# ANALYSIS OF CAPACITY COSTS AND PROFITS OF SATE TRADERS IN THE KELURAHAN KLENDER AREA, JAKARTA TIMUR

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***Abstract -*** *This purpose of research is to view, analyze, and implement data and profits on traders in Klender Village, East Jakarta. The research strategy used in this research is a descriptive strategy. The population of this study were traders in the Klender Village area, with a total sample of 17 traders in one period, namely a month. The data used in this study are primary data and secondary data. The data analysis techniques used in this research are Cost Analysis, Income Analysis, Multiproduct Break Event Point Analysis and Profit Target Analysis.*

*The results of the study prove that: First, the characteristics of the satay traders consist of the level of education to the number of family dependents. Satay traders also understand the costs that must be incurred, to the service, business location to the comfortable atmosphere of the place. Research proves that the highest profit is in a very strategic location of IDR 36,150,423.19. Then the comfortable atmosphere of the place generates a profit of IDR 142,011,237.14 and a very satisfying service level of IDR 142,011,237.14. Meanwhile, the lowest profit was in a strategic business location of IDR 15,013,926.29, a comfortable atmosphere of IDR 10,529,509.78, and an unsatisfactory service level of IDR 10,277,373.55. And overall for the satay traders in the shop houses, on average, they get a higher profit of Rp. 49,646,899.32 than the satay traders on the roadside. So that the resulting profit is higher, if the service is satisfactory, the location of the business is strategic, and is accompanied by a comfortable atmosphere. Second, from the results of the implementation of the cost capacity and profit analysis with CVP analysis using the breakeven point (BEP), it shows that on average satay traders have made sales (units) that have passed the break-even point (BEP) . So that the satay traders get profit per month. The profit target is 25% of the previous month's sales (units). The average increase in profit in the following month for 9 satay traders on the roadside was 29.56%. And the average increase in profit in the next month at 8 satay traders at the shop was 24.88%. the increase in profit*

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has also passed the UMR DKI Jakarta and can be used to meet family needs and savings (saving).

**Keywords :** *Sales, Costs, Profits, Multiproduct Product Even Points, and Profit Targets*

*Abstrak– Penelitian ini bertujuan untuk mengetahui, menganalisis, dan melakukan implementasi penerapan biaya kapasitas dan laba pada pedagang Sate di wilayah Kelurahan Klender, Jakarta Timur. Strategi penelitian yang digunakan dalam penelitian ini adalah strategi deskriptif. Populasi dari penelitian ini adalah pedagang sate di wilayah Kelurahan Klender, dengan jumlah sampel sebanyak 17 pedagang sate dalam satu periode yaitu sebulan. Data yang digunakan dalam penelitian ini adalah data primer dan data sekunder. Teknik analisis data yang digunakan dalam penelitian ini berupa Analisis Biaya, Analisis Pendapatan, Analisis Break Event Point Multiproduk dan Analisis Target Laba.*

*Hasil penelitian membuktikan bahwa : Pertama, karakteristik pedagang sate terdiri dari tingkat pendidikan hingga jumlah tanggungan keluarga. Pedagang sate juga sudah memahami biaya yang harus dikeluarkan, sampai pada pelayanan, lokasi usaha hingga suasana tempat yang nyaman. Penelitian membuktikan jika laba tertinggi berada di lokasi yang sangat strategis sebesar Rp 36.150.423,19. Lalu suasana tempat yang nyaman menghasilkan laba Rp 142,011,237.14 dan tingkat pelayanan sangat memuaskan Rp 142.011.237,14. Sedangkan, laba terendah berada pada lokasi usaha yang strategis Rp Rp 15.013.926,29, suasana tempat nyaman Rp 10.529.509,78, dan tingkat pelayanan tidak memuaskan Rp 10.277.373,55. Dan secara keseluruhan untuk pedagang sate di ruko rata-rata mendapatkan laba lebih tinggi sebesar Rp 49.646.899,32 dari pedagang sate di pinggir jalan. Sehingga laba yang dihasilkan semakin tinggi, jika pelayanan memuaskan, lokasi usaha strategis, dan disertai oleh suasana tempat yang nyaman. Kedua, dari hasil implementasi analisa biaya kapasitas dan laba dengan analisa CVP menggunakan titik impas (BEP) menggambarkan bahwa rata-rata pedagang sate sudah melakukan penjualan (unit) yang melewati titik impas (BEP). Sehingga pedagang sate mendapatkan laba per bulannya. Untuk target laba yaitu sebesar 25% dari penjualan (unit) bulan sebelumnya. Rata-rata peningkatan laba bulan berikutnya pada 9 orang pedagang sate di pinggir jalan sebesar 29,56%. Dan rata-rata peningkatan laba bulan selanjutnya pada 8 orang pedagang sate di ruko sebesar 24.88%. peningkatan laba juga sudah melewati UMR DKI Jakarta dan dapat digunakan untuk memenuhi kebutuhan keluarga dan simpanan (Saving).*

**Kata Kunci:** *Penjualan, Biaya , Laba ,Break Even Point Multiproduk, dan Target Laba*

## I . I . PRELIMINARY

An all-modern era that results in everything being practical and efficient, where changes in people's lifestyles will have an impact on consumption patterns, especially urban communities who are busy with all their routines outside the home, this is what causes people to prefer to buy food

outside the home. various kinds of alternatives and various menu choices, then have an effect on the high public demand for food service providers, especially fast food, so that business opportunities are very promising for business actors in the field of food serving.

Planning is one of the most important factors in a company because it will affect the smoothness and success of the company in achieving its goals, therefore it is necessary to prepare a profit plan so that the capabilities of the company can be mobilized in a coordinated manner. In planning, entrepreneurs are aware of all the risks and difficulties that will be faced and can occur at any time. Profit planning is related to sales volume, sales results, production costs and company operating costs. The planning method that can be used is the cost volume profit analysis, where this analysis provides information about the amount of sales that must be achieved.

In terms of an increasing business, management is needed to analyze production costs, sales volume and profits used by entrepreneurs to evaluate existing and future activities. Therefore, an analysis tool is needed that can be used as a management consideration in making company decisions in order to avoid losses. The right analysis for use by management is cost volume analysis. Because this analysis is a short-term profit planning technique or a certain accounting period whose analysis is based on the variability of sales income and costs to the volume of activities. This method can be used well as a short-term profit planning tool.

To plan costs and profits, estimates or estimates are needed to be able to plan the expected profit. Can be described using the help of Break Event Point analysis which is a means of planning profit. The results of this analysis can provide data or information, which can assist entrepreneurs in planning, formulating policies and making decisions. Therefore, this analysis is a tool for planning profit by looking at the factors that influence it. The factors that affect the analysis of costs, volume, profit, namely production costs, product selling price, and sales volume. By knowing the factors that influence it, the company can easily determine the changes in profit that will be achieved if there are changes in costs, sales volume and selling price that occur.

Profit volume cost analysis is one of the analytical tools used in making a cost and profit planning. This analysis will produce a break even point value (BEP). Profit volume cost analysis will make it easier for companies to determine revenue targets and the amount of costs incurred in an effort to achieve that predetermined profit.

