

ABSTRAK

Skripsi dengan judul “Pengaruh Modal, Biaya Bahan Baku, Biaya Tenaga Kerja dan Biaya Distribusi terhadap Pendapatan pada AR Bakery pada Masa Pandemi Covid-19” ini ditulis oleh Hasvinda Niken Prabarini, NIM. 12403193214 Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan pembimbing Nurul Fitri Ismayanti, M.E.I.

Semakin berkembangnya berbagai usaha membuat persaingan semakin pesat dan setiap usaha diharuskan untuk meningkatkan kemampuannya agar tujuan usaha dalam memperoleh keuntungan dari pendapatan dapat tercapai. Pendapatan dipengaruhi oleh faktor produksi seperti modal, biaya bahan baku, biaya tenaga kerja dan biaya distribusi. AR Bakery memiliki dalam praktiknya mengalami kendala seperti masalah modal, kesulitan memperoleh bahan baku, dan tenaga kerja.

Penelitian ini bertujuan untuk 1) Menguji signifikansi pengaruh modal terhadap pendapatan AR Bakery. 2) Menguji signifikansi pengaruh biaya bahan baku terhadap pendapatan pada AR Bakery. 3) Menguji signifikansi pengaruh biaya tenaga kerja terhadap pendapatan AR Bakery. 4) Menguji signifikansi pengaruh biaya distribusi terhadap pendapatan AR Bakery. 5) Menguji signifikansi pengaruh modal, biaya bahan baku, biaya tenaga kerja dan biaya distribusi terhadap pendapatan AR Bakery.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Sampel penelitian sebanyak 36 laporan keuangan bulanan tahun 2019-2021 AR Bakery Nganjuk. Penelitian ini menggunakan data primer. Skala pengukuran menggunakan skala rasio. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini adalah 1) Modal secara parsial tidak berpengaruh positif signifikan terhadap pendapatan AR Bakery. 2) Biaya bahan baku secara parsial berpengaruh positif signifikan terhadap pendapatan AR Bakery. 3) Biaya tenaga kerja secara parsial berpengaruh positif signifikan terhadap pendapatan AR Bakery. 4) Biaya distribusi secara parsial berpengaruh positif signifikan terhadap pendapatan AR Bakery. 5) Modal, biaya bahan baku, biaya tenaga kerja dan biaya distribusi secara simultan berpengaruh positif signifikan terhadap pendapatan AR Bakery.

Kata Kunci : Biaya Bahan Baku, Biaya Distribusi, Biaya Tenaga Kerja, Modal, Pendapatan.

ABSTRACT

This thesis entitled "The Influence of Capital, Raw Material Costs, Labor Costs and Distribution Costs on Revenue at AR Bakery at Pandemic Covid-19" was written by Hasvinda Niken Prabarini, NIM. 12403193214 Sharia Accounting Study Program, Department of Economics, Faculty of Islamic Economics and Business Sayyid Ali Rahmatullah Tulungagung State Islamic University with mentor Nurul Fitri Ismayanti, M.E.I.

The development of various businesses makes competition more rapid and every business is required to increase its capabilities so that the business objectives of obtaining profit from income can be achieved. Income is influenced by production factors such as capital, raw material costs, labor costs and distribution costs. AR Bakery has in practice experienced problems such as capital problems, difficulties in obtaining raw materials, and labor.

This study aims to 1) examine the significance of the effect of capital on AR Bakery's income. 2) Test the significance of the effect of raw material costs on income at AR Bakery. 3) Test the significance of the effect of labor costs on AR Bakery's income. 4) Test the significance of the effect of distribution costs on AR Bakery's income. 5) Test the significance of the effect of capital, raw material costs, labor costs and distribution costs on AR Bakery's income.

This study uses a quantitative approach to the type of associative research. The research sample is 36 monthly financial reports for 2019-2021 AR Bakery Nganjuk. This study uses primary data. The scale of measurement uses a ratio scale. The data analysis method used is multiple linear regression analysis.

The results of this study are 1) Capital partially has no significant positive effect on AR Bakery's income. 2) Raw material costs partially have a significant positive effect on AR Bakery's revenue. 3) Labor costs partially have a significant positive effect on AR Bakery's income. 4) Distribution costs partially have a significant positive effect on AR Bakery's income. 5) Capital, raw material costs, labor costs and distribution costs simultaneously have a significant positive effect on AR Bakery's income

Keywords: Raw Material Costs, Distribution Costs, Labor Costs, Capital, Income.