

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh parsial dan simultan antara variabel biaya produksi dan harga jual terhadap pendapatan UMKM Semprong Amoundy. Penelitian ini menggunakan metode deskriptif verifikatif dengan pendekatan kuantitatif, dan sampling menggunakan teknik purposive sampling dan rumus slovin. Data yang digunakan dalam penelitian ini yaitu data biaya produksi, harga jual dan pendapatan periode 2021-2022 yang berjumlah 24 bulan. Analisis data dilakukan menggunakan analisis regresi linear berganda dengan uji hipotesis secara parsial dan simultan. Hasil penelitian menunjukkan bahwa secara parsial variabel biaya produksi tidak berpengaruh negatif dan tidak signifikan terhadap pendapatan Semprong Amoundy dan secara parsial variabel harga jual berpengaruh sangat signifikan terhadap pendapatan Semprong Amoundy. Kemudian secara simultan variabel biaya produksi dan harga jual berpengaruh sangat signifikan terhadap pendapatan Semprong Amoundy.

Kata Kunci: biaya produksi, harga jual, dan pendapatan.



ABSTRACT

This study aims to determine the partial and simultaneous effect of production cost and selling price variables on the income of Semprong Amoundy SMEs. This study used a descriptive verification method with a quantitative approach, and the sampling used a purposive sampling technique and the slovin formula. The data used in this study are data on production costs, selling prices and income for the 2021-2022 period, which totals 24 months. Data analysis was performed using multiple linear regression analysis with partial and simultaneous hypothesis testing. The results showed that partially the production cost variable had no negative and insignificant effect on Semprong Amoundy's income and partially the selling price variable had a very significant effect on Semprong Amoundy's income. Then simultaneously the variables of production costs and selling prices have a very significant effect on Semprong Amoundy's income.

Keywords: production costs, selling prices, and income.