Entrepreneurs are people who have the courage to take risks to open a business whenever they see opportunities. Being an entrepreneur must be able to think creatively and innovatively. Entrepreneurs can carry out various forms of business, one of which is by selling food. Food is a primary need, one of the basic human needs which includes the need for food and beverages. Fulfilling the need for food is not only for maintaining human survival, food is an important intake for human development in order to create a healthy physique, therefore meeting the need for food is often an indicator for the welfare of society. Currently, the growth in the world's population, which is increasing every year, greatly affects the demand for food.

The relatively small capital situation encourages traders to create unique and interesting food offerings that aim to satisfy the tastes of culinary connoisseurs to taste the merchandise they sell, then create margins for these traders. The target of street vendors and cart traders is not the upper middle class so that the price they sell is affordable for the middle to lower economy. Conversely, the prices provided for cafes or restaurants may only be for the upper middle class. The menus usually served on the side of the road or by street vendors and carts are basically relatively the same.

Satay traders are very widely scattered, especially in the Klender Village area, East Jakarta. The goat and chicken satay traders who trade in this area sell satay at various locations such as in markets, roadside, residential areas, mosques, parks, universities, and so on. Because the sale of satay requires relatively small capital, resulting in many satay traders one by one trying the opportunity to meet the needs of their families per month resulting in increased competition in the

world of satay sales. This of course affects the costs and profits of the traders of goat and chicken satay.

The research conducted (Romanda, 2017) analysis of break even point presents information on the relationship between costs, volume and profit to management, making it easier for them to analyze the factors that affect the achievement of company profits in the future. At the time of budgeting, in addition to setting sales targets, management also requires information about the minimum sales of the company so that the company's activities do not suffer losses. Calculation and analysis of the Break Even Point begins with the calculation of Fixed and Variable Cost Allocation and the Contribution Margin Ratio for each room type, which is then carried out by calculating the Break even point in units and in rupiah, in addition to the analysis of the calculation of the Break even point value as a tool. profit planning.

Research conducted (Kusumawardani, 2017) the purpose of this study is to provide an overview for the company in order to plan sales and profits according to what is desired. In doing the sales planning and first to determine the point of impact, make the analysis of the point even points can be used to plan the planning and the outlay. This research was conducted using descriptive research. The results of the analysis that have been carried out at PT Industri Mmermer Indonesia Tulungagung (IMIT) in 2016 can be noted for a semi-variable cost of Rp. Meanwhile, BEP Multiproducts were recognized that PT IndustriMarmer Indonesia Tulungagung (IMIT) achieved a breach of even points on sales of Rp. 3,729,594,815 or 58,334 square meters of sales. The MoS calculation is 10.94%. If the company wants an increase of 25%, then its sales must reach IDR 4,207,887,893 or 60,721 m2 for a moderate average of 5.0934. Based on the results of the analysis that has been carried out by researchers, the analysis of breach even points can be one thing that can be considered by the company for the inclusion of the call and schedule.

The satay traders in Kelurahan Klender have not conducted in-depth financial analysis and planning. Cost Volume Profit Analysis is one of the analyzes that a business can use to find out how the financial situation of their business is, with this analysis business owners will easily decide about an appropriate selling price for a product, what products need to be produced or sold, marketing strategy that needs to be done, the level of profit desired and so on. In addition, with this analysis we will find out how much changes in costs, volumes, and selling prices can affect operating profits. Therefore, the writer uses Cost-Volume-Profit Analysis to find out the best selling alternative to achieve the profit target of the satay traders in Klender Village.

Cost volume profit analysis (CVP) is concerned with determining the sales volume and product mix needed to achieve the desired level of profit (Carter, 2009). Based on this, the purpose of this study was to determine and analyze the costs and profits of the satay traders in Klender Village.

At each shop shop or roadside trader, the profit generated is different, this is what encourages the author to analyze how much maximum profit the satay shop and roadside traders can get in the next period. The equation of this study with previous studies is that both formulate profit planning using cost volume profit analysis to determine the break even point and profit target, while the difference is the location of this study on satay traders in shop houses and roadside areas in the Kelurahan. Klender. In accordance with this problem, the researcher will conduct a research entitled **"Analysis of Capacity Costs and Profits at Satay Traders in Klender Village, East Jakarta?"**

**PRELIMINARY**

## II. THEORETICAL BASIS
### 2.1. Income Analysis

This analysis aims to determine the amount of profit obtained from a business being run. Income analysis can be used as a benchmark in seeing how much success the business has achieved. Then the income analysis is used to record all the revenue and expenditure of the satay

business with the production capacity of traders, both traders in shop houses or on the side of the road. Total revenue is the value of a total product in a certain period of time. Total expenditure is the value of the input issued in a production process.

The calculation of the profit of the satay business on the total cost, among others:

$$\pi = TR - TC \quad (1)$$

Information:
π = Profit (IDR per month)
TR = Total revenue (IDR per month)
TC = Total Cost (IDR per month)

There are criteria used:
If total income> total costs, the satay business will experience a profit
If the total income <total costs, the satay business will suffer a loss
If total revenue = total costs, the satay business does not lose and does not profit (break even)

## 2.2. Cost Analysis

Cost is a very important factor in running a business because every dollar spent can affect operating profits. There are two costs analyzed in this business, namely fixed costs and variable costs.

1.       Fixed Cost

Is a cost that does not change even though the output changes. The size is not influenced by the large quantity of production carried out. Fixed costs must be incurred even if there is no production activity. The fixed cost components analyzed in the satay business are carts, magic com, spoons, forks, glasses, plates, staplers, wind fans, hand fans, burnt tools, buskers, beggars, cleanliness, security, electricity, water, rent, non-labor. directly, a thermos of rice.

2.       Variable Cost

Variable costs are costs whose numbers always change according to the quantity produced in a business. The more quantity produced, the greater the variable costs incurred. The cost components analyzed include the cost of spices, complementary costs, cost of raw meat and rice. Depreciation expense for equipment used in a business is calculated using the straight-line method, namely the purchase value less the estimated residual value less the economic life.

The cost calculation uses the formula:

$$TC = TFC + TVC \quad (2)$$

Information:
TC = Total Cost of Business (IDR per month)
TFC = Total Fixed Costs
TVC = Total Variable Costs

## 2.3. Break Even Point Analysis (BEP)

Break Even Pont Analysis (BEP) / break-even point is a condition where the income and the amount of expenses incurred in a company are the same , in the sense that the company does not get a profit and does not suffer a loss. In the BEP analysis, the sales results obtained for a certain period are the same as the total costs that have been sacrificed.

