



## THE EFFECT OF RAW MATERIAL PURCHASE COSTS AND LABOR COSTS ON OPERATIONAL PROFITS OF KEDAI SADJIWA BANTEN

Gressita Melani Adiansyah<sup>1)\*</sup>, Euis Hernawati<sup>2)</sup>, Wahyu Trimastuti<sup>3)</sup>

<sup>1</sup>Politeknik Piksi Ganesha, gmadiansyah@piksi.ac.id

<sup>2</sup>Politeknik Piksi Ganesha, euishernawati68@gmail.com

<sup>3</sup>Politeknik Piksi Ganesha, trimastutiw@gmail.com

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### ABSTRAK

Penelitian ini dilaksanakan dengan menggunakan metode pendekatan kuantitatif. Memiliki tujuan menganalisis dampak anggaran pembelian bahan baku dan anggaran tenaga kerja terhadap laba usaha Pada Kedai Sadjiwa. Data yang dipakai berbentuk data primer dan data sekunder yang bersumber dari perusahaan dan staf yang bekerja di kedai sadjiwa dengan metode pengumpulan data dengan praktek kerja lapangan, observasi, dan studi kepustakaan. Data yang digunakan yaitu laporan keuangan kedai sadjiwa periode 2016-2020 dan diolah menggunakan IBM SPSS Statistics Subscription versi 26.0. Model analisis data yang digunakan adalah uji asumsi klasik berupa uji normalitas, uji multikolinieritas, uji heteroskedastisitas, uji autokorelasi, analisis regresi linier berganda, uji hipotesis koefisien determinasi, uji f dan uji t. Hasil penelitian menunjukkan bahwa secara segmental biaya pembelian bahan baku berdampak signifikan terhadap laba usaha dengan signifikansi sebesar  $0,022 < 0,05$ . Biaya tenaga kerja berpengaruh signifikan terhadap laba usaha dengan signifikansi sebesar  $0,013 < 0,05$ . Diketahui bahwasannya anggaran pembelian bahan baku dan anggaran tenaga kerja secara berbarengan berdampak signifikan terhadap laba usaha dengan signifikansi sebesar  $0,026 < 0,05$ .

**Kata Kunci:**  
Biaya pembelian bahan baku, biaya tenaga kerja, laba usaha

### ABSTRACT

*This research was employed using a quantitative method. The main objective of the research is to analyze the budget for purchasing raw materials and the budget for labor on operating profits at Kedai Sadjiwa. The data of the research were important information sourced from companies and staff who work at Kedai Sadjiwa. The data comes from collection methods which on the job training, observations, and literature studies. The data used is the financial report of Kedai Sadjiwa for the 2016-2020 period. The data is processed using the IBM SPSS statistics subscription version 26.0. The data analysis used are the classical assumption test in the form of normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, multiple linear regression analysis, coefficient of determination hypothesis test, f test and t test. The results of the research found that segmentally the cost of purchasing raw materials had a significant impact on operating profit with a significance of  $0.022 < 0.05$ . Labor costs have a significant effect on operating profit with a significance of  $0.013 < 0.05$ . It is known that the raw material purchase budget and the labor budget simultaneously have a significant impact on operating profit with a significance of  $0.026 < 0.05$ .*

**Keywords:**  
Cost of purchasing raw materials, labor costs, operating profit

## INTRODUCTION

Kedai Sadjiwa is a business unit located on Jl. Warung Kurupuk, Lebak, Banten. This culinary business serves a variety of ready-to-eat food and beverage menus. The location is very strategic because it is close to tourist attractions in the Lebak area, Banten. This condition provides a good opportunity because many tourists who come can increase the income generated by the Kedai Sadjiwa, it was just an awfully long way from the industrial area so that the purchase of some raw materials is done online. Meanwhile Kedai Sadjiwa is still a small company, every raw material is purchased with premium quality in order to produce products that are worthy of sale and also suitable for consumption by consumers. Likewise, the workforce used includes people who have been trained in their respective fields. The raw material budget and labor budget play a very important role in generating profits, because the company can run if the supply of raw materials and labor is sufficient. Companies must strive to increase company profits, attract customers, and make development efforts that focus on consumer needs such as desired products, good product quality, affordable prices, fast service time, and so on. Every business must have business competitors and always compete to be superior to others, companies need to pay special attention to the quality of the products being marketed. Because the quality of the product can have a good influence on the company in two ways, namely the quality of raw materials and the workforce that is owned in providing services to consumers. Able to fulfill one of the goals of establishing a business, namely by increasing profits, especially in its operational activities (Herawati & Mulyani, 2016). In addition, every company must have a target that is the goal in running its business, the goal is that the company can get the expected profit. The profit generated by the company can be a measure of the company's success. When the company's goals have been achieved, the company can survive and be able to face business competitors from other companies.

