

Income Analysis in Increasing Business Profits at MSMEs Seblak Bandung Slowdown Karawang

Hoeriah¹, Dedi Mulyadi², Santi Pertiwi Hari Sandi³

^{1,2,3}Universitas Buana Perjuangan Karawang

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ABSTRACT

Culinary developments are currently of great interest to the public, one of which is the spicy food seblak, seblak has many fans from adults to children. The researcher's aim is to find out and analyze the income received at UMKM Seblak Bandung Slowdown Karawang in order to increase business profits. In this research, quantitative descriptive methods were used as research methods in the form of observations, interviews, documents and journals. From the data that has been calculated, business profits during one period experienced increases and decreases each month with an average income of Rp. 151,296,212 from January to December 2023 and get an average operating profit of Rp. 112,240,462 per year. Revenue increased four times: from February to March, revenue increased by 14%, from April to May it increased by 102%, from August to September it increased by 60%, and in November and December it increased by 32%. operating profits also increased four times in one year period 2023. In February and March profit growth increased by 15%, in April to May it increased by 141%, in August to September it increased by 22%, and in November to December, it increased by 17% as seen from income and expenditure data. If income increases, profits also increase, and if expenses increase but income is greater, it does not reduce operating profits significantly.

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Corresponding Author:

Name: Santi Pertiwi Hari Sandi

Institution: Universitas Buana Perjuangan Karawang

e-mail: santi.pertiwi@ubpkarawang

1. INTRODUCTION

The development of spicy food is currently in great demand by the public, one of which is spicy food seblak, seblak is a substitute food that has many fans from adults to children, seblak is a food made from crackers that are processed with spices and combined with eggs, *Seafood* and other materials. Seblak currently brings development to the world of food, and provides many benefits for its business actors, the increase in profits and income in this

business depends on its productivity and profits, can increase operating profits due to production costs, additional operating costs and increased sales [1].

This Seblak business was established in 2017 before establishing the Seblak Prasmana business The owners of Seblak Bandung Slowdown MSMEs, namely Mr. Rizal Andrian and Mrs. Linda, initially sold this seblak still using the package concept, and the income was still small, over time the owner had an idea by opening a buffet concept in early 2020 this owner increased

capital, to open seblak prasmana. From here income increases, capital and other operational costs.

Many Seblak Buffets and ordinary seblak package concepts in Karawang are famous on social media, one of which is on

Tiktok, the development of this business innovation can increase the business income of MSME actors in the seblak food sector, here are the data on income and sales of seblak located in Karawang Telukjambe precisely around HS Ronggo Waluyo road:

Table 1. Average Sales and Revenue Data

No	Name Seblak	Average Income	Average Sales (Portion)
1.	Seblak Bandung Slowdown (Buffet concept)	Rp. 8,000,000/day	300 -400
2.	Seblak Windi Tea (Breakfast Concept)	Rp. 13,000,000/day	300-400
3.	Seblak Mewek UNSIKA Branch (Package Concept)	Rp. 3,000,000/day	150-200
4.	Seblak and Lumpia UNSIKA	Rp. 2,500,000/day	100-200

Source: Author Data Results 2023

Based on Table 1 above that the largest income and sales in Seblak MSMEs located around Jl. H.S Ronggo Waluyo Telukjambe are the largest from sales and income is from Seblak Teh Windi buffet concept and the existence of social media that brings viral and there are *proppers* or artists who promote it, secondly there is Seblak Bandung Slowdown with a buffet concept that was established in 2017 by giving a different taste from other seblak, This Seblak Buffet provides many benefits because of the additional price of *the topping*. While seblak packages such as Seblak Mewek and Seblak Lumpia Unsika have almost similar income because from this seblak package, the toppings are still the same.

