can be explained below:

$$Y = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

$$Y = 0,646X_1 + 0,267X_2 + 0,137X_3 + \varepsilon$$

#### **Coefficient of Determination (R<sup>2</sup>)**

The results of the calculation of the coefficient of determination (R<sup>2</sup>) can be explained as follows: based on the processing data obtained, the number R is 0.951 (> 0.5) indicating that the correlation between the dependent variable on income and the three independent variables, namely capital, production costs and sales is very high. strong. This can be seen from the number of R squared or the coefficient of determination is 0.905. However, in this study, this number is used as an Adjusted R Square because if the number of

variables in this study is more than two, it is better to use an Adjusted R Square. The adjusted R Square number is 0.897, meaning that the independent variables in this study have an effect of 89.7% on the dependent variable and 10.3% are influenced by other variables outside the research model.

The variable Capital (X1) has a sig value of 0.000 which is less than 0.05 or 0.000 <0.05 so it can be concluded that the Capital variable has a significant effect on the income of the cracker home industry in Manyar District. Production Cost Variable (X2) has a sig value of 0.014 which is less than 0.05 or 0.014 <0.05 so it can be concluded that the Production Cost variable has a significant effect on the income of the cracker home industry in Manyar District. Sales variable (X3) has a sig value of 0.023 which is less than 0.05 or 0.023 <0.05 so it can be concluded that the Sales variable has a significant effect on the income of the cracker home industry in Manyar District.

Testing the regression hypothesis together (F-test) is used to determine the simultaneous effect of the independent variables on the dependent variable. The decision-making criteria for this F-test are: If the significance value is <0.05 then the research capital is feasible, meaning that the independent variables simultaneously have an influence. which is significant to the dependent variable. If the significance value > 0.05 then the research capital is not feasible, meaning that the independent variables simultaneously do not have a significant effect on the dependent variable. In the results of data processing, it can be seen that the calculated F value from the regression results is 113.719 with a significance level of 0.00 so that there is a simultaneous significant effect of the independent variable capital (X1), production costs (X2) and sales (X3) on the dependent variable income (Y). So, according to the hypothesis which states "it is suspected" that capital, production costs and sales have a simultaneous and significant effect on home industry income.

Based on the research and analysis carried out by the researcher using the IBM

SPSS Version 20 tool, the researcher can interpret the results as follows:

Effect of Capital on Income Capital (X1) has a significant positive effect on income (Y) in the cracker industry in Manyar District. The results of this study indicate that increasing the capital used will also increase income because the more capital used will be able to determine the income earned because the business to be pioneered will be extensive with large capital. This is in accordance with the opinion of Setiaji and Fatuniah (2018) which states that the higher the capital used will determine the income earned, and according to research by Gonibala, et al (2019) and Khoiroh (2016) which states that capital has a positive and significant effect on income.

The results of this study indicate that the presence of high capital will be able to increase production output which is related to an increase in the amount of production sold. In the cracker business activity, capital is also needed to purchase raw materials, pay employees and buy or renew equipment. The amount of capital will be able to determine the size of the cracker entrepreneur in Manyar District in producing crackers for sale so that it will have an impact on income. Income is a very important element in an industrial business. Because in doing a business, of course you want to know the value or amount of income earned during doing the business. So that your business can grow. From this explanation, it can be seen that capital has an effect on the income of the cracker home industry in Manyar District.

Production costs (X2) have a significant positive effect on income (Y) in the cracker industry in Manyar District. The results of this study indicate that production costs determine the level of profit. Because profit is the difference between revenue (revenue) and costs (cost). If costs fall, profits will increase and thus will encourage an increase in supply. This is in accordance with research conducted by Azhari (2020) which confirms that the production costs incurred will be able to increase profits, and according to research by Hakim (2018) and Haqiqi, et al (2020) which states that production

costs are positive and have a significant effect. significant to income.

The results of this study indicate that production costs will determine the amount of input for production raw materials and will affect the output produced in the production, the more output produced, the more goods sold, so that income will increase, because with the allocation of production costs appropriate and efficient, the maximum results will be obtained. From this explanation, it can be seen that production costs affect the income of the cracker home industry in Manyar District.