In operational activities, the company also needs raw materials and dominant labor to facilitate the implementation of its operational activities. A good workforce is something that is really needed by companies to carry out the process of producing goods to providing services when the product is marketed. This is done in order to support future promotional activities (Firmansyah & Darsawati, 2016). Workers who have the ability and have been trained will have a considerable influence in contributing as remuneration to increase production results, service quality, and operating profits for the achievement of company goals (Simamora, 2012).

Purchasing raw materials at this company can also be referred to as the company's business making purchases in order to obtain raw materials, auxiliary materials as a complement to raw materials, as well as equipment needed to support business activities. Therefore, decision making when buying raw materials needs to be considered carefully by the company because if an error occurs during the purchasing process, it can later have an impact on the profits obtained by the company. Purchases of raw materials that are too much affect the level of the budget for the procurement of raw materials. Because if the price of raw goods is high, the storage cost will have a higher price. And the company profits will subside, so the company must pay labor cost with its own cost. The increase and decrease in profit was influenced by the increase and decrease in the raw material expenditure budget and the labor budget. Therefore, in order to carry out company activities, it is necessary to be effective and precise in mobilizing resources such as raw

materials and labor. So that the profits obtained can increase and in accordance with the predetermined goals (Simamora, 2012).

**Research question :**

1. How does the cost of purchasing raw materials affect the operating profit of Kedai Sadjiwa Banten?
2. How is the effect of labor costs on the operating profit of Kedai Sadjiwa Banten?
3. How does the cost of purchasing raw materials and labor costs affect the operating profit of Kedai Sadjiwa Banten?

**LITERATURE REVIEW**

**Income statement**

The income statement is in the form of a summary obtained from the reduction of income with expenses in one period or one year. The income statement is prepared to determine the amount of profit or loss obtained by the company in a certain period. The income statement is a source that presents news in the form of reports related to the company's performance when carrying out its operational processes for a certain period of time. This report basically shows the profit and loss results for a certain period of time. Expenditures are compared to net income (matching concept). If the expenditure is greater than the income received by the company, it can be said that what the company gets is a net loss. Conversely, if the total expenditure is less than the income received, the company will earn a net profit. According to (Kasmir, 2010) the income statement can show the economic conditions experienced by a company for a limited period of time. The income statement is only prepared and issued within a certain period of time, the aim is to find out the amount of revenue (sales) generated by the company and the costs that have been incurred by the company to support operational activities, so it can be seen that the company has suffered a loss or profit.

According to (Martani Dwi, 2012) The income statement consists of two elements to obtain information about the potential of a company and to achieve profit within a certain period of time, namely:

1. Income.
2. Expenses.

**Raw material cost**

According to (Carter, 2016) raw material costs are all materials used and are part of finished goods that are explicitly included in the calculation of production costs. Meanwhile (Widjajanta, 2018) said that theoretically the cost of raw materials should include all the costs of raw materials charged in producing a product that is sold or to provide services.

According to (Munabi, 2017) raw material costs including from:

1. Costs for raw material needs.
2. Expenditure for raw materials.
3. Stock of raw materials.
4. The cost of raw materials used in the manufacturing procedure.

