The Effect of Production and Sales Costs on Net Profit of Micro, Small and Medium Business in Bulukumba District
(Case Study of Marning Corn Production MSMEs)

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Abstract

The analysis techniques in this study are validity test, reliability test, classic assumption test, multiple linear regression analysis test and hypothesis testing through determination test and t (partial) test. The results of this study indicate that partially Production Costs have a positive and significant effect on Net Income (Study on Micro, Small and Medium Enterprises Cases in Bulukumba Regency) as indicated by a calculated T value of 3.498 > Table T value of 2.04523 and a significance value of 0.002 < 0. 05. Sales have a positive and significant effect on net income (Study on Micro, Small and Medium Enterprises in Bulukumba Regency) as indicated by a calculated T value of 2.692 > Table T value of 2.04523 and a significance value of 0.012 < 0.05.

Keywords: Production Cost; Sales; Net Income

1. Introduction

1.1. Background

Indonesia is entering the era of globalization, in which all technology is starting to develop very quickly. As technology develops very rapidly, its economic system also develops, making competition increasingly fierce between one another. In a business that has targets or goals to achieve, one of these goals is to get high profits by minimizing expenses that occur in the production process. Profit or loss is often used as a measure to assess the performance of a business.

A problem or phenomenon that occurs in the middle of MSME marning corn in Bulukumba Regency, namely where production costs continue to increase, this can occur because it is influenced by price fluctuations commodities and raw materials. In the same year followed by net profit which also increased. This condition is not in accordance with the theory put forward by (Mulyadi, 2013: 121) which states that if production costs increase, net income will decrease and vice versa, resulting in inconsistencies between theory and facts.

And as we know that sales activities for an MSME are important and have the most valuable meaning of profit when compared to other activities in the production process. Sales are a necessary source of revenue to cover costs in the hope of making a profit. The higher the sales level, the higher the profit the company will get, and vice versa (Susilawati and Mulyana, 2018).

Based on the description above, to determine the effect of production costs and selling costs on net profit in micro, small and medium enterprises in Bulukumba district. The variables used in this study are production costs, selling costs and net profit, which are expected in conducting this research to obtain answers regarding " The Effect of Production and Sales Costs on Net Income of Micro, Small and Medium Enterprises in Bulukumba Regency (Case Study of Marning Corn Production MSMEs)".

1.2. Formulation of the problem
Based on the research background described above, the main problems identified in this study are:
1. Does the production cost affect the Net Profit of Micro Enterprises Small and Medium Enterprises in Bulukumba Regency (Case Study of MSMEs producing Marning Corn)?
2. Does Sales affect the Net Profit of Micro, Small and Medium Enterprises in Bulukumba Regency (Case Study of MSMEs producing Marning Corn)?

2. Literature Review

2.1. Theory Review
2.1.1.   Production Cost Theory
2.1.1.1.   Definition of Production Costs

According to Mulyadi (2015:14) Defining production costs is as follows: "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.

According to Sugianto (2013: 313) the types of production costs can be divided into two types, namely short-term production costs and long-term production costs.
1. Short-run production costs: derived from the long-run production function short. Thus, short-term production costs are also characterized by fixed costs.
2. Long-run production costs: costs that can be adjusted for certain levels of production. For example, if capital or machinery cannot be changed according to changes in production, then it is said to be a short-term cost and vice versa if the machine can be adjusted for certain production levels, it is said to be costlong-term.

2.1.1.2.   Production Cost Indicator

(Harmanto 2017:30) To estimate production costs that will be incurred in producing products within a certain period of time

Suhayatidan Sri Dewi Anggadini (2014:167)namely as follows:
1. Cost of Raw Materials (Raw/Direct Material) Raw material costs are costs that are used and become part of finished production.
2. Direct Labor Costs Direct labor costs are those directly involved in the process of converting materials into finished products.
3. Factory Overhead Cost Factory Overhead costs are factory costs other than direct materials and direct labor.

2.1.2.   Sale
2.1.2.1.   Definition of Sales

According to Henry Simamora (2012: 548), sales are: "Sales (selling costs) include all costs related to finding and fulfilling customer orders. Thus, selling costs include promotion costs, selling costs, advertising costs, market costs, sales person salaries, depreciation of cars and office equipment used by the sales department and the costs of storing and shipping finished goods.

