REVENUE ANALYSIS OF THE AGUNG CLASIC ALUMINUM HOUSEHOLD INDUSTRY IN PALU CITY

Sitti Rahma
Tadulako University, Palu
sitirahmajalellu@gmail.com

Rita Suirlan *[1]
Tadulako University, Palu
arsitasuirlan88@gmail.com

Sitti Rahmawati
Tadulako University, Palu
sitirahmawati@untad.ac.id

Andi Herman Jaya
Tadulako University, Palu
andibatara.herman@gmail.com

Failur Rahman
Tadulako University, Palu
myfaiels@gmail.com

Abstract
This research aims to analyze the income of glass and aluminum furniture in the Agung Class Aluminum home industry business in Palu City. This research uses qualitative research using primary and secondary data. Data collection was carried out through observation, interviews and questionnaires. The data analysis used is descriptive, namely calculating revenue, production costs and business income. The results of income analysis calculations show that the Agung Classic Aluminum household business is very profitable because the income received during one month is very large, namely IDR. 28,151,000,- per month, obtained from receipts of IDR. 62,100,000,- per month minus production costs of IDR. 33,948,704,-.
Keywords: Home Industry, Revenue, Costs, Income

INTRODUCTION

Industrial development in each country is at different stages, but all countries view industry as an important part of improving the economy (Shanmugasundaram and Panchanatham, 2011). In developing countries, economic and industrial development is able to provide new progress (Ofuri, 2006). The industrial sector is one sector that plays an important role in economic growth. Developments occurring in the industrial sector at this time, both large, medium, small and household industrial sectors, are starting to make the industrial sector a sector that is very popular and can develop rapidly, especially supported by the application of technology which also

continues to develop, such as using equipment and machines. for the production of goods and services (Obioma and Anyanwu, 2015).

The industrial sector is expected to m become a motor for increasing economic growth and one of the sectors is small and household industry. A home industry is a small-scale business unit or company that operates in a particular industrial field (Mulyawan, 2018). Household industry is expected to play a role in solving industrial development problems in Indonesia. Because the home industry has a much better number of business units than the medium and large industrial business groups.

One of the home industries in Palu City is the glass and aluminum furniture industry, which is this type of industry processing glass and aluminum from semi-finished goods to finished goods after the production process is carried out (Akbar, et.all, 2017). Aluminum and glass are experiencing rapid development, this is indicated by the large number of items made from aluminum and glass, both for public, household and even business purposes. The rapid development of the aluminum and glass industry is caused by several factors such as wood materials which are limited and quite difficult to find, increasing residential development and residential business premises, as well as increasing public demand for goods made from aluminum and glass (Yahya, et.all, 2023).

The benefits of this industry have had a positive impact on increasing people's income because it is a source of income and is able to absorb labor, thereby reducing unemployment (Akbar, et.all, 2017). The difficulty of wooden materials will hinder the production process of wooden furniture and now people are also more aware of environmental sustainability. It is believed that people will now switch from wooden furniture to aluminum and glass furniture. The more modern model is also one of the considerations for people when choosing aluminum and glass furniture products. The aim of Agung Classic Aluminum's household business activities is to obtain large income. The size of the amount of income is determined by the results of furniture production, the costs incurred, and the prices that occur in the market. Referring to the background description, this research aims to analyze the income of the Agung Classic Aluminum home industry in Palu City.

RESEARCH METHOD

Type of research uses qualitative research based on the concept of Moleong, (2008) namely research that aims to understand the phenomena experienced by the research subjects. The location selection was carried out deliberately (*purposive sampling)* . This research data comes from primary data through direct interviews with respondents. Secondary data in the research was obtained from related agencies and literature relevant to the objectives of this research, journals, and data sourced from business owners.

