International Journal of Integrated Science and Technology (IJIST)
Vol.4, No.10 October 2026: 1119-1132

The Effect of Business Capital, Labor, and Business Location on Coffee Shop Income in Mamuju Regency

Andi Muhammad Fauzan[1], Supriadi[2], Muh. Ilhamuddin Dahri[3], Tri Frida Suryati[4], Ratna[5]
Universitas Muhammadiyah Mamuju
Corresponding Author: Andi Muhammad : andimuhfauzan9@gmail.com

A R T I C L E I N F O

Keywords: Business Capital, Labor, Business Location, Income, Coffee Shops.

Received : 02 August
Revised : 20 September
Accepted : 25 October

©2026 Fauzan, Supriadi, Dahri, Suryati, Ratna (s): This is an open-access article distributed under the terms of the Creative Commons Attribution 4.0 International.

A B S T R A C T

This study aims to determine the effect of business capital, labor, and business location on the income of coffee shops in Mamuju Regency. This study uses a quantitative approach. The population of the study consists of 30 coffee shop businesses in Mamuju Regency. Data were collected through observation, questionnaires, and documentation. The quality of the research instruments was tested using validity and reliability tests. The data were analyzed using multiple linear regression with the assistance of SPSS, while hypothesis testing was conducted using the partial t-test and simultaneous F-test. The results show that business capital has a positive and significant effect on the income of coffee shops in Mamuju Regency. Labor does not have a significant effect on the income of coffee shops in Mamuju Regency. Business location has a positive and significant effect on the income of coffee shops in Mamuju Regency. Simultaneously, business capital, labor, and business location have a significant effect on the income of coffee shops in Mamuju Regency.

DOI: https://doi.org/10.59890/ijist.v4i10.67

ISSN: 3026-4685
https://journalijist.my.id/index.php/ijist

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play an important role in supporting local and national economic development, particularly through employment creation, income generation, and improvement of community welfare. In Indonesia, MSMEs are considered an important part of the national economy because their numbers are large and their activities are spread across various regions. MSMEs contribute more than 60% to the national Gross Domestic Product (GDP) and absorb nearly 97% of the workforce, with more than 64 million business units operating across Indonesia (ekon.go.id). In addition, MSMEs provide sources of income for business owners and contribute to community economic independence (Priyandi, 2025). Therefore, improving MSME performance and income is an important part of supporting regional economic development.

Business income is an important indicator of business sustainability and development. Income is obtained from business activities, particularly through the sale of products or services to consumers, and is used to support operational activities and business development. Stable income allows business owners to meet operational needs and maintain the continuity of their businesses. In contrast, fluctuations in income can create difficulties for business owners in managing operational needs and developing their businesses. Therefore, factors that may affect business income need to be considered.

Business capital is one factor that may affect business income. Capital is needed to support various business activities, including the purchase of raw materials, equipment, supplies, and other operational needs. Adequate capital can help business owners maintain their operations and provide opportunities to develop their businesses. Zakaria, Arham, and Badu (2024), who examined food and beverage MSMEs in Gorontalo City, found that business capital had a positive effect on business income. This finding indicates that capital availability is an important factor in supporting business activities and increasing business income.

Labor is also an important factor in business activities because it is directly involved in production, customer service, and other operational activities. The availability of labor according to business needs can help operations run effectively and increase the ability of businesses to serve consumers. Nadia et al. (2026), who examined MSMEs in Banjarmasin City, found that labor had a positive and significant effect on MSME income. This indicates that the utilization of labor can support business activities and contribute to income generation.

Another factor that may affect business income is business location. A strategic location can make it easier for consumers to find and access a business. Accessibility, visibility, road conditions, proximity to consumers, and the surrounding environment can influence consumer visits and business sales. A location that is easily accessible and close to areas with high community activity may provide greater opportunities to attract customers. Herodian et al. (2025) found that business location affected MSME income in Alok District.