The cost of purchasing raw materials or production budget is a budget or expenditure borne by the company so that the company's main activities can function properly. Raw materials are divided into two types, namely direct raw materials where the entire budget that comes out of the company related to expenditures from direct raw materials can be referred to as raw material costs, and any costs incurred by the company

for indirect raw materials are included in the factory overhead budget. During the process of purchasing raw materials, not only paying fees purchasing raw materials, the company must also bear the costs of storage and maintenance costs of the warehouse so that the raw materials stored in the warehouse are not damaged.

### Labor costs

According to (Mulyadi, 2014) states that the labor budget is used to convert raw materials into finished products so that they can be directly traced back to the finished product. (Mulyadi et al., 2016) argues that this workforce is a service in the form of physical or mental energy provided or issued by employees in the product processing process. Labor is all labor involved and directly related in the production of a final product that is ready to be marketed, which is ready to directly support the product, while wages are a large part of the production process. Therefore, wages can be treated in the labor budget which can then be calculated directly from the elements of production costs.

The types of labor costs are divided into 2 parts, including:

1. Direct labor costs.
2. Indirect labor costs.

From the understanding that has been described previously, it can be stated that the labor budget is a responsibility that must be paid by the company to employees who have worked for the company and who are directly involved in the process of making the company's raw materials into finished products or products that are ready to use and ready to be marketed.

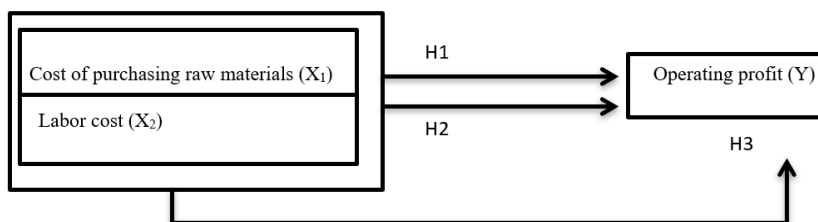
### Operating profit

Operating profit is used as a measure to see how much the company's ability to carry out its main activities. Operating profit is the profit from the sale of the company's products and is actually only obtained from the company's operational activities (Muhammad Gede, 2015). The concept of operating profit is the difference between transaction revenue over a certain period of time and the costs associated with the revenue itself. Meanwhile, the profit concept adopted from the current accounting structure is the difference between the income received and the costs incurred. The amount of profit received is a measure of the success of operating activities; the increase is highly dependent on the accuracy of sales and measurement of costs that have been incurred. (Aslichah et al., 2018).

Operating profit is a benchmark used to assess the company's performance over a certain period of time. In addition, operating income is also one of the many important publications in financial statements and has various uses for different purposes.

### Framework and Hypotheses

#### Framework



### **Research hypothesis:**

H1 : The cost of purchasing raw materials has a significant effect on the operating profit of Kedai Sadjiwa Banten.

H2 : Labor costs have a significant negative effect on the operating profit of Kedai Sadjiwa Banten.

H3 : Overall, the raw material expenditure budget and the labor budget have an important effect on the operating profit of Kedai Sadjiwa Banten.

### **RESEARCH METHODS**

This study was conducted to determine how far the influence of the purchase of raw materials ( $X_1$ ) and labor budget ( $X_2$ ) on operating profit ( $Y$ ) at Kedai Sadjiwa Banten.

#### **Research Approach**

According to (Sugiyono, 2018) research methods are based on the scientific method of obtaining data for use in a particular purpose. The scientific method is a research activity based on scientific characteristics, namely rational, empirical, and systematic. Rational means that every activity movement must be rational so that it can be achieved and reached by human thought. Empirical means that the method used must be visible to the five human senses so that others can see and understand the method used. Systematic means that every process related to research must use certain logical strategies (Fitria, 2013).

Processing data in this study using primary and secondary data. Primary data collection is carried out by observing all activities and operations related to Kedai Sadjiwa, including the flow of purchasing raw materials and services to consumers as research material. All information generated as primary data is obtained directly from the company; secondary data is obtained by reviewing published data and information to solve research questions.

The method of analysis uses a quantitative approach, which aims to provide an overview of a situation that occurs. According to (Sugiyono, 2016) quantitative research method is a research method that uses a positive philosophy as the basis used to analyze a population or sample, collect data with research instruments, analyze quantitative or statistical data, aiming to test the given hypothesis.

