

Determinants of Cafe Business Revenue in Makassar

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Abstract: This study aims to understand and analyze how big the influence of capital is, the total labor, and the length of business to the income of cafe business in Makassar City. The data analysis method used is multiple linear regression with spss 25 application. The data used in this study are the primary data collected by questionnaires and interviews with cafe business owners in Makassar city. Based on the estimation results show that capital, labor and length of business variables have a positive and significant influence on income. This study shows the more capital, total labor and length of business means the higher the income that will be received by the cafe business owner in Makassar city.

Keywords: Cafe Business, Capital, Total Labor, Length of Business.

1. Introduction

Indonesia as a developing country has great potential in natural wealth, culture, and human resources. If these three potentials are combined with creativity, they will contribute to the national economy and also in strengthening the image and identity of the nation. Indonesia will make creativity an abundant resource.

Every year the creative economy in Indonesia makes a significant contribution to the national economy. This is evident from the contribution of the creative economy to the Gross Domestic Product (GDP), which continues to increase from year to year, employment, and quite large exports.

Table 1. Creative Economy Development Data for 2011-2019

Indicator	Unit	2011	2015	2019
Creative Economy GDP Contribution (Prices Apply)	Rp. Trillion	581.54	852.56	1153.4
Total Creative Workforce	Person	13,447,184	15,959,590	19,240,184
Creative Economy Export Value	US\$	15,641.39	19,364.05	19,671.90

Source: kemenparekraf.go.id

In Table 1, it can be seen that data on the development of the creative economy continues to increase from year to year. In 2019, the contribution of the creative economy to GDP was recorded at IDR 1,153.4 trillion, an increase from IDR 852.56 trillion in 2015. The number of workers involved in the creative economy reached 19,240 million people in 2019, an increase from 15,959 million people in 2015. In addition, the creative economy also has a large impact on national exports, it was recorded that in 2019 the export value of the creative economy was US\$19,671 million, an increase from US\$19,364 million in 2015.

The development of creativity in Indonesian society has made the government aware that creative industries are a new economic resource that must be developed to boost the economy. The special institution for the management of creative economic activities (BEKRAF) divides creative industry activities into 16 sub-sectors. These subsectors include application and game development, architecture, interior design, visual communication design, product design, fashion, video animation film, photography, craft, culinary, music, publishing, advertising, performing arts, fine arts, television and radio. Within the 16 developed creative economy sub-sectors, three sub-sectors make a dominant contribution to GDP, namely culinary; fashion; and craft.

Table 2 Contribution of the Creative Economy Subsector to GDP

No	Subsector	Percentage (%)
1	Culinary	41.40 %
2	Fashion	18.01 %
3	Crafts	15.40 %
4	Television and Radio	8.27 %
5	Publishing	6.32 %
6	Architecture	2.34 %
7	Application and Game Developers	1.86 %
8	Advertising	0.81 %
9	Music	0.48 %
10	Photography	0.46 %
11	Performing Arts	0.27 %
12	Product Design	0.25 %
13	Art	0.22 %
14	Film, Animation, and Video	0.17 %
15	Design interior	0.16 %
16	Visual communication design	0.06 %

Source: data.bekraf.go.id

In Table 2, it can be seen that the culinary sub-sector is one of the sub-sectors that makes a very large contribution to the creative industry. It is evident that the culinary sub-sector occupies the first position with 41.40%. Based on these data it can be concluded that the culinary creative industry has a very large role in improving the economy in Indonesia.

Culinary is one of the creative economy sub-sectors that continues to grow rapidly. In fact, culinary is categorized as an everlasting industry. Because, culinary is no longer just a necessity, but has become a lifestyle. One of the culinary sub-sectors that is growing rapidly, and has even become a new lifestyle for the community, is the cafe business.

The development of the cafe business is caused by Indonesian coffee which is already well known abroad. Call it Luwak coffee, Aceh Gayo coffee, Toraja coffee, Mandailing coffee and others. The popularity of coffee and the high public interest in enjoying coffee is one of the reasons for entrepreneurship to develop a business. This is indicated by the mushrooming of cafes in big cities in Indonesia, Makassar City is no exception.

