



Analysis of Production Labor Costs of Aswaja Pekalongan Batik Convection Companies

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Abstract

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Income is revenue obtained through the results of economic activities related to sales activities of production factors owned by a company. As is known in the theory of production factors, the quantity of output related to income directly depends on the number of workers in a company. In increasing production which is supported by efficient resources and runs systematically, appropriate income can be obtained from the number of workers. This research was conducted with the aim of analyzing the number of workers in increasing income at the Aswaja Pekalongan Batik Convection. The type of research used is quantitative descriptive. The results of this research show that the Pekalongan Aswaja Batik Convection has experienced an increase in workforce since the start of the year 2018 business until now of the year 2024, after the addition of workforce the Pekalongan Aswaja Btik Convection has experienced an increase in the income earned by 64%.

Keywords: Business, Labor Costs, Income, Batik

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INTRODUCTION

Batik is a Humanitarian Heritage for Indonesian Culture. In 2009, on January 9, batik was submitted for Humanitarian Heritage for Oral and Intangible Culture, and at the fourth session of the Inter-Governmental Committee, batik was confirmed as an Intangible Cultural Heritage which was held in Abu Dhabi by UNESCO on October 2 2009 , then October 2 is celebrated as National Batik Day. (Setiawati & Rachmawati, 2023)

Most of the production of national Batik craftsmen comes from Pekalongan Batik craftsmen. It is an absolute fact that Pekalongan is a batik producing area. So Pekalongan is nicknamed the Batik City. Pekalongan as a Batik City is indisputable based on historical facts that have occurred hundreds of years ago. This is proven by the batik production process which is widely carried out in every Pekalongan community's house. There has been no definite record of when batik was imported and produced in Pekalongan until now. However, it is believed that since the 19th century or the 1800s, batik entered Pekalongan, reinforced by the discovery of a small tree batik motif which was approximately made in 1802. After the period 1825-1830 batik in Pekalongan developed increasingly rapidly, namely after the Diponegoro War or Java War . This war resulted in many Mataram royal families choosing to flee to the east and west. Since then Pekalongan batik has grown rapidly and expanded in eastern areas such as Surabaya, Tulungagung. As well as in western areas such as Tegal, Cirebon. The rapid growth of the Batik industry in

Pekalongan places Pekalongan as the largest city for national batik production craftsmen. (Setiawati & Rachmawati, 2023)

Indonesia is a country with diverse tribes, customs and culture. Batik is one of the Indonesian cultures that has existed since the time of our ancestors, the high artistic value of Batik is why its existence has been preserved until now. As one of the symbols of Indonesian culture, Batik has a distinctive characteristic, namely that it is philosophical, rich in meaning and has a historical side to every existing motif (Setiawati & Rachmawati, 2023). Batik is created creatively using local wisdom which is recognized by the United Nations Educational, Scientific and Cultural Organization (UNESCO) as a cultural heritage. Batik has motifs and colors that have religious meaning and are strong philosophical aspects of the socio-cultural aspects of the region of origin (Kaewareelap et al., 2021). Interest in batik increased after the United Nations Educational, Scientific and Cultural Organization (UNESCO) recognized that batik is an original culture of Indonesia on October 2 2009. Indonesian batik was recognized by UNESCO as having a technical and cultural symbol, which has become its own identity for Indonesia throughout time. . October 2 2009 became a historical moment for the existence of batik in the international world (Wulandari, 201:7). Batik needs to be preserved because it is Indonesia's cultural heritage. The National Batik Museum is located on Jalan Jetayu No. 3 Pekalongan was inaugurated by President Susilo Bambang Yudhoyono on July 12 2006. The National Batik Museum has been confirmed by UNESCO as a place for education on local batik wisdom along with the confirmation of batik as authentic Indonesian culture (Setiawati & Rachmawati, 2023)

Micro, Small and Medium Enterprises (MSMEs) play a major role in improving the national economy. One of the main things in developing the Indonesian economy is the development of Micro, Small and Medium Enterprises (MSMEs). The development of MSMEs is able to have a positive impact on structural changes in society, for example succeeding in increasing the resilience of the national economy to crises and increasing regional economies. MSMEs in Central Java have good potential if they continue to be developed, as evidenced by the number of business units which continues to increase from year to year. It is hoped that fair and prosperous community welfare can be created through regional potentials managed at the MSME level. (Fatin Laili & Hendra Setiawan, n.d.)