According to Sugiyono in the article ((Nurarif & Kusuma, 2016) states that the value of the nature or attribute of a person, object or activity has a certain variation which can then be recorded by the researcher. In this study there are several variables including the independent variable (independent), the dependent variable (dependent) and the connecting variable (intervening).

Operational variables related to this research include the following:

#### 1. Variabel Dependen ( $Y$ )

The dependent variable is the variable that is influenced or is the result of the influence of the independent variable ((Nurarif & Kusuma, 2016). The dependent variable used in this study is operating profit.

#### 2. Variabel Independen ( $X$ )

The independent variable is the variable that causes the change/appearance of the dependent variable because it can affect both positive and negative effects. ((Nurarif & Kusuma, 2016). The independent or independent variables used in this study are the raw material purchase budget ( $X_1$ ) and the labor budget ( $X_2$ ).

### Data collection technique

Data collection techniques were obtained by on the job training (PKL), interviews and literature studies.

Field work practice (PKL) is a process of observing all operational activities carried out by Kedai Sadjiwa as the main object of research. Interviews were conducted by conducting conversations and asking questions to informants related to the data to be used. While the literature study is to collect materials or references, study books, literature, articles, notes, internet media and reports related to the subject matter.

## RESULTS AND DISCUSSION

### Descriptive statistics

The following are descriptive statistics on data on the cost of purchasing raw materials, labor costs and operating profits at Kedai Sadjiwa during 2016-2020.

**Table 1.** Descriptive statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
BIAYA PEMBELIAN BAHAN BAKU	5	81027000	88411000	85325600,00	2715363,106
BIAYA TENAGA KERJA	5	57909000	76845000	64364200,00	7402026,121
LABA USAHA	5	21333000	23655000	22492800,00	891094,944
Valid N (listwise)	5				

Source: Processed data

Based on the table 1, it can be seen that the average cost of purchasing raw materials is 85.325.600.00 with a standard deviation of 2.715.363.106. While the minimum value is 81,027.000,00 which was obtained by Kedai Sadjiwa in 2020. The maximum purchase cost of raw materials occurred in 2018 with a total of 88,422,000.00.

The labor cost reached its maximum value of 76,845,000.00 occurred in 2018, with an average of 64,364,200.00 and a standard deviation of 7,402,026,121. Labor costs have a minimum value of 57,909.000,00 in 2020.

While the raw material expenditure budget and the maximum labor budget occurred in 2018, the operating profit obtained by Kedai Sadjiwa decreased so that in 2018 it had a minimum value of 21,333,000. In which a mean value of 22,492,800.00 and a standard deviation of 891,094,944. While the maximum value occurred in 2019 with a total operating profit of 23,655,000.00.

**Classic assumption test**  
**Normality test**

**Table 2.**  
 One-Sample Kolmogorov-Smirnov Test  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		5
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	142382,8620 2199
Most Extreme Differences	Absolute	,136
	Positive	,134
	Negative	-,136
Test Statistic		,136
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Processed data

Based on the table 2, it is known that the result of Asymp.sig.(2-tailed) is 0.200 > 0.05. Based on the main steps carried out as the basis for the Kolmogorov-Smirnov normality test, it can be said that it is true. So that the data above can be said to be normally distributed. And with this, the assumptions or conditions for normality have been met.

**Multicollinearity Test**

**Table 3.**  
 Multicollinearity test

<b>Coefficients<sup>a</sup></b>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	72410 4,113	4072721,91 5		,178	,875		
	BIAYA PEMBELIAN BAHAN BAKU	,399	,059	1,215	6,707	,022	,389	2,573
	BIAYA TENAGA KERJA	-,191	,022	-1,583	-8,735	,013	,389	2,573

