

ABSTRAK

Skripsi dengan judul “Pengaruh Modal, Penjualan Berbasis *E-commerce*, Lama Usaha dan Jumlah Karyawan pada Masa Pandemi Covid-19 Ditinjau dari Perspektif Akuntansi Syariah” ini ditulis oleh Winda Lutfiana, NIM. 12403183013, Pembimbing Lantip Susilowati, S.Pd., M.M.

Latar belakang dari penelitian ini yaitu adanya pandemi covid-19 yang menjadi perbincangan, khususnya pada perekonomian dan pelaku home industri. Adanya pandemi menyebabkan banyak pelaku usaha mengurangi produksi dan ada beberapa yang gulung tikar karena terdampak virus tersebut. Tetapi penjualan di zaman sekarang sudah banyak yang beralih dengan memanfaatkan internet. Sehingga diperlukan perencanaan usaha untuk masa depan dan tentunya dengan menjalankan usaha berlandaskan dengan ketentuan syariah dengan cara halal.

Penelitian ini bertujuan (1) menguji pengaruh modal terhadap pendapatan home industri di Kabupaten Tulungagung pada masa pandemi covid-19 ditinjau dari perspektif akuntansi syariah (2) menguji pengaruh penjualan berbasis *e-commerce* terhadap pendapatan home industri di Kabupaten Tulungagung pada masa pandemi covid-19 ditinjau dari perspektif akuntansi syariah (3) menguji pengaruh lama usaha terhadap pendapatan home industri di Kabupaten Tulungagung pada masa pandemi covid-19 ditinjau dari perspektif akuntansi syariah (4) menguji pengaruh jumlah karyawan terhadap pendapatan home industri di Kabupaten Tulungagung pada masa pandemi covid-19 ditinjau dari perspektif akuntansi syariah (5) menguji pengaruh modal, penjualan berbasis *e-commerce*, lama usaha dan jumlah karyawan terhadap pendapatan home industri di Kabupaten Tulungagung pada masa pandemi covid-19 ditinjau dari perspektif akuntansi syariah.

Metode penelitian ini menggunakan jenis asosiatif dengan pendekatan kuantitatif. Populasi yang digunakan adalah pelaku IKM dari website Dinas Perindustrian dan Perdagangan Kabupaten Tulungagung. Sumber data adalah data primer. Metode pengumpulan data dengan penyebaran kuesioner. Sampel yang didapatkan dengan rumus slovin yaitu 50 pelaku usaha dengan teknik *cluster sampling (area sampling)*. Analisis data menggunakan analisis regresi linier berganda dengan IBM SPSS versi 25.

Hasil penelitian menunjukkan bahwa secara parsial (1) Modal berpengaruh positif tidak signifikan terhadap Pendapatan Home Industri (2) Penjualan Berbasis *E-commerce* berpengaruh positif signifikan terhadap Pendapatan Home Industri (3) Lama Usaha berpengaruh positif signifikan terhadap Pendapatan Home Industri (4) Jumlah Karyawan berpengaruh positif signifikan terhadap Pendapatan Home Industri (5) Modal, Penjualan Berbasis *E-commerce*, Lama Usaha dan Jumlah Karyawan secara simultan berpengaruh signifikan terhadap Pendapatan Home Industri di Kabupaten Tulungagung pada Masa Pandemi Covid-19 Ditinjau dari Perspektif Akuntansi Syariah.

Kata kunci: Modal, Penjualan Berbasis *E-commerce*, Lama Usaha dan Jumlah Karyawan, Pendapatan Home Industri pada Masa Pandemi Covid-19, Perspektif Akuntansi Syariah.

ABSTRACT

Thesis entitled “The Influence of Capital, E-commerce Based Sales, Length of Business and Number of Employees during the Covid-19 Pandemic from a Sharia Accounting Perspective” was written by Winda Lutfiana, NIM. 12403183013, mentor Lantip Susilowati, S.Pd., M.M.

The background of this research is the existence of the covid-19 pandemic which is being discussed, especially in the economy and home industry players. The pandemic has caused many business actors to reduce production and some have gone out of business because of the virus. But today's sales have shifted to using the internet. So that business planning is needed for the future and of course by running a business based on sharia provisions in a halal way.

The study aims to (1) examine the effect of capital on home industry income in Tulungagung Regency during the covid-19 pandemic viewed from a sharia accounting perspective (2) examine the effect of e-commerce based sales on home industry income in Tulungagung Regency during the covid-19 pandemic viewed from a sharia accounting perspective (3) examines the effect of length of business on home industry income in Tulungagung Regency during the covid-19 pandemic viewed from a sharia accounting perspective (4) examines the effect of the number of employees on home industry income in Tulungagung Regency during the covid-19 pandemic viewed from a sharia accounting perspective (5) examines the effect of capital, e-commerce based sales, length of business and number of employees on home industry income in Tulungagung Regency during the covid-19 pandemic viewed from a sharia accounting perspective.

This research method uses an associative type with a quantitative approach. The population used is IKM actors from the website of the Department of Industry and Trade of Tulungagung Regency. The data source is primary data. Methods of data collection by distributing questionnaires. The sample obtained by the slovin formula is 50 business actors using a cluster sampling technique (sampling area). Data analysis used multiple linear regression analysis with IBM SPSS version 25.

The results show that partially (1) Capital has a positive and insignificant effect on Home Industry income (2) E-commerce Based Sales have a significant positive effect on Home Industry income (3) Business Length has a significant positive effect on Home Industry Income (4) Number of Employees have a significant positive effect on Home Industry Income (5) Capital, E-commerce Based Sales, Length of Business and Number of Employees simultaneously have a significant effect on Home Industry Income in Tulungagung Regency during the Covid-19 Pandemic Period from a Sharia Accounting Perspective.

Keywords: *Capital, E-commerce-Based Sales, Length of Business and Number of Employees, Home Industry Income during the Covid-19 Pandemic, Sharia Accounting Perspective.*