Therefore, business location is an important consideration in supporting business activities and generating income.

One type of MSME that has developed in many regions is the coffee shop business. Coffee shops provide food and beverages while also functioning as places for people to gather, socialize, and exchange information. The relatively affordable prices and social function of coffee shops create opportunities for this type of business to develop within the local economy. In Mamuju Regency, there are approximately 2,893 MSMEs operating in various business sectors, including coffee shops. This indicates that MSMEs have an important role in supporting economic activities in the region.

However, the development of coffee shop businesses in Mamuju Regency is not always accompanied by stable business income. Based on preliminary observations conducted by the researcher, coffee shops in Mamuju Regency experienced fluctuations in income during the period from February to July 2026. Some businesses experienced increases in income during certain periods, while others experienced decreases. These fluctuations indicate that coffee shop income is not yet stable and may be influenced by differences in the resources and conditions of each business.

The preliminary observations also showed differences in business capital, the number of workers, and business location among coffee shops in Mamuju Regency. These differences can be observed in the ability of businesses to provide operational needs, the number and distribution of workers, and the accessibility and position of the business. Such conditions may affect the ability of coffee shops to carry out their activities and generate income. Therefore, examining the factors associated with coffee shop income is important to understand the conditions faced by these businesses.

Based on the above discussion, this study aims to examine the effect of business capital, labor, and business location on the income of coffee shops in Mamuju Regency. The research problem is formulated as follows: Do business capital, labor, and business location affect the income of coffee shops in Mamuju Regency? Do business capital, labor, and business location simultaneously affect the income of coffee shops in Mamuju Regency?

LITERATURE RIVIEW

Development Economics

Development economics discusses efforts to improve economic conditions and community welfare through the utilization of economic resources, employment, and productive business activities. Arsyad (2014:98) explains that economic development is a process of increasing income and production capacity accompanied by changes in the economic structure of society. Halim (2020:157) states that development involves efforts to improve economic and social conditions through the management of available resources. According to Sukirno (2012:83), economic development is related to increasing production capacity and community income.

Micro, Small, and Medium Enterprises (MSMEs) are part of regional economic activities because they can create employment and generate income. Warung Kopi (Warkop) as one form of small business also contributes to local economic activity through the provision of goods and services.

Business Capital

Business capital is an important factor in supporting business operations. Capital is used to purchase raw materials, equipment, supplies, and other operational needs. Silvana et al. (2024) explain that business capital supports the continuity of business activities and helps business owners meet operational needs. Zakaria et al. (2024) found that business capital has a positive effect on the income of food and beverage MSMEs in Gorontalo City. Sarifudin (2023) also explains that business capital refers to funds used to support business activities. According to Jumingan in Sundari (2023), business capital can come from business income, the sale of fixed assets or securities, and loans. Therefore, sufficient capital can help business owners maintain operational activities and support the generation of business income.

Labor

Labor is one of the important factors of production in business activities. Law No. 13 of 2003 concerning Manpower defines labor as every person who is able to work to produce goods or services to meet personal and community needs. BPS also places labor as an important component of economic activity because labor contributes directly to the production of goods and services. Saputra and Irawan (2024) explain that labor contributes to the implementation of business activities through physical and intellectual abilities. Harviana (2024) states that labor is not only related to the number of workers but also to their skills, knowledge, and ability to perform their duties. Rosyidi in Yuliana (2024) also explains that labor is a production factor that plays a role in producing goods and services. Therefore, the availability and quality of labor can influence business operations and income.

Business Location

Business location refers to the place where business activities are carried out and where goods or services are provided to consumers. Manap et al. (2023) explain that location is an important consideration in determining the accessibility of a business to consumers. Arman (2022), referring to Philip Kotler, states that location is related to the position of a business in providing products or services to its target market. Alifio et al. (2024) explain that a strategic business location can facilitate consumer access and support business activities. A location that is easily accessible, visible, has adequate parking, and is supported by a suitable environment can encourage consumer visits. Therefore, business location can influence sales activities and business income.