The cafe business is included in the culinary business category. This business not only serves coffee, but also serves food and other drinks. Various facilities are also provided to support the cafe's performance, for example providing a VIP room as a place for meetings, social gatherings, family events, and various other activities. Cafes are favored by various groups of people. However, currently cafe visitors are dominated by young people who tend to have a desire to try a new atmosphere, new menus, and various other new flavors.

The opening of cafe business opportunities has made entrepreneurs flock to establish new cafes. Therefore, competition between cafes, especially in the city of Makassar, is becoming increasingly stringent. Some cafe entrepreneurs deliberately make certain themes, unique food, photo spots or often known as *instagrammable cafes*, to attract consumers. Meanwhile, *existing cafes* must try to maintain their success in order to remain in the industry/business. One of the things that can be done is to be aware of current culinary business developments, which include current concepts, menus, and various interests and updates.

In addition, the continuity and sustainability of the cafe business depend on aspects of the performance of cafe management and management. Therefore cafe management must be carried out effectively and efficiently in order to maximize profits. Total income and total costs are two important sides in determining the amount of profit. Total Revenue in this case is the cafe's turnover on a regular basis, for example every day, every month and other times. Revenue is the amount of money earned by a company on the sale of goods or services during a certain period of time (Tuanakotta, 2011: 35).

In order to increase cafe business income, cafe management needs to pay attention to business capital factors, number of workers and length of business. Rosadi (2019) explains that business capital affects cafe business income. Working capital is an important factor for companies in production activities that are used every month. The amount of capital will affect the company's (cafe) income level. The greater the business capital, the greater the cafe's income. Then, Herman (2020) states that capital has a significant

effect on sales revenue/turnover. In addition, Pratama (2018) found that capital has a positive and significant effect on business income.

Cafe business income is also affected by labor. Sumarsono (2013: 105) explains that labor has a very important role in business activities, namely as a factor of production in processing and organizing other input factors. In the cafe business, workers can carry out the production process and serve consumers. The better the customer service, the higher the customer satisfaction. This will encourage consumers to continue to visit and invite other relations to visit the cafe. Thus, overall cafe revenue will increase. Setiaji & Khoirudin (2019) proved that the number of workers has a positive and significant effect on income.

Besides that, the length of time of business is also an important component that affects cafe business income. Wicaksono (2011) states that the length of time a business opens can affect the level of income. The time span for business actors to pursue business can affect their ability and expertise in innovation and creativity. This will encourage a variety of creativity and streamline production costs. Pratama (2018) states that the length of business has an influence on income.

The spread of cafe businesses in the city of Makassar itself is quite a lot which can be seen from its existence, starting from cafe businesses for the upper middle class such as Starbucks Coffee, Excelso, Janji Jiwa cafes to cafe businesses for the level of student pockets which are widely scattered around the campus and every corner of the city. Macassar.

Makassar City as one of the big cities in Indonesia with a lot of economic traffic, clearly has great potential for the development of the creative economy in the culinary sub-sector, namely the cafe business. However, with the rapid growth of the cafe business in Makassar and the many new cafes that have sprung up, this will result in a high level of competition so far. With the high level of competition, every cafe business owner experiences problems, namely a decrease in income earned from cafe business owners every day so that with these problems, cafe business actors need to review the factors that can increase revenue for the company. In this study, the focus is on business capital, the number of workers and the length of time of business, because these three factors affect the income earned by the cafe every day.

Previous research used as reference material in this study is as follows:

Diandrino (2018) Analysis of the Factors Influencing Coffee Shop Business Income in Malang City. The results showed that the variable capital (X1), the length of formal education (X2) and the number of workers (X3) had a significant effect on the income of the coffee shop business (Y). Then the length of business variable (X4) has no significant effect on coffee shop income (Y) in Malang City.

Santoso (2019) Analysis of Luwak Coffee Business Income in Bandung Jaya Village, Kabawetan District, Kepahiang Regency. The results showed that capital, labor, raw materials, technology and marketing had a significant effect

on the civet coffee business in Bandung Jaya Village, Kabawetan District, Kapahiang Regency.

Dhaneswara (2010) Analysis of the Factors Influencing Coffee Shop Income in Surakarta. The results showed that the capital variable had no significant effect on coffee shop income in Surakarta. The variable number of workers has a significant effect on the income of coffee shops in Surakarta. Working hours variable has no significant effect on coffee shop income in Surakarta.