The BEP Unit formula used according to Maryanne M. Mowen, et al (2017: 164) is as follows:

BEP Unit = ( Total Fixed Costs) / ((Price per unit -Variable Cost per unit))
Meanwhile, the BEP Rupiah formula used according to Maryanne M. Mowen, et al (2017: 170) is as follows:

BEP Rupiah = ( Total Fixed Costs) / ({1-Variable Costs) @ (Sales)) (3)

BEP > The average value of the skewers, rice portion and rice cake portion sold means that the satay business is profitable.
BEP < Average value of skewers, rice portions and rice cake portions sold, the satay business suffered a loss.
BEP = average value of skewers, portions of rice and portions of lontong sold, the satay business does not profit and does not lose (break even)

## 2.4. Profit Target Analysis
Profit Target is used to find out the satay trader the profit target the trader wants in a certain period and how much.
The sales formula in rupiah to obtain a profit target is used according to Maryanne M. Mowen, et al (2017: 173) as follows:

Sales in Units = ( Target Profit + Total Fixed Costs) / (Selling Price -Variable Cost per Unit)  (4)

## 2.5 . Multiproduct analysis
This research is to use multiproduct analysis because the focus of the research is on satay traders who sell more than one type of product, namely goat satay, chicken satay, rice and rice cake. That way the researchers divided two classifications, namely satay traders in shop houses and on the side of the road. Then make a comparison whether there is a difference in the average profit obtained or obtained from the shop satay traders and roadside satay traders. .

## II I . RESEARCH METHOD
### 3.1. Research Strategy
The strategy used in this research is descriptive qualitative research strategy. Descriptive research is research on or a specific population obtained by researchers from subjects in the form of individuals, organizations, industries or other perspectives. This research was conducted to determine the capacity cost and profit of satay traders using cost volume profit analysis in Klender Village, East Jakarta.
This research pattern is used because the research conducted interviews with satay traders. The focus of this study is data collection in the form of costs incurred, sales volume, income received, merchant education, trading locations, conditions of stalls and services.

### 3.2. Population and Sample Research
### 3.2.1. Research Population
Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by researchers to study and then draw conclusions (Sugiyono. 2005: 90).
The general population is the satay traders in Klender Village, East Jakarta, as many as 8 satay traders who are shop houses and 9 satay traders who are roadside. This area is used by researchers to conduct research on the Analysis of Production Costs and Profits for Sate Traders in Klender Village, East Jakarta.

**Table** 1 : General Population of Satay Traders

| Types of Traders | Number of Traders |
|---|---|
| Ruko | 8 |
| Side of the road | 9 |
| Total Traders | 17 |

(Source: Based on Direct Survey Results, on March 7, 2020)

### 3.2.2. Research Samples

The sample is the part or the number and characteristics of the population. If the population is large, and it is impossible for the researcher to study everything in the population, for example because of limited funds, energy and time, the researcher will take a sample from that population. What is learned from the sample, the conclusions will be applied to the population.

Sampling was done using purposive sampling technique, namely sampling based on criteria. In this study using the criteria of satay traders in shop houses and satay traders on the roadside. The number of samples taken is the entire population of satay traders or as the target population. Therefore, the researchers made the total number of research respondents as a total of the target population of 17 satay traders in the Klender Village area, East Jakarta. There are 8 traders of goat satay & chicken satay whose business is a shop house (which has a building) and the number of satay traders whose business is on the side of the road (resident and does not have a building).

### 3.3. Data and Data Collection Methods

The data source used in this research is primary data. Primary data is data that needs to be processed back into numbers. Primary data obtained by conducting field observations, filling out questionnaires, and interviews with satay traders. As for how to obtain primary data through in-depth interviews (in-depth interviews). The method used in this research is qualitative method. According to (Sugiyono, 2017: 61) qualitative methods , namely the analysis of data collection carried out with natural settings and data collection techniques, mostly in observation and in-depth interviews, and documentation.

Data collection methods in this study were obtained by:

1. Interview

A group of questions asked of various parties to get answers to research. The parties who are expected to provide answers to these questions are satay traders in the Klender Village area, East Jakarta. This study uses two forms of interviews, namely structured interviews and unstructured interviews. Structured interviews are questions that will lead to answers in a pattern of questions posed to traders of goat satay and chicken satay. Meanwhile, unstructured interviews are questions that can be freely answered by traders of goat satay and chicken satay without being tied to certain patterns.

2. Observation

Observation is direct observation in a case study or learning that is done deliberately, directed, in order, and according to the objectives of an existing object (satay trader) using sensing. Recording of observational activities is called observation results. The results of these observations were explained in detail, precise, accurate, thorough, objective, and useful.

3. Documentation

Documentation is a method of collecting qualitative data by viewing or analyzing documents created by the subject himself or by others about the subject. In this study all documents related to satay are very useful for research development.

### 3.4. Data Analysis Methods

The data analysis technique used by the study used the Miles and Huberman model:

1. Data collection

This step is converting the results of the voice interview into a text (transcript), scanning the material, typing in field data or sorting and compiling the data into different types depending on the source of the information.

2. Data reduction

Data reduction is a form of analysis that classifies, directs, removes unnecessary and organizes data that has been reduced to provide a sharper picture of the results of observations into themes.

3. Presentation of Data

Data presentation is an analysis in the form of matrix, network, chart or graphic. In qualitative research, data presentation is carried out in the form of brief descriptions, tables, charts and relationships between categories. By presenting the data, the data is organized and arranged so that it will be easier to understand.

4. Conclusion Withdrawal

Conclusions are conclusion and verification. The initial conclusions expressed are still provisional, and will change if no solid evidence is found to support the next stage of collection. Conclusions in qualitative research can answer the formulation of the problem formulated from the start.

## IV. RESULTS AND DISCUSSION
### 4.1. Sales, Cost of Production and Profit per Month

A monthly sales list is needed by every satay trader, whether it is a shop owner or a roadside trader, because by having a monthly report, traders can find out how much profit and expense they get. The following is data on sales, costs, and profits per month of each satay seller at the shop or on the roadside.

**Table** 2 : Sales, Cost of Production and Profit per Month

| Nama Pedagang | Penjualan | | Harga Pokok Produksi | | Laba | |
|---|---|---|---|---|---|---|
| **Pinggir Jalan** | | | | | | |
| Bapak Amir | Rp | 36,099,000.00 | Rp | 22,264,005.00 | Rp | 13,834,995.00 |
| Bapak Dul | Rp | 23,754,000.00 | Rp | 15,118,630.00 | Rp | 8,635,370.00 |
| Bapak Toto Suwiryo | Rp | 34,020,000.00 | Rp | 18,204,497.39 | Rp | 15,815,502.61 |
| Bapak Joko | Rp | 32,634,000.00 | Rp | 20,578,090.55 | Rp | 12,055,909.45 |
| Ibu Halimah | Rp | 25,830,000.00 | Rp | 18,025,063.87 | Rp | 7,804,936.13 |
| Ibu Marhati | Rp | 52,857,000.00 | Rp | 20,735,809.62 | Rp | 32,121,190.38 |
| Bapak Abu Bakar | Rp | 25,434,000.00 | Rp | 16,877,629.89 | Rp | 8,556,370.11 |
| Ibu Wati | Rp | 26,874,000.00 | Rp | 18,906,977.01 | Rp | 7,967,022.99 |
| Bapak Muhammad | Rp | 35,940,000.00 | Rp | 23,569,261.45 | Rp | 12,370,738.55 |
| **Total Pinggir Jalan** | **Rp 293,442,000.00** | | **Rp 174,279,964.78** | | **Rp 119,162,035.22** | |
| **Ruko** | | | | | | |
| Bapak Mamat | Rp | 42,102,000.00 | Rp | 24,604,028.26 | Rp | 17,497,971.74 |
| Bapak Nasluhi | Rp | 63,308,000.00 | Rp | 31,365,856.32 | Rp | 31,942,143.68 |
| Bapak Mursidi | Rp | 50,466,000.00 | Rp | 25,805,869.80 | Rp | 24,660,130.20 |
| Bapak Holil | Rp | 38,010,000.00 | Rp | 22,522,102.31 | Rp | 15,487,897.69 |
| Ibu Suhro | Rp | 45,780,000.00 | Rp | 18,747,290.93 | Rp | 27,032,709.07 |
| Bapak Hery | Rp | 31,524,000.00 | Rp | 18,693,757.55 | Rp | 12,830,242.45 |
| Bapak Fauzi | Rp | 28,329,000.00 | Rp | 19,967,244.36 | Rp | 8,361,755.64 |
| Bapak H. Amir | Rp | 598,890,000.00 | Rp | 339,527,655.93 | Rp | 259,362,344.07 |
| **Total Ruko** | **Rp 898,409,000.00** | | **Rp 501,233,805.46** | | **Rp 397,175,194.54** | |