Pekalongan City is one of the areas that has the potential to develop MSMEs. Pekalongan has good potential if the development of historical local wisdom continues to be developed. The wider community knows Pekalongan as a center for batik craftsmen. Every year, the batik business continues to develop. According to the Pekalongan City Department of Trade, Cooperatives and SMEs, in 2016 the number of batik businesses reached 1,077 business units with 12,609 workers. However, the number of businesses increased to 861 units in 2017, which is a sign that the batik business is experiencing a decline. In 2019 the batik business increased but the workforce was not balanced (Fatwa Apriliani, 2018)

Due to rapid progress in the business world, every company must be able to continue to improve its capabilities in order to achieve its stated goals. They believe that profit is the basis for developing a business, and this is closely related to production factors, including labor. Effective resource optimization can have a

successful impact on increasing production quality, thereby generating income that is in line with production levels (Maliha, 2018).

Labor refers to the contribution of human resources, both physical and psychological. This understanding does not only refer to the physical aspects applied in the production process, but also includes the capabilities, skills and knowledge possessed by the workforce. From a theoretical perspective, the positive impact of labor can increase company income, especially if these workers have superior skills. Increasing labor efficiency can result in production growth which will then have an impact on contributing to increased income (Puspa, 2021).

Based on this, the following is a breakdown of the number of workers at the Pekalongan Aswaja Batik Convection:

Table 1. Number of Workers

Number	Year	Number of Employees
1	2018	5 People
2	2019	7 People
3	2020	9 People
4	2021	9 People
5	2022	10 People
6	2023	11 People
7	2024	14 People

Source: Pekalongan Aswaja Batik Convection (Data processed, 2024)

From table 1. it is known that currently there are 14 total workers in 2024 at the Pekalongan Aswaja Batik Convection, so according to the data above it shows that there has been an increase in the number of workers from the start of the business's establishment until now.

According to (Artini, 2019) research results show that increasing the number of workers can increase the income of Micro, Small and Medium Companies as optimally as possible. Researchers (Diandrino, 2018) state that the use of labor has not yet reached its peak, so every increase in the number of workers will increase production levels and income. Meanwhile, research conducted by (Polandos et al., 2019) based on research results, found that increasing labor will not directly have an impact on increasing income; and vice versa, a reduction in the number of workers or employees does not always result in a decrease in income for MSME business actors.

Therefore, the aim of this research is to find out and analyze whether increasing the number of workers can increase income for Aswaja Batik Convection business actors. Thus, the results of this research can function as a source of information and reference that can be used to expand understanding and knowledge about adding labor to increase income.

Formulation of the problem

Based on the previous background explanation, a problem formulation can be made, including;

1. What are the number and costs of labor at the Pekalongan Aswaja Batik Convection?

2. How does increasing the number of workers increase income at the Pekalongan Aswaja Batik Convection?

Research purposes

1. To find out, analyze and explain the number and costs of labor at the Pekalongan Aswaja Batik Convection
2. To find out, analyze and explain the increase in the number of workers in increasing income at the Pekalongan Aswaja Batik Convection

LITERATURE REVIEW

Financial management

According to Sutrisno, financial management is all company activities in obtaining funds at low costs as well as efforts to utilize and allocate funds efficiently. Meanwhile, Erlina S.E, defines financial management as the activity of managing financial aspects within a company with the aim of ensuring that it is in line with the company's needs and mission. These aspects include raising funds (seeking funds) and allocation of funds (regulating the allocation of use of funds) (Fatwa Apriliani, 2018).

Definition of Labor

In the business world, the existence of human resources is very important. Human resources are considered primary assets which are an important element in the smooth operations of a business or company. Without this element, the company will experience difficulties in operating and carrying out its activities (Salsabila et al., 2023).

As is known in the theory of production factors, the quantity of output or production which is related to income greatly influences the number of workers. If the number of workers increases, then optimally income will increase from Micro, Small and Medium Enterprises. Human labor includes all human activities, both physical and mental, which are used during production to create goods, services, or obtain benefits from an item (Sugiarti, 2018).

Understanding Labor Costs

Usually labor costs in companies are production costs which have quite high expenses. Therefore, labor costs need to be controlled. For management, the aim of controlling labor is to achieve labor efficiency, including adequate wages and salary compensation, so that the products produced have quality that meets standards and is of a quality that can satisfy customers.

Labor is understood as both physical and mental efforts made by employees so that products can be produced. Meanwhile, the amount of wages given is an understanding of labor costs (Mulyadi, 2018).

According to Bastian Bustami and Nurlela (2015:12), direct labor costs are labor used in converting raw materials into final products and can be directly traced to the final product.

Based on the opinion of R.A.Supriono (2021: 20), workers are all employees who have provided their services to the company. Wages for employee services provided to the company are an understanding of labor costs. Meanwhile, wages given to factory employees that are useful and have an impact on the products produced by the company are direct labor costs.