The existence of innovation in culinary food seblak provides the economic development of this business owner one of the incomes. Because large income provides benefits for business actors, having an increased income provides increased economic development. The income obtained from the Seblak Buffet Bandung Slowdown business from sales per ordinary day reaches Rp. 8,000,000 (Eight Million), with sales proceeds at Seblak Bandung Slowdown there are also expenses that must be calculated per day, such as operational costs and production costs. The purpose of the researcher is to assist in the calculation of income and expenses, in increasing operating profit in Seblak Bandung

Slowdown. (Data obtained from the author's interview)

According to previous research [2] The results of the turnover growth analysis show that turnover has not been able to generate optimal profits. One of the factors affecting operating profit is the increase in operating expenses for several months when revenue cannot optimize net income. According to [3] Based on the results of research conducted on Monika's Clothing Convection in Boyolangu District, Tulungagung Regency, it can be concluded that by optimizing the company's revenue and reducing operational costs, Monika Convection can get a better net profit [4].

Based on the above problems related to the income of Seblak Bandung Slowdown MSMEs, researchers conducted a revenue analysis in increasing operating profits in Seblak Bandung Slowdown MSMEs. The phenomenon of researchers to find out and analyze revenue in increasing operating profits obtained at MSMEs Seblak Bandung Slowdown Karawang is from production income such as *topping* prices that increase revenue and increase operating profits. Research can be used as a lesson for people who want to research about the seblak culinary business further, can be used as a benchmark for opening a seblak business, and can find out how much income and profit are obtained in the seblak business.

Based on the background of the above problems, the author is interested in researching the title "**Revenue Analysis in Increasing Operating Profit in MSMEs Seblak Bandung Slowdown Karawang**".

2. LITERATURE REVIEW

2.1 Income

According to [5] The definition of income is a receipt through the results obtained in carrying out activities related to activities in the form of a company and the results of sales of production factors owned by the company. Revenue is the difference between receipts and all expenses, in other words revenue being gross revenue or total receipts and net income. According to Ida & Chintia Yohana Dwinta in [6] is personal income known as profit before tax and is used in the calculation of an individual's adjusted gross profit for income tax purposes. Revenue is measured based on income from all sources and the largest components of total income are wages and salaries.

Indicators of increased income according to Fitroh [7] These include:

1. Income received per month is all forms of income, including wages, salaries, benefits, and other payments related to income.
2. Work is an activity that involves two parties between companies and workers / employees
3. The burden on the family borne is the number of members who seek dependents from the household. Both siblings and non-siblings are in the same house.

2.2 Operating Profit

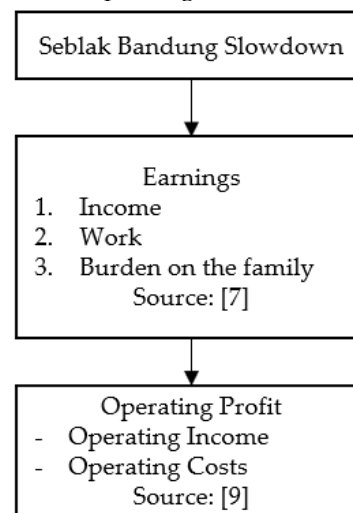
According to [8] Profit is the difference between revenue and expense, where revenue is greater than expense. To calculate the profit, each person can determine a separate profit calculation formula. The elements of such profit consist of revenues, expenses, costs and income. The operating profit indicator is increasing, decreasing, and income level. According to [9]

Operating profit indicators include the following:

- a. Operating Income is the total revenue from the sale of goods or services
- b. Operational Costs are costs related to daily operations, such as production costs, sales costs and other costs.

FRAME OF MIND

Several studies conducted related to revenue analysis of operating profits in MSMEs Seblak Bandung Slowdown can be made research paradigms as follows:



Picture 1. Research Paradigm

3. METHODS

In this study, quantitative descriptive methods were used as research methods, which were generated from descriptive data in the form of observations, interviews, documents, books and journals taken from this study were primary data. This primary data is taken or obtained directly by observation, interviews and documentation of parties related to research that can be drawn conclusions. This secondary data is additional data obtained from third parties in the form of written information and documentation related to the problem studied, such as financial statements, especially income and expenditure reports, and other references.