Business Income

Business income refers to the revenue received from business activities during a certain period. Fahriza (2021) explains that business income is obtained from the results of business activities after the products or services are sold to consumers. Utari (2020) states that business income reflects the financial results obtained from business operations.

According to Sukirno in Abidin (2022), income is the amount of money received by an individual or business from economic activities within a certain period. Business income can be influenced by several factors, including capital, labor, business conditions, and working hours (Gita, 2024). Therefore, income can be used as an indicator to assess the results of business activities.

RESEARCH METHODOLOGY

Types and Sources of Dat

This study uses a quantitative approach. Quantitative data are data presented in numerical form that can be analyzed statistically (Sunarsi, 2021). The quantitative data in this study were obtained from questionnaires completed by the owners or managers of Warung Kopi businesses in Mamuju Regency.

The data sources used in this study consist of primary and secondary data. Primary data are data obtained directly from respondents through questionnaires, observations, and interviews. In this study, primary data were obtained from the owners or managers of Warung Kopi businesses in Mamuju Regency. Secondary data are data obtained indirectly through documents, scientific literature, previous studies, and other relevant sources (Sunarsi, 2021).

Population and Sample

As Sugiyono (2021) explains, a population is the entire group of subjects or objects that researchers focus on to draw conclusions. For this study, the population includes 30 coffee shop businesses located across Mamuju Regency.

Since a sample simply represents a subset or specific traits of that wider population and given that our total number of businesses is relatively small we decided to include every single one of them. Consequently, the research sample also comprises all 30 coffee shop businesses in the region, using a census sampling approach where the entire population is studied.

The data was gathered directly from the owners or managers of these coffee shops, as they were the best positioned to provide accurate details on business capital, workforce, location, and overall income.

Data Collection Methods

To gather comprehensive data for this study, a mixed-method approach was employed utilizing observation, interviews, questionnaires, and documentation.

First, direct observations were carried out to capture the real-world conditions and daily activities of coffee shops across Mamuju Regency, focusing specifically on their capital, workforce, operational locations, and day-to-day management.

To complement this, face-to-face interviews were conducted with business owners and managers, allowing us to gain deeper context and firsthand insights into their operational realities.

For the quantitative portion of the research, structured questionnaires served as the primary instrument. Respondents evaluated various statements derived from our research variables using a five-point Likert scale where 1 represented "Strongly Disagree" and 5 represented "Strongly Agree" (Sugiyono, 2021).

Data Processing and Analysis Techniques

The collected data were processed and analyzed using the Statistical Package for the Social Sciences (SPSS). The data analysis consisted of validity testing, reliability testing, multiple linear regression analysis, partial testing, and simultaneous testing.

Instrument Validity Testing

Validity testing was conducted to determine whether the questionnaire items were able to measure the variables intended to be measured. An instrument is considered valid when each questionnaire item accurately measures the research variable. The validity test was conducted by comparing the calculated correlation coefficient (rcount) with the table correlation coefficient (rtable). An item is considered valid when rcount > rtable.

Reliability Testing

Reliability testing was conducted to determine the consistency of the research instrument in measuring each research variable. A reliable instrument is able to produce consistent measurement results under relatively similar conditions. The reliability of the instrument was assessed using the reliability coefficient obtained from the statistical analysis.

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the effect of business capital, labor, and business location on the income of Warung Kopi businesses in Mamuju Regency. The regression equation used in this study is:

$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$

Where:

Y = Business Income

α = Constant

b_1, b_2, b_3 = Regression coefficients

X_1 = Business Capital

X_2 = Labor

X_3 = Business Location

e = Error

Partial Test (t-Test)

The t-test was used to determine the effect of each independent variable individually on business income. The t-test examines whether business capital, labor, and business location have a statistically significant effect on the income of Warung Kopi businesses in Mamuju Regency. A significance value of less than 0.05 indicates a statistically significant partial effect.