The data analysis used is descriptive analysis, namely describing general situations or events regarding the production process in the Agung Classic Aluminum

industry. Revenue can be calculated using the following formula (Sukirno, 2011):

$$TR = P.Q$$

Information :

TR = Total revenue (Total revenue)

P = Production price

Q = Production quantity

Total costs can be calculated using the following formula (Sukirno, 2011):

$$TC = FC + VC$$

Information :

TC = *Total cost* (Total Cost)

FC = Fixed costs (Fixed costs)

VC = Variable costs (Total costs)

Costs for equipment used in the industrial production process of the Agung Classic Aluminum industry use the following Straight Line Method formula (Simamora, 2012) :

$$Penyusutan = \frac{Harga\ Perolehan - Estimasi\ Nilai\ Residu}{Estimasi\ Masa\ Manfaat}$$

Business income is calculated using the formula (Sukirno, 2011):

$$\pi = TR - TC$$

Information :

π = Income

TR = Total Revenue (Total Revenue)

TC = Total Cost (Total Cost)

RESULT AND DISCUSSION

Analysis of Acceptance of the Agung Classic Aluminum Home Industry

Revenue is the multiplication of the production obtained by the selling price of the production concerned. The more production that is sold, the greater the revenue that will be obtained. Data regarding the revenue of the Agung Classic Aluminum home industry shows that the total revenue obtained from production is multiplied by the production price.

Total revenue can be determined using the following formula:

$$TR = P.Q$$

Details of the revenue value of the Agung Cla s ic Aluminum industry are described in the following table:

Table 1. Details of Total Receipts of the Agung Class Aluminum Industry

No	Types of goods	Price (IDR)

A.	**Showcase Cupboard**	**8,150,000,-**
	▪ 1.5 Meter Display Cabinet T 80	1,500,000,-
	▪ 2 Meter Display Cabinet T 106	2,400,000,-
	▪ 1.5 Meter T 106 Display Cabinet with Wheels	2,750,000,-
	▪ 1 Meter Display Cabinet T 106	1,500,000,-
B.	**Wardrobe**	**7,650,000,-**
	▪ Brown Wardrobe 2 Doors T 1 Meter	1,500,000,-
	▪ Brown Wardrobe 2 Doors H 1 Meter	1,750,000,-
	▪ Brown Wardrobe 2 Doors T 1 Meter	1,650,000,-
	▪ Ivory White Wardrobe 2 Doors T 195	2,750,000,-
C.	**Dish Cupboard**	**14,000,000,-**
	▪ 5 Door Chocolate Plate Cabinet T 175	3,700,000,-
	▪ 5 Door Chocolate Plate Cabinet T 175	4,750,000,-
	▪ 4 Door Chocolate Plate Holder T 175	2,850,000,-
	▪ 4 Door Silver Plate Holder T 175	2,700,000,-
D.	**Stove Cupboard**	**7,500,000,-**
	▪ PJ 150 3 Door Brown Stove Cabinet	3,250,000,-
	▪ Ordinary Stove Cupboard	1,750,000,-
	▪ 1 Meter Ivory White Stove Cabinet	2,500,000,-
E.	**Medium Silver Cigarette Cabinet**	**600,000,-**
F.	**1 Door Brown Decorative Cupboard T 150**	**1,700,000,-**
G.	**2 Door Brown Slipper Cabinet T 120**	**1,500,000,-**
H.	**Ivory White Ceramic Cupboard PJ 150 T 180 Plate Holder**	**4,000,000,-**
I	**Erang-Erang Chocolate Cupboard T 1 Meter**	**900,000,-**
J.	**Ivory White Sink**	**1,750,000,-**
K.	**6 Door Ivory White Kitchen Column Cover**	**3,150,000,-**
L.	**Toilet Door**	**11,200,000,-**
	▪ Brown Toilet Door Does Not Use Kungsen	1,200,000,-
	▪ Brown Toilet Door	1,250,000,-
	▪ Silver Toilet Door (7)	8,750,000 ,-
	Total (AL) 25 units	**62,100,000,-**

Source: Secondary data 2024

So the total revenue obtained by the Agung Classic Aluminum home industry in a month is IDR. 62,100,000,- per month

Based on the calculation results above, the Agung Classic Aluminum home industry produces 25 finished goods in a month multiplied by the production price, resulting in IDR. 62,100,000,- in a month.

