ProBisnis : Jurnal Manajemen, 14 (2) (2023) pp. 392 -403

Published by: Lembaga Riset, Publikasi, dan Konsultasi Jonhariono

ProBisnis : Jurnal Manajemen

Journal homepage: www.jonhariono.org/index.php/ProBisnis

The Effect of Cost of Goods Manufactured, Sales Promotion, and Selling Price on Net Profit at MSMEs in Ilir Barat I Palembang District

Dinda Shellamitha[1], RM. Rum Hendramin[2], Aris Munandar[3]
[1,2,3]Fakultas Ekonomi, Universitas Indo Global Mandiri, Indonesia

A R T I C L E I N F O

Article history:

Received Mar 30, 2023
Revised Apr 09, 2023
Accepted Apr 25, 2023

Keywords:
Cost of Production,
Sales Promotion,
Seeling Price,
Net Income

ABSTRACT

The purpose of this study was to determine whether the cost of production, sales promotion, and selling price affect net income. The independent variables used in this analysis are the cost of production, sales promotion and selling price. Then there is also the dependent variable, namely net income. The type of research used is survey research with a quantitative approach originating from primary data. This research uses some micro, small and medium enterprises in Ilir Barat I District, Palembang as the sample. Samples were carried out using the slovin formula technique with a tolerance of 10%. Data collection was carried out by observation and questionnaires distributed directly to micro, small and medium enterprises as many as 96 respondents. The results of the study show that the results of simultaneous testing can be seen that Fcount > Ftable, so it can be concluded that the cost of production (X1), sales promotion (X2), and selling price (X3) have an effect on net profit (Y).

Corresponding Author: *dindashella30@gmail.com*

Dinda Shellamitha
Fakultas Ekonomi,
Universitas Indo Global Mandiri,
Jalan Jenderal Sudirman No 629 KM 4 30128 Palembang South Sumatra, Indonesia
Email: dindashella30@gmail.com

1. INTRODUCTION

In Indonesia, MSMEs are one of the main forces behind the country's economic growth. This is because family businesses and households make up the majority of small and medium business owners. Therefore, customers also come from the middle to lower class. MSMEs operating from their homes require effective production planning in order to thrive. Small and medium-sized enterprises form a group of manufacturing companies. Companies that make these products are required to perform production tasks. All businesses, especially in the manufacturing industry, work to maximize revenue to maintain operations and the welfare of all personnel. The company's goal is continuous business expansion and development in addition to significant revenue. A company will be more attractive for investors to invest in as it develops (Amelia, 2021).

The MSME sector is among the most affected by the Corona Virus (Covid-19) outbreak, as is known. There are at least 949 reports of cooperatives and micro, small and medium enterprises (MSMEs) affected by the Coronavirus (Covid-19) outbreak, according to data from the Ministry of Cooperatives and SMEs (Kemenkop UKM) (Kompas, March 27, 2020). Teten Masduki, Minister of Cooperatives and SMEs, also extended an invitation to all stakeholders, including the public, SOEs, and the commercial sector, to support MSME owners to remain successful amid the Corona

pandemic. In addition, the micro sector contains tens of millions of business entities. Naturally, if these are not addressed, it will escalate into a significant problem.

Micro, small and medium enterprises (MSMEs) have been affected in terms of sustainability by the economic crisis caused by the Covid-19 outbreak. This was the case with the 1998 financial crisis, when the middle class inadvertently saved the country's economy which grew by 350% as a result of the failure of some large companies. However, the current Covid-19 pandemic has had a severe impact on small and medium-sized enterprises. Many people had to be let go because the company was difficult to launch. The purchasing pattern of people's goods and services during the outbreak changed from offline to online. When the economy is disrupted, businesses have to work hard to achieve their goals. Following this paradigm shift, small, medium, and macro.

To maintain profitability, every business must be able to use strategies that take into account the ability to manage its own inventory. When purchasing inventory, in order to avoid the occurrence of excess raw materials, the order must be adjusted to the company's production needs. In this case, the company in question can make a profit by transferring the costs incurred for storage and other investments to a minimum. In addition, to cover all costs incurred, companies are required to know at what unit of production they can generate the expected profit or maximum profit (Maryanto, 2020).

Suppression of production costs to achieve net profit can be achieved by using the ratio of cost of goods produced to net profit. Management must be careful in calculating the cost of goods produced as a determinant of the profit level in order to achieve the desired profit level. In a company, determining the cost of goods produced plays a very important role. Therefore, by analyzing strong planning and marketing, determining the selling price and determining the value of inventory can be a reference in determining the cost of goods manufactured. All production costs, including direct raw material costs, labor costs, and the cost of production itself have become an integral part of the cost of goods manufactured.