Simultaneous Test (F-Test)

The F-test was used to determine whether business capital, labor, and business location simultaneously have a significant effect on business income. A significance value of less than 0.05 indicates that the independent variables jointly have a statistically significant effect on the income of Warung Kopi businesses in Mamuju Regency.

RESULTS AND DISCUSSION

Data Quality Testing Results

Validity Test Results

Df =N – 2
=30 – 2
=28

The r-table value at a significance level of 0.05 is 0.361. The validity test results show that all questionnaire items have r-count values greater than r-table. Therefore, all items are declared valid and suitable for data collection.

Reliability Test Results

The reliability test results show that all research variables have good internal consistency. Therefore, all instruments are declared reliable and suitable for data collection.

Results of Multiple Linear Regression Analysis

Multiple Linear Regression Formula:

Y = a + b1X1 + b2X2 + b3X3 + e

Table 1. Results of Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.830	4.077		.939	.356
	Modal Usaha (X1)	.751	.203	.683	3.709	.001
	Tenaga Kerja (X2)	-.295	.158	-.340	-1.872	.072
	Lokasi Usaha (X3)	.666	.143	.577	4.645	.000

a. Dependent Variable: Pendapatan Usaha (Y)

Source: Primary data after processing, 2026.

Table 1 shows the results of the multiple linear regression analysis, which yielded the following equation:

$Y = 3.830 + 0.751X_1 - 0.295X_2 + 0.666X_3 + e$

The regression equation can be explained as follows:

The constant value (α) of 3.830 indicates the estimated level of Business Income (Y) when Business Capital, Labor, and Business Location are assumed to be zero or remain constant.

The regression coefficient of Business Capital (X_1) is 0.751, indicating a positive relationship with Business Income. This means that every one-unit increase in Business Capital is associated with an increase in Business Income of 0.751 units, assuming that Labor and Business Location remain constant.

The regression coefficient of Labor (X_2) is −0.295, indicating a negative relationship with Business Income. This means that every one-unit increase in Labor is associated with a decrease in Business Income of 0.295 units, assuming that Business Capital and Business Location remain constant.

The regression coefficient of Business Location (X_3) is 0.666, indicating a positive relationship with Business Income. This means that every one-unit increase in Business Location is associated with an increase in Business Income of 0.666 units, assuming that Business Capital and Labor remain constant.

Research Hypothesis Testing

The partial statistical test is used to determine the extent to which each independent variable individually explains the variation in the dependent variable. In this study, the test is used to determine the effect of Business Capital (X_1), Labor (X_2), and Business Location (X_3) on Business Income (Y). The test is conducted by comparing the calculated t-value with the t-table value at a significance level of 0.05 and the appropriate degrees of freedom.

Table 2. Results of the First Research Hypothesis Test

Coefficientsa				
Model	tvalue	t table	b1X1	Sig.
Business Capital (X1)	3,709	2,056	0,751	0,001
a. Dependent Variable: Business Income (Y)				

Source: Primary data after processing, 2026.

Table 2 presents the results of the first research hypothesis test concerning the partial effect of Business Capital as an independent variable on Business Income. The results show that the calculated t-value (3.709) > the t-table value (2.056), while the significance value (0.001) < 0.05. These results indicate that Business Capital has a significant partial effect on Business Income of Warung Kopi businesses in Mamuju Regency. The findings demonstrate that the initial assumption proposed by the researcher is supported, or in other words, the first hypothesis is accepted.

Table 3. Results of the Second Research Hypothesis Test

Coefficientsa				
Model	tvalue	t table	b1X1	Sig.
Labor (X2)	-1,872	2,056	-0,295	0,072
a. Dependent Variable: Business Income (Y)				

Source: Primary data after processing, 2026.