Nasution (2014) Analysis of the Determinants of Small Business Income in Labuhanbatu District. The working capital variable has a positive and significant effect at $\alpha = 5\%$ on the income of small entrepreneurs. This is due to the fact that the capital facilities used by small entrepreneurs come from their own capital and loans from third parties such as bank loans and other sources. Temporary other variables that affect the income of small businesses are the labor variable, the number of hours worked and the education level variable which is significant at $\alpha = 10\%$

Pratama (2018) Effects of Capital, Labor, Length of Business, and Working Hours on Income of Micro, Small and Medium Enterprises (MSMEs) in Denpasar City. The results of the study stated that capital, labor, length of business, and working hours had a positive and significant effect both simultaneously and partially on the income of MSMEs in Denpasar City.

Lestari (2019) The Influence of Capital, Total Labor and Raw Materials on the Income of Micro, Small and Medium Enterprises (MSMEs) of Snacks in Tulungagung Regency. From the results of testing the hypothesis using the t test shows that the variable capital, the amount of labor and raw materials have a partial positive and significant effect on the income of Micro, Small and Medium Enterprises (MSMEs) of snacks in Tulungagung Regency. Meanwhile, the results of testing the hypothesis using the f test show that the variable capital, the amount of labor and raw materials have a positive and significant simultaneous effect on the income of Micro, Small and Medium Enterprises (MSMEs) of snacks in Tulungagung Regency.

Hypothesis

Based on the background, problem formulation, theoretical basis, research framework, the following hypotheses can be formulated:

1. It is suspected that business capital has a positive effect on cafe business income in Makassar City.
2. It is suspected that the number of workers has a positive effect on cafe business income in Makassar City.
3. It is suspected that length of business has a positive effect on cafe business income in Makassar City.

2. Method

In this study, researchers used a quantitative approach method. Furthermore, in the data acquisition process, the researcher chose the South Sulawesi

Province Culture and Tourism Office which is located on Jalan Jl. Jendral Sudirman no.23, Ujung Pandang sub-district, Makassar City. While the object of research is the cafe business in Makassar City. The population in this study are all cafe business actors in Makassar City, totaling 196 businesses (Disbudpar, 2020). In this study the authors used a sample of 94 respondents but rounded up to 100 respondents or cafe business actors in Makassar City, this number is considered representative.

The data analysis model used in this study is a multiple linear analysis model. This data analysis model aims to see how much influence more than one independent variable has on the dependent variable. To see how far the factors (business capital, number of workers and length of business influence the income of cafe businesses in Makassar City). multiple linear regression equation model which is stated as follows:

$$Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \mu$$

Where :

Y_1 = Cafe Business Revenue is measured in rupiah units

X_1 = Business Capital is measured in rupiah units

X_2 = The number of workers is measured in units of people

X_3 = Length of Business measured in months

α = Constant

β_1 = Effect of Business Capital on Cafe Business Income

β_2 = Effect of Total Labor on Cafe Business Income

β_3 = Effect of Business Length on Cafe Business Income

μ = *Error Term*

Operational definition

The operational definition is an explanation of each variable used which can be seen through the description below:

1. Business Capital (X1)

Business capital in this study is production capital used by cafe business actors every day and then accumulated in one month. In this study, the capital variable is measured in rupiah units.

2. Number of Labor (X2)

The number of workers is the total number of individuals who carry out work related to production activities. In this study, labor variables are measured in units of people.

3. Length of Business (X3)

Length of business is the amount of time used by cafe entrepreneurs in running their business every day and then accumulated in one month. In this research, the variable length of effort is measured in units of hours.

4. Income (Y)

The income in this study is the turnover obtained from the sales of cafe

business actors every day and then accumulated in one month. In this study the income variable is measured in rupiah units.

3. Discussion

3.1. Regression Result Analysis

Multiple linear regression analysis in this study was used to analyze the influence of working capital, number of employees, and length of business on cafe business income in Makassar City. The tests carried out are by testing simultaneously (together) or partial testing. In this study using a probability of 7% because the number of samples taken is not accurate at a probability of 5%, so the results of this study are less accurate. Based on the results of the tests carried out, the following results are obtained :

Table 3. Multiple Linear Regression Test Results

Variable	Coefficient Value Regression	T-statistical value	probability
Capital (X1)	0.603	8,377	0.000
Number of Labor (X2)	0.165	2.114	0.037
Length of Business (X3)	0.450	2,632	0.010
R-Square = 0.814 F-Statistics = 139,998 N = 100 $\alpha = 7\%$			

Source: SPSS Data Processing Results 25, 2021.