Today, the challenge for business owners is not just to produce more; it is to sell the products they make. Competition in this area includes price, product quality, and marketing. The goal of competition is for the business to remain profitable, grow, and make a profit. The business sells high-quality products in a number of locations at prices that are competitive with its competitors. However, if potential consumers of the product are unaware of its existence, all efforts will be in vain and it will be impossible to sell the item. In this situation, the business must be able to promote its goods to a wide audience. For marketing purposes, businesses should use marketing tactics to improve the quality of consumer coals and services.

2. RESEARCH METHOD

In this study, the research method uses quantitative data types. While the place of data collection in this study is primary data, namely the type of data collected directly from the main source such as through questionnaires. Researchers obtained primary research data on MSMEs in the Ilir Barat I District of Palembang. Primary data is data that is first triggered by researchers through direct effort and experience, for the purpose of answering research problems. In this case, primary data is obtained from the results of respondents' answers, namely MSMEs in the Ilir Barat I District of Palembang for filling out the questionnaires that have been given.

Data collection methods with observation and questionnaires or questionnaires are the methods chosen in this study. The observation carried out in this research is to make direct observations in the field to find out the actual conditions of MSMEs in the Ilir Barat I District of Palembang. The data collection method is done by giving a set of questions or written statements to respondents to answer or fill in, this method is called a questionnaire. Because the respondents being studied are quite large or many, the data collection technique used is a questionnaire or questionnaire because this technique is the most efficient to use.

There are 3 types of questionnaires that can be selected for data collection, namely open questionnaires, closed questionnaires, and mixed questionnaires. The first is a questionnaire that is presented in such a form that the respondent can provide answers according to his wishes and circumstances called an open questionnaire. The second is a questionnaire that contains questions

or statements that usually require respondents to answer with yes / no and agree / disagree answer options called closed questionnaires. Then the last is a combination of open and closed questionnaires is the definition of a mixed questionnaire. For this research, the author used a closed questionnaire. The respondent's task this time is to choose one or more possible answers that have been provided.

This time, the Likert scale was used as a measurement design in the research. This scale is used to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena. The research variables will be described and measured by indicators of each variable using this Likert scale. The starting point for the preparation of these question instrument items is each indicator of the respective variable. The answer to each instrument item using a Likert scale has a gradient from very positive to very negative. The score criteria for each alternative answer to instrument items with a Likert scale are as follows:

Table 1. Subject Response Assessment Guidelines

Answer categories		Question Score
STS	**Strongly Disagree**	**1**
TS	**Disagree**	**2**
KS	**Disagree**	**3**
S	**Agree**	**4**
SS	**Strongly Agree**	**5**

Source of data processed from SPSS 26 2022

2.1 Population

A generalization area consisting of objects / subjects that have certain qualities and characteristics that will be studied and then drawn conclusions by researchers is called a population. The population in this study amounted to 2,668 MSME players in Ilir Barat I Palembang District.

Table 2. Data on MSMEs in Palembang City District in 2020

No.	District	Business Unit			Total Business Unit
		Mikro	Small	Medium	
1	2	3	4	5	6
1	Ilir Barat I	732	1.958	402	2.668
2	Bukit Kecil	652	1.258	258	1.745
3	Ilir Barat II	689	1.478	299	2.042
4	Gandus	464	682	119	843
5	Sukarami	1.299	3.259	712	4.777
6	Kemuning	545	1.113	212	1.448
7	Ilir Timur I	1.353	3.997	963	5.821
8	Alang-Alang Lebar	529	1.041	201	1.349
9	Ilir Timur II	934	2.462	591	3.544
10	Ilir Timur III	679	1.221	222	1.700
11	Kalidoni	521	1.026	120	1.246
12	Sako	719	1.606	318	2.219
13	Sematang Borang	462	684	134	858
14	Seberang Ulu I	670	1.229	302	1.789
15	Kertapati	455	563	96	689
16	Seberang Ulu II	923	2.094	445	3.040
17	Jakabaring	575	1.175	176	1.506
18	Plaju	454	629	127	790
	Amount	12.655	27.475	5.697	45.827

Source: satu data palembang, 2020

2.2 Sample

A sample is a set. In this study, the population used is included in the large category because it involves more than 96 MSME actors. That way the sampling technique uses the Slovin formula with

$$n = \frac{N}{1+\text{[illegible]}2}$$

a tolerance of 10% asfollows:

Description:

n: Number of Samples
N: Total Population
E: Tolerance Error

With this, the sample obtained from this study is to have a total number of n = 2,668 / (1 + 2,668 (0.1)2) = 96.38 Micro, Small and Medium Enterprises (MSMEs) which then in order to be used for the questionnaire was rounded up to 96 respondents.

