

ANALYSIS OF THE SALES VOLUME ON BUSINESS INCOME: STUDY AT THE ISLAMIC BOARDING SCHOOL

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Abstract

This research aims to determine the effect of sales volume on business income at screen printing cutting sanpas (study at the Assya'roniyyah Islamic boarding school). This research method uses a quantitative approach. The population in this study was an unlimited number of students at the As-Sya'roniyyah Islamic boarding school. The sampling technique used Purposive Sampling Technique, with the criteria being that respondents had made purchases at the screen printing cutting department at least twice, were at least 15 years old, male or female. The data collection technique is through distributing questionnaires to respondents who meet the criteria. The data analysis method used is simple Linear Analysis with the SPSS (Statistics Product and Service Solution) program version 25. The research results prove that sales volume does not have a significant effect on business income. However, simultaneously sales volume has a positive and significant effect on business income. The conclusions from this research prove that the more and higher the sales volume, the higher the business income in this research.

Keywords: Sales Volume, Business Income, Islamic Boarding School

1. INTRODUCTION

The business world is experiencing increasingly fierce competition. Business advancement affects all efforts to improve the skill level of businesses in producing services, production, and profits. This encourages every entrepreneur to make a detailed plan for running their business in order to grow the business. Although not easy, developing a business has significant benefits for the company. Therefore, development is an important aspect of a business that wants to grow or even an ongoing one (Samudra & Nugroho, 2022). Progress in a business is determined by various factors, including the use of human resources in accordance with quality and balanced with knowledge and technology. Various companies compete by using various promotional media to market their products, such as billboards, television advertisements, print media advertisements, sponsorships, newspapers, magazines, radio and others. This increasingly fierce development and competition demands that every company must continue to develop its company.

Sales volume is an important aspect in a company. Sales volume is a measure that shows the number or size of goods or services sold (Irawan, 2022). Poor company management will be detrimental to the company because it can impact profits and ultimately reduce revenue. (Sachrir, et al. 2022). High public consumption encourages entrepreneurs to always make improvements to production and sales costs. Quality production and good sales strategies can encourage increased sales which is useful for controlling market share and achieving optimal profits. (Atmoko, 2018). Optimal profit is one of the company's main goals in carrying out its activities . To achieve this goal, the company relies on its activities in the form of sales. Sales can be made either in cash or credit. Companies that are unable to develop their business will gradually be displaced by competing companies.

According to Sridewi (2020) Business development actions are strategies undertaken by companies to improve their performance and achieve greater success. By taking business development actions, company leaders can maintain organizational goals while preparing to face upcoming challenges. To overcome this problem, it is necessary to delegate authority and responsibility to each part of the company. Internally, companies face problems of productivity, quality, costs, time, service, safety, environment and worker behavior which are becoming increasingly severe every day. Meanwhile, externally, companies are under pressure from various angles, including from customers, suppliers, competitors, and various kinds of unexpected changes. Facing these things, apart from promoting their products, companies must also be able to improve product quality and innovation. Because the most important element in a company is the superiority of the products it has.

Sanpas Cutting Screen Printing is one of the businesses owned by the Assya'roniyyah Islamic Boarding School which operates in the screen printing sector which provides screen printing services for uniforms and others. Considering how important quality and service are for consumer satisfaction, companies are required to strive to increase their potential so that they are able to keep up with the pace of competition, and consumers do not turn to other products.

Table 1. Purchase Data on Shopee

| Month | Income (Rp) | Percentage (%) |
|-----------|-------------|----------------|
| January | 5,700,000 | 12 |
| February | 5,700,000 | 12 |
| March | 3,300,000 | 7 |
| April | 1,800,000 | 3 |
| May | 2,300,000 | 5 |
| June | 8,700,000 | 18 |
| July | 3,300,000 | 7 |
| August | 5,300,000 | 11 |
| September | 2,700,000 | 5 |
| October | 2,700,000 | 5 |
| November | 1,650,000 | 3 |
| December | 2,850,000 | 6 |
| Amount | 46,000,000 | 100 |

(Source: sanpas income data 2022).

Based on Table 1. Sales volume for screen printing cutting sanpas for January-December 2021 appears to have fluctuated. In January and February the sales volume at Sanpas Cutting Screen Printing was IDR 5,700,000 or 12% of total 1 year results. In March the sales volume decreased to Rp. 3,300,000 or 7%. And in April the sales volume decreased again to Rp. 1,800,000 or 3%. Then in May the profit increased from the previous month, namely IDR 2,300,000 or 5%. Then in June it increased drastically to IDR 8,700,000 or 18%. However, in June it decreased to IDR 3,300,000 or 7%. August rose again by IDR 5,300,000 (11%) then September and October fell to IDR 2,700,000 (5%) and in November it fell to IDR 1,650,000 (3%) then in December it rose from the previous month to Rp. 2,850,000 (6%). Due to fluctuations in sales volume, entrepreneurs have to look for the right strategy in running their business so that it can increase so that targets can be achieved.