The conclusion that direct labor can be drawn from the opinions of these experts is the main factor in the form of human resources who take part directly during the management process from clothing items to finished goods during the production process and wages given to employees for the efforts they have made. for the sake of the company are labor costs.

Labor Cost Classification

According to (Mulyadi, 2018), direct labor costs include several components, namely:

- a. Regular salary and wages
- b. Overtime premiums, and
- c. Other costs related to labor.

Regular salaries and wages refer to regular payments paid to employees, while overtime premiums include compensation for overtime work (outside normal working hours). Apart from that, other costs are related to labor, such as bonuses, allowances, insurance, and so on.

Understanding Income

According to (Sochib, 2018) explains that income is an inflow of assets obtained from the sale of goods and services provided by business owners to consumers during a certain period of time. Meanwhile, according to (Gonibala et al., 2019) (in (Widyani et al., 2023) income is wages obtained through the results of economic activities related to sales activities owned by companies or business actors. Another opinion was expressed by (Hartono et al., 2019). al., 2018) (Sandi et al., 2023) revenue is the recognition received by the company for receiving remuneration from parties who use the company's services.

Source of Income

In a study conducted by (Lestari, 2020), there are two sources of income, which can be distinguished as follows:

1. Operating Income refers to results directly obtained through the company's operational activities, which are the results of the main business carried out by the company. Operating income can be used as a reference to assess how much profit the company makes.
2. Non-Operating Revenue (Non-Operating Revenue) refers to revenue obtained by the company which is not directly related to the company's main operational production process. This non-operating income has no connection with the company's daily operational activities.

FRAMEWORK

Based on the theory in this research, the illustration of the framework is as follows:

Pekalongan Aswaja Batik Convection



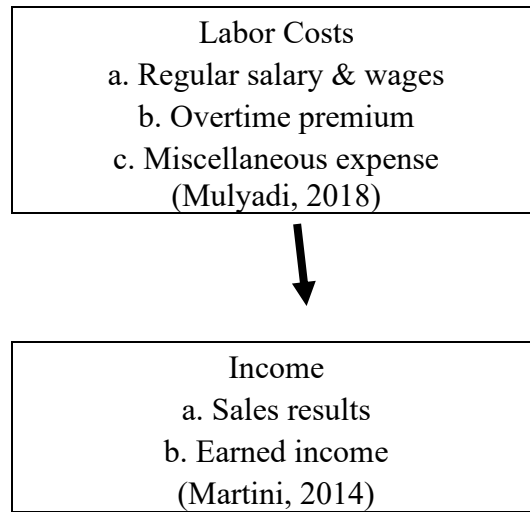


Figure 1. Research Paradigm
Source: (Mulyadi, 2018), (Martani 2014)

RESEARCH METHODOLOGY

In this preparation the author used a quantitative descriptive approach. This research and writing was carried out in Kranji Hamlet, Kedungwuni Timur Village, Kedungwuni District, Pekalongan Regency and the company used as the research site was Aswaja Pekalongan Batik Convection. This research has a background of approximately 6 (months) from preparation to preparation of the Final Assignment starting from 10 December 2023 – 13 June 2024.

The data was collected using the following techniques:

1. Library Research (Library Research)

Literary research is carried out by reviewing relevant literature to later be used as material to explain the concepts studied during the research.

2. Field Research

Direct research into the Pekalongan Aswaja Batik Convection was carried out in this research to obtain data that is related to the issues to be discussed.

RESULTS AND DISCUSSION

Research result

UMKM Pekalongan Aswaja Batik Convection is an industry that produces stamped/screen-printed batik with many motifs. Aswaja Batik Convection focuses more on Custom Batik with Nahdlatul Ulama (NU) motifs. The Aswaja Batik Convection Industry was founded in 2018, when Mr Rois Maburur had capital and wanted to set up an Aswaja Batik convection industry using the skills he had. The Aswaja Batik Convection Industry is located in Kranji Hamlet No. 23-24, East Kedungwuni Village, Kedungwuni District, Pekalongan Regency.

The aim of establishing the Convection Industry by Mr. Rois was to make a profit and improve the economic level through personal business and to create jobs in his area. As the owner of the Aswaja Batik convection industry, Mr. Rois Mabror has had skills in batik since 2014, starting with being a batik reseller. Mr. Rois has the desire for his business to grow further and its market reach to become wider.

Currently, the Aswaja Batik Convection UMKM is quite developed, this is proven by the batik produced by Mr Rois Mebrur which is used as uniforms for the Nahdlatul Ulama community organization (NU mass organization), teachers and students in various schools, including at Central Lampung Middle School and Islamic Boarding Schools (Ponpes) in Darul Hikmah Lampung.