3. RESULTS AND DISCUSSIONS

3.1 Characteristics of Respondents

There are several characteristics observed in this study, including gender, age, and latest education. The following is a description of the characteristics of the respondents. Gender. Description of characteristics based on gender consisting of male and female is presented in table 3 as follows:

Table 3. Characteristics of Respondents Based on Gender

	Gender				
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	60	62.5	62.5	62.5
	Female	36	37.5	37.5	100.0
	Total	96	100.0	100.0	

Source of data processed from SPSS 26 2022

Based on the table 3, it can be seen that 60 respondents (62.5%) were male, and 36 respondents (37.5%) were female. So it can be concluded that the most respondents are male as many as 60 people.

3.2 Age

Description of characteristics based on age will be measured from the age of 25-40 years, 41-56 years, 57-72 years and 73-88 years presented in table 4 as follows:

Table 4. Characteristics of Respondents by Age

	Age				
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	25-40	52	54.2	54.2	54.2
	41-56	39	40.6	40.6	94.8
	57-72	3	3.1	3.1	97.9
	73-88	2	2.1	2.1	100.0
	Total	96	100.0	100.0	

Source of data processed from SPSS 26 2022

Referring to the table 4, we can see that respondents aged between 25-40 years were 52 people (54.2%), then those aged 41-56 years were 39 people (40.6%), while those aged 57-72 years were 3 people (3.1%), and respondents aged 73-88 years were 2 people (2.1%). So it can be concluded that the most respondents are between the ages of 25-40 years as many as 52 people.

Last Education.

Description of characteristics based on gender consisting of elementary school, junior high school, high school, diploma and bachelor's degree is presented in table 5 as follows:

Table 5. Characteristics of Respondents Based on Last Education

	Last Education				
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Elementary school	2	2.1	2.1	2.1
	senior high school	78	81.3	81.3	83.3
	Bachelor's	16	16.7	16.7	100.0
	Total	96	100.0	100.0	

Source of data processed from SPSS 26 2022

When viewed from the table above, it will be seen that the respondents whose last education included elementary school were 2 people (2.1%), then high school aged 78 people (81.3%), and those with a Bachelor's degree were 16 people (16.7%). So it can be concluded that the most respondents are high school as many as 78 people.

3.3 Data Analysis

a. Validity test

To measure the level of ability of an instrument and measure something that is the main target of measurement carried out with the instrument, a validity test is needed. If it is able to achieve its measurement objectives, an instrument will be said to be valid. The way to determine this is by measuring what you want to measure and being able to reveal something you are looking for. A statement item is said to be valid if the r-count value which is the value of the corrected item-Total Correlation> from the r-table, namely 0.200.

Table 6. Validity Test Results of Cost of Goods Manufactured (X1)

Question Item	r count	r table	Description
1	0,595	0,200	Valid
2	0,644	0,200	Valid
3	0,666	0,200	Valid
4	0,584	0,200	Valid
5	0,714	0,200	Valid

Source of data processed from SPSS 26 2022

Based on table 6, it can be seen that all items of the statement of Cost of Goods Manufactured (X1), have a correlated item - Total correlation (r-count)> r-table, which is 0.200, if you want to know the value of r-table, namely n-2 means 96 respondents - 2 = 94 respondents so if you look at the statistical table, the r-table is 0.200, it means that all price statement items are declared valid.

Table 7. Sales Promotion Validity Test Results (X2)

Question Item	r count	r table	Description
1	0,648	0,200	Valid
2	0,781	0,200	Valid
3	0,833	0,200	Valid
4	0,770	0,200	Valid
5	0,756	0,200	Valid

Source of data processed from SPSS 26 2022

Based on table 7, it shows that all items of the Sales Promotion statement (X2), have a correlated item - Total correlation (r-count)> r-table, which is 0.200, to find out the value of r-table, namely n-2, which means 96 respondents - 2 = 94 respondents, then see from the statistical table the r-table is 0.200, this means that all price statement items are declared valid.