The location of this research is UMKM Seblak Bandung Slowdown on Jl HS Ronggo Waluyo, No 2, Sukaharja, East Telukjambe, Karawang. The study was conducted from July 2023 to December 2023.

4. RESULTS AND DISCUSSION



Picture 2. Seblak Bandung Slowdown shop

Micro, small and medium enterprises (MSMEs) in Karawang Regency in the Seblak food sector located on Jl.HS. Ronggo Waluyo, Sukaharja, East Telukjambe, Karawang, commonly known as Seblak Bandung Slowdown, the owners of these MSMEs named Mr. Rizal and Mrs. Linda who tried to sell seblak in Karawang in 2017, called Seblak Slowdown because of the existence of places on the side of the road and bends, so this *slowdown* can be said to be slow and Bandung is because there is a topping characteristic of Bandung, Seblak Bandung Slowdown is open every day from 11.00 – 21.00 WIB. According to the results of an interview with the owner of Seblak Bandung, this Slowdown is open every day. And every Friday free tea drinks for buyers.

4.1 MSME Revenue Seblak Bandung Slowdown Karawang

According to the results of interviews with the owner, he said that he started the business in 2017 with a daily income of Rp.1,500,000 (One Million Five Hundred) at the beginning of opening, even though it was still like the original seblak and ordinary package seblak, and there were complements but still not much like today. In 2020, Seblak Bandung Slowdown opened a buffet concept with daily income reaching Rp.8000,000 (Eight Million Rupiah) and the largest income per day can reach Rp.13,000,000 (Thirteen Million Rupiah).

The data obtained from MSMEs Seblak Bandung Slowdown related to the

income obtained by MSMEs Seblak Bandung Slowdown are as follows:

Table 2. MSME Revenue Data Seblak Bandung Slowdown Karawang Year 2017-2023

No	Year	Income (Rp)
1.	2017	525.000.000
2.	2018	611.000.000
3.	2019	675.000.000
4.	2020	880.000.000
5.	2021	900.000.000
6.	2022	1.265.000.000
7.	2023	1.854.858.040

Source: Processing Data from MSME Owners Seblak Bandung Slowdown Karawang

Based on table 2 above that annual income from the first opening until now the income has increased, this seblak culinary provides many benefits at the lowest price of Rp.10,000 (Ten Thousand) to Rp.80,000 (Eighty Thousand) one portion. Seblak in Karawang currently provides progress to MSMEs and is accompanied by increasingly sophisticated technology and applications that make it easier to carry out business activities. Seblak Bandung Slowdown annually experiences an increase in revenue, even though in 2020 there was a decrease but the income can still increase because of selling online. By developing this seblak business, which previously only had seblak ori menus and seblak packages, now you can sell seblak prasmanna which has 50 *topings*.

a. Revenue Analysis

According to the results of interviews with owners of income obtained during the 2023 period in the financial recording of MSMEs Seblak Bandung Slowdown Karawang. The following is the revenue data for MSMEs Seblak Bandung Slowdown for one period in 2023:

**Table 3. Revenue Data for 2023
MSMEs Seblak Bandung Slowdown
Karawang**

No	Month	Income (Rp)
1	JANUARY	163,644,350
2	FEBRUARY	126,892,133
3	MARCH	144,747,549
4	APRIL	92,881,468
5	MAY	187,335,500
6	JUNE	173,444,500
7	JULY	127,015,500
8	AUGUST	129,748,000
9	SEPTEMBER	144,922,000
10	OCTOBER	134,661,000
11	NOVEMBER	185,345,500
12	DECEMBER	244,220,540
Average		151,296,212
Amount		1,815,554,540

Source: Processing Data from MSME Owners Seblak Bandung Slowdown Karawang

Table 3 above shows that the income obtained during the 2023 period has fluctuated, because in a year there are months or days that can increase income and decrease income. This income is still gross and no burden has been incurred.

