

440-JEBE-TURNITIN

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Influence Structure Capital to Income on Low Voltage Electrical Inspection Company PT (Cilister) Field

ABSTRACT

Electricity is one of the most essential parts of life Which done by man Which where all equipment Which There is at home ladder need Power electricity. Study This uses type study descriptive quantitative. Type of Data collected in the study This uses primary data and secondary data. Technique Collection Interview data, Observation, study documentation. As for the results discussed in the research, Based on the data above, the variable mean value income is 69,611,111 with a standard deviation of 7,156,526. In contrast, the mean variable Structure Capital is 36,194,444, with a standard deviation of 11,629,566. Equality regression compelled several conclusions: (1) Value constant that is 89891010 gives mark variable company without influence variable independent. (2) Coefficient regression (β)value as big-0.560 shows the influence of negative variable regarding capital structure, that is, inclined capital structure decreases when income increases.

Keywords: Structure Easy, Income at Company

INTRODUCTION.

Currently, electricity is one of the most essential parts of life, Which man does. Here is all the equipment. There is A home ladder that needs Power and electricity. We naturally expect safety in using electrical energy sources, both in rural areas and in rural areas.

Electricity is one part Which is most important in life. However, electricity is not only helpful but also dangerous, so the safety of electricity is essential. Therefore, the government is responsible through the Department of Energy and Source Power Natural (EMR). Oblige all electric power companies to comply with electricity safety rules for creating condition systems. Which is reliable and safe as well as protecting it from damage. Unsafe electricity can be dangerous and cause a fire. Achmad initially chose Installation Electricity (NIDI) to reduce this potential hazard. One form of electric worker safety regulated by the Ministry of Energy and Mineral Resources is the need for SLO requirements before connecting electricity.

SLO is a sign of official acknowledgment that the utility is working—fulfilling standard requirements set for installation and work. By the rules, SLOC is published by institution inspection technical after confirmed installation using equipment that already has a National Standard Indonesia (SNI) and the installer installed the certificate. Business area (SBU) installed and installed by General Electrical Installation Regulations (PUIL). SLOs are required to buy a new electricity connection or add Power with PLN when expanding or renovating an installation, and moment against thallation Already more than.

PT. SILISTER (PT. Low Voltage Electrical Inspection) has been around since 2017 in Jakarta. Company Limited (PT), Which is a corporation. PT. SILIST provides certification services and consulting services. Within the Act Invite No. 30 of 2009 in Article 16, paragraph 1 of the Electricity Law refers to" Service support provision power electricity in Chapter 15, Paragraphs a to c, "Inspection or Testing of the Power Plant." PT. CILISTER is a technical testing facility that provides testing and publishes certification by on-pattern electricity low voltage, and electricity installed meets the standards. In Chapter 44 (1), Invite Electricity, Which beeps, "All company electricity must obey regulation safety electricity," PT. SILIST for testing tries and cert pattern electricity in meeting standards safety.

PT. SILISTER leverages its business in developing technical tools and cooperates with PT PLN Indonesia to ensure the speed and availability of the operation certification process to remote areas of Indonesia in the whole of Indonesia. PT. SILIST is an examiner who is certified.

PT. SILISTER also develops Internet technology tools that adequately use communication networks such as terrestrial and GSM-BTS throughout Indonesia to ensure the speed of the SLO process in remote areas throughout Indonesia. PT. SILIST provides confidence in Labor Inspectors in operating the process SLO class world and certified.

Capital and income are two different things. However, newcomers often need to remember to separate capital and income. For that, income and profit are two very different things. After some time, the company's income still saves capital not set aside for business continuity. (Klasa et al., 2018; Maharani & Fuad, 2020) If you are an investor, you will unknowingly see it as an advantage, for this will make your business ventures in the future suffer losses. (Sari & Brata, 2020) Capital is a fundamental thing that is very important in running a business. Business capital can also be interpreted as costs that must be generated, set aside, and allocated in running each business. (Alipour et al., 2015; Harris & Roark, 2019) Based on the existing explanations, the researcher wants to research the effect of capital structure on income at the company PT Inspection of Low Voltage Electricity (cilister) in Medan.

LITERATUR REVIEW

According to Yustyarani & Yuliana, (2020), capital is essential in developing manufacturing because entrepreneurs can expand the business they are running, and there is an opportunity to start a new type of business. All of this must be based on capital so that the ongoing business gets smooth sailing. Business capital can also be understood as a fund that is only used in running a business so that it can continue to grow.

In entrepreneurship, capital is often referred to as the start of a business; capital is also used to enlarge the business and operational funds when running a business. (Bolarinwa & Adegboye, 2020; Kieschnick & Moussawi, 2018; Lim et al., 2020; Mangesti Rahayu et al., 2019) Equity is the wealth an entrepreneur owns, both in the form of goods and money, to generate a future profit. (Chakrabarti & Chakrabarti, 2019; García & Herrero, 2021; Pollock et al., 2023)

Income is the result of the company's operations, which refers to various terms such as sales, interest, dividends, and honorarium. (Khan et al., 2017; Lee & Lee, 2018; Yustyarani & Yuliana, 2020) Presenting an income system: IAS formulates that income is income earned to support the economy generated when running a business. Income is the net inflow for economic utilization during a period in accounting business activities that will arise and result in an increase in Equity where there are shareholders.