Table 8. Sales Price Validity Test Results (X3)

Question Item	r count	r table	Description
1	0,649	0,200	Valid
2	0,818	0,200	Valid
3	0,848	0,200	Valid
4	0,799	0,200	Valid
5	0,687	0,200	Valid

Source of data processed from SPSS 26 2022

Based on table 8, it can be seen that the entire Selling Price table (X3), has a correlated item - Total correlation (r-count)> r-table, which is 0.200, to find out the value of r-table, namely n-2, which means 96 respondents - 2 = 94 respondents, then see from the statistical table the r-table is 0.200, this means that all price statement items are declared valid.

Table 9. Net Profit Validity Test Results (Y)

Question Item	r count	r table	Description
1	0,284	0,200	Valid
2	0,737	0,200	Valid
3	0,650	0,200	Valid
4	0,701	0,200	Valid
5	0,806	0,200	Valid

Source of data processed from SPSS 26 2022

Based on table 9, shows that all items of Net Income (Y), have a correlated item - Total correlation (r-count)> r-table, which is 0.200, to find out the value of r-table, namely n-2 bearati 96 respondents - 2 = 94 respondents, then see from the statistical table the r-table is 0.200, this means that all price statement items are declared valid.

b. Reliability Test

If a measuring instrument is further reliable, to find out its consistency, a reliability test is needed. Variable reliability will be said to be valid if it has a Cronbach's Alpha value> 0, 60.

Table 10. Reliability Test Results

Variables	Cronbach's Alpha	Description
Cost of Goods Manufactured (X1)	0,639	Reliable
Sales Promotion (X2)	0,813	Reliable
Selling Price (X3)	0,818	Reliable
Net Profit (Y)	0,621	Reliable

Source of data processed from SPSS 26 2022

Based on table 10, if we look at it, each variable shows Cronbach's Alpha> 0.60. This means that each variable of raw material costs, sales promotion, selling price and net profit is declared reliable.

3.4 Classical Assumption Test

a. Normality Test

Basically by looking at the distribution of data (points) on the diagonal axis of the graph or by looking at the histogram of the residuals we can detect normality, Basis for decision making:

1) If the data spreads around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, the regression model fulfills the assumption of normality.
2) Then, the regression model does not meet the normality assumption test if the data spreads far from the diagonal and does not follow the direction of the diagonal line or the histogram graph does not show a normal distribution pattern.

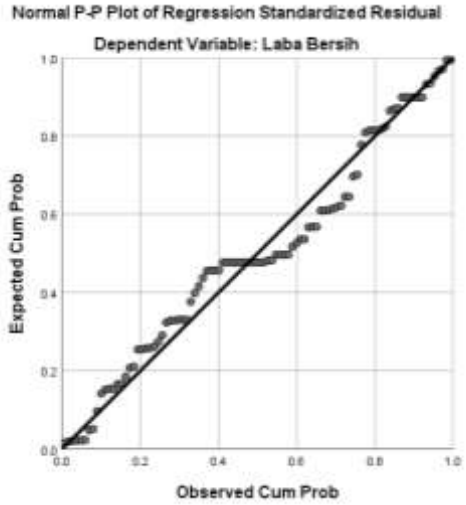

Figure 1. Normal P-P PLOT Graph Picture
Source of data processed from SPSS 26 2022

Based on Figure 1, the Normal P-P Plot or Regression standardized residual shows that the residual points of the regression model are normally distributed because the points spread around the diagonal line, thus the normality requirements as statistical testing using regression can be met.

b. Multicollinearity Test

To test whether the regression model found a correlation between the independent variables requires a multicollinearity test. There should be no correlation between the independent variables for a good regression model. If VIF < 10 then the regression model will be said to be free from multicollinearity. The VIF test results can be seen in table 11 as follows.

Table 11. Multicollinearity Test Results

Model		Coefficients[a] Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.074	.886		-.084	.933		
	Cost of Goods Manufactured	.316	.050	.306	6.360	.000	.533	1.876
	Sales Promotion	.494	.041	.591	12.143	.000	.523	1.913
	Selling Price	.195	.031	.240	6.370	.000	.875	1.143

a. Dependent Variable: Net Profit

Source of data processed from SPSS 26 2022

Based on table 11, it can be concluded that the multiple linear regression model is free from classical assumptions and can be used in this study because the VIF value is not more than 10 and the tolerance value is not less than 0.1.

c. Heteroscedasticity Test

From the following Scatterplot image pattern, we can predict the presence or absence of heteroscedasticity in a model.

