

---

---

**Article History:**

Upload: December 02<sup>nd</sup> 2023;

Revision: May 11<sup>h</sup> 2024;

Accepted: July 21<sup>st</sup> 2024;

Available Online: August 10<sup>th</sup> 2024

## **Factors that Influence the Increase in Business Income in the MSMEs Community of the Leather Industry Center of Yogyakarta City**

**Eso Hernawan<sup>1</sup>, FX. Pudjo Wibowo<sup>2</sup>, Agus Kusnawan<sup>3</sup>, Rinintha Parameswari<sup>4</sup>, Andy<sup>5</sup>**

<sup>12345</sup>Universitas Buddhi Dharma

[eso.hernawan@ubd.ac.id](mailto:eso.hernawan@ubd.ac.id), [fx.wibowo@ubd.ac.id](mailto:fx.wibowo@ubd.ac.id), [aguskusnawan@ubd.ac.id](mailto:aguskusnawan@ubd.ac.id),

[rininthapwari@gmail.com](mailto:rininthapwari@gmail.com), [andy.andy@ubd.ac.id](mailto:andy.andy@ubd.ac.id)

The research aims to evaluate the impact of independent variables (product, price, distribution, and promotion) on the dependent variable, which is the economic business income of MSMEs at the Yogyakarta City Leather Industry Center. This study surveyed 100 consumers from the MSMEs at this industrial center. The sample was selected using simple random sampling, and statistical data analysis was conducted using SPSS 25. The T-test results showed that each independent variable individually exerts a positive and significant effect on the dependent variable, the economic business income of the Yogyakarta MSME community. The calculated t values for the product, price, distribution, and promotion were 2.602, 2.111, 6.101, and 6.648, respectively, all exceeding the t-table value of 1.65, with probabilities of 0.011, 0.037, 0.000, and 0.000, respectively, all below the 0.05 threshold. Additionally, the F-test results indicated that the combined influence of the independent variables on the dependent variable was significant, with an F calculated value of 128.419 surpassing the F-table value of 3.87, and a probability value of 0.000, which is less than 0.05. Thus, it can be concluded that the independent variables collectively have a positive and significant impact on the economic business income of the MSME community.

**Keywords : Distribution, Economic Business Income, MSME Community, Price, Product, Promotion**

### **Introduction**

Small businesses, encompassing both small and medium enterprises, form an integral part of Indonesian society. Despite their diverse range of operations, these micro-scale businesses generate modest income levels. Nevertheless, they play a crucial role in the financial circulation and significantly contribute to the overall economic life (Afriani, 2016).

Indonesian Micro, Small, and Medium Enterprises (MSMEs) are pivotal to every strategic economic interest. They are crucial for the sustainability of local communities, acting as the backbone of the Indonesian economy. Indirectly, they impact the economic livelihood of lower sectors by generating employment opportunities across various fields, which, in turn, boosts the income of the surrounding communities (Jaidan Jauhari, 2010).

The sustainability and success of a business in marketing are contingent on effective management strategies. This is evidenced by the competitive dynamics among companies within the same industry (Sularsih & Nasir, 2021) What is increasingly stringent is that companies are required to be more innovative, creative and have sales value. This requires that company activities continue to run continuously, in a structured, detailed and programmed manner, marketing policies

---

<sup>1</sup>Coressponden: Eso Hernawan. Universitas Buddhi Dharma. Jl. Imam Bonjol No. 41, Karawaci Iilir, Tangerang15115. [eso.hernawan@ubd.ac.id](mailto:eso.hernawan@ubd.ac.id)

and their implementation are adjusted to the market share conditions they face. Develop products, try to reach wider and more affordable marketing at all levels of society by actively engaging in social media, product quality must be maintained so that consumers are satisfied, product packaging, gold products must also be attractive and information, especially service orientation regarding the products they need, so that they will be satisfied and loyal to the product.(Darnilawati Darnilawati, 2018)

Various requirements for business actors, to be more innovative, creative and have selling points, to be proactive in reading business opportunities, in terms of marketing with social media. Apart from the marketing aspect, the product aspect also pays attention to product quality and satisfaction of customers, consumers and end users in terms of production product development, innovation, gold creativity and product packaging, to increase share in wider market development, increase workforce, skills, knowledge and professionalism for the continuity of running the business. So that it can be better and develop in carrying out its business activities.(Erwan Agus Purwanto, 2007)

