

THE EFFECT OF PRODUCTION COST AND OPERATIONAL COSTS ON NET INCOME IN SMEs DARSA FRUIT CRIPS

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Abstract

This study aims to examine the effect of production costs and operational costs partially and simultaneously on net income in SMEs. Production costs and operational costs as independent variables, while net income as the dependent variable. This study uses a quantitative approach. The research samples during 2018 - 2021. Data collection techniques are in the form of documentation and interviews. Data analysis used multiple linear regression, with SPSS statistics tools the t-test and f-test. The finding reveal that partially production costs have a significant positive effect on net income, and operating costs has a significant negative effect on Net incomes. while simultaneously production cost and operational cost have a significant effect on net income. This study gives suggestion for SMEs should be able to manage Production Costs and control Operational Costs properly in order to generate maximum profits and avoid losses that can cause bankruptcy in SMEs businesses. This research gives empirical evidence the relationship production costs and operational costs on Net Income for SMEs

Keyword: *Production Costs, Operating Costs, Net Income, Small Medium Enterprises*

1. INTRODUCTION

The era of globalization is an era in which human beings are directly connected to one another as if there were no more partitions separating them, and territorial boundaries between countries became something that was barely visible anymore. The era of globalization has had a very significant impact on all areas of human life, starting from culture, politics, and the economy. In the economic field, for example, globalization has made barriers between countries almost non-existent, so that almost all companies in the world are directly competing with each other in fighting for their worldwide target market (Baihaqi, 2020). Even though this makes consumers quite profitable, because they can more easily find and choose products that suit their wants and needs with quite a lot of variants both from within and from abroad, on the other hand this makes these companies have to confront each other directly, with various strategies that they carry out. This of course makes the level of competition very tight, and makes companies that are fragile in their management will meet their end more quickly (Felicia & Gultom, 2018).

However, it is not an easy thing for every company to achieve high profits, because there are many factors that affect the profit level of a company in running its business (Jatiningrum et al, 2016; Murni & Dhiana, 2018). There are three factors that can affect company profits, namely costs, selling prices and sales or production volume (Mulyadi, 2014: 513). These several factors, cost is one of the factors that greatly influences the level of profit that will be obtained by the company (Rostiyanti & Ferliyanti, 2019; Novia et al. 2020)

Costs in a company itself are divided into two main types, there are production costs and operational costs (Pipit, 2022). According to Riwayandi (2014), production costs (manufacturing costs) are costs related to the production function. Production costs consist of direct material costs, direct labor costs, and factory overhead costs. Meanwhile, according to Jumingan (2017: 32) Business or operational costs arise in connection with the sale or marketing of goods or services and the implementation of administrative and general functions of the company concerned (Lasrya, Chandra & Panjaitan, 2021). Both production costs and operational costs are both important factors that affect the size of the profit that will be obtained by a company. Both production costs and operational costs must be managed as well as possible so that the company can obtain maximum Net income. According to Kasmir (2011) Net income is profit that has been deducted by costs which are a burden on the company in a certain period including taxes (Novia et al., 2020). With this high Net income figure, it is hoped that it can support the sustainability of the SMEs business process in the long term, and is expected to have a positive impact on the SMEs itself, the environment around the SMES and for the development of the national economy in general.

In fact, SMEs has volatility in business performance. The condition SMEs DARSA Fruit Chips in East Lampung Regency also ups and downs in their business, especially when the Covid 19 pandemic arrived which hampered various kinds of community activities and made the country's economic condition decline, in addition to rising prices for cooking oil and raw materials. Fuel oil also contributed to high inflation which in turn contributed to the increase in the production and operational costs of SMEs (DARSA Fruit Chips) in East Lampung Regency, reaching 30% compared to before the pandemic and the increase in prices for various types of oil. For example, in purchasing raw materials for cooking oil, which previously only ranged from 10-11 thousand rupiahs, then increased to 14 thousand rupiahs, coupled with the sluggish economic conditions which caused a decline in sales figures of up to -59% overall in one year in 2020, when compared to 2019. The data of the business performance can be seen clearly from the annual report data for the 2018 - 2021 period as follows:

Table. 1. SMEs DARSA Fruit Chips of East Lampung Regency 2018 - 2021

NO	YEAR	CHARGE TYPE		Sale	Percent age (%)	Net income	Perce ntage (%)
		PRODUCTION	OPERATIONAL				
1	2018	Rp.84.000.000	Rp.10.800.000	Rp.120.100.000	-	Rp.25.300.000	-
2	2019	Rp.92.400.000	Rp.11.880.000	Rp.132.110.000	10%	Rp.27.830.000	10%
3	2020	Rp.40.108.000	Rp.6.075.210	Rp.68.024.100	-48,5%	Rp.9.578.600	-65,5%
4	2021	RP.78.540.000	Rp.10.098.000	Rp.100.105.500	47,1%	Rp.11.467.500	19,7%

Source: SMES Documentation (DARSA Fruit Chips) East Lampung Regency Fiscal year 2018 –2021

Current year -Year before /base year x 100%

2019 = 132 million -120 million = 12 million/120 million x 100 % = 10%

2020 = 54 million- 132 million = -78 million/ 132 million x 100% = -56%

2021 = 100 million - 54 million = 46 million/54 million x 100% = 85%

Evidence from the table of the data on 2020 sales decreased by 48.5%. This shows that in 2020 SMESs DARSA Fruit Chips in East Lampung Regency are experiencing very

serious problems which have caused a very significant decrease in sales. The following table shows monthly report data throughout 2020.

Table.2 SMEs DARSA Fruit Chips of East Lampung Regency every month on year of 2020

NO	MONTH	CHARGE TYPE		Sale	Percent age (%)	Net income	Percent age (%)
		PRODUCTION	OPERATIONAL				
1	JANUARY	Rp.7.705.000	Rp.990.010	Rp.12.090.700	-	Rp.2.400.700	-
2	FEBRUARY	Rp.7.700.000	Rp.990.000	Rp.12.300.500	1,7%	Rp.2.610.500	8,7%
3	MARCH	Rp.6.700.000	Rp.1.170.000	Rp.10.050.900	-18,2%	Rp.360.900	-86,1%
4	APRIL	Rp.6.703.000	Rp.995.000	Rp.8.760.500	-12,8%	Rp.120.000	-66,7%
5	MAY	Rp.1.400.000	Rp.280.000	Rp.3.100.000	-64,6%	Rp.520.000	333,3%
6	JUNE	Rp.1.500.000	Rp.200.000	Rp.3.300.000	6,4%	Rp.600.000	15,3%
7	JULY	Rp.1.350.000	Rp.279.500	Rp.3.050.500	-7,5%	Rp.530.500	-11,5%
8	AUGUST	Rp.1.450.000	Rp.285.000	Rp.3.320.000	8,8%	Rp.685.000	29,1%
9	SEPTEMBER	Rp.1.275.000	Rp.185.000	Rp.2.800.500	-15,6%	Rp.375.500	-45,1%
10	OCTOBER	Rp.1.445.000	Rp.185.700	Rp.3.050.000	8,9%	Rp.420.000	11,8%
11	NOVEMBER	Rp.1.380.000	Rp.260.000	Rp.2.860.000	-6,2%	Rp.320.000	-23,8%
12	DECEMBER	Rp.1.500.000	Rp.255.000	Rp.3.340.500	16,8%	Rp.635.500	98,5%
TOTAL		Rp.40.108.000	Rp.6.075.210	Rp.68.024.100		Rp.9.578.600	

Source: SMES Documentation (DARSA Fruit Chips) of East Lampung Regency for the 2020 fiscal year

According on the data of monthly report on 2020 above, shows that SMESs DARSA Fruit Chips) in Labuhan Ratu 4 Village, Labuhan Ratu District, East Lampung Regency experienced the most drastic decline in sales in May, namely by 64.6%, this condition occurred almost simultaneously with the early days of restrictions on community activities by the government at the start of the covid 19 pandemic.

This research takes the object of SMEs DARSA Fruit Chips in Labuhan Ratu District, East Lampung Regency because it is one of the SMEs that was affected by the covid 19 pandemic in its sales. This needs to give evidences related with there is an effect of high production costs and operational costs that cause the profits. Net income is an indicator of business success in a company, including for SMEs DARSA Fruit Chips in Labuhan Ratu District, East Lampung Regency. Based on the description above, this paper aims to examine more deeply the effect of production costs and operating costs on the company's Net income at SMEs DARSA Fruit Chips in East Lampung Regency.