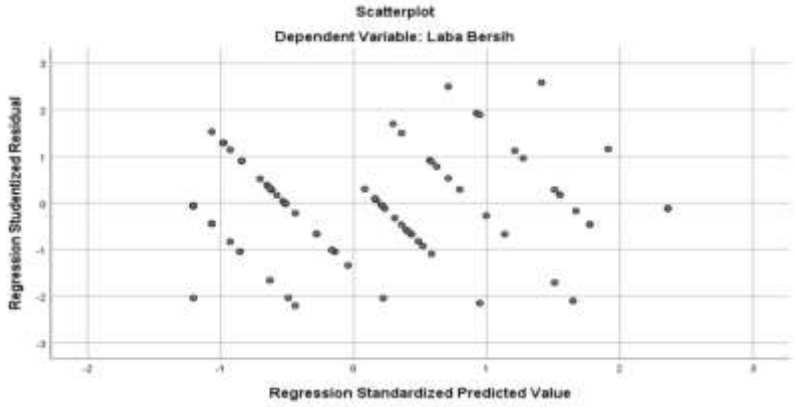

Figure 2. Graph of Heteroscedasticity Test Results

Source of data processed from SPSS 26 2022

Based on Figure 2, it can be seen that there are no symptoms of heteroscedaticity:

1. The data points spread above and below or around the number 0.
2. The data points do not collect only above or below.
3. The distribution of data points should not form a wavy pattern widening then narrowing and widening again.
4. The distribution of data points is not patterned.

3.5 Multiple Linear Regression Analysis

To test the hypothesis about the partial and simultaneous influence of the independent variables on the dependent variable, we can use linear regression. There are several classical assumption requirements that must be met, including that all data is normally distributed, the model must be free from symptoms of multicollinearity and free from heteroscedasticity. If all of these are met, a good regression equation model will be obtained. The results of SPSS which is used as an analysis tool, the multiple regression results are as follows:

Table 12. Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	-.074	.886		-.084	.933		
	Cost of Goods Manufactured	.316	.050	.306	6.360	.000	.533	1.876
	Sales Promotion	.494	.041	.591	12.143	.000	.523	1.913
	Selling Price	.195	.031	.240	6.370	.000	.875	1.143

a. *Dependent Variable*: Net Profit

Source of data processed from SPSS 26 2022

Based on the results of SPSS 26 output in table 12, the multiple linear regression equation can be formulated as follows:

Y = -0,074 + 0,316 X1 + 0,494 X2 + 0,195 X3

Y = Net Profit
X1 = Cost of Goods Manufactured
X2 = Sales Promotion
X3 = Selling Price

The results of the analysis can be interpreted as follows:

1. The constant of -0.074 can be interpreted that if the Cost of Goods Manufactured variable (X1), Sales Promotion variable (X2), and Selling Price variable (X3) value is 0, then Net Profit (Y) value is -0.074 unchanged.
2. The regression coefficient of Cost of Goods Manufactured (X1) is 0.316, so this can be interpreted that the variable Cost of Goods Manufactured (X1) affects Net Profit (Y) by 0.316, meaning that if each increase in the Raw Material Cost variable is 1%, it will increase Net Profit (Y) by 0.316 assuming other variables remain.
3. The Sales Promotion Regression Coefficient (X2) is 0.494, it can be interpreted that the Sales Promotion variable (X2) affects Net Profit (Y) by 0.494, meaning that if each increase in the Sales Promotion variable is 1%, it will increase Net Profit (Y) by 0.494 assuming other variables remain constant.
4. Selling Price Regression Coefficient (X3) of 0.195, it can be interpreted that the Selling Price variable (X3) affects Net Profit (Y) by 0.195, meaning that if each increase in the Selling Price variable is 1%, it will increase Net Profit (Y) by 0.195, assuming other variables remain constant.