The price factor plays a crucial role in influencing consumer purchasing decisions, alongside other factors such as service, promotions, and location. Price is an integral part of the marketing mix, known for its dynamic and flexible nature, adapting to market environmental conditions. The quality of a product often sets the benchmark price indicator for product standards. Most buyers consider product quality when making purchasing decisions, assessing whether the product produced and sold meets good quality standards. Therefore, entrepreneurs must be astute and accurate in setting competitive selling prices. They must identify their market segmentation and target market to appropriately price their products, whether they are positioned as premium, middle, or low-class items. Given that price is a primary factor in consumer purchasing behavior, every business must compete effectively to market their products or services amidst increasing competition (Jaidan Jauhari, 2010).

Promotion is a crucial factor in determining a company's success in achieving maximum profits. Therefore, an effective integrated marketing program is essential to expand market share. An efficient marketing policy enables the company to penetrate market segments and target markets, thereby meeting sales targets. (Stanton Wiliam, 2011)says: "Promotion is an element in the marketing mix of an organization that functions to inform, persuade, and attract the market for the organization and/or its products." The continuity and success of business activities in marketing depend on how effectively business actors communicate the value and benefits of their products to customers, build customer relationships, and influence consumer behavior. This, in turn, helps companies achieve maximum profits by leveraging their potential and resources (Dharma T Ediraras, 2010)

As competition intensifies, companies must enhance the quality of their distribution channels to foster communication and maintain loyal customers who will benefit the company in the long term. Loyal customers play a crucial role in determining the future success and sustainability of business operations (Chaerani et al., 2020) To attract consumer purchasing power for the products offered in the market, it is essential to set prices that align with the desires of a competitive market. This involves offering prices that can compete with those of rivals. Effective and efficient promotion, supported by high-quality products and excellent service, particularly through distribution channels, is essential to provide satisfaction to buyers, product users, and customers.

Among the various marketing mix variables, promotion serves as a crucial reference for consumers when selecting and using goods and services they desire and expect(Raharja & Natari, 2021) The connection between promotions and purchasing decisions encompasses thoroughly presenting the product, delivering precise information about its value and advantages, and convincing consumers to buy and utilize the offered products. When buyers are attracted to the advertised products or services, it significantly impacts market demand. Conversely, if consumers are unfamiliar with, have not seen, used, or do not trust the advertised goods and services, it

negatively affects product demand in the consumer market (Anugerah Christian Putra, 2022).

Income is an important factor that can measure the level of success of micro business actors. The higher the income generated by entrepreneurs, the larger the profits they achieve. Income is the amount of money a person or household receives over a certain period of time (Sherraden, 2006) Income or economic profits are obtained by entrepreneurs, after deducting hidden costs (Sukirno, 2002) The income a person receives is in the form of salary, wages, rent, interest, profits, and so on. Income is generated from a person's business activities as compensation for activities that have been carried out.

The main objective of building or running a business is to obtain income, where the income generated can be used for living needs and the continuity of the trading business. Income received in the form of money as payment or exchange (Samuelson, Paul A & Nordhaus, 2004)

The leather goods industry in general and leather crafts in particular are one of the leading and favorite export commodities from the Special Region of Yogyakarta. This commodity occupies the highest position in the ranking of export commodities from DIY. The export commodities with the largest value and volume are leather and leather gloves. However, leather crafts also have quite large potential, especially handicrafts for bags, wallets, belts, sugging crafts and general crafts, so that there are many well-known leather industry centers in Yogyakarta as well as supporting Yogyakarta's title as a tourist city. Which Influences the Increase in Income of the MSME Community of the Leather Industry Center, Yogyakarta City, Yogyakarta Special Region Province." (Indah Andayani et al., 2021)