Cost is the sacrifice of economic resources to obtain goods or services that are expected to provide benefits now or in the future (Garaika et al., 2020). Meanwhile, according to Mulyadi (2017), costs are sacrifices of economic resources, measured in units of money, that have occurred or are likely to occur for a particular purpose. Then according to Brigham dan Joel (2019).cost is cash or cash equivalent value sacrificed to obtain goods or services that are expected to provide current or future benefits for the organization.

According to Fathony and Wulandari (2020). production costs (manufacturing costs) are costs related to the production function. Production costs consist of direct material costs, direct labor costs, and factory overhead costs. According to Mulyadi (2015) Production costs are costs incurred to process raw materials into finished products that are ready for sale. Broadly speaking, production costs are divided into raw material costs, direct labor costs, and overhead costs. Meanwhile, according to Sutrisno (2012: 11) Production costs are costs incurred to process raw materials into finished products.

According to Mia Laswi Wardiyah (2017:13) Operational costs are costs that show the extent to which business management is efficient. Selling costs and administrative costs relate to the operations performed. Jumingan (2017:32) Business/Operational costs arise in connection with the sale or marketing of goods or services and the implementation of administrative and general functions of the company concerned. According to Sujarweni (2017:28) Operational Costs are costs that are used to get the main income. Simamora (2013:46) Net income that comes from transactions of income, expenses, gains and losses. Profit is generated from the difference between incoming resources (income and profits) and outgoing resources (expenses and losses) over a certain period of time. Meanwhile, according to V. Wiratna Sujarweni (2017: 197) states that Net income is the final figure of the profit and loss calculation where to look for operating profit plus other income minus other expenses. Based on the literature review and the results of previous research, the hypotheses in this study are as follows:

H1: There is an effect of Production Costs on Net Income SMEs DARSA Fruit Chips in East Lampung Regency.

H2: There is an effect of Operational Costs on Net Income in SMESs DARSA Fruit Chips in East Lampung Regency.

H3: There is an effect of Production Costs and Operational Costs on Net Income in SMEs DARSA Fruit Chips in East Lampung Regency.

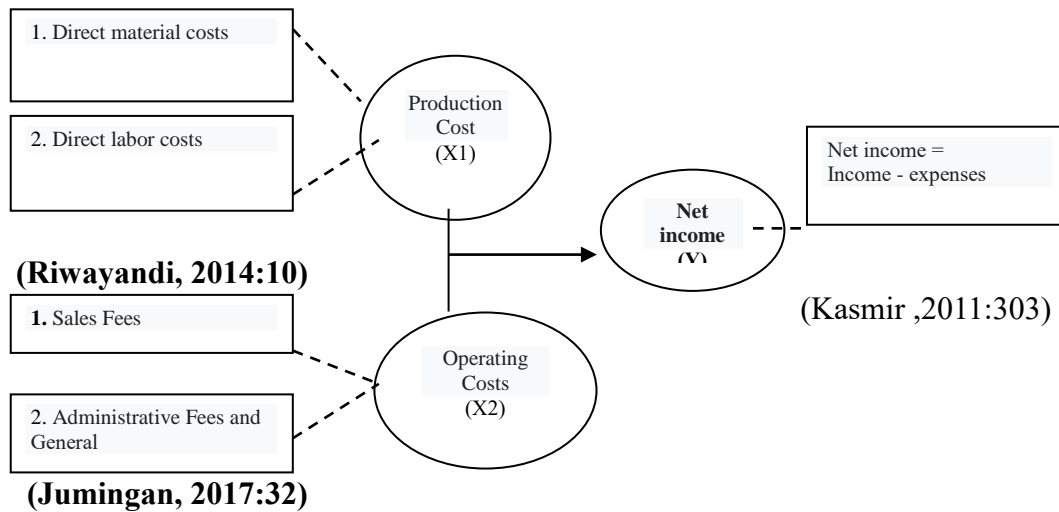
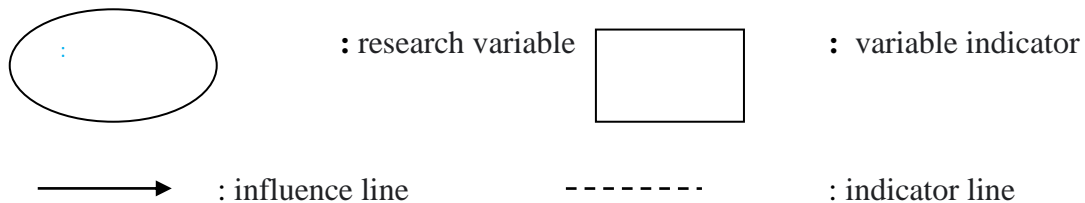