From interviews with business owners, during one period in 2023, income increases after Eid and every holiday because of the Seblak Bandung Slowdown consumers from teenagers to adults, school children, students, and employees. In Ramadan, it can be seen that in April revenue has decreased because the opening time is only small or narrow, it opens during the hours before Maghreb and the income only gets 50% to 60% of the usual income. For sales that make income increase, there is a *toping* or skip on the seblak, because the *toping* price *can* provide profits.

b. Expense Analysis

According to the results of interviews with owners of expenses made in the recording book from operational expenses and production expenditures, the expenditure data is as follows:

**Table 4. Expenditure Data for the 2023
Period
MSMEs Seblak Bandung Slowdown
Karawang**

No	Month	Expenditure (Rp)
1	JANUARY	33,870,000
2	FEBRUARY	28,881,000
3	MARCH	31,750,000
4	APRIL	27,500,000
5	MAY	29,560,000
6	JUNE	41,280,000
7	JULY	35,397,000
8	AUGUST	44,872,000
9	SEPTEMBER	41,096,000
10	OCTOBER	42,100,000
11	NOVEMBER	39,113,000
12	DECEMBER	73,250,000
Average		39,055,750
Expenditure		468,669,000

Source: Data from MSME Owners Seblak Bandung Slowdown Karawang

Table 4 above shows that the expenditure on MSMEs Seblak Bandung Slowdown during one period in 2023 is Rp. 468,669,000. which includes this expenditure is the cost of production and operational costs of this business, the results of interviews with the owner of daily expenses usually amounting to Rp. 3000,000., namely from the salaries of employees and expenditures or production costs. For the salary of employees paid per day Rp. 125,000., and the cost of production per day cannot be mentioned, from the production of one portion of the production cost it can be 30% of the price of the seblak. So, the cost per day for production and shopping can be Rp. 2000,000 to 3000,000 looking at the amount of sales proportion.

In December the expenditure amounted to Rp. The 73,250,000 are buying tools or goods to increase assets in this Seblak Bandung Slowdown MSME, by buying Frizer and there is an additional expenditure, namely paying the one-year parking lot rent of IDR 30,000,000. And the rest is operational costs and production costs of MSMEs Seblak Bandung Slowdown.

4.2 Revenue can increase operating profit at MSMEs Seblak Bandung Slowdown Karawang.

Making a profit is one of the main goals of business actors. Profit can be called the result of reducing the company's cost of income if the revenue is greater than the cost then it is called profit. Conversely, if the cost is greater than the total revenue, then it is called a loss.

a. Profit analysis

Table 5. Profit Analysis Calculation Results MSMEs Seblak Bandung Slowdown Karawang

No	Month	Income (Rp)	Expenditure (Rp)	Operating profit
1	JANUARY	163,644,350	33,870,000	129,774,350
2	FEBRUARY	126,892,133	28,881,000	98.011.133
3	MARCH	144,747,549	31,750,000	112,997,549
4	APRIL	92,881,468	27,500,000	65,381,468
5	MAY	187,335,500	29,560,000	157,775,500
6	JUNE	173,444,500	41,280,000	132,164,500
7	JULY	127,015,500	35,397,000	91,618,500
8	AUGUST	129,748,000	44,872,000	84,876,000
9	SEPTEMBER	144,922,000	41,096,000	103,826,000
10	OCTOBER	134,661,000	42,100,000	92,561,000
11	NOVEMBER	185,345,500	39,113,000	146,232,500
12	DECEMBER	244,220,540	73,250,000	170,970,540

Source: Processing Data from MSME Owners Seblak Bandung Slowdown Karawang

Based on Table 5 that MSMEs Seblak Bandung Slowdown Karawang has recorded their income and expenses, it can be seen from the data above every month that there are increases and decreases in these incomes. Although revenue is greater than expenses, this business has increased in its operating profit only 4 times in one period in 2023,

Income must be greater than expenses in one period. If on the contrary the difference will result in a loss if the cost or expense is greater than the total revenue, the following is the formula for calculating profit:

$$\pi = \text{Total Revenue (TR)} - \text{Total Cost (TC)}$$

The following is an analysis of profits on MSMEs Seblak Bandung Slowdown Karawang from January 2023 to December 2023 :

namely in February to March, April to May, August to September and November to December.