### Framework

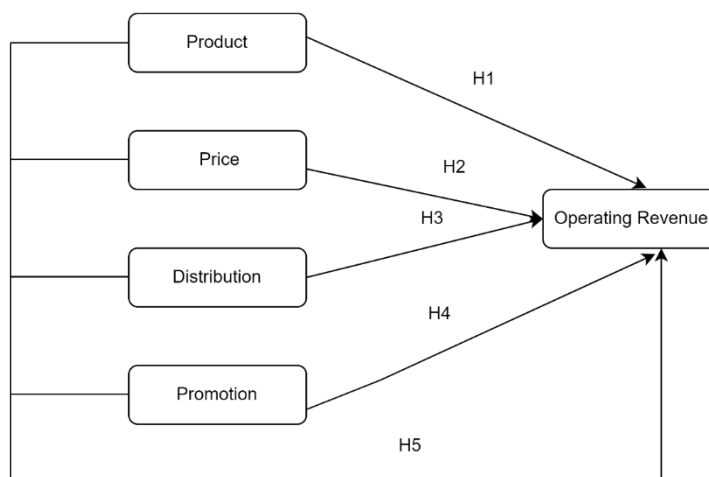


Figure 1. Framework

### Hypothesis:

1. **H1 (Product):** There is a positive and significant influence between product and product Business Income of the UMKM Leather Industry Center in Yogyakarta City, Yogyakarta Special Region Province?
2. **H2 (Price):** There is a positive and significant influence between prices Business Income of the UMKM Leather Industry Center in Yogyakarta City, Yogyakarta Special Region Province?
3. **H3 (Distribution):** There is a positive and significant influence between distribution and distribution Business Income of the UMKM Leather Industry Center in Yogyakarta City, Yogyakarta Special Region Province?

4. **H4 (Promotion):** There is a positive and significant influence between promotions Business Income of the UMKM Leather Industry Center in Yogyakarta City, Yogyakarta Special Region Province?
5. **H5 (Product, Price, Distribution, Promotion and Business Revenue):** There is a positive and significant influence between product, price, distribution, promotion and Business Income of the UMKM Leather Industry Center in Yogyakarta City, Yogyakarta Special Region Province?

## Methods

### Quantitative Research Methods

- 1) The object of the research is the Leather Industry MSMEs of Yogyakarta City, Yogyakarta Special Region Province. And for the research population of MSME Business Actors in the Leather Industry Center of Yogyakarta City, Yogyakarta Special Region Province

- 2) Samples and Sampling Techniques

Based on (Sugiyono, 2017) A sample is a subset of the population that provides data for research, representing the characteristics of the larger population. According to (Sugiyono, 2016), sampling technique refers to the method used to select a sample. In this research, a non-probability sampling technique, specifically purposive sampling, was employed. This method involves selecting respondents based on predetermined criteria. The sample consisted of approximately 100 MSME leather craftsmen in Yogyakarta City.

Random sampling was employed to ensure that each individual within the population had an equal chance of being chosen. This method minimizes selection bias and enhances the representativeness of the sample, thereby increasing the reliability and validity of the research findings. By providing each member of the population with an equal opportunity to be included, random sampling helps in obtaining a sample that accurately reflects the diversity and characteristics of the entire population, leading to more generalizable and unbiased results. This approach aims to achieve objective results. The sample size can be determined using the Slovin Formula as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Information:

n = Number of Samples

N = Number of MSME Leather Craftsmen in Yogyakarta City

e = Percentage of error that can be controlled 0.05 (5%) The number of samples in this study is as follows:

$$n = \frac{134}{1 + 134(0.05)^2}$$

n = 100.37 rounded to 100. So the sample size is 100 leather craftsmen.

Based on the formula, it can be concluded that the required sample consists of 100 craftsmen from small businesses and MSMEs in the Leather Industry Center, Yogyakarta City, Special Region of Yogyakarta Province.

- 3) Operational Variables

An operational variable is a concept that is converted into a variable that can be measured, so the variables used in this research must be converted into operational definitions of variables with the aim of providing limitations and explanations in this research.

