

ABSTRACT

**THE INFLUENCE OF FIXED CAPITAL, WORKING CAPITAL,
TURNOVER AND SALES SYSTEM ON FURNITURE BUSINESS INCOME**

(case study in CIBEUREM DISTRICT, TASIKMALAYA CITY)

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This research aims to find out (1) how furniture business income is in Cibereum District, Tasikmalaya City, (2) what the partial influence of fixed capital, working capital, turnover, and sales system is on furniture business income in Cibereum District, Tasikmalaya City, and (3) What is the joint influence of fixed capital, working capital, turnover and sales system on furniture business income in Cibereum District, Tasikmalaya City. This research uses multiple linear regression methods. The data in this research is primary data through questionnaires and interviews with a sample of 87 furniture business actors in Cibereum District, Tasikmalaya City. The results of this research show that partially working capital, turnover and sales systems have a positive and significant influence on furniture business income in Cibereum District, Tasikmalaya City. Meanwhile, fixed capital has a negative and insignificant relationship to furniture business income in Cibereum District, Tasikmalaya City. Together, fixed capital, working capital, turnover and sales systems have a positive and significant influence on furniture business income in Cibereum District, Tasikmalaya City.

Keywords: *fixed capital, working capital, turnover, sales system, income.*

ABSTRAK

PENGARUH MODAL TETAP, MODAL KERJA, OMZET, DAN SISTEM PENJUALAN TERHADAP PENDAPATAN USAHA MEUBEL

(studi kasus di KECAMATAN CIBEUREUM KOTA TASIKMALAYA)

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Penelitian ini bertujuan untuk mengetahui (1) bagaimana pendapatan usaha meubel di Kecamatan Cibereum Kota Tasikmalaya, (2) bagaimana pengaruh secara parsial modal tetap, modal kerja, omzet, dan sistem penjualan terhadap pendapatan usaha meubel di Kecamatan Cibereum Kota Tasikmalaya, dan (3) bagaimana pengaruh secara bersama-sama modal tetap, modal kerja, omzet, dan sistem penjualan terhadap pendapatan usaha meubel di Kecamatan Cibereum Kota Tasikmalaya. Penelitian ini menggunakan metode regresi linier berganda. Data dalam penelitian ini merupakan data primer melalui kuisisioner dan wawancara dengan sampel sebanyak 87 pelaku usaha meubel yang ada di Kecamatan Cibereum Kota Tasikmalaya. Hasil penelitian ini menunjukkan bahwa secara parsial modal kerja, omzet, dan sistem penjualan memiliki pengaruh positif dan signifikan terhadap pendapatan usaha meubel di Kecamatan Cibereum Kota Tasikmalaya. Sedangkan modal tetap memiliki hubungan negatif dan tidak signifikan terhadap pendapatan usaha meubel di Kecamatan Cibereum Kota Tasikmalaya. Secara bersama-sama modal tetap, modal kerja, omzet, dan sistem penjualan memiliki pengaruh positif dan signifikan terhadap pendapatan usaha meubel di Kecamatan Cibereum Kota Tasikmalaya.

Kata Kunci: modal tetap, modal kerja, omzet, sistem penjualan, pendapatan.