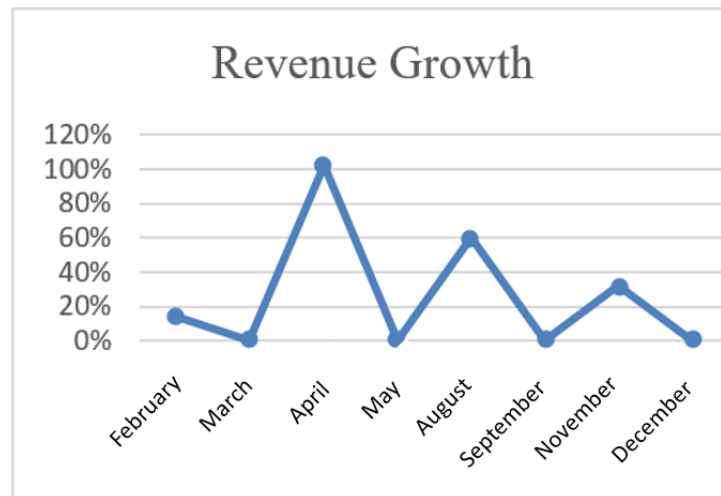
b. Increased revenue

The following are the results of the calculation of revenue for one period in 2023 as follows:

Table 6. Increase in Revenue MSMEs Seblak Bandung Slowdown

MONTH	INCOME (RP)	INCOME GROWTH
FEBRUARY	126,892,133	14%
MARCH	144,747,549	
APRIL	92,881,468	102%
MAY	187,335,500	
AUGUST	90,444,500	60%
SEPTEMBER	144,922,000	
NOVEMBER	185,345,500	32%
DECEMBER	244,220,540	

Source: author's calculation data 2023



Picture 3. Revenue growth in MSMEs Seblak Bandung Slowdown Period 2023

Based on figure 2 it can be seen that in February and March there was an increase in revenue by 14%, April and May experienced an increase of 102% in revenue because in that month it was Ramadan and Eid or holidays, August and September experienced an increase in income by 60%, and in November and December experienced an increase in revenue by 32%. During one year the increase

in income was four times. So, the highest increase in income in 2023 will be from April to May during the Eid holiday.

c. Increase in Operating Profit

The following are the results of the calculation of operating profit for one period of 2023 as follows:

Table 7. Increase in Operating Profit MSMEs Seblak Bandung Slowdown

MONTH	OPERATING PROFIT (RP)	PROFIT GROWTH
FEBRUARY	98.011.133	
MARCH	112,997,549	15%
APRIL	65,381,468	
MAY	157,775,500	141%
AUGUST	84,876,000	
SEPTEMBER	103,826,000	22%
NOVEMBER	146,232,500	
DECEMBER	170,970,540	17%

Source: author's calculation data 2023



Picture 4. Operating profit growth in MSMEs Seblak Bandung Slowdown period of 2023.

Based on figure 3, it can be seen that in February and March there was an increase in profit by 15%, April and May experienced an increase in profit by 141%, August and September experienced an increase in profit by 22%, until November and December experienced an increase in profit by 17%. The increase in profit was greater revenue than the producer so that operating profit increased, for one year the increase in revenue by four times.

Based on the data obtained by the author from the income is the result of business activities and has implemented financial records, financial records made by MSME business owners Seblak Bandung Slowdown by recording their income and expenses only, such as production costs and operational costs of business activities per day. So, it can be concluded that this operating profit has increased four times in one year for the 2023 period in terms of revenue and expenses or costs incurred which can determine operating profit or profit. If revenue goes up, profits go up, and if the burden is nain but the revenue is greater, it does not reduce operating profit significantly.

