

ABSTRAK

Safitri, Anis (2024): Pengaruh Biaya Bahan Baku Langsung, Biaya Tenaga Kerja Langsung, dan Biaya Solar Terhadap Pendapatan Produsen Pabrik Sagu di Desa Penarah Kecamatan Belat. Dosen Pembimbing: Achmad Uzaimi SE.,Ak.,M.Si dan Riski Yuli Sari, SE., M.Si.,Ak

Penelitian ini bertujuan untuk mengetahui pengaruh biaya bahan baku langsung, biaya tenaga kerja langsung, dan biaya solar terhadap pendapatan produsen pabrik sagu di Desa Penarah Kecamatan Belat. Populasi dari penelitian ini adalah seluruh subjek penelitian yaitu biaya bahan baku langsung, biaya tenaga kerja langsung dan biaya solar terhadap pendapatan produsen pabrik sagu. Metode pengambilan sampel dalam penelitian ini menggunakan *non-probability* dengan metode sampling jenuh yang aman semua anggota populasi menjadi sampel dan didapatkan 36 sampel. Periode penelitian ini yaitu pada tahun 2020-2022. Teknik analisis yang digunakan dalam penelitian ini menggunakan uji asumsi klasik yaitu uji normalitas, uji multikolinearitas, uji autokorelasi, dan uji heteroskedastisitas. Pengujian hipotesis menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa secara parsial biaya bahan baku langsung berpengaruh terhadap pendapatan produsen pabrik sagu, biaya tenaga kerja langsung berpengaruh terhadap pendapatan produsen pabrik sagu, biaya solar berpengaruh terhadap pendapatan produsen pabrik sagu, dan secara simultan biaya bahan baku langsung, biaya tenaga kerja langsung, dan biaya solar berpengaruh terhadap pendapatan produsen pabrik sagu. variabel bebas dalam penelitian ini biaya bahan baku langsung, biaya tenaga kerja langsung dan biaya solar mampu menjelaskan sebesar 89,2% terhadap variabel terikat yaitu pendapatan produsen pabrik sagu sedangkan selebihnya sebesar 10,8% dijelaskan oleh variabel-variabel lain yang tidak dijelaskan dalam penelitian ini.

Kata kunci: biaya bahan baku langsung, biaya tenaga kerja langsung, biaya solar & pendapatan.

ABSTRACT

Safitri, Anis (2024): The Effect of Direct Raw Material Costs, Direct Labor Costs, and Solar Costs on the Income of Sago Factory Producers in Penarah Village, Belat District. Lecturer: Achmad Uzaimi SE, Ak, M.Si and Riski Yuli Sari, SE, M.Si, Ak.

This study aims to determine the effect of direct raw material costs, direct labor costs, and diesel costs on the income of sago factory producers in Penarah Village, Belat District. The population of this study were all research subjects, namely direct raw material costs, direct labor costs and diesel costs on the income of sago factory producers. The sampling method in this study uses non-probability with a saturated sampling method that is safe for all members of the population to be sampled and 36 samples are obtained. This research period is in 2020-2022. The analysis technique used in this study uses a classic assumption test, namely normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. Hypothesis testing using multiple linear regression analysis. The results showed that partially direct raw material costs had an effect on the income of sago factory producers, direct labor costs had an effect on the income of sago factory producers, diesel costs had an effect on the income of sago factory producers, and simultaneously direct raw material costs, direct labor costs, and diesel costs had an effect on the income of sago factory producers. independent variables in this study direct raw material costs, direct labor costs and diesel costs were able to explain 89.2% of the dependent variable, namely the income of sago factory producers, while the rest was the rest.

Keywords: *direct raw material costs, direct labor costs, diesel costs & income.*