

V. CONCLUSION AND SUGGESTION

A. Summary

This study aims to analyse the effect of capital, turnover, assets and labor on MSME revenue, and to determine the independent variable that has the greatest influence on MSME revenue by conducting multiple linear regression analysis. After conducting the analysis and discussion that has been presented, it can be concluded as follows:

1. Simultaneously, the variables of capital, turnover, assets and labor together have a significant effect on the revenue of MSMEs in Banyumas Regency.
2. Partially, all independent variables, namely capital, turnover, assets and labor, have a positive effect on the revenue of MSMEs in Banyumas Regency.

B. Implications

1. Capital has a significant positive effect on MSME income in Banyumas Regency. The Banyumas Regency Government is expected to provide assistance in the form of sufficient capital to MSME actors, capital assistance can be in the form of low-interest business loans or direct cash assistance. The addition of capital will make the businesses of MSME players develop and increase income.
2. Turnover has a significant positive effect on the income of MSMEs in Banyumas Regency. With the increase in turnover, the income earned

by MSME players in Banyumas Regency also increases. MSME actors can carry out promotions to increase the market share of their products, promotions can be carried out through offline media and online media. The online media used can be such as e-auction, e-auction is a program established by the Directorate General of State Assets (DJKN) which aims to modernise auctions that allow buyers or bidders to participate by bidding in writing without the need to be present at an auction venue but simply via the internet. With the increase in market share, turnover will increase.

3. Assets have a significant positive effect on the income of MSMEs in Banyumas Regency. The greater the assets used in running a business, the higher the income earned by MSME actors. MSME players are expected to use the assets they have as much as possible and add assets to support a greater amount of production.
4. The number of workers has a significant positive effect on the income of MSMEs in Banyumas Regency. MSME actors are expected to increase the number of workers, with an increase in the number of workers there will be more production of goods and companies can meet market demand and are expected to increase revenue.

C. Research Limitations

This study has several limitations that can be taken into consideration for future researchers to get even better research results. The limitations of the study include the following:

1. Many MSMEs do not register when opening their business so that the data they have does not fully match the number in the field.
2. The data I studied is heterogeneous, by combining small, micro and medium enterprises into one data set. For future researchers, it is hoped that they can distinguish the data separately so that the results obtained will be better.