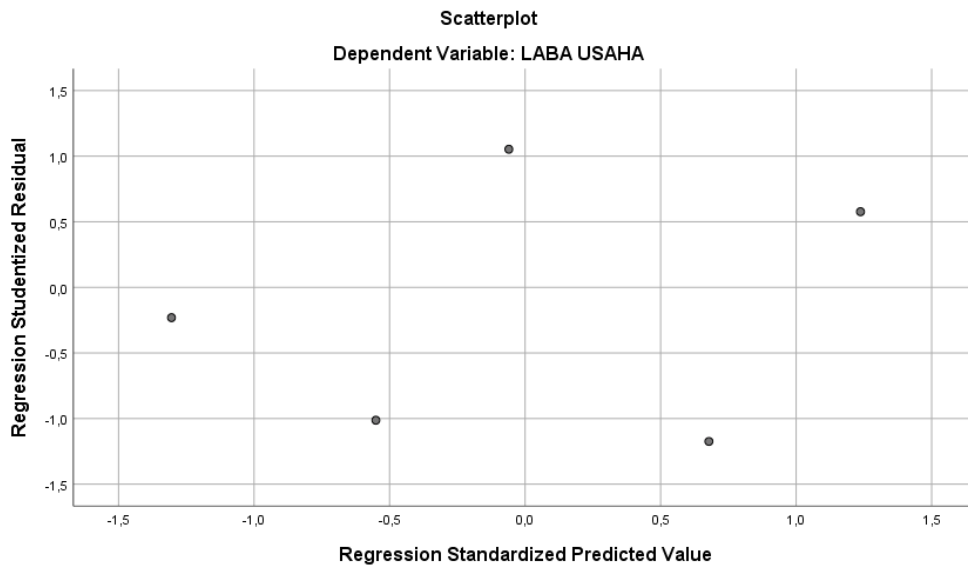
a. Dependent Variable: LABA USAHA

Source: Processed data

Based on the table 3, it is known that the multicollinearity test results have a variance inflation factor (VIF) value for both, namely the raw material budget and labor budget of 2.573 ( $<10$ ) and a tolerance of 0.389 ( $> 0.1$ ). It can be seen that there are no symptoms of multicollinearity and the assumption of multicollinearity has been fulfilled.

**Heteroscedasticity Test**

**Figure 1.** Heteroscedasticity Test



Source: Processed data

Based on the scatterplot image, it shows whether the data regression model has heteroscedasticity or not. From the picture above, the results of the Heteroscedasticity Test show that the black dots in the randomly distributed and well-distributed data do not become a certain pattern. Thus, it can be concluded that the regression model does not experience heteroscedasticity.

**Autocorrelation Test**

**Table 4.**

Durbin-Watson value for autocorrelation test

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,987 <sup>a</sup>	,974	,949	201359,775	2,583
a. Predictors: (Constant), BIAYA TENAGA KERJA, BIAYA PEMBELIAN BAHAN BAKU					
b. Dependent Variable: LABA USAHA					

Source: Processed data

Based on Table 4 above, the results of the Durbin-Watson values are used in testing the regression model to determine whether there is interference and autocorrelation. The expected regression model is to have a regression that is not autocorrelated. From the results above, it can be understood that the Durbin-Watson value is 2,583 which is above the number one and  $DW > 2$ , so it can be concluded that the



regression between the independent variable and the dependent variable has a negative autocorrelation.

### Multiple Linear Regression Analysis

**Table 5.**  
 Multiple Linear Regression Test Results

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	724104,113	4072721,915		,178	,875		
	BIAYA PEMBELIAN BAHAN BAKU	,399	,059	1,215	6,707	,022	,389	2,573
	BIAYA TENAGA KERJA	-,191	,022	-1,583	-8,735	,013	,389	2,573

a. Dependent Variable: LABA USAHA

Source: Processed data

Based on table 5 above, it can be understood that the multiple linear regression equation is as follows:

$$Y = 724104.113 + 0.339 X_1 - 0.191 X_2$$

Information:

Y = Operating profit

X<sub>1</sub> = Cost of purchasing raw materials

X<sub>2</sub> = Labor Cost

Based on the results of the previous equation, the analysis of multiple linear regression equations based on the size of the coefficient of each variable can be analyzed and explained as follows:

The constant value is 724104,113 it means that if the dependent variable is 0, then operating profit (Y) is 724104,113.

Each increase in the regression coefficient on the cost of purchasing raw materials (X<sub>1</sub>) by 1 unit or 1% increases the value of operating profit (Y) at Kedai Sadjiwa by 0.399 units or 0.399%.