Table 3 presents the results of the second research hypothesis test concerning the partial effect of Labor as an independent variable on Business Income. The results show that the calculated t-value (-1.872) < the t-table value (2.056), while the significance value (0.072) > 0.05. These results indicate that Labor does not have a significant partial effect on Business Income of Warung Kopi businesses in Mamuju Regency. The findings demonstrate that the initial assumption proposed by the researcher is not supported, or in other words, the second hypothesis is rejected.

Table 4. Results of the Third Research Hypothesis Test

Coefficientsa				
Model	tvalue	t table	b1X1	Sig.
Business Location (X3)	4,645	2,056	0,666	0,000
a. Dependent Variable: Business Income (Y)				

Source: Primary data after processing, 2026.

Table 4 presents the results of the third research hypothesis test concerning the partial effect of Business Location as an independent variable on Business Income. The results show that the calculated t-value (4.645) > the t-table value (2.056), while the significance value (0.000) < 0.05. These results indicate that Business Location has a significant partial effect on Business Income of Warung

Kopi businesses in Mamuju Regency. The findings demonstrate that the initial assumption proposed by the researcher is supported, or in other words, the third hypothesis is accepted.

Results of Simultaneous Hypothesis Testing (F-Test)

This test aims to determine the extent to which all independent variables collectively explain the dependent variable. In this study, the F-test is used to determine the simultaneous effect of Business Capital (X_1), Labor (X_2), and Business Location (X_3) on Business Income (Y). The evaluation is conducted by comparing the calculated F-value with the F-table value. The calculated F-value is obtained from the regression analysis results in the ANOVA output, while the F-table value is determined by first establishing the significance level (α) and the degrees of freedom based on the combination of two components (F1 and F2). At a significance level of 0.05, the independent variables are considered to have a significant simultaneous effect on Business Income when the calculated F-value is greater than the F-table value.

Tabel 5. Results of the Fourth Research Hypothesis Test

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	281.442	3	93.814	31.463	.000b
	Residual	77.525	26	2.982		
	Total	358.967	29			
a. Dependent Variable: Pendapatan Usaha (Y)						
b. Predictors: (Constant), Lokasi Usaha (X3), Tenaga Kerja (X2), Modal Usaha (X1)						

Source: Primary data after processing, 2026.

The results of the simultaneous test of the Business Capital, Labor, and Business Location variables presented in Table 5 show that the calculated F-value (31.463) > the F-table value (2.975), indicating a simultaneous effect. Furthermore, the significance value of 0.000 < 0.05 indicates that the effect is statistically significant.

These results support the research hypothesis that Business Capital, Labor, and Business Location simultaneously have a significant effect on Business Income of Warung Kopi businesses in Mamuju Regency. The statistical test results indicate that the initial assumption proposed by the researcher is supported, or in other words, the fourth hypothesis is accepted.

RESEARCH DISCUSSION

The Effect of Business Capital on Business Income of Warung Kopi Businesses in Mamuju Regency

Based on the results of the t-test, Business Capital (X_1) has a calculated t-value of 3.709 with a significance value of 0.001. The calculated t-value (3.709) > the t-table value (2.056), while the significance value (0.001) < 0.05. This indicates that Business Capital has a positive and significant effect on Business Income of Warung Kopi businesses in Mamuju Regency. Therefore, the first hypothesis (H_1), which states that Business Capital affects Business Income, is accepted.

The regression coefficient of Business Capital is 0.751, indicating that every one-unit increase in Business Capital is associated with an increase in Business Income of 0.751 units, assuming that Labor and Business Location remain constant. The positive coefficient indicates that better availability and utilization of business capital can provide greater opportunities for Warung Kopi businesses to increase their income.

This result can be explained by the condition of Warung Kopi businesses in Mamuju Regency. Business Capital is used to purchase raw materials, equipment, supplies, and other operational needs. Adequate capital enables business owners to provide the materials and equipment needed to maintain business operations, serve consumers, and generate income.