1. Capital (X1)

Based on the research results presented in Table 3, it can be interpreted that capital has a positive relationship and has a significant effect on cafe business income in Makassar City (t-statistic 8.377 and probability 0.000). This means that if capital increases by 1%, it will increase cafe business income by 0.603. This is in accordance with the initial hypothesis which states that capital has a positive effect on cafe business income in Makassar City.

2. Number of Labor (X2)

Based on the research results presented in Table 3, it can be interpreted that the number of workers has a positive relationship and has a significant effect

on cafe business income in Makassar City (t-statistic 2.114 and probability 0.037). This means that if the number of workers increases by 1%, it will increase the income of the cafe business by 0.165. This is in accordance with the initial hypothesis which states that the number of workers has a positive effect on cafe business income in Makassar City.

3. Length of Business (X3)

Based on the research results presented in Table 3, it can be interpreted that business length has a positive relationship and has a significant effect on cafe business income in Makassar City (t-statistic 2.632 and probability 0.010). This means that if the length of business increases by 1%, it will increase the income of the cafe business by 0.450. This is in accordance with the initial hypothesis which states that business length has a positive effect on cafe business income in Makassar City.

3.2. Statistic Test

1. T-statistic test

Statistical test T is used to determine whether each independent variable, namely capital, number of workers, and length of business partially has a significant effect on the dependent variable, namely cafe business income. The effect of the variable capital, number of workers, and length of business on the cafe business income variable with a degree of freedom ($df = nk = 100 - 4 = 96$) results in a t-table of 1.832346.

Table 3 shows the results of the t-statistic test for each independent variable. Each t-statistic value of each independent variable, namely, capital is 8.377; workforce of 2.114 and length of business of 2.632. From the t-statistic value of this variable, it shows a value that is greater than the t-table, namely 1.832346. It can be concluded that the variables Capital, number of workers and length of business have a significant coefficient on the cafe business income variable.

2. F-statistical test

The F statistic test is used to show whether all the independent variables, namely capital, number of workers, and length of business simultaneously affect the dependent variable, namely cafe business income. The effect of the variable capital, number of workers and length of business on the cafe business income variable with a degree of freedom ($df1 = k - 1 = 4 - 1 = 3$ and $df2 = nk = 100 - 4 = 96$) obtained an f-table value of 2, 42.

Based on the results of the f-statistics test in table 4.3, the f-statistic is 139.998, which means that the f-statistic is greater than the f-table ($139.998 > 2.42$) and also the significance value is smaller than the significance level of

7% or 0.07 ($0.000 < 0.07$) so that it can be concluded that simultaneously the variable capital, number of workers, and length of business have a significant effect on the cafe business income variable.

3. Determination Test (R^2)

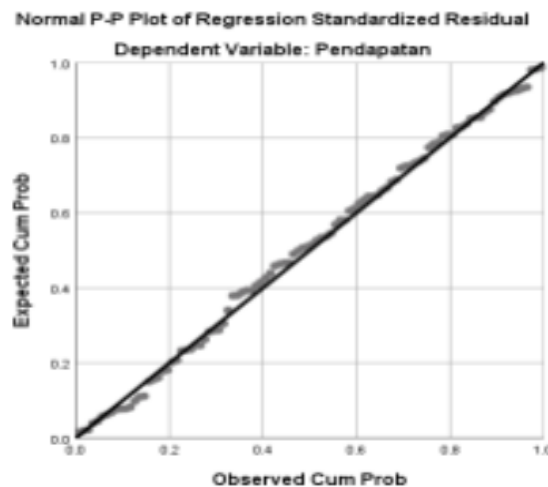
The coefficient of determination (R^2) is used to find out how much the variation in the change in the dependent variable is determined by the change in the independent variables together. From table 4.3 it can be seen that the results of data processing show a coefficient of determination of 0.814. This can be interpreted that the independent variables, namely capital, number of workers, and length of business explain the large proportion of contributions to the influence of cafe business income which is 81.4 percent. Furthermore, the remaining 18.6 percent is explained by other variables that are not in this study.

