

ABSTRAK

Skripsi dengan judul “Pengaruh Penggunaan Transaksi *Offline*, Transaksi *Online*, Lama Usaha dan Jam Kerja Terhadap Pendapatan Pedagang Pakaian di Pasar Wage Tulungagung” di tulis oleh Enny Ayu Ambar Wanti NIM. 12403183016, pembimbing Lantip Susilowati, S.Pd., M.M

Penelitian ini dilatar belakangi oleh faktor yang mempengaruhi pendapatan pedagang pakaian di pasar Wage Tulungagung. Dimana saat ini banyak bermunculan pasar modern, yang mengakibatkan keberadaan pasar tradisional semakin tergerus oleh pasar modern. Diperkuat dengan perkembangan digitalisasi di bidang ekonomi dengan semakin banyak toko *online* yang bermunculan. Sedangkan pasar tradisional merupakan titik fokus bagi suatu kota dan menjadi salah satu pusat perekonomian masyarakat dalam mencari nafkah untuk meningkatkan kemakmuran maupun kesejahteraannya. Sehingga pedagang di pasar tradisional harus menerapkan strategi yang tepat dalam menjalankan usahanya agar tetap bertahan ditengah persaingan bisnis dan terjaganya eksistensi pasar tradisional.

Adapun tujuan penelitian ini adalah (1) Untuk menguji pengaruh transaksi *offline* terhadap pendapatan pedagang pakaian di pasar wage Tulungagung. (2) Untuk menguji pengaruh transaksi *online* terhadap pendapatan pedagang pakaian di pasar wage Tulungagung. (3) Untuk menguji pengaruh lama usaha terhadap pendapatan pedagang pakaian di pasar wage Tulungagung. (4) Untuk menguji pengaruh jam kerja terhadap pendapatan pedagang pakaian di pasar wage Tulungagung. (5) Untuk menguji pengaruh transaksi *offline*, *online*, lama usaha dan jam kerja terhadap pendapatan pedagang pakaian di pasar wage Tulungagung.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Sumber data yang diperoleh yaitu data primer dan data sekunder. Teknik pengumpulan data adalah kuesioner dan dokumentasi. Pengambilan sampel menggunakan teknik *non probability sampling* dengan jenis teknik *sampling purposive*. Jumlah sampel sebanyak 33 responden dengan metode analisis data adalah regresi liner berganda .

Adapun hasil penelitian adalah sebagai berikut (1) transaksi *offline* secara parsial berpengaruh positif dan signifikan terhadap pendapatan pedagang pakaian. (2) transaksi *online* secara parsial tidak berpengaruh signifikan terhadap pendapatan pedagang pakaian. (3) lama usaha secara parsial berpengaruh positif dan signifikan terhadap pendapatan pedagang pakaian. (5) jam kerja secara parsial berpengaruh negatif dan tidak signifikan terhadap pendapatan pedagang pakaian. (5) transaksi *offline*, transaksi *online*, lama usaha dan jam kerja secara simultan berpengaruh signifikan terhadap pendapatan pedagang pakaian.

Kata Kunci: Akuntansi Manajemen, Pendapatan, Transaksi *Offline*, Transaksi *Online*, Lama Usaha, Jam Kerja

ABSTRACT

The thesis with the title "The Influence of the Use of Offline Transactions, Online Transactions, Length of Business and Hours of Work on the Income of Clothing Merchants at Wage Market Tulungagung" was written by Enny Ayu Ambar Wanti NIM. 12403183016, Advisor Lantip Susilowati, S.Pd., M.M.

This research is motivated by factors that affect the income of clothing traders in the Wage Tulungagung market. Where nowadays many modern markets have sprung up, which has resulted in the existence of traditional markets being increasingly eroded by modern markets. Strengthened by the development of digitalization in the economic field with the emergence of more and more online stores. Meanwhile, traditional markets are the focal point for a city and become one of the economic centers of the community in earning a living to increase their prosperity and welfare. So that traders in traditional markets must apply the right strategy in running their business in order to survive in the midst of business competition and maintain the existence of traditional markets.

The objectives of this research are (1) To test wheter offline transactions on the income of clothing traders in the Tulungagung wage market. (2) To test wheter online transactions on the income of clothing traders in the Tulungagung wage market. (3) To test wheter length of business on the income of clothing traders in the Tulungagung wage market. (4) To test wheter working hours on the income of clothing traders in the Tulungagung wage market. (5) To test wheter offline, online transactions, length of business and hours of work on the income of clothing traders in the Tulungagung wage market.

This research uses a quantitative approach with associative research type. Sources of data obtained are primary data and secondary data. Data collection techniques are questionnaires and documentation. Sampling using non-probability sampling technique with a purposive sampling technique. A total sample of 33 respondents with multiple linear regression data analysis method.

The results of the study are as follows (1) offline transactions partially have a positive and significant effect on the income of clothing traders. (2) online transactions partially have no significant effect on the income of clothing traders. (3) the length of business partially have a positive and significant effect on the income of clothing traders. (5) working hours partially have a negative and non-significant effect on the income of clothing traders. (5) offline transactions, online transactions, length of business and working hours simultaneously have a significant and significant effect on the income of clothing traders.

Keywords: Management Accounting, Income, Offline Transactions, Online Transactions, Length of Business, Hours of Work