⁴ The conceptual framework is a conceptual model of how the theory relates to the various factors that have been identified as important issues. The conceptual framework in this study is described in chart form as follows:



METHOD

Technique Analysis Data

Data analysis is the process of collecting data carried out by researchers at the research location to collect any data at the research location. This research was conducted through observation,

interviews, and documentation. The steps in collecting appropriate data and determining the center point for future research and data collection procedures (Drawing conclusions and conducting examinations. Conclusions are drawn by determining the meaning of the information presented. From the accumulated information, evaluations are made, and the conclusions are verified and correct.

¹ Types of data collected in this study use ⁵ primary and secondary data obtained through in-depth research: circumstances and systematic cases. ⁵ The type of data needed in research is secondary data. ⁵ Data obtained from pre-existing sources, the existing company organizational structure, the division of labor and tasks, and data used in the production process PT. Inspection Electricity Low Voltage is Still relevant to this research.

The data source is the subject from which the research data originates. The data sources used in this study are as follows: Secondary data is obtained or collected by interviewing several people, especially public transport owners. Low-voltage electrical inspection, storage, and production sections are arranged at PT. Low Voltage Electrical Inspection examines the accounting information system for raw material warehouse production processes. Information obtained through interviews includes, for example, company profiles and organizational structure of PT. Low Voltage Electrical Inspection, essential documents related to the supply of raw materials and export operations at CV. Timber's Grace

Type And Source Data

Data Which applied on study this is data secondary. Data this secondary form of capital and income documentation data obtained from PT. Low Voltage Electrical Inspection. The type and data source applied. Data Which applied to this research is ⁶ secondary data.

Secondary data is in the form of documentary data and financial reports that we provide received from PT. Inspection Low Voltage Electricity. Secondary data is data received in finished form and has been collected and processed by the party other (Sugiyono,20018:129). Data secondary Which related with study such as financial reports and books or theses which supports study the.

Technique Collection Data

In conducting this research, you can use various types of data collection techniques, depending on which technique is appropriate for the type of research and the search for data sources. ⁷ Interview is a data collection technique that is carried out through face-to-face and direct debriefing between researchers and informants. ⁸ Observation is a complex data collection because it involves

various factors in its implementation. Document study is data collection that is shown directly to the research subject.

2 Population And Sample

Population

Population is a generalization area consisting of objects/subjects that have certain qualities or characteristics set by researchers to study and then draw conclusions. Based on this understanding, the population in this study are all financial reports from 2019-2021.

Sample

3 The sample is part of the number and characteristics possessed by the population. Then the sample in this study is the financial report data for the last 3 (three) years at PT. Low Voltage Electrical Inspection.

Analysis Regression Simple

6 The multiple linear analysis method tries to find out how much influence two or more variables have on the related variables and estimates the dependent exchange using more than two independent variables.

The double-use linear regression formula is like this:

$$Y = a + b_1X_1 + e$$

Y = Income

a = Constant

b₁ = Regression StateX₁ = StructureCapital

E = errors _

DISCUSSION

Statistics Descriptive

Table 1. Statistics Descriptive

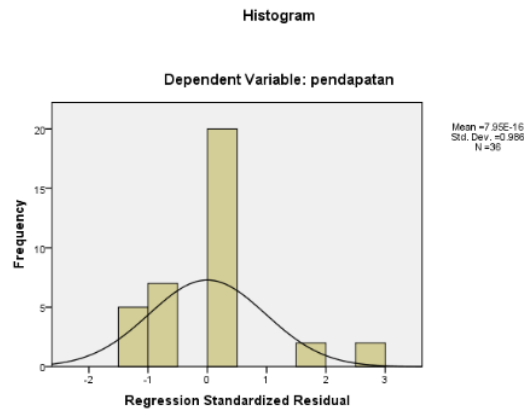
Descriptive Statistics

| | Means | std.Deviation | N |
|--------|---------------|----------------|----|
| income | 69,611,111.11 | 7,156,526.603 | 36 |
| BC | 36,194,444.44 | 11,629,566.862 | 36 |

Source: Dataprocessed by researchers(2023)

Based on the data above, we can conclude that the mean value of the income variable is 69,611,111 with a standard deviation of 7,156,526. While the mean value of the Capital Structure variable is 36,194,444 with a standard deviation of 11,629,566.

Test Normality histogram

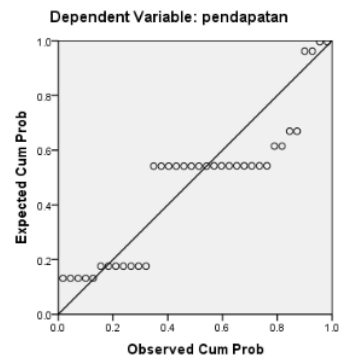


Source: Data processed by researchers (2023)

Figure 1. Histogram Test

Based on the histogram above, the data is normally distributed because it is shaped like an inverted bell that fills the bell line.

