

ABSTRAK

**PERBEDAAN BIAYA PRODUKSI, OMZET PENJUALAN DAN
KEUNTUNGAN PENGUSAHA TAHU MAGELANG SEBELUM DAN
SESUDAH KENAIKAN HARGA BAHAN BAKAR MINYAK 2013**

Meidika Elianasari
Universitas Sanata Dharma
2015

Penelitian ini bertujuan untuk mengetahui perbedaan biaya produksi, omzet penjualan dan keuntungan pengusaha tahu Magelang sebelum dan sesudah kenaikan harga bahan bakar minyak 2013.

Penelitian ini merupakan penelitian komparatif yang dilaksanakan di Sentra Industri Tahu Tidar Campur, Magelang. Populasi dalam penelitian ini adalah semua pengusaha tahu Tidar Campur, Magelang. Teknik pengambilan sampel menggunakan *Sampling Jenuh*, sampel yang diambil berjumlah 30 responden. Data dikumpulkan menggunakan kuesioner wawancara. Data dianalisis dengan menggunakan *paired sample t-test*, dengan taraf kesalahan 5% serta pengolahan data menggunakan *SPSS versi 17.00 for windows*.

Hasil penelitian ini menunjukkan bahwa : (1) Ada perbedaan biaya produksi sebelum dan sesudah kenaikan harga BBM 2013 dengan ($\text{sig} = 0,000 < \alpha = 0,025$), rata-rata biaya produksi sebelum kenaikan harga BBM 2013 Rp 258.764,40 sedangkan rata-rata biaya produksi sesudah kenaikan harga BBM 2013 Rp 287.242,83, dengan peningkatan biaya produksi sebesar Rp 28.578,43 ; (2) Ada perbedaan omzet penjualan sebelum dan sesudah kenaikan harga BBM 2013 dengan ($\text{sig} = 0,000 < \alpha = 0,025$), rata-rata omzet penjualan sebelum kenaikan harga BBM 2013 Rp 1.347.148,33 sedangkan rata-rata omzet penjualan sesudah kenaikan harga BBM 2013 Rp 1.468.178,17, dengan peningkatan omzet penjualan sebesar Rp 121.092,84 ; (3) Tidak ada perbedaan keuntungan sebelum dan sesudah kenaikan harga BBM 2013 dengan ($\text{Sig} = 0,561 > \alpha = 0,025$), rata-rata keuntungan sebelum kenaikan BBM 2013 Rp 27.525,27 sedangkan rata-rata keuntungan sesudah kenaikan BBM 2013 Rp 25.823,23, dengan penurunan keuntungan sebesar Rp 1.429,04.

Kata Kunci : Biaya Produksi, Omzet Penjualan, Keuntungan, BBM, *Paired sample t-test*.

ABSTRACT

**THE DIFFERENCE OF COST PRODUCTION, SALE TURNOVER AND
THE PROFIT OF ENTREPRENEURS OF TOFU IN MAGELANG
BEFORE AND AFTER THE INCREASE OF FUEL PRICE IN 2013**

Meidika Elianasari
Sanata Dharma University Yogyakarta
2015

The aims of this research are to know : the difference of cost production, sale turnover and the profit of entrepreneurs of tofu in Magelang before and after the increase of fuel price in 2013

This research is a comparative study in industry center tofu Tidar Campur, Magelang. The population in this research were all entrepreneurs of tofu Tidar Campur, Magelang. The sampling technique was *Jenuh sampling*, the samples were 30 respondents. The techniques of gathering data were interview and questionnaire. The data were analysed by paired sample t-test, with 5 % error level and the processing of data using SPSS of windows version 17.00.

The results of this research show : (1) there are differences of cost production before and after the increase of fuel price in 2013 with ($\text{sig} = 0,000 < \alpha = 0,025$), the average cost production before the increase of fuel price in 2013 was Rp 258.764,40 while the average cost production after the increase of fuel price in 2013 was Rp 287.242,83, with increase cost production is Rp 28.578,43 ; (2) there are differences in sale turnover before and after the increase of fuel price in 2013 with ($\text{sig} = 0,000 < \alpha = 0,025$), the average of sale turnover before the increase of fuel price in 2013 was Rp 1.347.148,33 while the average of sale turnover after the increase of fuel price in 2013 was Rp 1.468.178,17, with increase sale turnover is Rp 121.092,84 ; (3) there is no differences profit before and after the increase of fuel price in 2013 with ($\text{sig} = 0,561 > \alpha = 0,025$), profit average before the increase of fuel price in 2013 was Rp 27.525,27 while the average of the profit after the increase of fuel price in 2013 was Rp 25.823,23, with decrease of profit is Rp 1.429,04.

Keywords : Cost Production, Sale Turnover , Profit, BBM, *Paired Sample T-test*.