Figure 1. *The Conceptual Framework*

Information:



2. RESEARCH METHODS

The type of research used in this research is associative research with a quantitative approach. The data in this research is quantitative data. The data sources in this study were obtained from monthly report data and annual data for the period 2018 - 2021 from SMEs DARSA Fruit Chips in East Lampung Regency. In the form of production cost data, operational costs and Net income data for the period 2018 - 2021. The population in this study is year-end report data for 2018 - 2021 from SMESs (DARSA Fruit Chips) in East Lampung Regency. The samples in this study are production costs, operational costs, Net income during 2018 - 2021 from SMESs (DARSA Fruit Chips) in East Lampung Regency.

This study consists of three variables, namely two independent variables and one dependent variable. The independent variables of this study are production costs (X1) and operating costs (X2), while the dependent variable of this study is net income (Y).

Variables and Definition Variables:

- Variable (X1) **Production costs**, according to Fathony and Wulandari (2020). production costs (manufacturing costs) are costs related to the production function. Production costs consist of direct material costs and direct labor costs.
- Variable (X2) **Operational costs**, according to Rostianti and Ferliyanti (2019). Operational costs are costs that are not related to the production process but only include marketing costs and administrative and general costs.
- Variable (Y) is **Net income**, according to Novia et al (2020). Net income is profit that has been deducted by costs which are the company's burden in a certain period, including taxes.

The normality test in this study was carried out using the graphical method. If the results of the calculation of the significance value are more than 0.05, the data is said to be normally distributed. The homogeneity test with decision making is guided by the following provisions. If the sig significance value is <0.05, it means that the data does not have a homogeneous variance (not the same) and if the sig significance value is > 0.05, it means that the data has a homogeneous variance. The multiple linear regression equation according to Sugiyono (2017) can be formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Where:

Y' = Dependent Variable (predicted value) i.e. Net Income.

X1 = Independent Variable 1, namely production costs

X2 = Independent Variable 2 namely Operational Costs

a = Constant (value Y' if X1, X2, ..., Xn = 0)

b = Regression coefficient (increasing or decreasing value)

e = Standard error

3. RESULTS AND DISCUSSION

a. Data and Sample

The first data collection technique in this study is by means of documentation obtained from monthly and annual report data for the period 2018 - 2021 from SMES owners DARSA Fruit Chips in East Lampung Regency. The next data collection technique in this study was by direct interviewing the owners and employees of SMEs DARSA Fruit Chips in Labuhan Ratu 4 Village, Labuhan Ratu District, East Lampung Regency by coming directly and conducting interviews with the owners and employees of SMEs DARSA Fruit Chips in

Labuhan Ratu 4 Village, Labuhan Ratu District, East Lampung Regency. The data test carried out in this study was based on data from the monthly SMEs reports (DARSA Fruit Chips) in East Lampung Regency throughout 2020 as follows:

Table 3 SMEs DARSA Fruit Chips of East Lampung Regency every month for the 2020 financial year