**Table 1. Operational Variables**

Variable	Sub Variable	Indicator
Product (X1)	1. Price Level 2. Price Discounts 3. Payment Terms  Source: (Yamit, 2017)	1) Specification Conformity 2) Superiority 3) Product design 4) Types of products 5) Perception of Quality 6) Product Guarantee 7) Durability 8) Comfort 9) Product quality 10) Aesthetics
Price (X2)	Source: (P. Kotler, 2015)	1) Price List 2) Price Discounts 3) Pricing 4) Affordable prices 5) Price Discounts 6) Price Suitability 7) Price Promotion 8) Attractive Prices 9) Price Effectiveness 10) 10.Payment System
Distribution (X3)	1. Direct Evidence 2. Reliability 3. Responsiveness 4. Ensure 5. Empathy  Source: (Lupiyoadi, 2001)	1) Location 2) Service Appearance 3) Cleanliness 4) Service Speed 5) Appropriate service 6) Responding to Complaints 7) Employee Politeness 8) Waiter Friendliness 9) Ability to Understand Consumers 10) Give a Positive Response
Promotion (X4)	1. Advertising 2. Public relations 3. Direct marketing 4. From mouth to mouth	1) Provide brochures 2) Banner 3) Order 4) Giving Coupons 5) Provide facilities 6) Via the company website 7) Hold an event 8) Via social media 9) Good relationship 10) 10. Recommendations

4) Research Model

This model illustrates the impact of independent variables on the dependent variable, as represented by the following equation:  $Y = \beta + \alpha_1b_1 + \alpha_2b_2 + \alpha_3b_3 + \alpha_4b_4 + e$ , where In this model, Y represents the increase in business income of the Yogyakarta City Leather Industry Center,  $\beta$  is the intercept constant,  $\alpha_1, \alpha_2, \alpha_3, \alpha_4$  are the regression coefficients,  $b_1$  is the product,  $b_2$  is the price,  $b_3$  is the distribution,  $b_4$  is the promotion, and e is the error term. Classical assumption testing includes: (1) Normality Test using the P P-Plot method to ensure data distribution is normal, (2) Multicollinearity Test to detect perfect or near-perfect relationships between independent variables, (3) Autocorrelation Test using the Durbin-Watson statistic to determine the presence of autocorrelation, and (4) Heteroscedasticity Test to ensure no variance inequality in residuals. Hypothesis testing includes: (1) Partial Test (t-test) to determine the individual effect of independent variables on the dependent variable, (2) Simultaneous Testing

**eCo-Buss**

(F-test) to determine the collective effect of independent variables on the dependent variable, and (3) Determination Coefficient ( $R^2$ ) to measure the extent to which independent variables explain the dependent variable.

**Results**

**Reliability and Validity Test**

In this research the author made 10 statements each about Product, Price, Distribution, Promotion and Community Income and carried out a reliability test with the following reliability test results:

**Table 2. Reliability Test**

Variable	Cronbach's Alpha	Information
X1	0.928	reliable
X2	.0.819	reliable
X3	0.849	reliable
X4	0.883	reliable
Y	0.917	reliable

According to the calculations performed using SPSS for Windows version 25, the Cronbach's Alpha value exceeds 0.70. Thus, it can be concluded that all the statements used for this variable are reliable.

**Table 3. Validity Test**

Question Items	r Table	r count	Information r count > r Table
X1.1	0.1966	0.661	Valid
X1.2	0.1966	0.776	Valid
X1.3	0.1966	0.735	Valid
X1.4	0.1966	0.735	Valid
X1.5	0.1966	0.702	Valid
X1.6	0.1966	0.785	Valid
X1.7	0.1966	0.770	Valid
X1.8	0.1966	0.700	Valid
X1.9	0.1966	0.809	Valid
X1.10	0.1966	0.601	Valid
X2.1	0.1966	0.492	Valid
X2.2	0.1966	0.551	Valid
X2.3	0.1966	0.631	Valid
X2.4	0.1966	0.564	Valid
X2.5	0.1966	0.569	Valid
X2.6	0.1966	0.428	Valid
X2.7	0.1966	0.457	Valid
X2.8	0.1966	0.352	Valid
X2.9	0.1966	0.323	Valid
X2.10	0.1966	0.630	Valid
X3.1	0.1966	0.450	Valid
X3.2	0.1966	0.322	Valid
X3.3	0.1966	0.341	Valid
X3.4	0.1966	0.545	Valid
X3.5	0.1966	0.666	Valid
X3.6	0.1966	0.406	Valid
X3.7	0.1966	0.648	Valid
X3.8	0.1966	0.691	Valid
X3.9	0.1966	0.755	Valid
X3.10	0.1966	0.638	Valid
X4.1	0.1966	0.784	Valid