If viewed from **Table** 2, it can be concluded that the total sales per month from satay traders in shop houses is greater, namely Rp. 898,409,000, while roadside traders are Rp. 293,442,000. Then for the cost of goods manufactured per month is the sum of the cost of raw materials, the cost of complementary materials, and the factory overhead costs are also greater for

the satay shop traders, namely Rp. 501,233,805 , 46 compared to street traders of Rp. 174,279,964.78.

Income generated satay traders in East Jakarta Klender Urban Village which has a shop higher at USD 397 175 194 , 54 . While the profits of traders who sate roadside Rp 119 162 035 , 22 . So that the sales and production costs of satay traders in shop houses are higher than satay traders on the roadside. Because the shop house has the advantage that it is safer and has a building. Traders and buyers also feel comfortable because they are protected from unpredictable weather, such as rain, wind, hot sun, dust and others. Buyers are also more interested in satay traders in shop houses. Below is a table of the average profit of nine satay traders on the roadside and a table of the average profit of eight satay traders in shop houses in Klender Urban Village, East Jakarta per month.

**Table** 3 Average Profit of Roadside Satay Traders

| Nama Pedagang | Laba Pinggir Jalan | |
|---|---|---|
| Bapak Amir | Rp | 13,834,995.00 |
| Bapak Dul | Rp | 8,635,370.00 |
| Bapak Toto Suwiryo | Rp | 15,815,502.61 |
| Bapak Joko | Rp | 12,055,909.45 |
| Ibu Halimah | Rp | 7,804,936.13 |
| Ibu Marhati | Rp | 32,121,190.38 |
| Bapak Abu Bakar | Rp | 8,556,370.11 |
| Ibu Wati | Rp | 7,967,022.99 |
| Bapak Muhammad | Rp | 12,370,738.55 |
| **Total** | **Rp** | **119,162,035.22** |

Based on **Table** 3 , the average profit of satay traders on the roadside is IDR 13,240,226.14.

**Table 4 :** Average Profit for Sate Ruko Traders

| Nama Pedagang | Laba Ruko | |
|---|---|---|
| Bapak Mamat | Rp | 17,497,971.74 |
| Bapak Nasluhi | Rp | 31,942,143.68 |
| Bapak Mursidi | Rp | 24,660,130.20 |
| Bapak Holil | Rp | 15,487,897.69 |
| Ibu Suhro | Rp | 27,032,709.07 |
| Bapak Hery | Rp | 12,830,242.45 |
| Bapak Fauzi | Rp | 8,361,755.64 |
| Bapak H. Amir | Rp | 259,362,344.07 |
| **Total** | **Rp** | **397,175,194.54** |

Based on Table 4 the average income in the shop traders who sate Rp 49,646,899 , 32 . From the table above, it can be concluded that shop-house satay traders get higher profits than roadside satay traders.

## 4.2. The Influence of Indicators of Trading Location Conditions on Profits

**Graph** 1: The Effect of Trade Location Indicators on Profit of Satay Traders



With this it can be concluded that the indicators of *strategic* trading locations greatly affect the income or profit of traders of goat satay and chicken satay in the Klender village area, which is a *strategic* location where *shop houses are* able to help traders of goat satay and chicken satay to get a *very high* profit .

## 4.3. The Influence of Place Atmosphere Indicators on Profits
**Graph 2** : The Influence of Place Atmosphere Indicators on Profits
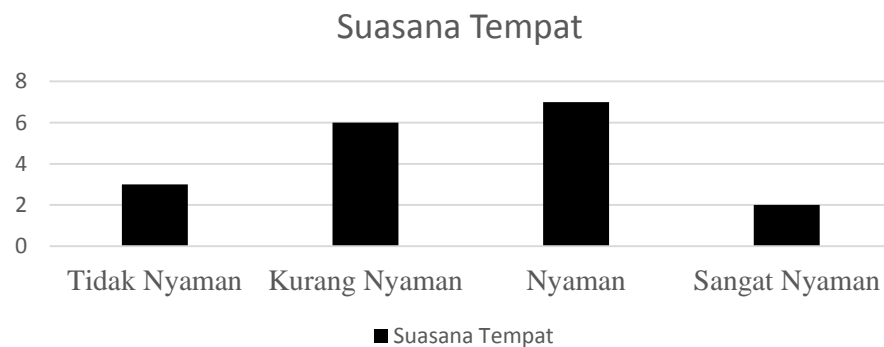
With this it can be concluded that the indicator of place atmosphere does not affect the income or profit of the satay traders in the Klender village area. The atmosphere of a *very comfortable* place with *shop houses is* able to help traders of goat satay & chicken satay to get *very high* profits .

## 4.4. The Effect of Service Level Indicators on Profit

**Graph** 3: The Effect of Service Level Indicators on Traders' Profits
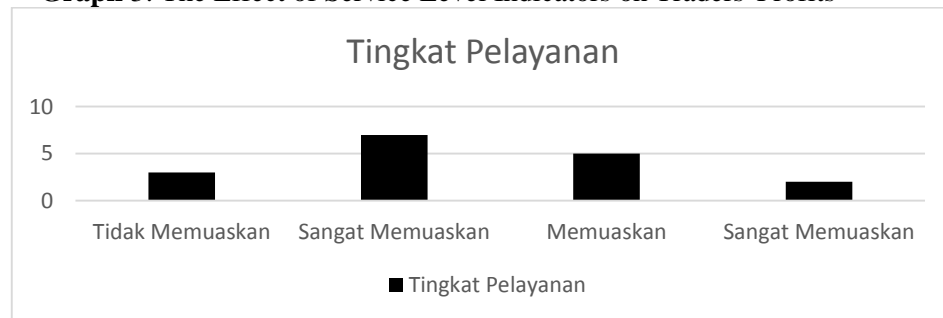


With this, it can be concluded that the Service Level indicator can affect the income or profit of the satay traders in the Klender village area. with a *very satisfying* level of service with a *shop house that* can help satay traders to get a *very high* profit .

## 4.5. Analysis of Unit Break Even Point (BEP) and Rupiah Satay Traders

Break even point (BEP) is the condition of a business that does not earn a profit and does not suffer losses or in other words a business is said to be even if the amount of revenue is equal to the amount of expenses, or if the contribution profit can only be used to cover fixed costs. Break even point (BEP) is used to calculate how many units have to sell and get what income so that traders get the break-even point.