Analysis of Production Costs for the Agung Classic Aluminum Home Industry

Production costs are costs related to making goods and providing services. According to Mulyadi (2009), production costs are the costs incurred to process raw materials into finished products that are ready to be sold. Production costs in the Agung Classic Aluminum home industry are fixed costs and variable costs.

Fixed cost

Fixed costs are costs that are incurred periodically and the amount is always constant or fixed, not affected by the size of the business volume or business processes that occur during that period. Fixed costs can also be referred to as operational costs (Assegaf, 2019).

Fixed costs in the Agung Classic Aluminum industry include taxes, employee salaries, depreciation and electricity. The depreciation costs for equipment used in the industrial production process of the Agung Classic Aluminum industry use the following Straight Line Method formula (Simamora, 2012) :

$$Penyusutan = \frac{Harga\ Perolehan - Estimasi\ Nilai\ Residu}{Estimasi\ Masa\ Manfaat}$$

Table 2. Details of Total Depreciation Costs for Agung Classic Aluminum Industrial Production Equipment

No	Tool's name	Purchase Price (Acquisition Price/ HP) (IDR)	Estimated Residual Value (HP/EMM) (IDR)	Estimated Useful Period/EMM (Years)	Depreciation Value (IDR)
1.	Welding machine	1,200,000,-	400,000,-	3	266,667,-
2.	Serkel/iron cutting machine	1,700,000,-	566,667.,-	3	377,778,-
3.	Hand grinder/tool smooths the welding surface	450,000,-	150,000,-	3	100,000,-
4.	Drill the wall	1,500,000,-	500,000,-	3	333,333,-
5.	Iron drill	400,000,-	133,333,-	3	88,889,-
6.	Compressor/ machine painting	3,500,000,-	1,166,667,-	3	777,778,-
7.	Meters	90,000,-	30,000,-	3	20,000,-
	Total	**8,840,000,-**	**1,768,000,-**		**1,964,444,-**

Source: Secondary Data 2024

The total depreciation value of Agung Classic Aluminum industrial production equipment is IDR. 1,964,444 per year, so monthly depreciation is IDR. 163,704.

Table. 3 Average Fixed Costs for Agung Classic Aluminum Home Industry Production

No	Types of Fixed Costs	Monthly amount (IDR)
1	Tax	300,000,-
2	Employee Salary (3 people)	7,500,000 ,-
3	Tool depreciation	163,704 ,-
4	Electricity	1,200,000,-
	Total	**9,163,704,-**

Source: Secondary Data 2024

The table above shows that the average fixed costs incurred in the Agung Classic Aluminum home industry are IDR. 9,163,704,-.

Variable Costs

Variable costs are costs that change proportionally to business activity. Variable costs are the sum of marginal costs over all units produced. This can also be considered a normal cost (Assegaf, 2019). The average variable costs incurred by the Agung Classic Aluminum home industry in a month are shown in table 4.

Table 4. Average Variable Costs Incurred by the Agung Classic Aluminum Home Industry

No	Types of Variable Costs	Total Qty	Price (IDR)	Amount (IDR)
1	STRIP PLATE ½ CA	25	15,000,-	375,000,-
2	8 MM PG AL PIPE	25	27,000,-	675,000,-
3	SHOWCASE U 12 PG HP	17	195,000,-	3,315,000,-
4	SHOWCASE U 12 CA INK	17	180,000,-	3,060,000,-
5	SPECIAL POLE 1 X 1 PG HP	18	115,000,-	2,070,000,-
6	SPECIAL POLE 1 X 1 BR HP	18	115,000,-	2,070,000,-
7	SPIKOT HP	20	70,000,-	1,400,000,-
8	HOLLOW BOX 1 X 1 ½ BC PG	18	100,000,-	1,800,000,-
9	HOLLOW BOX 1 X 1 PG INK	18	100,000,-	1,800,000,-
10	HOLLOW BOX 1 X 1 BR INK	18	100,000,-	1,800,000,-
11	Equipment Repair Costs	7		470,000,-
12	Vehicle Operating Costs	1		1,450,000,-
13	Food and Drink Costs	30	150,000,-	4,500,000
	Total			**24,785,000,-**

Source: Secondary Data 2024

The table above shows that the average variable costs incurred in the Agung Classic Aluminum home industry are IDR. 24,785,000,-.