The regression coefficient value from the labor cost output data (X<sub>2</sub>) is -0.191, meaning that there is a decrease in labor costs by 1 unit or 1% so that later it can reduce the operating profit value (Y) at Kedai Sadjiwa by -0.191 units or 0.191%.

From the results of the analysis above, it can be concluded that the effect of each increase in the regression coefficient of the purchase of raw materials (X<sub>1</sub>) on operating profit (Y) at Kedai Sadjiwa can increase operating profit by 0.399% from the previous. And the effect of each decrease in the regression coefficient on the labor budget (X<sub>2</sub>) on operating profit (Y) at Kedai Sadjiwa can affect 0.191% for each decrease.

**Hypothesis testing**  
**Coefficient of Determination Test**

**Table 6.**  
 Coefficient of Determination Test Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,987 <sup>a</sup>	,974	,949	201359,775	2,583
a. Predictors: (Constant), BIAYA TENAGA KERJA, BIAYA PEMBELIAN BAHAN BAKU					
b. Dependent Variable: LABA USAHA					

Source: Processed data

Based on table 6 above, the results of the coefficient of determination test show that R is 0.987 or 98.7%. Thus it can be seen that the relationship between the budget for the purchase of raw materials and the budget for labor has a very strong relationship with operating profit.

While the value of Adjusted R Square is 0.974 or 97.4%. The results of this calculation indicate that the ability of the raw material and labor budget contribute to changes or contribute of operating profit of 97.4%. While the remaining 2.6% can be explained by other factors that are outside the analyzed regression model.

**F Statistic Test**

**Table 7. F statistical test results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30951092824 09,710	2	15475546412 04,855	38,168	,026 <sup>b</sup>
	Residual	81091517590 ,290	2	40545758795 ,145		
	Total	31762008000 00,000	4			
a. Dependent Variable: LABA USAHA						
b. Predictors: (Constant), BIAYA TENAGA KERJA, BIAYA PEMBELIAN BAHAN BAKU						

Source: Processed data

Based on Table 7 above, it is known that the F value is 38.168 and has a significance of 0.026 which means it is smaller than 0.05. Thus, it can be concluded that simultaneously the two variables, namely the raw material budget and the labor budget, have an important effect on Kedai Sadjiwa's operating profit. So H3 is acceptable.

**T Statistical Test**

**Table 8. T statistical test results**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	724104,113	4072721,915		,178	,875		
	BIAYA PEMBELIAN BAHAN BAKU	,399	,059	1,215	6,707	,022	,389	2,573
	BIAYA TENAGA KERJA	-,191	,022	-1,583	-8,735	,013	,389	2,573

a. Dependent Variable: LABA USAHA

Source: Processed data

Based on the data in Table 8 above, it is known that the statistical test output for the variable T calculate the cost of raw materials ( $X_1$ ) is 6.707 with a significance level of 0.022%  $<0.05$ . This means that the variable cost of purchasing raw materials ( $X_1$ ) has an important effect on operating profit (Y) at Kedai Sadjiwa. Therefore, H1 is acceptable.

The labor budget variable ( $X_2$ ) has a T-test result of -8.735 with a significant threshold of 0.013%  $<0.05$ . Thus, it can be concluded that the labor budget variable ( $X_2$ ) has a significant negative effect on operating profit (Y) at Kedai Sadjiwa. So H2 is acceptable.

From the results of the T test above, it can be seen that the cost of purchasing raw materials ( $X_1$ ) and the labor budget ( $X_2$ ) as a whole has a significant effect on operating profit (Y) at Kedai Sadjiwa. Therefore, all hypotheses can be accepted.

**Research discussion**

**The effect of Raw Material Purchase Costs on Operating Profit**

Based on the results of research that has been carried out to test the hypothesis (H1), namely the cost of purchasing raw materials ( $X_1$ ) has an important effect on operating profit (Y) at Kedai Sadjiwa Banten. This is carried by using a t-test with the results of the calculated t-test value obtained at 6.707 and with a significant level of 0.022, it means that the raw material purchase budget has a large effect on operating profit because basically it has an important role value below the value of 0.05. So the conclusion is that partially the cost of purchasing raw materials has a significant effect on Kedai Sadjiwa's operating profit. Thus, it can be concluded that H1 is acceptable.