According to Henry Simamora (2012: 548) sales can be assessed or measured by several indicators including the following:
1. Promotional Activities
2. Sales activity

2.1.2.2.   Cost of goods sold

Cost of Goods Sold or COGS is the amount of expenses and expenses incurred directly or indirectly to produce products or services. Cost of goods sold can be explained as the amount of expenses and expenses that are permitted, either directly or indirectly, to produce goods or services in conditions and the place where the goods can be sold or used. For example, the costs of production, import, assembly, etc. related to these goods.
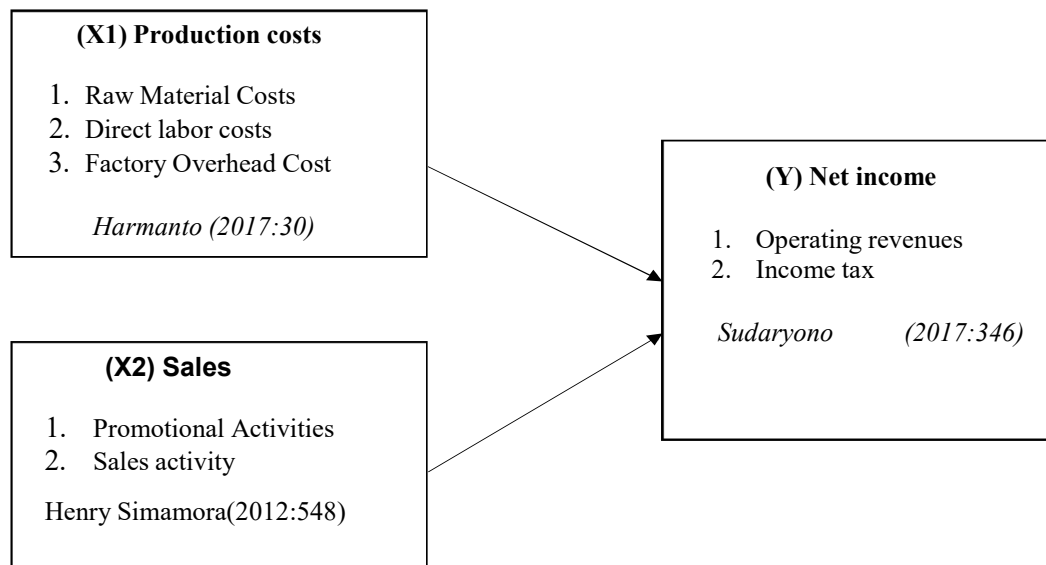
2.1.3.   Net profit

According to Sudaryono (2017: 346) net profit is reducing income tax from business income. Meanwhile, according to Hery (2017: 43) the definition of net profit is as follows: "Net profit is a report that provides users of financial statements a summary measure of the company's overall performance during the current period and after taking into account the amount of income tax that must be paid.

Net profit according to Sudaryono (2017: 346) can be assessed or measured by several indicators
1. Operating revenues
2. Income tax

2.2. Mindset

This research is intended to determine the effect of production costs Sales to the Net Profit of Micro, Small and Medium Enterprises in Bulukumba Regency (Case Study of MSMEs producing Marning Corn)

(X1) Production costs 1. Raw Material Costs 2. Direct labor costs 3. Factory Overhead Cost *Harmanto (2017:30)*

(Y) Net income 1. Operating revenues 2. Income tax *Sudaryono   (2017:346)*

(X2) Sales 1. Promotional Activities 2. Sales activity Henry Simamora(2012:548)

2.3. Hypothesis

In connection with the formulation of the problem that has been described, the hypothesis in this study is:

1. Production Costs have a positive and significant effect on the Net Income of Micro, Small and Medium Enterprises in Bulukumba Regency (Case Study of MSMEs producing Marning Corn)
2. Sales have a positive and significant effect on the Net Profit of Micro, Small and Medium Enterprises in Bulukumba Regency (Case Study of MSMEs producing Marning Corn)

3. Research Methods

3.1. Types of research

In this study the authors used a quantitative research approach method. Quantitative method can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, collecting data using research instruments, analyzing data is quantitative/statistical, with the aim of testing established hypotheses.

