CAPITAL AND INCOME ANALYSIS IN WHOLESALE BUSINESS UD.RIZKI JAYA

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Abstract
Development era which modern also participate give impact positive with development industry trade, one of which is in the field of wholesale trade. UD shop. Rizki Jaya one of the grocery stores that opened because of the creative desire of the shop owner, namely Pak Syaiful, to create jobs as well as income to fulfill daily life. The purpose of this study is to determine the effect of capital business on the success of the store, as well as knowing an increase in the income of UD Grocery Stores. Rizky Jaya. The research was conducted using quantitative and qualitative methods. Data collection, as well as subsequent interviews observations will be made. UD shop. Rizki Jaya has carried out Management Aspects, namely planning, supervision, marketing strategy, and financial management. Capital has a big influence on business development and the success of UD Stores. Rizky Jaya. There is an increase in UD Shop revenue. Rizki Jaya, improvement is influenced by the interests of the community. It is necessary to make improvements to the implementation of aspects of management by shop owner UD. Rizki Jaya, especially in the aspect of supervision, as well as the form of report writing, must be more detailed in Ledger so cash flow can be pictured well.

Keywords: Grocery Store, Capital, Income, Effort.

Introduction
Along with the development of the times and increasingly sophisticated technology in this modern era, it provides opportunities and new challenges for all industrial sectors in Indonesia. The trade industry sector includes fields that experienced rapid development and has a very important role for the country's economy, where it exists impact positive which give score for life Public. So that industry trading experience enhancement, one of them on fields wholesalers or wholesalers.

Wholesaler or wholesaler is a business actor who sells goods in large quantities and not union or retail. Wholesalers sell goods to small traders who then resell them internally form unit or retail. Phenomenon Covid -19 Becomes wrong one reason increasing layoffs (Termination employment relations) or many people have lost their jobs, so people are forced to be creative for meet their needs with open field profession alone, wrong only one with trade.

The trading industry, in this case wholesale, really helps the community to run their business because Wholesale implements the concept of one stop shopping which provides all the shopping needs of the community at one place shopping malls by providing affordable prices for ordinary consumers and small retailers who wish to resell the product. So that small retail traders can resell these products with that price could compete in market as well as could earn profit.

UD shop. Rizki Jaya is the largest and most complete wholesaler located on Jalan Medan-B. Aceh SP. Door II Arun Blang Pulo City of Lhoksemawe. This wholesaler was founded in 2018 by Mr. Saiful. Establishment goalsthis grocery store is to create jobs for people - people whose education is not completed but want to work. Customer satisfaction is a factor in increasing sales and thus customers will be loyal to shop, as well as satisfaction customer also reflect evaluation consumer to performance products, prices offered and other expectations. Customers will be satisfied if the service is provided adequate.

Income Wholesale Store UD. Rizki Jaya experienced a decline in January and February due to students return to their respective hometowns during semester breaks. At the time of September and October wholesale UD. Rizki Jaya has increased revenue due to the level of customer satisfaction as well loyalty customer increase. so, strategy implementation price in sales must be further improved so that income every month also increase.
LITERATURE REVIEW

Capital

Capital (from language Tamil mutal, which means "base", "foot", "part lower", "butts") have many meaning which relate in economics, finance, and accounting. In finance and accounting, capital usually refers to financial wealth, especially in the initial use or maintenance of a business. Initially, considered that capital other, example capital physical, could achieved with money or capital financial. So in lowerthe word "capital" means a mode of production. Capital in the form of money or goods which can be used for trade or releasing money with the aim of producing something that adds to wealth. The purpose of the existence of capital is obtain that advantage worth more than goods or money beginning which used.

Capital according to Bambang Riyanto Professor from the Faculty of Economics and Business explained that capital is the result of production which in the future can be reused to carry out further production. In its development, capital is emphasized in value, and buying, or as a collectivity of goods capital. Temporary which meant with goods—goods capital is all goods which there is in in company with all its productive functions to generate income. In other words, capital is power for manage goods capital.