**Table** 5 : Average Sales per Month

| No. | Nama Pedagang | Rata-rata Penjualan Sate / bulan | | | | Rata-rata Penjualan Nasi dan Lontong / bulan | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Sate Kambing | | Sate Ayam | | Nasi | | Lontong | |
| | | Dalam Rupiah | Dalam Porsi | Dalam Rupiah | Dalam Porsi | Dalam Rupiah | Dalam Bungkus | Dalam Rupiah | Dalam Bungkus |
| | | Pedagang Sate Di Pinggir Jalan | | | | | | | |
| 1 | Bapak Amir | Rp 8,100,000 | 324 | Rp 25,704,000 | 1512 | Rp 990,000 | 198 | Rp 1,305,000 | 522 |
| 2 | Bapak Dul | Rp 10,800,000 | 450 | Rp 12,954,000 | 762 | - | - | - | - |
| 3 | Bapak Toto Suwiryo | Rp 10,080,000 | 336 | Rp 19,440,000 | 972 | Rp 4,500,000 | 900 | - | - |
| 4 | Bapak Joko | Rp 10,050,000 | 402 | Rp 19,104,000 | 1194 | Rp 2,460,000 | 492 | Rp 1,020,000 | 510 |
| 5 | Ibu Halimah | Rp 10,206,000 | 378 | Rp 10,812,000 | 636 | Rp 4,020,000 | 804 | Rp 792,000 | 264 |
| 6 | Ibu Marhati | Rp 8,880,000 | 444 | Rp 39,780,000 | 2724 | Rp 3,090,000 | 618 | Rp 1,107,000 | 378 |
| 7 | Bapak Abu Bakar | Rp 9,840,000 | 492 | Rp 11,700,000 | 780 | Rp 3,210,000 | 642 | Rp 684,000 | 342 |
| 8 | Ibu Wati | Rp 9,600,000 | 480 | Rp 15,228,000 | 846 | Rp 930,000 | 186 | Rp 942,000 | 372 |
| 9 | Bapak Muhammad | Rp 11,850,000 | 474 | Rp 19,686,000 | 1158 | Rp 2,730,000 | 546 | Rp 1,674,000 | 546 |
| | | Pedagang Sate Di Ruko | | | | | | | |
| 10 | Bapak Mamat | Rp 10,350,000 | 414 | Rp 28,560,000 | 1680 | Rp 2,160,000 | 432 | Rp 1,032,000 | 516 |
| 11 | Bapak Nasluhi | Rp 7,986,000 | 330 | Rp 52,938,000 | 3114 | Rp 1,400,000 | 268 | Rp 984,000 | 516 |
| 12 | Bapak Mursidi | Rp 14,250,000 | 570 | Rp 33,216,000 | 2076 | Rp 1,650,000 | 330 | Rp 1,350,000 | 540 |
| 13 | Bapak Holil | Rp 11,880,000 | 594 | Rp 19,968,000 | 1248 | Rp 4,920,000 | 984 | Rp 1,242,000 | 414 |
| 14 | Ibu Suhro | Rp 7,920,000 | 330 | Rp 35,700,000 | 2100 | Rp 1,080,000 | 216 | Rp 1,080,000 | 432 |
| 15 | Bapak Hery | Rp 10,500,000 | 420 | Rp 17,460,000 | 1164 | Rp 2,430,000 | 486 | Rp 1,134,000 | 378 |
| 16 | Bapak Fauzi | Rp 7,920,000 | 264 | Rp 17,064,000 | 948 | Rp 2,640,000 | 528 | Rp 705,000 | 282 |
| 17 | Bapak H. Amir | Rp 115,740,000 | 3858 | Rp 465,480,000 | 25860 | Rp 30,690,000 | 2034 | Rp 22,500,000 | 3000 |

**Table** 5 illustrates that the average sales per month of satay traders both on the roadside and at the shop. The sale includes the average sales per month for the sate goat, chicken satay, rice and rice cakes. Because the researchers used data for 5 months, from March to July 2020. So the sales data of each satay trader in the table above is an average per month.

**Table** 6 : BEP Unit

| No. | Nama Pedagang | Penjualan (Unit) | | | | BEP (Unit) | | | | Hasil Penjualan dibandingkan BEP | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Sate Kambing | Sate Ayam | Nasi | Lontong | Sate Kambing | Sate Ayam | Nasi | Lontong | Sate Kambing | Sate Ayam | Nasi | Lontong |
| **Pedagang Sate Di Pinggir Jalan** | | | | | | | | | | | | | |
| 1 | Bapak Amir | 324 | 1512 | 198 | 522 | 93 | 457 | 53 | 160 | Untung | Untung | Untung | Untung |
| 2 | Bapak Dul | 450 | 762 | - | - | 120 | 733 | - | - | Untung | Untung | - | - |
| 3 | Bapak Toto Suwiryo | 336 | 972 | 900 | - | 132 | 384 | 125 | - | Untung | Untung | Untung | - |
| 4 | Bapak Joko | 402 | 1194 | 492 | 510 | 118 | 359 | 73 | 64 | Untung | Untung | Untung | Untung |
| 5 | Ibu Halimah | 378 | 636 | 804 | 264 | 324 | 632 | 111 | 39 | Untung | Untung | Untung | Untung |
| 6 | Ibu Marhati | 444 | 2724 | 618 | 378 | 61 | 393 | 120 | 70 | Untung | Untung | Untung | Untung |
| 7 | Bapak Abu Bakar | 492 | 780 | 642 | 342 | 281 | 475 | 118 | 69 | Untung | Untung | Untung | Untung |
| 8 | Ibu Wati | 480 | 846 | 186 | 372 | 379 | 648 | 103 | 190 | Untung | Untung | Untung | Untung |
| 9 | Bapak Muhammad | 474 | 1158 | 546 | 546 | 225 | 539 | 97 | 95 | Untung | Untung | Untung | Untung |
| **Pedagang Sate Di Ruko** | | | | | | | | | | | | | |
| 10 | Bapak Mamat | 414 | 1680 | 432 | 516 | 226 | 870 | 72 | 377 | Untung | Untung | Untung | Untung |
| 11 | Bapak Nasluhi | 330 | 3114 | 268 | 516 | 103 | 940 | 86 | 369 | Untung | Untung | Untung | Untung |
| 12 | Bapak Mursidi | 570 | 2076 | 330 | 540 | 294 | 1,024 | 207 | 324 | Untung | Untung | Untung | Untung |
| 13 | Bapak Holil | 594 | 1248 | 984 | 414 | 554 | 1,134 | 266 | 116 | Untung | Untung | Untung | Untung |
| 14 | Ibu Suhro | 330 | 2100 | 216 | 432 | 116 | 714 | 137 | 352 | Untung | Untung | Untung | Untung |
| 15 | Bapak Hery | 420 | 1164 | 486 | 378 | 286 | 703 | 121 | 141 | Untung | Untung | Untung | Untung |
| 16 | Bapak Fauzi | 264 | 948 | 528 | 282 | 262 | 905 | 176 | 91 | Untung | Untung | Untung | Untung |
| 17 | Bapak H. Amir | 3858 | 25860 | 2034 | 3000 | 1,555 | 10,287 | 1,871 | 2,339 | Untung | Untung | Untung | Untung |