From the data above, it can be seen that the coefficient of the variable cost of purchasing raw materials is positive, It shows that the variable cost of purchasing raw materials and operating profit has a unidirectional relationship . When there is an increase in the cost of purchasing raw materials by 1 unit or 1%, it can increase operating profit by 0.399%. Vice versa if there is a decrease in the cost of raw materials by 1 unit or 1% will reduce the operating profit of Kedai Sadjiwa by 0.399%.

### **The Effect of Labor Costs on Operating Profit**

After discussing the variable cost of purchasing raw materials ( $X_1$ ), the second variable is labor costs ( $X_2$ ). Based on the results of research that has been carried out to test the hypothesis (H2), namely the cost of labor ( $X_2$ ) has a large negative effect on operating profit (Y) at Kedai Sadjiwa Banten. A t-test has been carried out with the result that the accepted t-test value is -8.735 and with a significant level of 0.013 which means labor costs with a significance value less than 0.05. So it can be concluded that segmentally, labor costs have a very large negative impact on operating profit at Kedai Sadjiwa. Thus, H2 is acceptable.

From the results above, it shows that the variable coefficient of labor costs ( $X_2$ ) has a negative value of -0.191, which means that the variable labor costs and operating profits have a non-unidirectional or opposite relationship. If there is a decrease in labor costs by 1 unit or 1%, it will increase operating profit at Kedai Sadjiwa by 0.191% from before. And vice versa if there is an increase in labor costs by 1 unit or 1%, it can reduce operating profit at Kedai Sadjiwa by 0.191%.

### **The effect caused by the cost of purchasing raw materials and labor costs on operating profit**

Based on the results of the research above, it can be seen that H1 and H2 are acceptable, meaning that the raw material budget and labor budget have an important effect on operating profit at Kedai Sadjiwa. To prove the hypothesis (H3), an F test was performed. The results of the F test showed that the significance value of F was 0.026 less than the significance level of 0.05. So it can be concluded that the regression model can be used to test the effect of the raw material purchase budget ( $X_1$ ) and the labor budget ( $X_2$ ) on operating profit (Y) at Kedai Sadjiwa.

Then tested using R Square the results obtained 97.4%. Thus, it can be seen that the budget for the purchase of raw materials and the budget for labor have a very important effect on operating profit of 97.4%. While the remaining 2.6% is explained by other factors outside the analyzed regression model. Thus, H3 is acceptable.

### **Conclusion**

This study was compiled by analyzing the effect of the raw material budget and labor budget variables on operating profit at Kedai Sadjiwa Banten. Based on analysis and testing, it is concluded that the variable cost of purchasing raw materials partially has an important effect on operating profit at Kedai Sadjiwa. Thus, it can be concluded that the variable cost of purchasing raw materials has a positive effect, which means that the variable cost of purchasing raw materials and operating profit has a unidirectional relationship. so Therefore H1 can be accepted. Labor costs have an important effect on operating profit at Kedai Sadjiwa partially because they have a negative relationship, so it can be concluded that the variable labor costs and operating profits have a unidirectional or opposite relationship. So H2 is also acceptable. Meanwhile, the raw material budget and the labor budget as a whole have a simultaneous and significant positive relationship to Kedai Sadjiwa's operating profit.

### **Suggestion**

Based on the discussion and conclusions above, there are suggestions to increase the operating profit of Kedai Sadjiwa Banten in the future. Suggestions Kedai Sadjiwa is expected to minimize the costs that must be incurred, especially the raw material budget

and labor budget by optimizing all financing by minimizing expenses. In this study, it is known that the cost of purchasing raw materials can increase operating profit at Kedai Sadjiwa. Thus, Kedai Sadjiwa can maximize the quality of raw materials so that they can increase and obtain maximum profits or operating profits. What affects the increase in operating profit from year to year is the purchase of the raw materials themselves.

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