3.2. Method of collecting data

The data collection method in this study according to Sugiono (2017: 137- 145), namely:

1. Observation

Observation, namely direct observation by researchers using the five senses, namely the eyes, nose, ears and mouth. in order to know for sure about the phenomena that exist in the object of research.

2. Questionnaire (questionnaire)

Questionnaires are data collection techniques that are carried out by providing a set of written questions to respondents to then answer.

3. Documentation

Documentation is a data collection technique obtained from the office, books (library), or other parties that provide data that is closely related to the object of research, this document can be in the form of writing and pictures.

3.3. Data analysis method

The data analysis used in this study was multiple linear regression analysis using the statistical software SPSS version 25. Before testing the hypothesis using statistical techniques, the researcher first tested the quality of the data or variable instruments.

3.3.1.   Data Quality Test

Data Quality Test uses two ways, namely the level of truth or validity and reliability or reliability.

a. Validity test

The validity test used in this study is a validity test that is carried out by comparing the r-count

values with r-tables. If the r-count is greater than the r-table, the statement or indicator item is declared valid.

b. Reliability Test

The reliability test is to measure a questionnaire to determine the level of reliability of a variable which is carried out using Cronbach Alpha. Research is said to be reliable if Alpha results > 0.6. If the reliability value is close to 1, then the research instrument is getting better. The reliability value of the instrument indicates that the reliability level of the research instrument is adequate because it is close to 1 (0.50).

3.3.2. *Classic assumption test*

According to Ghozali (2018) the classical assumption test is the initial stage used before multiple linear regression analysis.

a. Normality test

According to Ghozali (2018: 161) the normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution. The formula used in this normality test is the Kolmogorov-Smirnov formula with the condition that the data is normally distributed if the significance is >0.05 and the data is not normally distributed, if the significance is <0.05.

b. Multicollinearity Test

The multicollinearity test was carried out to test whether the regression model found a correlation between the independent variables. (Ghozali, 2018: 107). A good regression model actually does not have a correlation between the independent variables. To detect the presence or absence of multicollinearity, it can be seen from the value of the variance inflation factor (VIF) and tolerance. A regression model that is free of multicollinearity is one that has a VIF value of 0.1. If the VIF value> 10 and the tolerance value.

3.3.3. *Multiple Linear Regression Analysis*

Regression analysis is used to determine the effect of the independent variable on the dependent variable, the regression equation in this study can be formulated as follows:

$$Y = \square \square_1 X1 + \square_2 X2$$

Information:
Y = Net Income
$\square$ = Constant
$\square$ = Regression
Coefficient X1 = Cost
of production
X2 = Sales

3.4. Hypothesis testing

3.4.1. *Coefficient of Determination (R2)*

If the value of the coefficient of determination (R-squared) in an estimate is close to one (1), then it can be said that the dependent variable is well explained by the independent variable. And conversely, if the coefficient of determination (R-Squared) is away from one (1) or close to zero (0), the less well the independent variable explains the dependent variable.

3.4.2. *Partial Test (T Test)*

The t-test was conducted to see whether the independent variables could affect the dependent variable and required partial statistical testing. By doing this t-test, it will be known whether production and sales costs have an effect on net profit (Case study of micro, small and medium enterprises in Bulukumba district). table.

4. Results and Discussion

4.1. Research Results
4.1.1. Descriptive Analysis

Table 4.6 Descriptive Analysis Results Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Means	std. Deviation
Production cost	32	23.00	30.00	26.3438	1.82473
Sale	32	24.00	30.00	26.6563	1.85975
Net profit	32	22.00	30.00	26.2188	1.96312
ValidN (listwise)	32				

Source: Data processed using SPSS 26, July-October 2022

Table 4.6 shows that the number of respondents to this study was 32 people consisting of men and women. From these data obtained a minimum value of Production Costs of 23.00 and a maximum value of 30.00 with an average of 26.3438 and a standard deviation of 1.82473 and for the Sales Costs variable a minimum value of 24.00 and a maximum value of 30.00 with an average of 26.6563 and a standard deviation of 1.85975 and for the Net Profit variable a minimum value of 22.00 and a maximum value of 30.00 is obtained with an average of 26.2188 and a standard deviation of 1.96312.