This finding is consistent with Zakaria, Arham, and Badu (2024), who found that Business Capital has a positive effect on the income of food and beverage MSMEs in Gorontalo. The finding indicates that capital is one of the factors that can support an increase in business income. Therefore, sufficient Business Capital can support the operational needs and development of Warung Kopi businesses.

The Effect of Labor on Business Income of Warung Kopi Businesses in Mamuju Regency

Based on the results of the t-test, Labor (X_2) has a calculated t-value of -1.872 with a significance value of 0.072. The absolute value of the calculated t-value (1.872) < the t-table value (2.056), while the significance value (0.072) > 0.05. This indicates that Labor does not have a significant effect on Business Income of Warung Kopi businesses in Mamuju Regency. Therefore, the second hypothesis (H_2), which states that Labor affects Business Income, is rejected.

The regression coefficient of Labor is -0.295, indicating a negative relationship. Mathematically, every one-unit increase in Labor is associated with a decrease in Business Income of 0.295 units, assuming that Business Capital and Business Location remain constant. However, because the significance value is greater than 0.05, this negative relationship is not statistically significant.

This result can be associated with the condition of Warung Kopi businesses in Mamuju Regency. An increase in the number of workers does not necessarily lead to an increase in income when the existing number of workers is already sufficient for operational needs. Warung Kopi businesses with relatively small operating scales may be able to provide services with a limited number of workers. If additional workers are not accompanied by an increase in customers or transactions, labor costs may increase without producing a corresponding increase in income.

In addition to the number of workers, task distribution and worker capabilities are also related to business operations. Workers need to be allocated according to operational requirements, such as customer service, food and beverage preparation, cleanliness, and other activities. Therefore, the number of workers alone does not necessarily determine an increase in Business Income.

This finding differs from Nadia et al. (2026), who found a significant relationship between Labor and MSME income. The difference may be related to differences in business characteristics, business scale, labor requirements, and operational conditions between the research locations.

The Effect of Business Location on Business Income of Warung Kopi Businesses in Mamuju Regency

Based on the results of the t-test, Business Location (X_3) has a calculated t-value of 4.645 with a significance value of 0.000. The calculated t-value (4.645) > the t-table value (2.056), while the significance value (0.000) < 0.05. This indicates that Business Location has a positive and significant effect on Business Income of Warung Kopi businesses in Mamuju Regency. Therefore, the third hypothesis (H_3), which states that Business Location affects Business Income, is accepted.

The regression coefficient of Business Location is 0.666, indicating that every one-unit increase in Business Location is associated with an increase in Business Income of 0.666 units, assuming that Business Capital and Labor remain constant. The positive coefficient indicates that better business location conditions provide greater opportunities for Warung Kopi businesses to obtain higher income.

This result can be explained by the condition of Warung Kopi businesses in Mamuju Regency. A location that is easily accessible and visible to consumers, provides adequate parking, and is supported by a suitable surrounding environment can make it easier for consumers to visit the business. Locations near centers of community activity can also provide greater opportunities to attract customers.

This finding is consistent with Herodian, Dince, and Da Silva (2025), who found that Business Location is one of the factors related to MSME business conditions. The finding supports the view that location is an important aspect of business operations because it can affect the ease with which consumers reach and access a business.

The Simultaneous Effect of Business Capital, Labor, and Business Location on Business Income of Warung Kopi Businesses in Mamuju Regency

Based on the results of the F-test, the calculated F-value is 31.463 with a significance value of 0.000. The calculated F-value (31.463) > the F-table value (2.98), while the significance value (0.000) < 0.05. This indicates that Business Capital, Labor, and Business Location simultaneously have a significant effect on Business Income of Warung Kopi businesses in Mamuju Regency. Therefore, the fourth hypothesis (H_4) is accepted.

