

## **ABSTRACT**

### **ANALYSIS FACTORS THAT INFLUENCE ON PROFIT AND EFISIENSY OF BOARDING SCHOOL BUSINESS UNITS 2015-2021**

**(STUDY AT THE RIYADLUL ULUM WADA'WAH ISLAMIC BOARDING  
SCHOOL BUSINESS UNIT CONDONG, TASIKMALAYA CITY)**

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*This study aims to determine: (1) The partial effect of Turnover, Working Capital, Operating Costs and Labor Hours on profit. (2) The simultaneous effect of Turnover, Working Capital, Operating Costs and Labor Hours on profit. (3) The efficiency level of the Condong Riyadlul Ulum Wada'wah Islamic Boarding School business unit. The research method used is a quantitative method with the research object of the Condong Riyadlul Ulum Wada'wah Islamic Boarding School business unit. using purposive sampling of 14 business units for the 2015-2021 period. The data used in this study are primary data and secondary data. The analytical method uses panel data regression analysis with the Fixed Effects estimation model EGLS panel method, Classical Assumptions Test and Hypothesis Test using the Eview 10 tool. The results of this study indicate that: (1) The results of the t-test regression of panel data show partially Turnover, Working Capital and Labor Hours have a significant positive effect on profits, while Operational Costs are suspected to have a partially negative and insignificant effect on profits. (2) The results of the F-test regression of panel data with a significance of 0.05 at the level of  $\alpha = 0.05$  show that simultaneously all independent variables have a significant effect on the dependent variable Turnover, Working Capital, Operational Costs and Labor together (simultaneously) have a significant effect on Profit, where Probability is < from a significant level of 0.05 (3) The efficiency level of the Islamic boarding school business unit provides benefits and is feasible to support lightening the burden of implementing Islamic boarding schools education as assessed by the value of R/C ratio which is greater than one. The highest RC ratio efficiency level was in 2015 with an efficiency level of 1.609 and the smallest R/C ratio was 1.331 in 2018.*

*Keywords : Profit, Turnover, Working Capital, Operational Cost, Labor Hours of Riyadlul Ulum Wada'wah Islamic Boarding School Business Unit*