4.1.2. Data Quality Test
4.1.2.1. Testvalidity
b. Validity TestProduction Cost Variable

Table 4.10 Production Cost Validity Test Results

Variable	Table r value	Calculated r value	Information
X1.1	0.3494	.789	Valid
X1.2	0.3494	.607	Valid
X1.3	0.3494	.461	Valid
X1.4	0.3494	.607	Valid
X1.5	0.3494	.594	Valid
X1.6	0.3494	.563	Valid

Source: Data processed using SPSS 26, July-October 2022

In table 4.10, the r count value for the indicator X1.1 is 0.789, X1.2 is 0.607, X1.3 is 0.461, X1.4 is 0.607, X1.5 is 0.594, X1.6 is 0.563.

Based on the calculated r value obtained, the Production Cost variable indicator can be said to be valid because it meets the requirements of the validity test, where the r count > r table value is 0.3494.

c. Test the Validity of Sales Variables (X2)

Table 4.11 Sales Validity Test Results

Variable	Table r value	Calculated r value	Information
X2.1	0.3494	.665	Valid
X2.2	0.3494	.662	Valid
X2.3	0.3494	.768	Valid
X2.4	0.3494	.542	Valid
X2.5	0.3494	.428	Valid
X2.6	0.3494	.484	Valid

Source: Data processed using SPSS 26, July-October 2022

In table 4.11, the r count value for the indicator X2.1 is 0.665, X2.2 is 0.662, X2.3 is 0.768, X2.4 is 0.542, X2.5 is 0.428, X2.6 is 0.484.

Based on the calculated r value obtained, the Sales variable indicator can be said to be valid because it meets the requirements of the validity test, where the r count > r table value is 0.3494.

d. Test the Validity of the Net Income Variable (Y)

Table 4.12 Net Profit Validity Test Results

Variable	Table r value	Calculated r value	Information
Y1.1	0.3494	.670	Valid
Y1.2	0.3494	.720	Valid
Y1.3	0.3494	.487	Valid
Y1.4	0.3494	.671	Valid
Y1.5	0.3494	.681	Valid
Y1.6	0.3494	.523	Valid

Source: Data processed using SPSS 26, July-October 2022

In table 4.12, the r count value for the indicator Y1.1 is 0.670, Y1.2 is 0.720, Y1.3 is 0.487, Y1.4 is 0.671, Y1.5 is 0.681, Y1.6 is 0.523.

Based on the calculated r value obtained, the Net Profit variable indicator can be said to be valid because it meets the requirements of the validity test, where the r count value >r table value is 0.3494.

4.1.2.2.   Reliability Test

The reliability test is to measure a questionnaire to determine the level of reliability of a variable which is carried out using Cronbach Alpha. Research is said to be reliable if the results are Alpha >0.6.

Table 4.13 Reliability Test Results

Variable	Cronbanch Alpha	Level Significant	Information
Production cost	.659	0.60	Reliable
Sale	.633	0.60	Reliable
Net profit	.681	0.60	Reliable

Source: Data processed using SPSS 26, July-October 2022

Table 4.13 shows that the cronbanch's alpha value obtained in the Production Cost variable (X1) is 0.659, the Sales variable (X2) is 0.633, and the Net Profit variable (Y) is 0.681.

Table 4.14 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		32
Normal Parameters, b	Means	.0000000
	std. Deviation	1.24051366
MostExtreme Differences	absolute	.156
	Positive	.149
	Negative	-.156
Kolmogorov-Smirnov Z		.884
asymp. Sig. (2-tailed)		.416

e. Test distribution is Normal.

f. b.   Calculated from data.

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g.   c.   Lilliefors Significance Correction
h.   d.   This is a lower bound of the true significance

Source: Data processed using SPSS 26, July-October 2022

Table 4.14, based on the results of the One-Sample Kolmogorov- Smirnov Test statistic, shows the significance value of Asymp. Sig. (2-tailed) of 0.416 > 0.05, so it can be concluded that the data is normally distributed.