Note :
Asumsi penyebutan unit untuk sate, nasi dan lontong
1. Sate Kambing dan Sate Ayam (unit) = tusuk
2. Nasi dan Lontong (unit) = bungkus

**Table** 7 : BEP Rupiah

| No. | Nama Pedagang | Penjualan (Rupiah) | | | | BEP (Rupiah) | | | | Hasil Penjualan dibandingkan BEP | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Sate Kambing | Sate Ayam | Nasi | Lontong | Sate Kambing | Sate Ayam | Nasi | Lontong | Sate Kambing | Sate Ayam | Nasi | Lontong |
| **Pedagang Sate Di Pinggir Jalan** | | | | | | | | | | | | | |
| 1 | Bapak Amir | Rp 8,100,000 | Rp 25,704,000 | Rp 990,000 | Rp 1,305,000 | Rp 232,843.63 | Rp 777,274.36 | Rp 262,778.74 | Rp 399,664.63 | Untung | Untung | Untung | Untung |
| 2 | Bapak Dul | Rp 10,800,000 | Rp 12,954,000 | - | - | Rp 286,845.36 | Rp 1,246,183.72 | - | - | Untung | Untung | - | - |
| 3 | Bapak Toto Suwiryo | Rp 10,080,000 | Rp 19,440,000 | Rp 4,500,000 | - | Rp 397,433.10 | Rp 768,370.66 | Rp 626,588.42 | - | Untung | Untung | Untung | - |
| 4 | Bapak Joko | Rp 10,050,000 | Rp 19,104,000 | Rp 2,460,000 | Rp 1,020,000 | Rp 295,234.67 | Rp 574,067.42 | Rp 365,362.24 | Rp 160,246.60 | Untung | Untung | Untung | Untung |
| 5 | Ibu Halimah | Rp 10,206,000 | Rp 10,812,000 | Rp 4,020,000 | Rp 792,000 | Rp 874,888.63 | Rp 1,074,168.82 | Rp 557,375.00 | Rp 116,119.79 | Untung | Untung | Untung | Untung |
| 6 | Ibu Marhati | Rp 8,880,000 | Rp 39,780,000 | Rp 3,090,000 | Rp 1,107,000 | Rp 122,850.85 | Rp 589,684.06 | Rp 646,992.80 | Rp 188,706.23 | Untung | Untung | Untung | Untung |
| 7 | Bapak Abu Bakar | Rp 9,840,000 | Rp 11,700,000 | Rp 3,210,000 | Rp 684,000 | Rp 561,919.22 | Rp 711,764.35 | Rp 598,294.42 | Rp 209,403.05 | Untung | Untung | Untung | Untung |
| 8 | Ibu Wati | Rp 9,600,000 | Rp 15,228,000 | Rp 930,000 | Rp 942,000 | Rp 757,906.07 | Rp 1,167,175.35 | Rp 516,511.75 | Rp 570,881.41 | Untung | Untung | Untung | Untung |
| 9 | Bapak Muhammad | Rp 11,850,000 | Rp 19,686,000 | Rp 2,730,000 | Rp 1,674,000 | Rp 561,855.46 | Rp 916,990.11 | Rp 485,684.49 | Rp 285,696.76 | Untung | Untung | Untung | Untung |
| **Pedagang Sate Di Ruko** | | | | | | | | | | | | | |
| 10 | Bapak Mamat | Rp 10,350,000 | Rp 28,560,000 | Rp 2,160,000 | Rp 1,032,000 | Rp 564,004.57 | Rp 1,478,945.31 | Rp 362,342.04 | Rp 754,879.25 | Untung | Untung | Untung | Untung |
| 11 | Bapak Nasluhi | Rp 7,986,000 | Rp 52,938,000 | Rp 1,400,000 | Rp 984,000 | Rp 248,094.41 | Rp 1,597,577.61 | Rp 428,115.31 | Rp 738,129.84 | Untung | Untung | Untung | Untung |
| 12 | Bapak Mursidi | Rp 14,250,000 | Rp 33,216,000 | Rp 1,650,000 | Rp 1,350,000 | Rp 765,125.28 | Rp 1,637,726.35 | Rp 1,037,185.93 | Rp 810,301.51 | Untung | Untung | Untung | Untung |
| 13 | Bapak Holil | Rp 11,880,000 | Rp 19,968,000 | Rp 4,920,000 | Rp 1,242,000 | Rp 1,108,728.04 | Rp 1,814,282.25 | Rp 1,328,716.39 | Rp 346,621.67 | Untung | Untung | Untung | Untung |
| 14 | Ibu Suhro | Rp 7,920,000 | Rp 35,700,000 | Rp 1,080,000 | Rp 1,080,000 | Rp 279,398.37 | Rp 1,213,830.72 | Rp 686,817.19 | Rp 880,534.86 | Untung | Untung | Untung | Untung |
| 15 | Bapak Hery | Rp 10,500,000 | Rp 17,460,000 | Rp 2,430,000 | Rp 1,134,000 | Rp 715,781.14 | Rp 1,054,835.37 | Rp 602,747.85 | Rp 421,923.50 | Untung | Untung | Untung | Untung |
| 16 | Bapak Fauzi | Rp 7,920,000 | Rp 17,064,000 | Rp 2,640,000 | Rp 705,000 | Rp 786,778.18 | Rp 1,628,149.14 | Rp 878,061.30 | Rp 228,661.30 | Untung | Untung | Untung | Untung |
| 17 | Bapak H. Amir | Rp 115,740,000 | Rp 465,480,000 | Rp 30,690,000 | Rp 22,500,000 | Rp 4,663,572.82 | Rp 18,517,127.46 | Rp 9,354,629.63 | Rp 5,846,643.52 | Untung | Untung | Untung | Untung |

Note :
Asumsi penyebutan unit untuk sate, nasi dan lontong
1. Sate Kambing dan Sate Ayam (unit) = tusuk
2. Nasi dan Lontong (unit) = bungkus

**Table** 6 and **Table** 7 illustrate the break-even point or BEP in rupiah and the sales units for goat satay, chicken satay, as well as rice and lontong. When compared with **Table** 1, the monthly sales of satay traders in Klender Village, East Jakarta have passed the break-even point or BEP. So that satay traders experience profits in that period.

## 4.6. Target of Profit per Month for Satay Traders in Klender Village

A nalisis CVP is one tool to help in strategic planning. This satay trader in Klender Village hopes that in the next period he can increase his profit. In this analysis, it is targeted that an increase in profit will be achieved in the following month after a 25% increase in sales (units) from the previous month.