These results indicate that Business Income is not associated with only one factor but with several factors operating together. Business Capital supports operational needs, Labor supports business activities, while Business Location is related to consumer accessibility and the opportunity to attract customers.

The simultaneous results should also be considered together with the partial test results. Partially, Business Capital has a positive and significant effect on Business Income, Labor has a negative but non-significant effect, and Business Location has a positive and significant effect. However, when Business Capital, Labor, and Business Location are analyzed simultaneously, the three variables have a significant effect on Business Income.

Therefore, the results indicate that the combination of Business Capital, Labor, and Business Location contributes to explaining variations in Business Income of Warung Kopi businesses in Mamuju Regency. This shows that

business owners need to consider operational resources and business conditions as a whole rather than focusing on only one factor.

CONCLUSION

Business Capital has a positive and significant partial effect on Business Income of Warung Kopi businesses in Mamuju Regency.

Labor does not have a significant partial effect on Business Income of Warung Kopi businesses in Mamuju Regency.

Business Location has a positive and significant partial effect on Business Income of Warung Kopi businesses in Mamuju Regency.

Business Capital, Labor, and Business Location have a significant simultaneous effect on Business Income of Warung Kopi businesses in Mamuju Regency.

RECOMMENDATIONS

For Warung Kopi business owners in Mamuju Regency, it is recommended to manage Business Capital properly, particularly for purchasing raw materials, equipment, supplies, and other operational needs. Available capital should be used effectively according to business needs to support smooth operations and increase Business Income.

Regarding Labor, Warung Kopi business owners are recommended to adjust the number of workers according to operational needs. The addition of workers should consider the number of customers, workload, division of tasks, and the business's ability to cover labor costs. This is important because the results of this study show that Labor does not have a significant effect on Business Income.

Regarding Business Location, Warung Kopi business owners are recommended to maintain and improve existing location conditions, particularly in terms of accessibility, visibility, parking availability, environmental conditions, and proximity to community activity centers. A location that is easily accessible and visible to consumers can provide greater opportunities to increase customer visits and transaction.

For future researchers who are interested in conducting research on the same topic, it is recommended to include other variables that may influence Business Income, since income is not only related to Business Capital, Labor, and Business Location. Other variables that may be considered include price, service quality, promotion, product quality, number of customers, product innovation, and digital technology utilization. Future research may also use a larger number of respondents or a qualitative approach to obtain more in-depth information regarding the factors influencing Business Income of Warung Kopi businesses.

REFERENCES

Alifio, N. A., Hardi, O. S., & Hijrawady, S. N. (2024). Pengaruh pemilihan lokasi usaha terhadap pendapatan usaha mikro kedai kopi di Kecamatan Kebon Jeruk. Jurnal Spatial Wahana Komunikasi dan Informasi Geografi, 24(2), 154–162. https://doi.org/10.21009/spatial.242.006

Anjali, M., & Susantun, I. (2023). Analisis pengaruh modal, tenaga kerja, lama usaha dan jam kerja yang mempengaruhi pendapatan pada UMKM coffee shop di Kecamatan Mandau, Kabupaten Bengkalis, Provinsi Riau. Jurnal Kebijakan Ekonomi dan Keuangan, 2(1), 58–63. https://doi.org/10.20885/JKEK.vol2.iss1.art7

Herodian, A. V., Dince, M. N., & Da Silva, Y. O. (2025). Pengaruh modal usaha, lokasi usaha dan teknologi informasi terhadap pendapatan UMKM pada Kecamatan Alok. Jurnal Projemen UNIPA, 12(3), 330–347. https://ejournal-nipamof.id/index.php/Projemen/article/view/1068

Manap, A., Sani, I., Sudirman, A., Noviany, H., Rambe, M. T., Raflina, R., Adnan, Y., Abdurohim, A., Adha, S., Fajar, F., Pujilestari, S., Mulyana, I. K. E., & Widiati, E. (2023). Manajemen pemasaran jasa: Konsep dasar dan strategi. Eureka Media Aksara.