4.1.2.3.   Multicollinearity Test

A good regression model actually does not have a correlation between the independent variables. To detect the presence or absence of multicollinearity, it can be seen from the value of the variance inflation factor (VIF) and tolerance. A regression model that is free of multicollinearity is one that has a VIF value of 0.1. If the VIF value> 10 and the tolerance value.

Table 4.15 Multicollinearity Test Results

Coefficientsa								
Model		Unstandardized Coefficients		standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance	VIF
1	(Constant)	1,474	3,760		.392	.698		
	Producti on cost	.532	.152	.495	3,498	002	.688	1,454
	Cost Sale	.402	.149	.381	2,692	012	.688	1,454
a. Dependent Variable: Net Income								

Source: Data processed using SPSS 26, July-October 2022

Table 4.15 shows the VIF value of the Production and Sales Cost variable of 1,454 <10 and the tolerance value of the Production and Sales Cost variable of 0.688 > 0.10, so that this research variable does not multicollinearity occurs.

4.1.3.   Multiple Linear Regression Test

Regression analysis is used to determine the effect of the independent variable on the dependent variable, the regression equation in this study can be formulated as follows:
$$Y = \beta_1 X1 + \beta_2 X2$$

Table 4.16 Multiple Linear Regression Test Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	1,474	3,760		.392	.698
	Cost Production	.532	.152	.495	3,498	002
	Sale	.402	.149	.381	2,692	012
a. Dependent Variable: Net Income						

Source: Data processed using SPSS 26, July-October 2022

The equation of multiple linear regression in table 4.16 above is: Y = 1.474+ 0.532X1+0.402X2
1.) (a) The constant value is 1,474, which means that if the Cost of Production and Sales the value is 0, then the Net Profit (Y) value is 1,474

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2.) (b1) The Regression Coefficient of Production Costs (X1) is 0.532, meaning that if Production Costs increase by 1 unit, the variable Net Profit (Y) will increase by 0.532 units.

3.) (b2) The Regression Coefficient of the Sales Variable (X2) is 0.402 meaning that if it increases by 1 unit, then the variable Net Income (Y), then the variable will increase by 0.402.

4.2. Hypothesis Test
4.2.1.   Partial Test (T-Test)

Table 4.17 T Test Results

Model		Coefficientsa				
		Unstandardized Coefficients		standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	1,474	3,760		.392	.698
	Production cost	.532	.152	.495	3,498	002
	Sales Fees	.402	.149	.381	2,692	012
a. Dependent Variable: Net Income						

Source: Data processed 2022

Table 4.18 shows that the T value for production costs (X1) is 3,498 > the T table value is 2.04523 and the significance value is 0.002 <0.05, so production costs have a significant positive effect on net profit and the T value for sales (X2) is 2,692 > the T table value is 2.04523 and the significance value is 0.012 <0.05, then this variable has a significant positive effect on net income (Y).

Based on the above results, it can be concluded that the first and second hypotheses in this study are accepted, meaning that production costs (X1) have a positive and significant effect on net income (Y). And the second hypothesis is also accepted, meaning that sales (X2) has a positive and significant effect on net income (Y).

4.3. Discussion
4.3.1.   Effect of Production Costs on Net Income

The results of the research on the variable Production Costs on Net Income are in line with the first hypothesis, where this study shows that the calculated T value of Production Costs (X1) is 3.498 > the T Table value is 2.04523 and the significance value is 0.002 <0.05. This means that production costs have a positive and significant effect on net income.

Based on the Coefficient of Determination (R2) value, the Production Cost variable is 0.601 or 60.1% which can be explained by the Net Profit variable while the remaining 39.9% can be explained by other variables not present in this study.

Production costs are costs incurred during the process

management with the aim of producing products that are ready to be marketed. The calculation of production costs will be carried out starting from the beginning of processing, until finished or semi-finished goods.

Based on the results of the analysis, it appears that the increase in production costs is able to increase the profits that are successfully obtained for marning corn entrepreneurs. This means that when production costs increase, net profit will increase. This study indicates that the higher the production costs incurred in the activity of a marning corn entrepreneur, the amount of profit achieved will increase. With an increase in production costs will affect the number of products produced also increases so that the products available for sale also increase. With this high production costs resulted in increased net profit also obtained. Therefore, it is hoped that marning corn entrepreneurs must continue to streamline production costs in order to increase their net profit income.