Income

Revenue is the amount of money received by a company or organization from its activities such as selling products and/or services to customers. For the government it's like revenue through receipts or tax collection. For investors, income is less important than profits, which are sums of money which received after deduction expenditure.

Then according to Kieso, Warfield and Weygantd (2011: 955), "Revenue is the inflow of cash assets and/or settlement of obligations from the delivery or production of goods, provision of services, and profit-making activities other which is the operation main or big which continuous during a period”.

Effort

Effort is a activity man which have destination for look for profit economy To use to meet their daily needs. Meanwhile, according to the term that business can be interpreted to something activities in the field of production business or buying and selling activities of goods that aim to meet needs man. Kamajaya. Meanwhile according to Kamajaya, based on physics that effort is an activity displacement energy through force, so that objects can move.

Wholesaler Or Wholesaler

Wholesalers or wholesalers are intermediaries between producers and retailers in the market. TradersThis wholesaler will obtain or buy products in large quantities at a lower price than party producer, then sell it to third parties’ retailer or company retail.

Another meaning from wholesaler is traders or parties whose type of business is buy goods in large quantities and sell them in smaller quantities, such as to shopkeepers or e-commerce commerce.

RESEARCH METHODS

Object and Location of Research

In study this, object study is Shop UD. Rizki Jaya, Shop wholesaler biggest and most complete which named in Street Medan-B. Aceh SP. Door II Arun Blang City Island Lhoksemawe.

Types of Research

The method used in this research is quantitative and qualitative. Data usedis data secondary and primary data.

Population and Sample

The population in this study is the monthly income report from the UD Grocery Store. Rizki Jaya from January – October 2022. While the sample in this research is monthly income reports from Grocery Store UD. Rizki Jaya.
Data Analysis Methods
In this study, data collection and interviews were carried out directly to informants to get information then observed.

RESULTS AND DISCUSSION
Profile Effort
UD shop. Rizki Jaya is a shop engaged in sales, retail and wholesale sales. Shop UD. Rizki Jaya this established on year 2018 by Sir Saiful. Sir Saiful originated from City Lhokseumawe. Wholesale Store UD. Rizki Jaya is Pak Saiful's first shop, this wholesaler is located at Jln. Medan-B. Aceh SP. Door II Arun Blang Pulo City of Lhokseumawe. The reason Pak Saiful opened a wholesale shop in the Blang Pulo area was because of its location which strategic, many passed vehicle general and personal, not only that just Shop UD. Rizki Jaya this establishes close effort with university and its location safe as well as comfortable.

Wholesale UD. Rizki Jaya is most visited by mothers and students who live in around Blang Pulo. With very strategic location will bring a lot of consumers. In effort this UD shop. Rizki Jaya Choose a supplier/distributor goods merchandise because range faster.

Customers will be served directly by Mr. Saiful and assisted by 2 employees. UD shop. Rizki Jaya is open every day day at 07.00 WIB and closed at 22.00 WIB. UD shop. Rizki Jaya always prioritizes satisfaction consumer so that always come to the UD Shop. Rizky Jaya.

Planning
Planning for opening a store is regarding the target consumers of the store. Consumers who target is all inhabitant Surrounding area Blang Pulo and students. As well as not closing possibility passers-by or stop by in the area. Items sold are also included in the planning, is selling basic daily needs of local residents such as rice, eggs, flour, sugar, cooking oil, mineral water, cigarettes, detergents, soap and various other basic necessities. Of all the types of goods sold, Mr. Saiful only prioritizing selling goods that are familiar in the community (brand). This is because the resident at the time needs shoppers tend to like products that already have that brand. Item placement layout also arranged neatly, making it easier to arrange goods and make it easier for consumers to see see goods which will be purchased.