3.6 Hypothesis Test

a. Partial Test (t)

In order to determine the effect of each or partially the independent variable on the dependent variable, the t test must be carried out. The basis for making the t test decision if the significant value <0.05 or t-count> t-table, there is an influence of the independent variable on the dependent variable and if the significant value> 0.05 or t-count < t-table, there is no influence of the independent variable on the dependent variable. The results of the t test can be seen in table 2.11 below:

Table 13. Partial Test Results (t)

Coefficients[a]

Model	Unstandardized Coefficients	Standardized Coefficients

		B	*Std. Error*	*Beta*	*t*	*Sig.*
1	(Constant)	-.074	.886		-.084	.933
	Cost of Goods Manufactured	.316	.050	.306	6.360	.000
	Sales Promotion	.494	.041	.591	12.143	.000
	Selling Price	.195	.031	.240	6.370	.000

a. *Dependent Variable*: Net Profit

Source of data processed from SPSS 26 2022

Based on the results of Table 13, the effect of each independent variable (X) on the dependent variable (Y) can be explained as follows:

1. Cost of Goods Manufactured (X1) The t-count value for the Cost of Goods Manufactured variable is 6.360. Meanwhile, the t-table value is 1.986. This means that the t-count is 6.360> t-table 1.986, to find out the t-table value of the partial test (t test) N-K, N is the number of respondents and K is the number of variables, so 96 - 3 = 93, then seen from the statistical table the t-table is 1.986. Has a significant level of 0.000. So, it can be concluded that the variable Cost of Goods Manufactured (X1) has an effect on the Net Profit (Y) variable.
2. Sales Promotion (X2) The t-count value for the promotion variable is 12.143, while the t-table value is 1.986. This means that the t-count is 12.143> t-table 1.986, to find out the t-table value of the partial test (t test) N-K, N is the number of respondents and K is the number of variables, so 96-3 = 93, then seen from the statistical table the t-table is 1.986. Has a significant level of 0.000. So, it can be concluded that the Sales Promotion variable (X2) has an effect on the Net Profit variable (Y).
3. Selling Price (X3) The t-count value for the promotion variable is 6.370, while the t-table value is 1.986. This means that the t-count is 6.370> t-table 1.986, to find out the t-table value of the partial test (t test) N-K, N is the number of respondents and K is the number of variables, so 96-3 = 93, then seen from the statistical table the t-table is 1.986. Has a significant level of 0.000. So, it can be concluded that the Selling Price variable (X3) has an effect on the Net Profit variable (Y).

b. Simultaneous Test (F Test)

The f statistical test basically shows whether all the independent variables included in the model have a joint influence on the dependent variable. If the significant value <0.05, or F-count> F-table then there is an influence of the independent variables simultaneously on the dependent variable and if the significant value> 0.05 or F-count < F-table then there is no simultaneous influence of the independent variables on the dependent variable. That is the basis for making the F test decision. Table 2.12 below shows the results of the F test.

Table 14. Simultaneous Test Results (F Test)

ANOVA[a]

Model		*Sum of Squares*	*Df*	*Mean Square*	*F*	*Sig.*
1	*Regression*	188.712	3	62.904	238.681	.000[b]
	Residual	24.246	92	.264		
	Total	212.958	95			

a. *Dependent Variable*: Net Profit

b. *Predictors: (Constant),* Selling Price, Cost of Goods Manufactured, Sales Promotion

Source of data processed from SPSS 26 2022

It can be seen from the table 14, that the F-count value is 238.681 after that it is compared with the F-table value of 2.70, to find out the t-table value of the simultaneous test (f test) is N-K, N is the number of respondents and K is the number of variables, so 96-3 = 93 then seen from the f table in the statistical table is 2, 70, with a significance of 0.05 So it can be concluded that f-count> f-table (238,681> 2.70 with Sig f 0.00 <0.05), this means that the independent variables of cost of goods produced (X1), sales promotion (X2) and selling price (X3) together have a positive and significant effect on net profit.

c. Koefisien Determinasi (R^2)

To find out how much the contribution or contribution of the variable cost of production, sales promotion, and selling price to net profit requires a coefficient of determination. The R Square value is said to be good if it is above 0.5 or 0-1 as in table 2.13 below.

Table 15. Test Results of Determination Coefficient (R2)

Model Summary[b]

Model	*R*	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	.941[a]	.886	.882	.513

a. *Predictors*: (*Constant*), Selling Price, Cost of Goods Manufactured, Sales Promotion
b. *Dependent Variable*: Net Profit

Source of data processed from SPSS 26 2022

The results of the analysis of the factors that influence purchasing decisions show that the coefficient of determination (R2) is 0.886, this means that the independent variables, namely cost of goods produced, sales promotion and selling price, have a joint contribution of 88.6% to the dependent variable, namely net profit while the remaining (100% - 88.6% = 11.4%) 11.4% is influenced by other independent variables outside the study.