**eCo-Buss**

Question Items	r Table	r count	Information r count > r Table
X4.2	0.1966	0.854	Valid
X4.3	0.1966	0.744	Valid
X4.4	0.1966	0.708	Valid
X4.5	0.1966	0.763	Valid
X4.6	0.1966	0.577	Valid
X4.7	0.1966	0.628	Valid
X4.8	0.1966	0.447	Valid
X4.9	0.1966	0.385	Valid
X4.10	0.1966	0.242	Valid
Y1	0.1966	0.759	Valid
Y2	0.1966	0.775	Valid
Y3	0.1966	0.737	Valid
Y4	0.1966	0.636	Valid
Y5	0.1966	0.733	Valid
Y6	0.1966	0.515	Valid
Y7	0.1966	0.751	Valid
Y8	0.1966	0.573	Valid
Y9	0.1966	0.781	Valid
Y10	0.1966	0.682	Valid

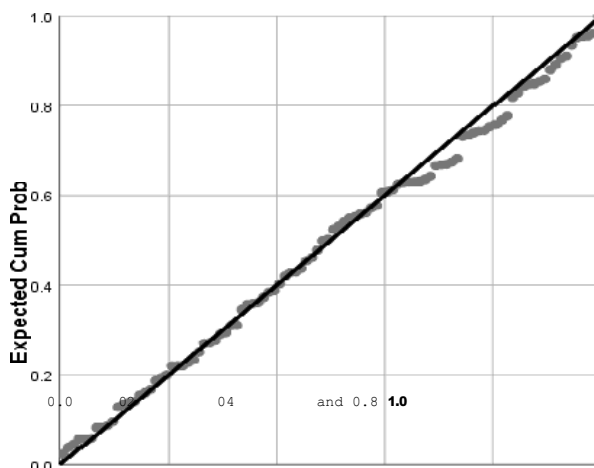
From the data table above it can be explained that:

1. The Item-Total Statistics Table presents the validity calculation results for 10 statements..
2. The significance test is performed by comparing the calculated r value with the table r value for the degrees of freedom (df) = n - k, where n represents the number of samples and k denotes the number of independent variables. So the df used is 100-2 = 98 with an alpha (α) of 5% resulting in a table value of 0.1966
3. To test whether each indicator is valid or not, it can be seen by comparing the output of the total correlation of items that are correlated with the results of the r table calculation. Because r calculated > r table and has a positive value, the indicator is declared valid.

**Normality Testing**

The normality test evaluates whether the two confounding variables or residual values in the regression model follow a normal distribution. This is done using a normal probability plot. The results are interpreted based on the distribution of data points along the diagonal axis of the plot. If the data points are evenly distributed along the diagonal line or the distribution values follow the direction of the diagonal line, it indicates that the data from the regression model meet the normality requirements.

Figure 2 illustrates that the data is evenly distributed from the bottom to the top along the diagonal line and follows a consistent pattern in the direction of the diagonal line. This indicates that the data forms a normal distribution pattern, thereby confirming that the model meets the normality requirement.



**Figure 2. Normality test results using P.Plot Graph**  
Source: Processing Data processed

### Multicollinearity Test

Variables that exhibit symptoms of multicollinearity can be identified by examining the Variance Inflation Factor (VIF) values. Very high VIF values for the independent variables in the regression model indicate the presence of multicollinearity.