**Table** 8 : Increase in Sales per Month for Roadside Satay Traders

| Keterangan | Persentase Kenaikan Penjualan | Kenaikan Penjualan (Unit) | | | |
|---|---|---|---|---|---|
| | | Sate Kambing (Porsi) | Sate Ayam (Porsi) | Nasi (Porsi) | Lontong (Bungkus) |
| **Pedagang di Pinggir Jalan** | | | | | |
| Bapak Amir | 25% | 405.0 | 1,890.0 | 248 | 653 |
| Bapak Dul | 25% | 562.5 | 952.5 | - | - |
| Bapak Toto Suwiryo | 25% | 420.0 | 1,215.0 | 1125 | - |
| Bapak Joko | 25% | 502.5 | 1,492.5 | 615 | 638 |
| Ibu Halimah | 25% | 472.5 | 795.0 | 1005 | 330 |
| Ibu Marhati | 25% | 555.0 | 3,315.0 | 773 | 473 |
| Bapak Abu Bakar | 25% | 615.0 | 975.0 | 803 | 428 |
| Ibu Wati | 25% | 600.0 | 1,057.5 | 233 | 465 |
| Bapak Muhammad | 25% | 592.5 | 1,447.5 | 683 | 698 |
| **Rata-rata (Pinggir Jalan)** | | **525** | **1460** | **609** | **409** |

**Table** 9 : Increase in Sales per Month for Sate Ruko Traders

| Keterangan | Persentase Kenaikan Penjualan | Kenaikan Penjualan (Unit) | | | |
|---|---|---|---|---|---|
| | | Sate Kambing (Porsi) | Sate Ayam (Porsi) | Nasi (Porsi) | Lontong (Bungkus) |
| **Pedagang di Ruko** | | | | | |
| Bapak Mamat | 25% | 517.5 | 2090.0 | 540 | 645 |
| Bapak Nasluhi | 25% | 412.5 | 3892.5 | 335 | 645 |
| Bapak Mursidi | 25% | 712.5 | 2595.0 | 413 | 675 |
| Bapak Holil | 25% | 742.5 | 1560.0 | 1230 | 518 |
| Ibu Suhro | 25% | 412.5 | 2625.0 | 270 | 540 |
| Bapak Hery | 25% | 525.0 | 1455.0 | 608 | 473 |
| Bapak Fauzi | 25% | 330.0 | 1185.0 | 660 | 353 |
| Bapak H. Amir | 25% | 4822.5 | 32325.0 | 2543 | 3750 |
| **Rata-rata (Ruko)** | | **1059** | **5966** | **825** | **950** |

The percentage increase in sales (in rupiah) of satay traders in Klender Village, East Jakarta is 25%. In the table above, it can be seen that the average per month of roadside sales (units) that must be sold on goat satay is 525 portions of roadside traders, 1,460 portions of chicken satay, 609 packs of rice and 409 packs of rice cake. . Meanwhile, the average sales per month (units) that must be sold on goat satay are 1,059 portions of shop traders, 5,966 portions of chicken satay, 825 packs of rice and 950 packs of rice cake. It can be proven that the increase in sales by 25% of the satay traders in the shop houses are superior to the satay traders on the roadside.

**Table** 10 : Profit Targets to be achieved

| Nama Pedagang | Penjualan per bulan (Rp) | Laba per bulan | Kenaikan Penjualan per bulan (25%) | Kenaikan Biaya Variabel per bulan | Biaya Tetap per bulan | Kenaikan Laba per bulan | Persentase Kenaikan Laba per bulan |
|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 = (1+3-4-5) | 7 = ([6-2] / 6 x 100%) |
| **Pedagang di Pinggir Jalan** | | | | | | | |
| Bapak Amir | 36,099,000.00 | 13,834,995.20 | 9,024,750.00 | 25,968,410.01 | 417,250.00 | 18,738,089.99 | 26% |
| Bapak Dul | 23,754,000.00 | 8,635,370.35 | 5,938,500.00 | 15,861,167.16 | 1,068,576.39 | 12,762,756.45 | 32% |
| Bapak Toto Suwiryo | 34,020,000.00 | 15,815,502.61 | 8,505,000.00 | 19,934,280.10 | 556,097.22 | 22,034,622.67 | 28% |
| Bapak Joko | 32,889,000.00 | 12,055,909.45 | 8,222,250.00 | 22,981,567.98 | 358,952.38 | 17,770,729.63 | 32% |
| Ibu Halimah | 25,830,000.00 | 7,804,936.13 | 6,457,500.00 | 21,332,855.88 | 495,444.44 | 10,459,199.68 | 25% |
| Ibu Marhati | 52,884,000.00 | 32,121,190.38 | 13,221,000.00 | 23,700,030.97 | 463,678.17 | 41,941,290.85 | 23% |
| Bapak Abu Bakar | 25,434,000.00 | 8,556,370.11 | 6,358,500.00 | 18,114,534.02 | 494,645.83 | 13,183,320.14 | 35% |
| Ibu Wati | 26,874,000.00 | 7,967,022.99 | 6,718,500.00 | 20,484,425.51 | 706,805.56 | 12,401,268.93 | 36% |
| Bapak Muhammad | 35,940,000.00 | 12,370,738.55 | 8,985,000.00 | 27,007,050.13 | 530,443.65 | 17,387,506.22 | 29% |
| **Pedagang di Ruko** | | | | | | | |
| Bapak Mamat | 41,966,000.00 | 17,497,971.74 | 10,491,500.00 | 27,092,936.69 | 933,030.75 | 24,431,532.56 | 28% |
| Bapak Nasluhi | 63,230,000.00 | 31,942,143.68 | 15,807,500.00 | 34,522,257.96 | 1,015,666.67 | 43,499,575.37 | 27% |
| Bapak Mursidi | 50,466,000.00 | 24,660,130.20 | 12,616,500.00 | 28,987,740.54 | 1,290,000.00 | 32,804,759.46 | 25% |
| Bapak Holil | 38,010,000.00 | 15,487,897.69 | 9,502,500.00 | 24,460,533.43 | 1,260,836.31 | 21,791,130.26 | 29% |
| Ibu Suhro | 45,780,000.00 | 27,032,709.07 | 11,445,000.00 | 20,959,307.33 | 945,694.44 | 35,319,998.22 | 23% |
| Bapak Hery | 31,524,000.00 | 12,830,242.45 | 7,881,000.00 | 24,394,286.53 | 612,793.65 | 14,397,919.81 | 11% |
| Bapak Fauzi | 28,329,000.00 | 8,361,755.64 | 7,082,250.00 | 22,061,863.55 | 795,743.06 | 12,553,643.40 | 33% |
| Bapak H. Amir | 598,890,000.00 | 259,362,344.07 | 149,722,500.00 | 403,195,823.54 | 10,523,958.33 | 334,892,718.13 | 23% |

According to the table above, it can be seen if an increase in profit will be achieved. The table proves that in the column "Sales per Month (Rp)" increased by 25%, then the results are as in the column "Increase in Sales per Month". And if sales are increased, the following costs also increase, that is, variable costs. Meanwhile, the fixed costs will always be the same every month.

The increase in profit is targeted as shown in the column "Percentage of Increase in Profit per month". This percentage can be proven by the increase in profit per month minus the profit per month, and the result is divided by the increase in profit per month. So, it can be ascertained that if the satay trader increases sales (units), there will also be an increase in the resulting profit.