3.7 DISCUSSION

a. The Effect of Cost of Goods Manufactured on Net Income in MSMEs in Ilir Barat I District Palembang

Cost of goods manufactured is the amount of capital expenditure used to convert raw materials into products. Individually, the variable cost of goods manufactured (X1) has a positive and significant effect on net profit (Y) in MSMEs in Ilir Barat I District Palembang. Because the value of t-count is greater than the t-table, it can be concluded that H1 is accepted. This can be seen from the results of hypothesis testing (H1) through a partial test (t test) with the calculation results in table 13, based on the partial test results The t test for the variable cost of goods produced shows the t-count value of 6.360, while the t-table value for distribution of 0.05 (5%) is 1.986, so t-count> t-table (6.360> 1.986) and a significance value of 0.000 <0.05. 2.

b. The Effect of Sales Promotion on Net Profit at MSMEs in Ilir Barat I District Palembang

An activity that aims to increase sales and increase consumer interest in a product is called sales promotion. Research conducted on MSMEs in Ilir Barat I District Palembang, shows that individually the sales promotion variable (X2) has a positive and significant effect on net profit (Y). This can be confirmed from the results of Hypothesis testing (H2) with the calculation results in table 13. Based on the partial test results, the t-test for the raw material cost variable shows the t-value of 12.143 while the t-table value of the distribution of 0.05 (5%) is 1.986, so the t-count> t-table (12.143> 1.986) and the significance value of 0.000 <0.05. Because of the magnitude of the t-count value than the t-table, it can be concluded that H2 is accepted.

c. The Effect of Selling Price on Net Profit at MSMEs in Ilir Barat I District Palembang

The nominal that will be charged to consumers obtained from the calculation of production costs plus non-production costs and added to the expected profit is called the selling price. In MSMEs in Ilir Barat I Palembang Subdistrict, due to the large t-count value than the t-table, it can be concluded that H3 is accepted. Individually, the selling price variable (X3) has a positive and significant effect on net profit (Y). This can be ascertained from the results of hypothesis testing (H3) through a partial test (t) with the calculation results in table 13 based on the results of partial testing of the t test for the selling price shows the t-count value of 6.370, while the value of the distribution table t 0.05 (5%) of 1.986 then t-count> t-table (6.370> 1.986) and a significance value of 0.000> 0.05.

d. The Effect of Cost of Goods Manufactured, Sales Promotion and Selling Price on Net Profit at MSMEs in Ilir Barat I District Palemban

Based on the F test table, all variables, namely cost of goods produced, sales promotion, and selling price, have a significant effect on net profit, it can be seen from the F-count value which is> F-table, namely 238.681> 2.70, which means that the independent variables jointly affect the dependent variable, this can also be seen from the significance of 0.000 <0.05. So it can be concluded that the cost of raw materials, sales promotion, and selling price have a significant effect on net profit. So it can be concluded that the cost of raw materials, sales promotion, and selling prices together on the net profit of MSMEs in Ilir Barat I District Palembang.

CONCLUSION

With reference to the results of the analysis and discussion that has been presented and described in the previous chapter, the following conclusions can be made: There is a positive and significant influence on the variable cost of goods produced (X1) on net profit (Y) in MSMEs in Ilir Barat I Palembang District. Based on the test results, we can see a positive influence on the variable cost of goods produced (X1) partially on purchasing decisions (Y). The t-count value for the variable cost of production (X1) is greater than the t-table and significant, so H0 is rejected and Ha is accepted. This means that there is a positive and significant effect of the variable cost of production (X1) on net profit (Y). There is a positive and significant effect of sales promotion (X2) on net profit (Y) in MSMEs in Ilir Barat I Palembang District. From the test results we can see, there is a positive effect on the sales promotion variable (X2) partially on net profit (Y). The t-count value for the sales promotion variable (X2) is greater than the t-table and significant, so H0 is rejected and Ha is accepted. This means that sales promotion has a positive and significant effect on the sales promotion variable (X2) on net profit (Y). There is also another positive and significant impact on the selling price variable (X3) on net profit (Y) in MSMEs in Ilir Barat I Palembang District. This can be seen from the test results, there is a positive influence on the selling price variable (X3) partially on net profit (Y). The t-count value for the selling price variable (X3) is greater than the t-table and is significant, so H0 is rejected and Ha is accepted. This means that the selling price has a positive and significant effect on the selling price (X3) on net profit (Y).

REFERENCE

Amalia, R. (2021). *Pengaruh Biaya Produksi Terhadap Harga Jual Kopi Jahe Pada Rumah Produksi Tellu Silo Tellulimpoe*.