NO	MONTH	CHARGE TYPE		Sale	Percentage (%)	Net income	Percentage (%)
		PRODUCTION	OPERATIONAL				
1	JANUARY	Rp.7.705.000	Rp.990.010	Rp.12.090.700	-	Rp.2.400.700	-
2	FEBRUARY	Rp.7.700.000	Rp.990.000	Rp.12.300.500	1,7%	Rp.2.610.500	8,7%
3	MARCH	Rp.6.700.000	Rp.1.170.000	Rp.10.050.900	-18,2%	Rp.360.900	-86,1%
4	APRIL	Rp.6.703.000	Rp.995.000	Rp.8.760.500	-12,8%	Rp.120.000	-66,7%
5	MAY	Rp.1.400.000	Rp.280.000	Rp.3.100.000	-64,6%	Rp.520.000	333,3%
6	JUNE	Rp.1.500.000	Rp.200.000	Rp.3.300.000	6,4%	Rp.600.000	15,3%
7	JULY	Rp.1.350.000	Rp.279.500	Rp.3.050.500	-7,5%	Rp.530.500	-11,5%
8	AUGUST	Rp.1.450.000	Rp.285.000	Rp.3.320.000	8,8%	Rp.685.000	29,1%
9	SEPTEMBER	Rp.1.275.000	Rp.185.000	Rp.2.800.500	-15,6%	Rp.375.500	-45,1%
10	OCTOBER	Rp.1.445.000	Rp.185.700	Rp.3.050.000	8,9%	Rp.420.000	11,8%
11	NOVEMBER	Rp.1.380.000	Rp.260.000	Rp.2.860.000	-6,2%	Rp.320.000	-23,8%
12	DECEMBER	Rp.1.500.000	Rp.255.000	Rp.3.340.500	16,8%	Rp.635.500	98,5%
TOTAL		Rp.40.108.000	Rp.6.075.210	Rp.68.024.100		Rp.9.578.600	

Source: SMES Documentation (DARSA Fruit Chips) of East Lampung Regency for the 2020 fiscal year

b. Classic Assumption Test

The normality test is carried out to determine the distribution of data in the variables that will be used in the study. The data in the study are said to have a normal distribution, that is, if the sig value > 0.05. the data was tested using the one-sample Kolmogorov-Smirnov Test. The results of the data normality test can be seen in the table below:

Table.4. Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		12
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	436673,81688468
Most Extreme Differences	Absolute	,208
	Positive	,132
	Negative	-,208
Kolmogorov-Smirnov Z		,720
Asymp. Sig. (2-tailed)		,677

- a. Test distribution is Normal.
- b. Calculated from data.

Based on Table 5 above, it shows that the Kolmogorov-Smirnov (Test Statistic) Z value is 0.720 and Asymp. Sig (2-tailed) which is equal to 0.677 is greater than 0.05. So it can be said that the regression model has a normal distribution or meets the assumption of normality.

Table.5 The Result of Homogeneity Test

Levene Statistic	df1	df2	Sig.
40,655	2	33	,000

Source: SPSS data processing Version 21.0 (2023)

Based on the data in the homogeneity test table above, it can be seen that the sig value is $0.000 < 0.05$, so it can be said that the data tested is not homogeneous. But because this homogeneity test is not a mandatory requirement in the regression test so that the data analysis test can be continued to the next stage. This study uses multiple linear regression tests (multiple linear regression) because it has more than one independent variable, namely variables X1 and X2.

c. *The Result of Hypotheses Test*

The results of multiple linear regression tests in this study using the SPSS version 21.0 application are as follows:

Table.6 The Result of Hypotheses Test
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	530149,189	239151,876		2,217	,054
PR	,917	,234	3,233	3,927	,003
OP	-5,527	1,693	-2,688	-3,265	,010

a. Dependent Variable: PROFIT

Source: SPSS data processing Version 21.0 (2023)

The multiple linear regression equation that is formed is:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 5.189 + 0.917X_1 + e + -5.527X_2 + e$$

Based on the regression equation obtained from the coefficients table above, it can be explained that the influence of Production Costs (X1) and Operating Costs (X2) on Net Income (Y). For more details are as follows:

1. The constant (a) of 5.189 states that if the independent variables of Production Costs (X1) and Operational Costs (X2) are considered constant (Zero), then Net income (Y) is 5.189.
2. The regression coefficient of Production Costs (X1) of 0.917 indicates that for each additional Production Cost of one unit, it will be followed by an increase in Net income of

0.917. These results are positive, meaning that there is a positive relationship between Production Costs and Net income, ie where the higher the Production Cost, the higher the Net income obtained.