Supervision
At the UD Grocery Store. Rizki Jaya sales transactions are made in cash, recorded on each purchase of goods & goods in and out transactions. To monitor the stock of goods in the store done carefully. This of course will make it easier to manage stock in the store. Where is Mr Saiful or stakeholders’ others do check more stock items easy so that doesn't happen goods empty. Besides that, for recording cash transactions, such as credit/bonus/receivable transactions, Pak Saiful's shop does manual recording in the consumer receivables book. This is in accordance with the management oversight process so that later there are no consumers who are in arrears of receivables for too long and disrupt cash flow (cash flow).

Marketing Strategy
Marketing no only so far where our capable sell many goods to consumer. However, marketing is how we interact with buyers/consumers and make consumers feel need goods which our sell. Shop Wholesaler UD. Rizki Jaya even to do strategy marketing with various ways, one of which is by displaying products that are considered important & often purchased by customer. This is in response to consumer behavior, namely local residents, where local residents are currently buying goods tend to buy goods that are displayed / on display. Except for basic needs such as rice, sugar, oil, flour and eggs, the products on display have the possibility of more sales big than goods which does not on display.

In the financial aspect, you have to think about how to rotate existing capital in order to generate profits as much. At Pak Saiful's shop, the implementation of the financial aspect starts from the process of purchasing goods. Where the goods to be purchased must be goods that are really good and of good quality but have a price buy low. For the procurement of goods, Mr. Saiful purchases goods through 2 dealers, namely, a motorized salesman freelancing and distributors, where goods which bought different each supplier as follows:

a) Sales motor freelancing: Cigarette, snacks, noodles instant, soap bath & detergent
b) Distributor: shampoos, softener clothes, drink sachets, water mineral and drink packaging other as well as needs tree a day – day (rice, egg, flour, oil fry etc).

This is done in order to get the lowest purchase price of goods, for example when buying packaged drinks at distributors will get a discount of 1 – 3%. Of course, with the discount then the shop will get more profit if you buy bottled drinks at grocery stores or motorized sales. Broadly speaking, there are differences in the financial methods used at Pak Saiful's shop at the start of the shop stand and moment this:

Beginning of establishment: At the beginning of standing with an income of 10,000,000/month, Mr. Saiful circulated the money capital and income earned to then buy back goods for sale. The following is count from capital turnover and income in shop sir Saiful.

1. Initial capital:
   a) Soil + shop = (± Rp 1,800,000,000)
   b) Shop contents = (± Rp. 1,000,000,000)
   c) Overall total capital = (± Rp. 2. 800,000,000)

2. Income:

   Amount that income in depat Sir Saiful the month ± Rp. 250,000,000 – Rp. 300,000,000

With the many developments and innovations at this time Pak Saiful's shop gets a profit of Rp. 3,600,000,000/year. Part set aside for progress shop later.

For Pak Saiful's shop, the capital and income earned are used as operational costs salary, because the shop is run by Mr. Saiful and his 2 employees. There is nothing to do with the capital loan to bank or creditor other. So that income which got Correct – Correct focused for family and employee profits or used for store development so that it will be bigger later. WhyMr. Saiful doesn't want to To do loan to bank, because from Mr. Saiful has consideration where later if there is a loan to the bank will be burdened with interest on the loan. Mr. Saiful prefers to invest the profits or income from the store in the clearer form of savings or deposits results and you can enjoy yourself. Mr. Saiful's consideration was that the business of opening a shop did not work always experience profits, there are times when the shop is quiet then the losses will be obtained. So, if moment shop loss sale, no accompanied too with burden flower on loan from creditors.

With increase large area and product which for sale so naturally will increase also turnover/sales from Pak Saiful's shop. From the start selling with a monthly turnover of Rp.10,000,000 then as time goes by, Mr. Saiful's shop is getting bigger and bigger and is currently making a profit Rp. 300,000,000 per month. Sales of that size can only be obtained from the sale of goods in the store shop.

Influence Capital Attempt Against Success Wholesale UD. Rizki Jaya

Capital is condition legitimate or something business could established. With thereby, not there is which can show the importance of capital owned in doing business, even when the business is already running, often additional capital is required for business development.