3.3. Classic Assumption Test

1. Normality Test

The normality test aims to test whether in multiple regression, the dependent variable and independent variable both have a normal distribution or not. Good data is data that has a normal or close to normal distribution. To test whether the data is normally distributed or not is by looking at the normal *Probability Plot graph* and the *Kolmogorov-Smirnov test results*. A normal P-Plot graph that forms a straight diagonal line, then plotting the data will be compared with the diagonal line. If the data distribution is normal, the line that describes the actual data will follow the diagonal line, as shown in Figure 2 and Table 4 below.

Figure 2
Normal P-Plot of Regression Standardized Residual



Source: Data processed, 2021

Based on Figure 2, it shows that the normal P-Plot graph or data points spread around the diagonal line, and the distribution follows the diagonal line. This shows that the regression model is feasible to use to determine the factors that affect cafe business income in Makassar City because it meets the assumption of normality. In addition to observing the normal P-Plot graph, we can also find out whether the distribution of data is normal or not with the *Kolmogorov-Smirnov test*, with the assumption that if the significance value is > 0.07 , the data is said to be normal and if the significance value is < 0.07 , the data is not normal. , from the *Kolmogorov-Smirnov test* in Table 4.

Table 4
Kolmogorov Smirnov test

		Unstandardized Residuals
N		100
Normal Parameters ^{a,b}	Means	,0000000
	std. Deviation	,21507557
Most Extreme Differences	absolute	.047
	Positive	.042
	Negative	-.047
Test Statistics		.047
asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: Processed data, 2021

Table 4 above shows that the data significance value is 0.200, this means that the data significance value is greater than 0.07 or $0.200 > 0.07$, which means that the research data is normally distributed or meets normality assumptions and is feasible to use.

2. Multicollinearity Test

The multicollinearity test is used to test whether there is a correlation between the independent variables in the regression model. A good regression model is a model that has no multicollinearity symptoms. Symptoms of multicollinearity can be seen from the VIF and *Tolerance values*. A regression model can be declared free from multicollinearity if it has a

Tolerance value > 0.10 and a VIF value < 10. The results of the multicollinearity test can be seen in the following table.

Table 5 Multicollinearity Test Results

Multicolonearity Test	tolerance	VIF
Capital	0.309	3,235
Total manpower	0.624	1,601
Length of Business	0.362	2,766

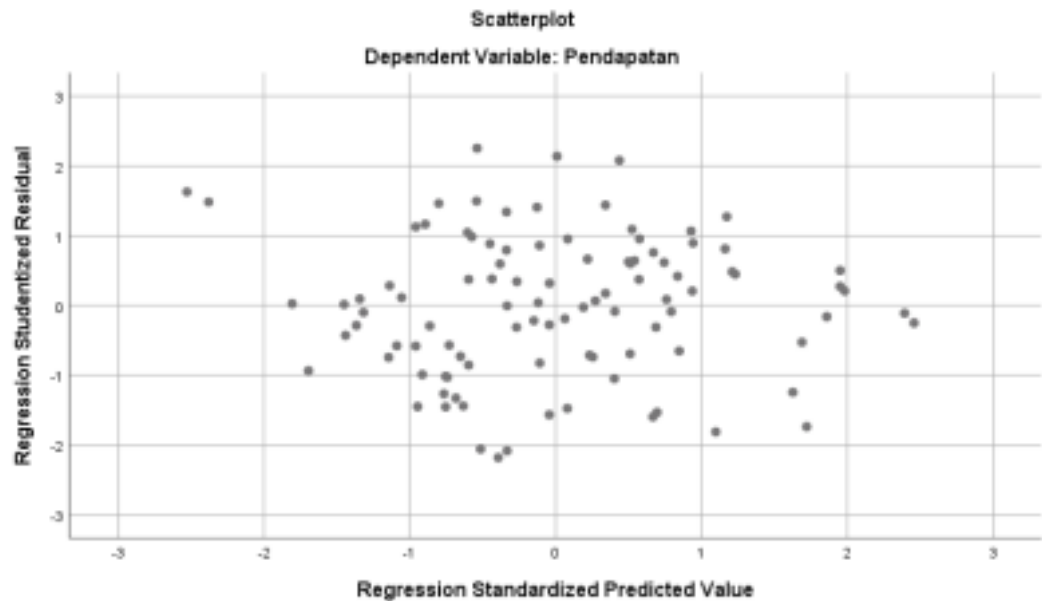
Source: Processed data, 2021

Based on Table 5 above, it can be seen that the Tolerance and VIF values of each research variable are as follows:

1. The tolerance value of the capital variable is $0.309 > 0.10$ and the VIF value of capital is $3.235 < 10$, so that the capital variable is declared to have no symptoms of multicollinearity.
2. The tolerance value of the number of workers variable is $0.624 > 0.10$ and the VIF value of the number of workers variable is $1.601 < 10$, so that the number of workers variable is declared to have no symptoms of multicollinearity.
3. The tolerance value of the length of business variable is $0.362 > 0.10$ and the VIF value of the length of business variable is $2.766 < 10$, so the length of business variable is declared free from multicollinearity symptoms.

3. Heteroscedasticity Test

The heteroscedasticity test is used in the regression analysis to determine whether there is an inequality of variance from one observation to another. In this study, the heteroscedasticity test was carried out by testing shown in the scatterplot graph. If any a certain pattern on the scatterplot graph, where the dots form a certain wavy pattern, then heteroscedasticity has occurred, and if there is no clear pattern and the dots spread above and below the number 0 on the y axis, then heteroscedasticity does not occur.

Figure 3 Heteroscedasticity Test

Source: Processed data, 2021

Based on figure 3 of the scatterplot graph, it can be seen that the dots spread randomly and do not form a clear pattern, and are scattered above and below the number 0 on the Y axis. It can be concluded that there is no heretoscedasticity in the regression model, so the regression model is feasible worn.

3.4. Main Discussion

a. Effect of Capital on Cafe Business Income in Makassar City

The results of the study show that the variable Capital (X1) has a positive and significant effect on cafe business income in Makassar City. These results are consistent with the initial hypothesis which states that the alleged capital variable will have a positive and significant effect on cafe business income in Makassar City.

The capital variable has a positive and significant influence on cafe business income in Makassar City with a regression coefficient value of 0.603, which means an increase in capital of 1% will increase cafe business income in Makassar City by 0.603 assuming that the number of workers and length of business are constant. (constant). Thus, the higher the cafe business capital, the cafe business income in Makassar City will increase.

Business capital is an important element for building a business and increasing income. In accordance with the economic principle that with a little

capital it will benefit certain conditions, whereas with large capital, you will get more profits. Little capital will limit production results so that the income achieved is small. While there is sufficient capital, the quantity of production can be increased so that sales increase and business income also increases.

Based on the results of research conducted by the author, this is because with a large business capital, cafe businesses are more secure in procuring goods in terms of quantity as well as in terms of variety and type so that consumers are more interested in purchasing goods that will increase cafe business income in the city. Makassar.

The results of this study are in line with research conducted by Widyawati (2020), which states that capital has a positive effect on cafe business income in Benowo District, West Surabaya. The results of this study are also in line with research conducted by Afrisonia (2021) entitled analysis of the effect of business capital, labor and working hours on the income of coffee shop micro entrepreneurs, proving that partially the capital variable has a positive and significant effect on the income of coffee shop micro entrepreneurs in Surakarta. This is evidenced by a significant value of 0.000 which is less than 0.05.

b. Effect of Total Workforce on Cafe Business Income in Makassar City.

The results showed that the variable number of workers (X2) has a positive and significant effect on cafe business income in Makassar City. These results are in accordance with the initial hypothesis which states that the alleged variable number of workers will have a positive and significant effect on cafe business income in Makassar City.

The variable number of workers has a positive and significant influence on cafe business income in Makassar City with a regression coefficient value of 0.165, which means that an increase in the number of workers by 1% will increase cafe business income in Makassar City by 0.165 assuming that the capital and length of business in steady state (constant). Thus, the greater the number of workers, the cafe business income in Makassar City will increase.

The number of workers is one of the factors that affect the level of income. The number of workers has a very important role in business activities, namely as a production factor that is active in processing and organizing other factors of production as well as serving consumers so that consumer demand can be fulfilled. If consumer demand can be fulfilled then income will also increase.