3. The regression coefficient of Operational Costs (X2) is -5.527 indicating that for each additional Operational Cost of one unit, it will be followed by a decrease in Net Income of -5.527. These results are negative, meaning that there is a negative relationship between Operational Costs and net income, ie where the higher the Operating Costs, the lower the Net income earned.

It can be seen in table 6 above that the t count for the Production Cost variable is 3.927 with a sig value of 0.003 while the t count for the Operational Cost variable is -3.265 with a sig value of 0.010. So that from the results of SPSS Version 21.0 data processing above it can be explained as follows:

According to the result of hypothesis test (H1), statistics value, t count = 3.927, t table = 2.13185. The hypothesis is accepted if tcount > t table. Based on the table above, it can be seen that tcount > ttable and has a significance value of 0.003 < 0.05, then the hypothesis is accepted. This means that the Production Cost variable (X1) has a significant positive effect on Net Income (Y) in SMEs DARSA Fruit Chips in East Lampung Regency. The result of examine the hypothesis (H2), the effect of operational costs (X2) on net income. Based on statistics result, the value of t count = -3.265 and t table = 2.13185. The hypothesis is accepted if t count > t table. Based on the table above, it can be seen that t count < t table and has a significance value of 0.010 < 0.05, then the hypothesis is rejected. This means that the variable Operating Costs (X2) has a significant negative effect on Net Income (Y), which means that the higher the level of Operating Costs of a product, the higher the level of decline in Net income earned by SMEs. Because more and more Operational Costs are incurred, it will have a negative effect on the level of income so that there is a decrease in profits for these SMESs. The results of the F test can be seen in the following table:

Table.7 The Result of Simultan Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5184112890787,665	2	2592056445393,833	11,122	0,004 ^b
	Residual	2097524245879,003	9	233058249542,111		
	Total	7281637136666,668	11			

a. *Dependent Variable: PROFIT*

b. *Predictors: (Constant), OP, PR*

Source: Results of SPSS data processing Version 21.0 (2023)

Based on the table 7 above, the result of hypothesis test (H3) that can be seen that the f count is 11.122 with a significant value of 0.004b. Based on this information means that Ha is accepted, because F count > F table or Significant < 0.05. According to the result of statistics shows that a significant value of 0.004, it can be said that p value < 0.05. This give the result that the the research conducted are in accordance with the testing criteria. Thus, it can be concluded that the hypothesis is accepted, meaning that in this study simultaneously (simultaneous) has a significant effect between Production Costs (X1) and Operational Costs (X2) on Net Income (Y) in SMEs DARSA Fruit Chips Lampung Regency East.

4. CONCLUSION

This research aims to examine the effect of effect of Production Costs and Operational Costs on Net income in SMEs DARSA Fruit Chips East Lampung Regency. Based on the result of hypothesis test it can be concluded that Production Costs have a significant positive effect on net income in SMEs, while Costs Operational has a significant negative effect on net income in SMEs DARSA Fruit Chips in East Lampung Regency. In order to then Production Costs and Operational Costs have a significant simultaneous effect on Net income in SMEs DARSA Fruit Chips in East Lampung Regency. The results of this study contain implications so that in the future the SMEs DARSA Fruit Chips pay more attention to and improve Production Cost Control in order to increase Net income and also pay more attention to and improve Operational Cost Control in order to prevent losses and increase Net income significantly. Even this research has been attempted and carried out in accordance with scientific procedures, however, it still has limitations, including the factors that affect Net income in this study consist of only two variables, Production Costs and Operational Costs, while there are many other factors that affect Net income. besides that there are limitations to research using bookkeeping samples, namely sometimes the results of sales and expenses between periods/years of accounting experience significant differences.

Based on the conclusions above, there are several suggestions that the researcher wants to convey, including, SMEs should be able to manage Production Costs and control Operational Costs properly in order to generate maximum profits and avoid losses that can cause bankruptcy in SMEs businesses. In addition, this research is expected to be an additional source of knowledge and information about financial accounting regarding production costs, operational costs and Net income as well as input and additional references for readers and it is also hoped that in future research it can develop research with other types of variables and look for factors anything that can affect net income besides the variables involved in this study and also using different industrial sectors as well as a longer period span and more samples so that it is expected to obtain better results and more benefits for all parties involved.

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