The results of this study are in line with the theory put forward by Carter (200: 129) which states that the level of profit earned by a company can be determined by the production volume produced, the more production volume achieved, the higher the production costs. The more production volume achieved, the higher the profit earned. So when a company increases its production volume, it automatically requires a lot of production costs or production costs will increase. With an increase in production costs, the implications for the number of products produced will also increase so that the products that are ready or added, and will result in the profit generated will increase. So indirectly production costs increase resulting in increased profits also obtained company.

The results of this study are supported by the research of Muhammad Satar, (2020) with the research title "The Influence of Production and Sales Costs on Net Income at PT. Sunson Textile Manufacture". Where the results of his research show that partially Production Costs have a positive and significant effect on net income, where these results are proven by the results of the t test. Production Costs obtain tcount greater than t table and a significance value less than 0.05

4.3.2. Effect of Sales on Net Income

The results of the research on the variable Sales on Net Income are in line with the second hypothesis, where this study shows that the T value of sales is $2.692 > $ T table is 2.04523 and the significance value is $0.012 < 0.05$, meaning that sales costs have a positive and significant effect on net profit (Y). Based on the value of the Coefficient of Determination (R^2) shows the variable

Sales amounted to 0.601 or 60.1% which can be explained by the Net Profit variable while the remaining 39.9% can be explained by other variables not present in this study.

Sales is one of the operational activities carried out by UMKM Corn Marning in Ujung Bulu District, Bulukumba Regency. In addition, sales are also the main goal of an MSME. Sales are an important part, both for industrial companies, trading companies and cooperatives.

High sales will support high net profit. This means that high sales success has a positive and significant effect on net income. Which means that if sales go up, net profit will also go up, where one of the steps to get a big profit is to pay attention to the size of the sales. The higher the sales, the higher the income, the more income in cash will make the profit increase

The results of this study are in line with Munawir's theory (2014: 184), one of the steps to get a large profit (net profit) is to pay attention to the size of sales. The results of this research are also in line with the research of Akbar & Astuti (2017) which states that sales have an effect on net profit, and when sales increase, net profit will also increase, whereas when sales decrease, net profit will also decrease.

The results of this study are supported by research by Agus Putranto (2017) withresearch title "Analysis of the Influence of Production and Sales Costs on Net Income (Study on Micro, Small and Medium Enterprises in Wonosobo District, Wonosobo Regency)". There is a positive and significant effect of sales on net profit in MSMEs in Wonosobo District.

5. Closing

5.1. Conclusion

The conclusions in this study regarding the effect of Production and Sales Costs on Net Income of Micro, Small and Medium Enterprises in Bulukumba Regency (Case Study of MSMEs of Marning Corn Production) are as follows:

1. In this study it can be concluded that if production costs increase, net profit will increase. This is evidenced by the results of data processing on the analysis technique (T-Test) between Production Costs and Net Profit which shows the calculated T value of Production Costs (X1) of $3.498 > $ T Table value of 2.04523 and a significance value of $0.002 < 0.05$. This means that there is a positive and significant influence between Production Costs on Net Income.
2. And if sales increase, net profit will also increase. This is evidenced by the results of data processing on the analysis technique (T-Test) between Sales and Net Income which shows that the T-count Sales value is $2.692 > $ the T-table value is 2.04523 and the significance value is $0.012 < 0.05$, meaning that there is a positive influence and significant difference between Sales and Net Income.

5.2. Suggestion

The suggestions for this research are:

1. The amount of production costs and sales can affect net income. Therefore, marning corn entrepreneurs in Bulukumba Regency, especially in Ujung Bulu District, should continue to strive to minimize production and sales costs efficiently to increase net profit, because it is the main thing for an entrepreneur to survive in an increasingly competitive business competition.
2. The researcher hopes that the results of this study can be used to find out more about the effect of production costs and sales on net income and may be used as reference material and comparison for future research.
3. For further researchers are expected to add other variables which can affect net income, and extend the research period so that the research results are even more accurate.

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