Normal P-P Plot of Regression Standardized Residual



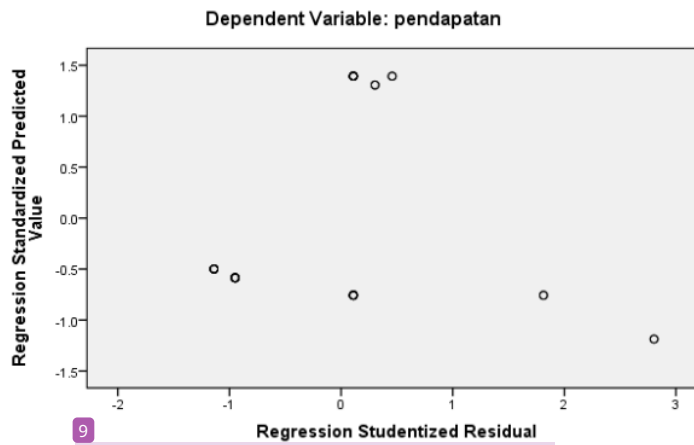
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Source: Data processed by researchers (2023)

Figure 3.2 P-Plot Test

Test Heteroscedasticity

Scatterplot



9

Source: Data processed by researchers (2023)

Figure 3.3 Scatterplot Test

Based on the figure it is clear that the points are scattered in an ambiguous pattern ⁵ both ¹ above and below zero on the y-axis, they are not grouped in one position, so it means that there is no indication of heteroscedasticity in the regression model.

Analysis **Regression Simple**

Table 2.

Test Analysis Regression Simple

| Model | Unstandardized Coefficients | | standardized Coefficients | t | Sig. |
|--------------|-----------------------------|-------------|---------------------------|---------|------|
| | B | std. Error | Betas | | |
| 1 (Constant) | 89891010557 | 1656802.387 | | 54,256 | .000 |
| BC | -.560 | .044 | -.911 | -12,840 | .000 |

Source: Data processed by researchers (2023) As forequation results regression Which we testthat is:

$$P = 89891010 - 0.560 BC + e$$

From the regression equation, several conclusions can be drawn, namely:

- 1) The constant value, namely 89891010, gives the company variable value without the influence of the independent variable.
- 2) The regression coefficient (β) has a value of -0.560 showing a negative effect of the variable with respect to capital structure, meaning that capital structure tends to decrease when income increases.

Table 3. Test F ANOVA^b

| Model | | Sum of Squares | df | Means Square | F | Sig. |
|-------|------------|----------------|----|--------------|---------|-------------------|
| 1 | Regression | 1.486E15 | 1 | 1.486E15 | 164,865 | .000 ^a |
| | Residual | 3.065E14 | 34 | 9.014E12 | | |
| | Total | 1.793E15 | 35 | | | |

Source: Dataprocessed by researchers (2023)

¹ Based on the tests performed above, it can be concluded as follows:

The calculated F value is 164,865 > 4,122 F table or Sig value. F is 0.00 less than 0.05 so that the hypothesis is accepted where Capital Structure has an influence on Income simultaneously.

Table 4. Test Coefficient of Determination

Coefficient Determination

| Model | R | RSquare | Adjusted RSquare | Durbin-Watson |
|-------|-------------------|---------|---------------------|---------------|
| 1 | .911 ^a | .829 | .824 | .574 |

- a. Predictors:(Constant),BC
- b. dependentVariables:income

Source: Dataprocessed by researchers(2023)

From the output above, it can be seen that the value of Adjusted R Square (Coefficient of Determination) equal to 0.824, which means the effect of the independent variable on the dependent variable is equal to 82.4%.

The results of this study are supported by Ayu Sri Mahatma Dewi and Ary Wirajaya (2013) who concluded that capital structure affects income. According to the above test provisions, it is formulated that Capital Structure influences simultaneously on Income at PT. Low Voltage Electrical Inspection. Capital structure has a negative and significant effect because the percentage change is in line with the capital structure proxied by income. Even though mining has occurred several times, the capital structure is still accompanied by the company's ability to generate income. Another reason is due to macroeconomic conditions, such as interest rates and inflation. The amount of capital structure used by the company and the amount of income are affected by interest rates and inflation.

CONCLUSION

Conclusion

The bigger the company, the bigger the funds for the company's needs in providing investment. If a company wants to determine a large capital structure, the company's sales growth must also be high and increase production capacity. Installation for HR is a series of electrical equipment that is

safe for the community or the surrounding environment but can also pose a hazard to that environment.

Recommendations

Electrical installations should be made in such a way that the overall cost of the installation starting from planning, installation, and maintenance is as cheap as possible with a loss of power. Electrical installations should have a good system reliability, so that there is a sense of comfort for consumers.

REFERENCES

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