Total Cost of Agung Classic Aluminum Home Industry

Total production costs can be calculated using the following formula:

$$TC = FC + VC$$

TC (total cost) = IDR. 9,163,704,- + IDR. 24,785,000,-

= IDR. 33,948,704,-

So the total costs incurred by the Agung Classic Aluminum home industry in a month are IDR. 33,948,704,-

Based on the calculation results above, the Agung Classic Aluminum home industry incurs production costs of IDR. 9,163,704,- fixed costs plus variable costs of IDR. 24,785,000,- then the total costs incurred are IDR. 33,948,704,- per month.

Income Analysis of the Agung Classic Aluminum Home Industry

Income is the difference between total revenue and all total costs, where revenue is the product of production and selling price. One of the factors that influences income is the production price. The higher the production price, the higher the income that will be obtained.

Total income can be determined using the following formula:

$$\pi = TR - TC$$

π (income) = IDR. 62,100,000,- – IDR. 33,948,704,-

= IDR. 28,151,296,-

So the total income earned by the Agung Classic Aluminum home industry in a month is IDR. 28,151,296,- per month

Based on the results of income calculations, the average income received by the Agung Classic Aluminum home industry is IDR. 28,151,296,- per month. A more detailed description of the income calculation for the Agung Classic Aluminum home industry is described in the following table.

Table 5. Calculation of Average Income for the Agung Clasisc Aluminum Household Business

No.	Description	Value (IDR)
1.	**Total Revenue (Q x P)**	**62,100,000,-**

2.	Total Production Costs (FC + VC)	33,948,704,-
	a. Fixed cost	
	- Tax	300,000,-
	- Employee salary	7,500,000,-
	- Electricity	1,200,000,-
	- Tool depreciation	163,704,-
	Total	**9,163,704,-**
	b. Variable Costs	
	- STRIP PLATE ½ CA	375,000,-
	- 8 MM PG AL PIPE	675,000,-
	- SHOWCASE U 12 PG HP	3,315,000,-
	- SHOWCASE U 12 CA INK	3,060,000,-
	- SPECIAL 1 X 1 PG HP POLE	2,070,000,-
	- SPECIAL POLE 1 X 1 BR HP	2,070,000,-
	- HP SPIKOT	1,400,000,-
	- HOLLOW BOX 1 X 1 ½ BC PG	1,800,000,-
	- HOLLOW BOX 1x1 PG INK	1,800,000,-
	- HOLLOW BOX 1 X 1 BR INK	1,800,000,-
	- Equipment Repair Costs	470,000,-
	- Vehicle Operational Costs	1,450,000,-
	- Food and Drink Costs	4,500,000,-
	Total	**24,785,000,-**
3	**Income (1-2) (TR – TC)**	**28,151,296,-**

Source: Primary data calculated again in 2024

Based on the value of income obtained, the Agung Classic Aluminum home industry can be profitable. The aim of Agung Classic Aluminum's home industry activities is to obtain large income. The size of the amount of income is determined by the results of furniture production, the costs incurred, and the prices that occur in the market.

CONCLUSION

The research conclusion is that income is very dependent on the amount of revenue and the amount of costs incurred in the production process. The greater the revenue and the smaller the costs incurred, the greater the income earned. The results of income analysis calculations show that the Agung Classic Aluminum home industry is very profitable because the income received by farmers during one month is very large, namely Rp. 28,151,296,-.

The suggestions in the research are that it is hoped that the Agung Class Aluminum household industry will continue to maintain product quality, be able to develop more varied aluminum and glass furniture products to meet various consumer

needs, and utilize information technology to expand the market, such as online marketing. For future researchers, it is hoped that they will examine other variables such as appropriate promotion to increase business income. The limitation of this research is that it does not cover all furniture products to calculate the total price and revenue obtained for each product item.

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