DISCUSSION

The results of this study explain that in the implementation of business activities we must know what makes our business progress, and also in carrying out our activities we also need profits that increase every day, in this study the problem taken is the analysis of operating profits in MSMEs Seblak Bandung Slowdown Karawang, this business began in 2017 with daily income of

Rp. 1,500,000 million and in 2020 developed its business by Opening the concept of security, income during selling increases so that this business continues to develop because of higher sales and will increase revenue. Revenue in the following year has also increased, according to the results of interviews in 2023, the income generated per day is Rp. 8,000,000 and the highest is Rp. 13,000,000 with daily sales can reach 300 to 400 portions.

MSME Revenue Seblak Bandung Slowdown Karawang

The total revenue in 2023 is Rp. 1,854,858,040. Based on data provided by business owners, in one year the income spread is in December because in December the sales increase in school holidays and New Year holidays so that there are more consumers, and the lowest income is in April because April is the month of Ramadan where the opening time is narrower so that there is a decrease in income by 50% to 60%, According to the results of the interview, after Ramadan experienced another 104% increase in revenue from April to May. During business activities we need to calculate expenses, expenses at MSMEs Seblak Bandung Slowdown are operational costs and production costs, according to the interview results daily expenses can be up to Rp. 3000,000., and if many run out of materials can be up to Rp. 5000,000., the biggest expenditure in 2023 is by paying parking lot rent, giving bonuses to employees and adding tools or assets for sales.

Revenue can increase operating profit at MSMEs Seblak Bandung Slowdown Karawang.

According to the results of interviews with business owners who provide benefits are *seafood* or *frozen food*, one of which is enoki mushrooms and dappling. So that it provides an increase in revenue and profit in this slowdown business., for one year this Seblak Bandung Slowdown MSME experienced an increase in revenue four times, namely in February to March by 14%, April to May by 102%, August to September by 60%, and November to December by 32%.

Data that has been calculated from the increase in operating profit during one period has increased and decreased operating profit from January to December 2023. In February and March profit growth increased by 15%, in April to May operating profit increased by 141%, August to September profit increased by 22%, and in November to December profit increased by 17%, so it can be concluded that this operating profit has increased four times in one year period 2023 judging from the revenue and expenses or costs incurred that can determine the operating profit or profit. If revenue increases, profit also increases, and if the burden is nain but the income is greater, it does not reduce operating profit significantly.

5. CONCLUSION

Based on the results and discussion of the research can be concluded as follows:

- 1) The income in MSMEs Seblak Bandung Slowdown always increases because the sales always increase so as to provide an increase in income, which provides an increase in income, namely from the number of sales, topping prices *and* adding production materials seblaknya.
- 2) Revenue that increases its operating profit is with high sales, and the existence of these 50 *toppings* are the most popular by consumers such as *frozen food* and dry-light. For one year, the Seblak Bandung Slowdown

MSME has increased four times. This operating profit has increased four times in one year period in 2023 in terms of revenue and expenses or costs incurred which can determine operating profit or profit, if revenue increases profit also increases, and if the burden is nain but the income is greater, it does not reduce operating profit significantly.

Implication

Based on the results and discussion of the research above, researchers provide the following implications:

- 1) For MSMEs Seblak Bandung Slowdown, it is necessary to make records and books in business activities, and make efforts made to maintain revenue, so that the profits generated always increase. Because income and expenditure can affect the increase in profits, to increase income the owner needs to increase production.
- 2) For other MSMEs, it is necessary to make efforts to maintain income and profits, to increase income and profit, namely by increasing raw materials or production costs.
- 3) Further researchers are expected to expand research so as to obtain a broader picture of MSME businesses in the food sector, and can provide lessons about increasing income in increasing operating profits in other business fields.

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