**Table 4. Multicollinearity Test Results**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Product	,749	1,335
Price	,216	4,623
Distribution	,182	5,499
Promotion	,208	4,808

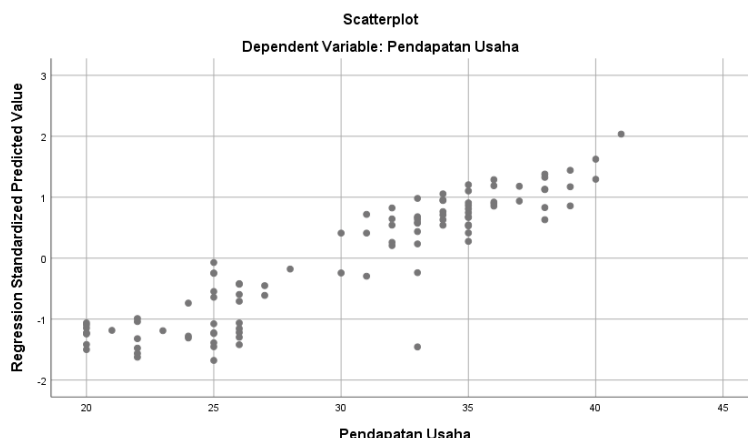
A. Dependent Variable: Community Economic Business Income

Table 2 shows that the VIF (Variance Inflation Factor) figures for products, prices, distribution and promotions are in the range of 1 (1.335, 4.623, 5.499, 4.808). The tolerance values for product, price, distribution and promotion are above 0.10 (0.749, 0.216, 0.182 and 0.208) so. There are no symptoms of multicollinearity in the regression

### Heteroscedasticity Test

The heteroscedasticity test is conducted by examining the distribution pattern of the Scatter Plot graph. If the points on the scatter plot do not form a specific pattern, such as wavy, widening, or narrowing, it indicates that the regression model is free from heteroscedasticity issues. This means that the variance of the residuals is constant across all levels of the independent variables, ensuring that the model's predictions are reliable and unbiased. Detecting and addressing heteroscedasticity is crucial for validating the assumptions of regression analysis and improving the robustness of the model's results.





**Figure 3. Scatter Plot Graph**

Source: Data Processing Results

This image shows a distribution of points that do not form any specific pattern, indicating that the regression model is free from heteroscedasticity issues.

### Multiple Linear Regression Analysis

**Table 5. Multiple Linear Regression Calculation Results**

Model	Unstandardized Coefficients		Standardized Coefficient Beta		Q	sig	Collinearity Statistics	
	B	Std. Error					Tolerance	VIF
1 (Constant)	,755	1,690			,446	,656		
Product	,099	,038	.122		2,602	.011	,749	1,335
Price	,217	.103	,184		2,111	,037	,216	4,623
Distribution	,580	,095	,580		6.101	,000	,182	5,499
Promotion	,629	,095	,591		6,648	,000	,208	4,808

A. Dependent Variable: Community Economic Business Income

The multiple linear regression equation is:

$$Y = .755 + .099X_1 + .271 X_2 + .580X_3 + .629 X_4 + \dots \beta$$

- 1) The dependent regression coefficient (Increase in Economic Business Income of the Yogyakarta City Leather Industry Central MSME Community) is 0.755. This means that when product (X1), price (X2), distribution (X3), and promotion (X4) are held constant, the increase in Economic Business Income for the Yogyakarta City Leather Industry Center MSME Community (Y) is 0.755.
- 2) A one-unit change in the product variable (X1) results in a 0.099 change in the dependent variable (Increase in Economic Business Income of the Leather Industry Center MSME Community, Yogyakarta City). A positive b1 value indicates that an increase in the product variable leads to an increase in Economic Business Income for the MSME Community of the Leather Industry Center, Yogyakarta City. Conversely, a decrease in the product variable predicts a decrease in business income.
- 3) A one-unit change in the price variable (X2) results in a 0.217 change in the dependent variable (Increase in Economic Business Income of the Yogyakarta Leather Industry Center MSME Community). A positive b2 value indicates that an increase in the price variable leads to an increase in Economic Business Income for the MSME Community of the Leather Industry

**eCo-Buss**

Center, Yogyakarta City. Conversely, a decrease in the price variable predicts a decrease in business income.