Effect of Sales on Revenue

Sales (X3) have a significant positive effect on income (Y) in the cracker industry in Manyar District. The results of this study indicate that the amount of sales will affect revenue. Sales is one of the important things that must be assessed so as not to suffer losses. The greater the sales of a product, the greater the income that will be obtained. These results are in line with research conducted by Santi, et al (2019) which shows that the greater the sales, the greater the income that will be obtained, and in accordance with the research of Wisnubrata (2020) and Sari (2019) which say that sales have a positive and significant effect. to income.

The results of this study indicate that in order to obtain increased profits, the industry must make every effort to increase sales. In order for sales to increase and run smoothly, the seller must be able to personally influence someone to buy the product provided, because in addition to meeting consumer needs, the seller has also achieved the desired goal, which is to make a profit. From this explanation, it can be seen that sales have an effect on the income of the cracker home industry in Manyar District.

## **CONCLUSIONS**

Based on the results of data processing in this study, it can be concluded that capital has a positive and significant influence on the income of the cracker home industry in Manyar District. Production costs have a positive and

significant impact on the income of the cracker home industry in Manyar District. Sales have a positive and significant influence on the income of the cracker home industry in Manyar District. The results of hypothesis testing through the F test (simultaneous) state that the variables of, Capital, Production Costs and Sales simultaneously have a positive and significant influence on the income of the cracker home industry in Manyar District.

## REFERENCES

- Azhari, M.A. (2020). *Pengaruh Modal, Biaya Produksi, dan volume Penjualan Terhadap Pendapatan Bunga Zahra Cake and Cookies Kota Jambi*. Skripsi. Jambi: Universitas Islam Negeri Sultan Thaha Saifuddin.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gonibala, N., dkk. (2019). *Analisis Pengaruh Modal dan Biaya Produksi Terhadap Pendapatan UMKM di Kota Kotamobagu*. *Jurnal Berkala Ilmiah Efisiensi*, 19(1), 56-67.
- Hakim, Abdul. (2018). *Pengaruh Biaya Produksi Terhadap Pendapatan Petani Mandiri Kelapa Sawit di Kecamatan Segah*. *Jurnal Ekonomi STIEP*, 3(2), 31-38.
- Haqiqi, F., dkk.. (2020). *Analisis Pengaruh Pemberian Modal Kerja dan Biaya Produksi Terhadap Peningkatan Pendapatan Usaha Kecil Menengah di Desa Pongkar Kecamatan Tebing Kabupaten Karimun (Tahun 2014-2018)*. *Jurnal Cafeteria*. 1(1), 63-73.
- Khoiroh, Anisatul. (2016). *Pengaruh Modal dan penjualan Keset Terhadap Pendapatan yang diperoleh CV Akas Desa Rantewringin Kecamatan Buluspesantren Kabupaten Kebumen*. *Jurnal Pendidikan Ekonomi*, 5(2), 101-106.
- Riyanto, Bambang. (2010). *Dasar-dasar Pembelanjaan Perusahaan*. Yogyakarta: BPFE.
- Santi, Ni Wayan A., dkk. (2019). *Pengaruh Harga Jual dan Volume Penjualan Terhadap Pendapatan UD. Broiler Putra Di Dusun Batumulapan Kabupaten Klungkung Tahun 2015-2017*. *Jurnal Pendidikan Ekonomi*, 11(1), 116-127.
- Santoso, R.A. dan Handayani, A. (2018). *Manajemen Keuangan Keputusan Keuangan Jangka Panjang*. Gresik: UMG Press.
- Sari, C.P. (2019). *Pengaruh Penjualan Terhadap Pendapatan Pengusaha Tahu Eka di Jalan Paus Kecamatan Marpoyam Damai Menurut Ekonomi Syariah*. Skripsi. Riau: Universitas Islam Negeri Sultan Syarif Kasim.
- Setiaji, Khasan, dan Fatuniah A.L. (2018). *Pengaruh Modal, Lama Usaha, dan Lokasi Terhadap Pendapatan Pedagang Pasar pasca Relokasi*. *Jurnal Pendidikan Ekonomi & Bisnis*. 6(1), 1-14.
- Soemarso, S.R. (2009). *Akuntansi Suatu Pengantar Edisi Lima*. Jakarta: Salemba Empat.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Cetakan ke-1. Bandung: CV Alfabeta.
- Wisnubrata, Bayu Sukma. (2020). *Pengaruh Modal dan Penjualan Terhadap Pendapatan UMKM Anggota PLUT-KUMKM Tulungagung*. Skripsi. Tulungagung: Institut Agama Islam Negeri Tulungagung.