Capital plays a very important role in production, because production without capital will gets tough done. If a business is started without sufficient capital, material capital, concrete nor abstract then results production the also be difficult to developed.

Success something effort very help development company. Company which currently Expansion requires large funds and is a key element in the company's financial system to do operational activities, where is the company must have some funds.

Differences In Income Levels from Month-to-Month UD. Rizky Jaya

Based on income reports from month-to-month Grocery Store UD. Rizki Jaya in Table 1 below, level income influenced by interest Public around which different and occasionally capricious. The income corresponds to the abundance or scarcity of goods demanded for a very good item wanted. Income It also depends on the number of enthusiasts. If the number of people asking in one type of merchandise a lot, the price will rise and vice versa if the number of requests small. And that also will take effect on strengthen or weakening level needs, good big or its small.
Income also take effect on price which capricious in accordance with quality goods. Income also affects when students return to their hometowns during semester breaks due to buyers most of the students who are in contact with wholesalers. Revenue also greatly increased at the start month, because many people shop at UD.Rizki Jaya wholesalers. Monthly income too very influential if anything owe and no keep promise pay time.

### Table 1

**Income Monthly from Grocery Store UD. Rizki Jaya Dari January – October 2022**

<table>
<thead>
<tr>
<th>Month</th>
<th>Income (Rp)</th>
</tr>
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<tbody>
<tr>
<td>January</td>
<td>120,000,000</td>
</tr>
<tr>
<td>February</td>
<td>138,000,000</td>
</tr>
<tr>
<td>March</td>
<td>250,000,000</td>
</tr>
<tr>
<td>April</td>
<td>265,000,000</td>
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<tr>
<td>May</td>
<td>135,000,000</td>
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<tr>
<td>June</td>
<td>150,000,000</td>
</tr>
<tr>
<td>July</td>
<td>165,000,000</td>
</tr>
<tr>
<td>August</td>
<td>170,000,000</td>
</tr>
<tr>
<td>September</td>
<td>240,000,000</td>
</tr>
<tr>
<td>October</td>
<td>300,000,000</td>
</tr>
</tbody>
</table>

**COVER**

**Conclusion**

Based on the results of research conducted with qualitative and quantitative methods and observations on data which yes, then you can conclude that
1. Wholesale Store UD. Rizki Jaya has developed by carrying out procedures according to aspects management. In the planning aspect, mapping of target consumers, goods to be sold, and layout is carried out location product placement which for sale.
2. Aspect supervision conducted supervision to buyer which to do purchase with method bills/receivables. His supervision made in book receivables per respectively – respectively buyer, so that could know how much is owed each – respectively buyer.
3. The communication aspect is carried out by serving the buyer well and not discriminating which buyer who bought a little or a buyer who bought a lot. This is also so that buyers feel valued equally by those who buy them serving time shop at shop.
4. The HR aspect is limited to the division of labor by looking at the educational background of each each employee. Where the last education is high school, so it's not awkward and can keep the shop well.
5. The marketing aspect is carried out by treating customers equally and without difference. display goods which for sale with interesting so consumers are interested in buy.
6. From the financial aspect, planning to buy goods is distinguished by the lowest price level and the highest give a discount. From the circulation of money, sufficient margin will be obtained so that sales/turnover/profit which obtained will maximum. Where from profit the invested in development next attempt due no burdened with loans.

**Suggestions**

Some suggestions from the author Among other:
1. It is necessary to improve the management aspects that have been implemented. Especially the most obvious of all things What needs to be improved is the aspect of supervision. If the business wants to go further, then the aspect of supervision must further improve.
2. Aspect supervision which must improve or held is report on all transaction which conducted. Like recapping the total report of income. From this report, you can find out more easy supervision of the goods to be sold as well as supervision of the money from the sale. So that on finally profit which generated could maximum and make current cash fluent. With Smooth cash flow will certainly make the finances of the store be healthy and ready to face anything possibility.


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