Amelia, S. (2021). *Pengaruh Biaya Produksi, Biaya Promosi, Dan Harga Jual Produk Terhadap Laba Bersih Usaha Pada Usaha Mikro Kecil Dan Menengah Sisi Kertas Boyolangu Tulungagung*.

ARDILLA, M. (2021). *Pengaruh Harga Pokok Produksi Terhadap Laba Bersih Pada Perusahaan Food and Beverages Yang Terdaftar Di Bursa Efek Indonesia Skripsi Oleh : Murnita Ardilla Program Studi Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Medan Area Medan Skripsi Oleh : Fak*.

Aripin, & Aziz, E. (2019). Biaya Produksi Dan Biaya Operasional Yang Berpengaruh Terhadap Laba Bersih (Survey Pada Perusahaan Manufaktur Sektor Industri Dasar & Kimia Yang Terdaftar Di BEI Periode 2015-2018). *Elibrary UNIKOM*, 14–21.

Hudriyah, S. (2022). *Analisis Perhitungan Harga Pokok Produksi Dan Penentuan Harga Jual Pada Umkm Guna Mengoptimalkan Laba Dengan Menggunakan Metode Full Costing (studi pada UMKM Desa Sumber Jaya)*. *2013*, 7–31.

Maryanto, D. (2020). Pengaruh Persediaan Bahan Baku Terhadap Laba Bersih Perusahaan Pada Pt. Yokogawa Indonesia Jakarta. *Jurnal Lentera Akuntansi*, *5 No.2*(1), 77. https://doi.org/10.34127/jrakt.v6i1.435

Maulana, D. (2019). Pengaruh Biaya Bahan Baku Dan Biaya Tenaga Kerja Langsung Terhadap Laba Kotor Pada Cv. Antara Kota Sukabumi. In *Galang Tanjung* (Issue 2504).

Nasri, H. (2020). (2021). *Pengaruh Modal Usaha dan Perilaku Kewirausahaan terhadap Laba Usaha Pedagang Kaki Lima Di Kawasan Lapangan Pancasila Kota Palopo*. 73–101.

Rahmawati, R. (2019). Pengaruh Biaya Bahan Baku Dan Biaya Overhead Pabrik Terhadap Penjualan (Studi Kasus Pada PD.Alam Aneka Aroma). *Galang Tanjung*, *2504*, 1–9.

Ristanty, E. R., & Ningrum, F. K. (2021). *Biaya Produksi Dan Biaya Promosi Terhadap Laba Bersih Perusahaan (Studi Kasus Pada Perusahaan Food and Beverage Yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019)*. *01*(02), 167–179.

Setiawan, D., & Kurniasih, N. C. (2020). Pengaruh Biaya Bahan Baku Dan Biaya Tenaga Kerja Terhadap Laba Bersih Pada Pt. Satwa Prima Utama. *Jurnal Ilmiah Akuntansi*, *11*(April), 55–64.

Siman, S. L. (2019). *Pengaruh Biaya Produksi Terhadap Pendapatan Pengrajin Tenun Di Desa Bira Kecamatan Bontobahari Kabupaten Bulukumba*. 5–10.

Sukma, C. A. (2019). Pengaruh Biaya Bahan Baku, Biaya Tenaga Kerja Langsung Dan Biaya Overhead Pabrik Terhadap Penjualan Produk Keripik Pada Usaha Kecil Dan Menengah Nugraha Food Kabupaten Tulungagung. In *Journal information* (Vol. 10).

Sulistiawati, L. (2019). *Pengaruh Biaya Promosi Terhadap Penjualan Serta Implikasinya Terhadap Laba Bersih (Survey Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2013-2018)*. 10–16.

Wahyuningsih, F. (2018). *Pengaruh Harga Dan Promosi Terhadap Keputusan Pembelian Pada Cilupbah Shop Palembang*. *7*(5), 1–2.

Wibawati, T. M. (2019). Pengaruh Biaya Bahan Baku Dan Biaya Tenaga Kerja Langsung Terhadap Laba Kotor Pada Cv. Antara Kota SukabumI. In *Galang Tanjung* (Issue 2504).

Yogi, G. (2018). *Pengaruh Bahan Baku Dan Biaya Produksi Terhadap Harga Jual*.

Yulinda. (2019). *Analisis Penentuan Harga Jual Produk Dalam Upaya Peningkatan Perolehan Laba Bersih Pada PT. Mestika Mandiri Medan*.