- 4) A one-unit change in the distribution variable (X3) results in a 0.580 change in the dependent variable (Increase in Economic Business Income of the Leather Industry Center MSME Community, Yogyakarta City). A positive b3 value indicates that an increase in the distribution variable leads to an increase in Economic Business Income for the MSME Community of the Leather Industry Center, Yogyakarta City. Conversely, a decrease in the distribution variable predicts a decrease in business income.
- 5) A one-unit change in the promotion variable (X4) results in a 0.629 change in the dependent variable (Increase in Economic Business Income of the Yogyakarta Leather Industry Center MSME Community). A positive b4 value indicates that an increase in the promotion variable leads to an increase in Economic Business Income for the MSME Community of the Leather Industry Center, Yogyakarta City. Conversely, a decrease in the promotion variable predicts a decrease in business income.

**The t test**

**Table 6. T test Results  
Coefficientsa**

Model		Unstandardized Coefficients		Standardized Coefficient	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	,755	1,690		,446	,656
	Product	,099	,038	-.122	2,602	,011
	Price	,217	.103	-.184	2,111	,037
	Distribution	,580	,095	,580	6.101	,000
	Promotion	,629	,095	,591	6,648	,000

A. Dependent Variable: Increase in MSME Business Income

- a) Product variable (X1) towards increasing the economic income of the Yogyakarta City Leather Industry Center MSME Community individually has a positive and significant influence and relationship where product t value 2,602 bigger ( $>$ ) table 1.65 and probability value .0011 is smaller ( $<$ ) 0.05
- b) B. Price variable (X2) towards increasing the economic income of the MSME community in the Leather Industry Center of Yogyakarta City, individually have a positive and significant influence and relationship where price t value 2,111 bigger ( $>$ ) table 1.65 and probability value .037 is smaller ( $<$ ) 0.05
- c) Distribution variable (X3) on increasing economic income of the Yogyakarta City Leather Industry Center MSME Community individually has a positive and significant influence and relationship where the t value<sub>distribution</sub> calculated t value 6.101. bigger ( $>$ ) table 1.65 and probability value 0.000 is smaller ( $<$ ) 0.05
- d) Promotion variables (X4) towards increasing the economic income of the Yogyakarta City Leather Industry Center MSME Community individually has a positive and significant influence and relationship where promotional t value 6,648. bigger ( $>$ ) table 1.65 and probability value 0.000 is smaller ( $<$ ) 0.05.

**eCo-Buss**

**Simultaneous test (F test)**

**Table 6. F test Results ANOVAa**

Model	Sum of Squares	Df	Means Square	F	Sig.
1 Regression	3046.564	4	761,641	128,419	,000b
Remainder	563,436	95	5,931		
Total	3610,000	99			

A. Dependent variable: Increasing MSME Business Income  
B. Predictors: (Constant), Promotion, Product, Price, Distribution

F count = 128,419 probability value = 0.000 then F calculated > F table (128,419 larger (>) 3.87 the probability value of 0.000 is smaller (<) 0.05, so it can be concluded that the independent variables simultaneously have a positive relationship and influence the dependent variable Regarding Increasing the Economic Business Income of the MSME Community of the Yogyakarta City Leather Industry Center.

**The Coefficient of Determination (R<sup>2</sup>)**

**Table 6. Coefficient of Determination**

**Model Summary b**

Model	R	R square	Adjusted R Square	Std. Estimation Error
1	.919a	,844	,837	2,435

A. Predictors: (Constant), Promotion, Product, Price, Distribution  
B. Dependent Variable: Business Income

From the table above, the multiple determination value R<sup>2</sup> is 84.4%. This indicates that 84.4% of the increase in economic business income for the Yogyakarta City Leather Industry Central MSME Community is explained by the independent variables. The remaining 15.6% (100% - 84.4%) is attributed to factors outside the independent variables.

**Conclusion**

The independent variables each have a positive relationship and effect on the dependent variable, which is the increase in economic income of the MSME Community of the Yogyakarta City Leather Industry Center. Specifically, the t-value for the product is 2.602, exceeding the t-table value of 1.65, with a probability of 0.011, which is less than 0.05. For price, the t-value is 2.111, also greater than the t-table value of 1.65, with a probability of 0.037, which is less than 0.05. The t-value for distribution is 6.101, surpassing the t-table value of 1.65, with a probability of 0.000, which is less than 0.05. Lastly, the t-value for promotion is 6.648, higher than the t-table value of 1.65, with a probability of 0.000, which is less than 0.05.