Nadia, N., Budiati, P. L., Afriana, R. A., & Mailiana. (2026). Pengaruh modal usaha dan tenaga kerja terhadap pendapatan UMKM di Kota Banjarmasin (studi kasus usaha mikro). Jurnal Ilmu Ekonomi dan Bisnis, 19(1). https://journal.stienas-ypb.ac.id/index.php/jdeb/article/view/614

Priadana, M. S., & Sunarsi, D. (2021). Metode penelitian kuantitatif. Pascal Books. https://isbn.perpusnas.go.id/Account/SearchBuku?searchTxt=9786239859886

Puspa, M. (2021). Pengaruh modal dan tenaga kerja terhadap pendapatan pengrajin rotan di Kecamatan Medan Petisah Kota Medan Sumatera Utara [Skripsi, Universitas Islam Negeri Sumatera Utara]. Repository UIN Sumatera Utara. https://repository.uinsu.ac.id/11615/1/MEILINDA%20PUSPA.pdf

Rizal, S., Fitriana, N., & Suriyanti, L. H. (2024). Pengaruh modal usaha, media sosial dan lokasi usaha terhadap pendapatan usaha mikro kecil dan menengah (UMKM) di Kecamatan Tuah Madani Pekanbaru. Jurnal Ekonomi Pembangunan STIE Muhammadiyah Palopo, 10(2), 428–445. https://doi.org/10.35906/jep.v10i2.2188

Rosadi, E. (2019). Pengaruh modal dan tenaga kerja terhadap pendapatan bersih perusahaan dalam perspektif ekonomi Islam (Studi pada home industri krupuk kemplang Skip Rahayu Kec. Bumi Waras Teluk Betung Kota Bandar Lampung) [Skripsi, Universitas Islam Negeri Raden Intan Lampung]. https://repository.radenintan.ac.id/8367/1/Skripsi%20Full.pdf

Sarifudin, M., & Larasti, A. (2023). Pengaruh modal usaha terhadap pendapatan pedagang sayur pasca pandemi virus corona di pasar tradisional Unit II. Journal of Accounting Taxing and Auditing (JATA), 4(1), 37–45. https://doi.org/10.57084/jata.v4i1.1055

Silvana, Syamsul, & Irma. (2024). Pengaruh modal usaha, tingkat pendidikan, dan pengalaman usaha terhadap pendapatan UMKM di Taman Vatungguni, Kota Palu. Indonesian Accounting Literacy Journal, 4(2), 1–11. https://doi.org/10.35313/ialj.v4i2.5633

Sujarweni, V. W. (2025). Metodologi penelitian: Lengkap, praktis, dan mudah dipahami. Pustaka Baru Press.

Sugiyono. (2021). Metode penelitian kuantitatif, kualitatif, dan R&D (Edisi ke-3). Alfabeta.

Wijayanti, K. D., Komarudin, & Sulistiani, S. (2021). Pengaruh lokasi dan harga terhadap keputusan pembelian pada Apartment Bailey's City di Ciputat. Jurnal Ilmiah PERKUSI, 1(2), 242–251. https://doi.org/10.32493/j.perkusi.v1i2.11039

Yanti, N. W. A. Y., Effendy, L., & Astuti, W. (2025). Pengaruh modal dan umur usaha terhadap pendapatan UMKM di Kota Mataram. Jurnal Riset Mahasiswa Akuntansi, 5(4), 478–493. https://doi.org/10.29303/risma.v5i4.2131

Zakaria, S. A., Arham, M. A., & Badu, R. S. (2024). Pengaruh modal usaha terhadap pendapatan usaha mikro, kecil, dan menengah makanan dan minuman di Kota Gorontalo. Jurnal Mahasiswa Akuntansi, 2(4), 497–505. https://doi.org/10.37479/jamak.v2i4.159