Based on the background above, the researcher aims to examine the influence of sales volume on business income at the screen printing cutting board (study at the As-Sya'roniyyah Islamic boarding school)".

2. LITERATURE REVIEW

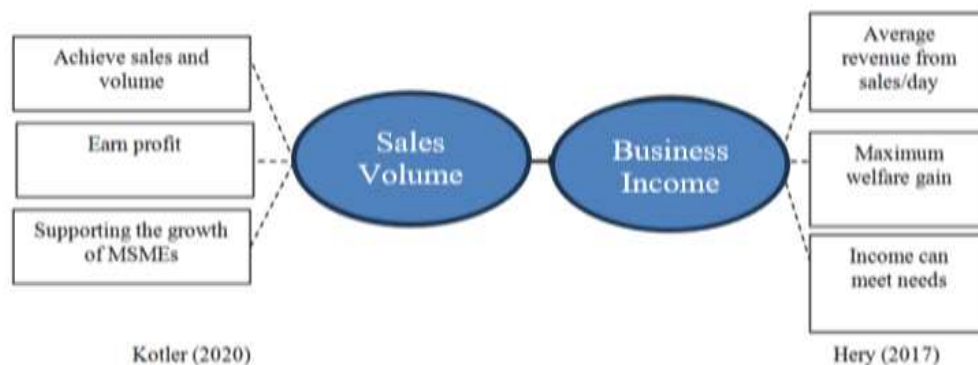
According to Kotler (2020) states that it shows the number of goods sold in a certain time period. According to Basu Swasta (2020) sales is an interaction between individuals who meet each other face to face which is aimed at creating, improving, or maintaining exchange relationships so that they are profitable for the other party. Sales volume is important because it can pinpoint the most successful sales methods for a company. It helps you determine the most effective salespeople, marketing campaigns and business locations. Sales volume may also highlight your best-selling items and which ones no longer sell because of a lack of interest from consumers (Patmarina, 2023).

Operating Revenues

According to Islahuzzaman (2012) it is as follows: "business income is an inflow or other increase in the assets of an entity or the settlement of its obligations during a period from the delivery or production of goods. Or other activities that are the main or main sustainable result of industrial activities." Then there is also an understanding according to Rudianto (2012) which states that income increases in company wealth due to sales of company products in the context of normal business activities.

Previous research discussing the analysis of the influence of sales volume on business income has been carried out by various researchers, Setiyana, (2016); Refna Dwiyanana (2012); Nayara (2014). Proving that sales volume simultaneously influences business income. Based on the description of previous research, the following model and hypothesis can be built.

Figure 1
Research Models



3. RESEARCH METHOD

This research is field research *taking* place at the Assya'roniyyah Islamic Boarding School, Teluk Dalem, Mataram Baru, East Lampung. The subject of this research is the Sanpas Cutting Screen Printing entrepreneur at the Assya'roniyyah Islamic Boarding School. The type of data in this research is quantitative data, which is taken from company financial reports/objects such as balance sheets, profit and loss reports, annual profit income, reports and other data related to company operations. The data collection technique in this research is by using a survey. The data source is secondary data, which is data obtained from existing records at the company/research object which are related to the problem being studied or which are useful as data supporting information.

Population is all data that has certain characteristics. In this research, the population is the amount of data taken from the financial reports of the Sanpas cutting screen printing business, a case study at the As-Sya'roniyyah Islamic boarding school. The sample is part of the population in the form of data taken from financial reports at the Sanpas cutting screen

printing business, case study at the As-Sya'roniyyah Islamic boarding school, for example: balance sheet, profit and loss report, profit receipts, and other financial reports.

Operational Definition and Variable Measurement

Sales volume

In this research, the sales volume referred to is the total number of products from the Sanpas cutting screen printing business refer to study Luayyi & Astuti (2022) which case study at the As-Sya'roniyyah Islamic boarding school sold by the company within a period of 1 year.

Busnisess Income

In this research, the business income referred to is the flow of cash receipts/other assets received from consumers as business income following with Sridewi (2020) srudy for case screen printing and cutting at the As-Sya'roniyyah Islamic boarding school.

Data analysis

Multiple linear regression

In this research, multiple linear regression analysis tools were used using the OLS (Ordinary Least Square) method. The estimation method used according to Gujarati, (2003: 257) is as follows:

$$Y = B_0 + B_1X_1 + u$$

Where :

Y : Operating profit (dependent variable)

B₀ : Constant

B₁: Parameters (regression coefficients)

X₁: Sales volume

U: Disturbing factor

The next step after the regression results is to test the accuracy of the model (F test), test the estimator parameters (t test) and the coefficient of determination (R²).

.The regression formula or formula is derived from certain data assumptions. Thus, not all data can be applied to regression. If the data does not meet the regression assumptions, then applying regression will produce biased estimates. The classical assumption test consists of normality, multicollinearity, heteroscedasticity and autocorrelation tests.