Moreover, the F count is 128.419, with a probability value of 0.000, indicating that the F calculated is greater than the F table value of 3.87, and the probability value of 0.000 is less than 0.05. Thus, it can be concluded that the independent variables collectively have a positive relationship and influence on the dependent variable, which is the increase in economic business income of the MSME Community of the Yogyakarta City Leather Industry Center.

The multiple determination value (R<sup>2</sup>) is 84.4%, signifying that 84.4% of the increase in economic business income of the Yogyakarta City Leather Industry Center MSME Community is explained

by the independent variables. The remaining 15.6% is influenced by factors outside the independent variables.

### References

- Afriani, F. (2016). Peluang Usaha Kecil dan Menengah (UKM) dalam Ekonomi Indonesia. *Ekonomi Sharia (Jurnal Pemikiran Dan Pengembangan Ekonomi Syariah)*.
- Anugerah Christian Putra. (2022). PENGARUH PERTUMBUHAN PDRB USAHA MIKRO KECIL MENENGAH (UMKM) TERHADAP PERTUMBUHAN EKONOMI SURABAYA. *Lemhannas RI*.
- Chaerani, D., Melda Noereast Talytha, Tomy Perdana, E. R., & Gusriani, N. (2020). PEMETAAN USAHA MIKRO KECIL MENENGAH (UMKM) PADA MASA PANDEMI COVID-19 MENGGUNAKAN ANALISIS MEDIA SOSIAL DALAM UPAYA PENINGKATAN PENDAPATA. *Dharma Karya, 9, 4*.
- Darnilawati Darnilawati. (2018). KESIAPAN USAHA KECIL DAN MENENGAH (UKM) DALAM MENGHADAPI PASAR MASYARAKAT EKONOMI ASEAN (MEA). *Jurnal Ekonomi, 26*.
- Dharma T Ediraras. (2010). AKUNTANSI DAN KINERJA UKM. *Jurnal Ilmiah Ekonomi Bisnis, 15*.
- Erwan Agus Purwanto. (2007). Mengkaji Potensi Usaha Kecil dan Menengah (UKM) untuk Pembuatan Kebijakan Anti Kemiskinan di Indonesia. *JSP*.  
<https://doi.org/https://doi.org/10.22146/jsp.11009>
- Indah Andayani, Roesminingsih, M., Veronika, & Yulianingsih, W. (2021). Strategi Pemberdayaan Masyarakat Pelaku UMKM Di Masa Pandemi Covid-19. *Jurnal Pendidikan Nonformal, 16*.
- Jaidan Jauhari. (2010). UPAYA PENGEMBANGAN USAHA KECIL DAN MENENGAH (UKM) DENGAN MEMANFAATKAN E-COMMERCE. *Jurnal Sistem Informasi*.  
[https://doi.org/DOI: https://doi.org/10.18495/jsi.v2i1.718](https://doi.org/DOI:https://doi.org/10.18495/jsi.v2i1.718)
- Raharja, S. J., & Natari, S. U. (2021). PENGEMBANGAN USAHA UMKM DI MASA PANDEMI MELALUI OPTIMALISASI PENGGUNAAN DAN PENGELOLAAN MEDIA DIGITAL. *Kumawula*.
- Samuelson, Paul A & Nordhaus, W. D. (2004). *Ilmu Makro Ekonomi*. PT. Media Edukasi.
- Sherraden, M. (2006). *Aset untuk Orang Miskin*. Raja Grafindo Persada.
- Stanton Wiliam. (2011). *Manajemen Pemasaran dan Pemasaran Jasa*. Mandar Maju.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif*. CV. Alfabeta.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. CV. Alfabeta, Bandung.
- Sukirno, Sadono. (2002). *Pengantar Teori Makro ekonomi (Kedua)*. PT. Raja Gravindo Persada.
- Sularsih, H., & Nasir, A. (2021). Strategi UMKM dalam meningkatkan pendapatan dimasa pandemi Covid-19 guna mempertahankan kelangsungan usaha di era revolusi industri 4.0 (studi pada UMKM makanan dan minuman di Kabupaten Pasuruan). *Paradigma Ekonomika*.