Based on the results of research conducted by the author, this is because the more the number of workers owned by a cafe business, the greater the

amount of goods produced that will be sold to consumers so that if the goods are sold, this will generate cafe business income in the city. Makassar increased.

The results of this study are in line with research conducted by Artini (2020), which states that labor has a positive effect on coffee shop income in Tabanan Regency. The results of this study are also in line with research conducted by Anhar & AH (2018) entitled Analysis of the Factors Influencing the Income of Small and Medium Enterprises (Case Study in Baiturrahman District, Banda Aceh City). Based on the regression results, the variable number of workers has a significant value of 0.008, less than 0.05, so that labor has a significant effect on the income of Small and Medium Enterprises (Case Study in Baiturrahman District, Banda Aceh City).

c. The Effect of Length of Business on Cafe Business Income in Makassar City

The results showed that the length of business variable (X3) had a positive and significant effect on cafe business income in Makassar City. These results are in accordance with the initial hypothesis which states that the alleged variable length of business will have a positive and significant effect on cafe business income in Makassar City.

The length of business variable has a positive and significant influence on cafe business income in Makassar City with a regression coefficient value of 0.450, which means that an increase in business length of 1% will increase cafe business income in Makassar City by 0.450 assuming that capital and the number of workers are in good condition. fixed (constant). Thus, the more time spent in running a cafe business, it will increase the income of cafe businesses in Makassar City.

Length of business is one of the factors that affect the level of income. The duration of a business can lead to a business experience, where experience can influence one's observations of behavior. The length of time a business person pursues in his line of business will affect his productivity (professional abilities/expertise), so that he can increase efficiency and be able to reduce production costs to a lesser extent than sales results.

Based on the results of research conducted by researchers, this is because, the more time spent in running a cafe business will increase knowledge about consumer tastes or behavior, skills in trading are increasing and more and more business relationships and customers are captured so as to make cafe business revenue in Makassar City has increased.

The results of this study are in line with research conducted by Alifiana (2021) which states that the length of business has a positive and significant effect

on the income of Creative Economy Actors in the Culinary Subsector in Malang Raya. Based on the regression results, the length of business variable has a significant value of 0.008, less than 0.05, so the length of business has a significant effect on the income of creative economy actors in the culinary sub-sector in Malang Raya.

4. Conclusion

Based on the results of the analysis and discussion described above, it can be concluded as follows:

1. In this study the number of samples taken was not accurate at a 5% probability so this study only used a 7% probability, this made the research results less accurate.
2. Business capital has a positive effect on the income level of cafe businesses in Makassar City. In this study it was found that with a large business capital, the cafe business is more secure in procuring goods in terms of quantity as well as in terms of variety and type so that consumers are more interested in buying goods which will increase cafe business income, this means that the greater the capital the business used, the cafe business income in Makassar City also increases.
3. The number of workers has a positive effect on the income level of cafe businesses in Makassar City. In this study it was found that the more the number of workers owned by a cafe business, the greater the amount of goods produced that will be sold to consumers so that if the goods are sold, this will increase the income of the cafe business. the labor used in running the business has also increased the cafe business income in Makassar City.
4. The length of business has a positive effect on the income level of cafe businesses in Makassar City. In this study it was found that the more time spent in running a cafe business will increase knowledge about consumer tastes or behavior, skills in trading will increase and more and more business relationships and customers will be captured so that cafe business income increases, this means that the more time spent in running a business, the cafe business income in Makassar City will also increase.

Based on the conclusions of the research results, in this section the following suggestions are put forward:

1. For further research, the authors suggest taking more samples so that they meet the 5% regression accuracy standard, this aims for better data accuracy in their research.
2. To increase cafe business income in Makassar City, it is necessary to be supported with adequate capital in order to be able to add variety

- and types of menus so that consumers are more interested in purchasing goods that will increase income.
3. A cafe business actor must have a good strategy in running his business and must pay attention to the quality and skills of his workforce so that he can increase the productivity of the cafe business.
 4. It is hoped that cafe business actors in Makassar City will be able to innovate and be creative in running their cafe business so that they can compete in the coming year.
 5. For further research, the authors suggest adding more other variables that are more relevant to the factors that affect cafe business income in order to produce better estimates.

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