4. RESULTS

Table 2. Multiple Linear Regression Calculation Results

| Coefficients ^a | | | | | |
|---------------------------|--------------|-----------------------------|------------|---------------------------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | Sig. |
| | | B | Std. Error | Beta | |
| 1 | (Constant) | 6,365 | 1,047 | | 0,000 |
| | sales volume | 0.495 | 0.085 | 0.506 | 0,000 |

a. Dependent Variable: business income

Source: primary data processed in 2024

Based on Table 2, to determine the formulation of a simple linear regression equation, the influence of sales volume on business income in screen printing cutting facilities. regression coefficient analysis was carried out. The results are as follows. Regression constant: 6.365 Sales volume variable constant (X1): 0.495. Based on the results of the regression coefficient analysis, the simple linear regression equation formula is: $Y = 6,365 + 0.495(X1)$. This simple linear regression equation can be interpreted as follows. The constant value means that if the value of The regression coefficient value of sales volume on business income in the case of sticker cutting is $(X1) = 0.495$,

Partial hypothesis testing uses the t test, namely to partially test the independent variable against the dependent variable. The test can be explained using a partial test (t test) of each variable: The calculated t value for the sales volume variable (X1) is 5,801 and the value for the 5% distribution is 1.9 84 , so the calculated t is $5,801 > t$ table 1.9 84 and also the significant value of 0.000 is smaller than 0.05 ($0.00 < 0.05$). This means that sales volume (X1) has a significant influence on business income (Y).

Simultaneous Test (F Test)

The F test is carried out by comparing the calculated F value with the F table value. If the calculated $F > F$ table then there is a simultaneous (together) influence and vice versa. The results of simultaneous regression calculations are obtained as follows:

Table 3. Results of Simultaneous Hypothesis Testing (f Test)

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 46,005 | 1 | 46,005 | 33,647 | ,000 ^b |
| | Residual | 133,995 | 98 | 1,367 | | |
| | Total | 180,000 | 99 | | | |

a. Dependent Variable: business income

b. Predictors: (Constant), sales volume

Data source: processed SPSS output (2023)

Based on Table 3, it shows that the calculated F value is greater than the F table value, namely F calculated $33.647 > F$ table 3.94 and also the significant value of 0.000 is smaller than 0.05 ($0.000 < 0.05$). This means that the sales volume variable (X1) simultaneously has a positive and significant effect on the business income variable (Y).

Table 4. Coefficient of Determination Test Results

| Model Summary ^b | | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .506 ^a | .256 | .248 | 1.16931 | 1,483 |

a. Predictors: (Constant), sales volume

b. Dependent Variable: business income

Data source: processed SPSS output (2023)

Based on Table 4. above, it is known that the R Square value is 0.506. This means that the influence of variable X1 simultaneously on variable Y is 50.6% with the remainder influenced by other variables not included in this study. This shows that the variation in changes in business income at the screen printing cutting board at the As-Sya'roniyyah Islamic boarding school is caused by sales volume of 50.6%, while the remaining 49.4% can be explained by other factors outside the research model.

This research seeks to obtain an overview of the influence of sales volume on business income at screen printing cutting facilities . There is a calculated t value for the sales volume variable (X1) of 5,801 and a value for the 5% distribution of 1.9 84 , so the t calculated is

5,801 > t table 1.9 84 and also the significant value of 0.000 is smaller than 0.05 ($0.00 < 0.05$). This means that sales volume (X1) has a significant influence on business income (Y). The research results are as follows:

The influence of sales volume on business income.

The results of the research carried out by the researcher can be concluded that the sales volume variable (X1) was tested partially on business income at the screen printing cutting facility resulting in a calculated t value for the sales volume variable (X1) of 5.801 and a value for the 5% distribution of 1.98 4 then t count is 5,801 > t table 1.98 4 and also the significant value of 0,000 is greater than 0.05 ($0,000 < 0.05$). This means that sales volume (X1) has a significant influence on business income (Y).

5. CONCLUSION

Based on the results and discussion, it can be concluded that sales volume has a positive and significant effect on business income, sales volume simultaneously has a positive effect on business income. *Screen printing* companies need to pay attention to other variables that will influence consumer business income. Apart from that, you must pay attention to the fluctuating movements in sales volume so that there is no decline, so that income does not also decrease. Therefore, *screen printing sanpas cutting business owners* should pay more attention to other variables that are adjusted to the situations and conditions directly involved in sales. For future researchers, they can retest these research variables with other types of business. Apart from that, further research can add other variables which are factors that influence business income.

This research was only carried out on the screen printing sanpas cutting business at the As-Sya'roniyyah Islamic boarding school so the results cannot be generalized to other MSMEs in general. The observation period in this study is limited to 1 year of financial reporting. This research only takes the sales volume variable as a factor that influences business income, so there are still quite a lot of other factors that have not been studied.

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