### 4.6. Comparison of Average Profit with the Regional Minimum Wage for the Special Capital Region of Jakarta (UMR DKI Jakarta) 2020 and the Needs Per Month

In accordance with Government Regulation (PP) Wages No. 78 of 2015 Article 4, UMR aims to provide comprehensive justice for workers to get a decent life from their work. The Ministry of Labor (Kemnaker) stated that the increase in minimum wages in 2020 by 8 , 51 percent. Based on the Government Regulation (PP) Wages No. 78 of 2015 Article 4, UMR aims to provide comprehensive justice for workers to get a decent life from their work. The UMR for DKI Jakarta 2020 is IDR 4,267,349.

**Table** 11 : Comparison of Profit, UMR DKI Jakarta and Monthly Needs of Satay Traders

| Nama Pedagang | Kenaikan Laba per bulan | UMR DKI Jakarta | Keterangan | Biaya kebutuhan keluarga per bulan | *Saving* per bulan |
|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 = (1-4) |
| **Pedagang di Pinggir Jalan** | | | | | |
| Bapak Amir | 18,738,089.99 | 4,267,349.00 | Diatas UMR | 5,500,000.00 | 13,238,089.99 |
| Bapak Dul | 12,762,756.45 | 4,267,349.00 | Diatas UMR | 4,000,000.00 | 8,762,756.45 |
| Bapak Toto Suwiryo | 22,034,622.67 | 4,267,349.00 | Diatas UMR | 7,000,000.00 | 15,034,622.67 |
| Bapak Joko | 17,770,729.63 | 4,267,349.00 | Diatas UMR | 4,000,000.00 | 13,770,729.63 |
| Ibu Halimah | 10,459,199.68 | 4,267,349.00 | Diatas UMR | 3,500,000.00 | 6,959,199.68 |
| Ibu Marhati | 41,941,290.85 | 4,267,349.00 | Diatas UMR | 15,000,000.00 | 26,941,290.85 |
| Bapak Abu Bakar | 13,183,320.14 | 4,267,349.00 | Diatas UMR | 4,000,000.00 | 9,183,320.14 |
| Ibu Wati | 12,401,268.93 | 4,267,349.00 | Diatas UMR | 3,000,000.00 | 9,401,268.93 |
| Bapak Muhammad | 17,387,506.22 | 4,267,349.00 | Diatas UMR | 6,500,000.00 | 10,887,506.22 |
| **Pedagang di Ruko** | | | | | |
| Bapak Mamat | 24,431,532.56 | 4,267,349.00 | Diatas UMR | 5,000,000.00 | 19,431,532.56 |
| Bapak Nasluhi | 43,499,575.37 | 4,267,349.00 | Diatas UMR | 12,000,000.00 | 31,499,575.37 |
| Bapak Mursidi | 32,804,759.46 | 4,267,349.00 | Diatas UMR | 7,000,000.00 | 25,804,759.46 |
| Bapak Holil | 21,791,130.26 | 4,267,349.00 | Diatas UMR | 5,000,000.00 | 16,791,130.26 |
| Ibu Suhro | 35,319,998.22 | 4,267,349.00 | Diatas UMR | 9,000,000.00 | 26,319,998.22 |
| Bapak Hery | 14,397,919.81 | 4,267,349.00 | Diatas UMR | 6,000,000.00 | 8,397,919.81 |
| Bapak Fauzi | 12,553,643.40 | 4,267,349.00 | Diatas UMR | 3,000,000.00 | 9,553,643.40 |
| Bapak H. Amir | 334,892,718.13 | 4,267,349.00 | Diatas UMR | 80,000,000.00 | 254,892,718.13 |

As in the table above, it can be seen that the increase in profit from the increase in sales is greater than the Regional Minimum Wage for the Special Capital Region of Jakarta (UMR DKI Jakarta) and the cost of family needs per month. So that the satay traders both on the side of the road and in the shop houses can set aside the final remaining profit for savings (saving). The final balance profit for Saving the highest earned by traders who sate in the shop Rp 254 892 718 , 13 . Meanwhile, the highest remaining profit for satay traders on the roadside was IDR 64,856,035.

# V. CONCLUSION
## 5.1. Conclusion

After analyzing the capacity costs and profits of MSME players, namely 17 traders of goat satay and chicken satay in the Klender area, East Jakarta **,** the following conclusions can be drawn :

1.    Researchers analyzed that satay traders had costs incurred to sell goat satay and chicken satay along with rice or lontong. Costs included in the production of satay traders are variable costs, which consist of raw materials such as goat, chicken and rice. Then there are other variable costs such as costs for seasonings and other ingredients. Also accompanied by fixed costs that support the production and sale of satay. These costs are included in the cost of goods manufactured.

Then based on the research criteria, dominated by unsatisfactory service levels of satay traders by 41 , 18 %, strategic business locations of 70.59%, and a comfortable business environment of 41.18%. The effect of these criteria has an impact on the profit generated. If the terms of indicators such as business location research, the highest earnings were in a very strategic location for US $ 36,150,423 , 19 . Then the comfortable atmosphere of the place generates a profit of Rp. 142,011,237.14 and the level of service is very satisfying Rp. 142,011,237 , 14 . Meanwhile, the lowest profit is in a strategic business location of Rp . Rp . 15,013,926.29 , comfortable place atmosphere IDR 10,529,509.78 , and unsatisfactory service level IDR 10,277,373.55 . And overall, for satay traders in shop houses , the average profit was higher at IDR 49,646,899 , 32 than the satay traders on the roadside of IDR 13,240,226.14.

So, it can be seen that the traders of goat satay and chicken satay in the Klender sub-district, East Jakarta on average already know important things that must be improved in order to earn a profit. Starting from the costs that must be incurred, to services, business locations to a

comfortable atmosphere. This is evidenced by the higher the profit generated, if the service is satisfying, the business location is strategic, and is accompanied by a comfortable atmosphere.
2. The researcher carried out the implementation in increasing profit on these satay traders . Researchers increased sales by 25% from sales (units) the previous month. After the calculation, you can see the increase in the profit of each of the various satay traders. The average increase in profit in the following month for 9 satay traders on the roadside was 29.56 %. And the average increase in profit in the following month for 8 satay traders at the shop was 24.88%.

From the results of increasing profits, the researchers also compared the UMR DKI Jakarta. It can be seen that the profit generated by each satay trader has passed the standard of UMR DKI Jakarta. So that it can be used to meet daily needs and family expenses and still produce leftovers for savings ( saving ) .

### 5.2. Suggestion

In accordance with the results of research that has been conducted by researchers, the researchers provide the following suggestions:
1. For roadside & commercial satay traders
   Sate traders on the roadside & shophouse, the author recommends increasing production to increase the profit earned every month by innovating more attractive products or registering their satay business at Grab Food or GoFood so that many customers are in demand and record costs and profits. obtained during a certain period so that the profit or loss is known.
2. For traders who want to increase their profit choosing a strategic trading location is important. That way buyers can easily reach the satay business.
3. Satay traders must also improve their service level to be better.
4. Traders must also make the atmosphere of the place to trade comfortable, including in terms of cleanliness, tidiness of the place, and considering a small space in order to be more effective in trading.

### 5.3 . Research Limitations

Based on the research that has been done, the researcher has several limitations including:
1. This research is limited to the analysis of the *break even point* and the profit target of the satay traders, namely goat satay, chicken satay, rice and rice cake.
The research was only conducted on satay traders in Klender Village, East Jakarta

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