Figure 2. Manufacturing production process
Source: Pekalongan Aswaja Batik Convection



Figure 3. Types of Batik Production
Source: Pekalongan Aswaja Batik Convection

1. Number and costs of labor at the Pekalongan Aswaja Batik Convection

The following is the number of workers owned by the Pekalongan Aswaja Batik Convection business since its inception in 2018 until now in 2024

Table 2 Number of Changes in wages for Aswaja Batik Convection Workers

Table 2 Number of Changes in wages for Aswaja Batik Convection Workers

Number	Year	Number of Employees	Section	Changes in Wages
1	2018	5 people	No Parts Have Been Formed	Rp 100.000 5 people
2	2019	7 people	No Parts Have Been Formed	Rp 100.000 7 people
3	2020	9 people	No Parts Have Been Formed	Rp 110.000 9 people
4	2021	9 people	No Parts Have Been Formed	Rp 110.000 9 people
5	2022	10 people	Screen Printing/Stamping Section	Rp 90.000 3 people
			Cutting Pattern Section	Rp 120.000 1 people
			Sewing Section	Rp 110.000 2 people
			Finishing Section	Rp 80.000 2 people
			Packing Section	Rp 80.000 2 people
6	2023	11 people	Screen Printing/Stamping Section	Rp 90.000 3 people
			Cutting Pattern Section	Rp 120.000 2 people
			Sewing Section	Rp 110.000 2 people
			Finishing Section	Rp 80.000 2 people
			Packing Section	Rp 80.000 2 people
7	2024	14 people	Screen Printing/Stamping Section	Rp 100.000 3 people
			Cutting Pattern Section	Rp 130.000 2 people
			Sewing Section	Rp 120.000 3 people
			Finishing Section	Rp 90.000 3 people
			Packing Section	Rp 90.000 3 people

Source: Pekalongan Aswaja Batik Convection (Data processed, 2024)

From table 2, it shows that there are changes in wages and changes in the number of workers from year to year, since the start of the Aswaja batik convection in 2018 until 2021, the labor division system has not been structured and resources are still limited so that each worker does not have its own section. but still working together to complete a job without any division of work responsibilities in each section, starting in 2022 the division of labor began to form and was divided into five divisions and began to use different wage payments in each division, this was formed to be more effective Each employee has their own responsibilities. The following is a list of Pekalongan Aswaja Batik Convection products:

Table 3 List of products and prices for the Pekalongan Aswaja Batik Convection

Number	Types of Products	Price Range
1	Batik Fabric	Rp 80.000 – Rp 120.000
2	Shirt	Rp 100.000 – Rp 150.000
3	Long-sleeved Shirt	Rp 130.000 – Rp 180.000
4	Men's Trousers	Rp 35.000 – Rp 60.000
5	Tunic	Rp 90.000 – Rp 150.000
6	Women's Skirt	Rp 70.000 – Rp 90.000
7	Gamis	Rp 180.000 – Rp 230.000
8	Custome Batik	Rp 80.000 – Rp 230.000

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 3 it shows that there are several types of products produced by the Aswaja Pekalongan Batik Convection and the price range varies depending on the motif and model.

The following are the positions, activities and wages of workers at the Aswaja Pekalongan Batik Convection

Table 4 Position, Activities and Wages of Pekalongan Aswaja Batik Convection workers in 2024

Number	Section	Activity	Amount	Wages/Person (in per day)
1	Printing/Stamping Section	Screen printing or stamping Batik fabric according to the motif ordered	3 people	Rp100.000,00
2	Cutting Pattern Section	Cutting clothing patterns that will be taken to the sewing process	2 people	Rp130.000,00
3	Sewing Section	Sewing the cut cloth to make clothes	3 people	Rp120.000,00
4	Finishing Section	Carrying out the final process from quality, cleaning threads to folding clothes into plastic bags	3 people	Rp90.000,00
5	Packing Section	The packing part is transferred to sacks for final processing to the courier	3 people	Rp90.000,00

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 4, it shows that there are differences in the number of workers for each position or section currently (in 2024), the wages for each worker vary depending on the position of their section. The highest wages are obtained in the position of fabric cutting pattern maker with a daily wage of IDR. 130,000 and the lowest wages are in the Finishing and Packing Department positions. The difference in wages for each worker is seen because their positions and activities are different. Based on the data in table 4, the costs incurred for labor at the Aswaja Pekalongan Batik Convection from year to year can be explained:

Table 5 Labor costs for 2018 – 2019

Number	Type of Cost	Total Costs for 2018	total costs for 2019
1	Wage Cost	Rp 100.000 x 5 people = Rp 500.000/ day	Rp 100.000 x 7 people = Rp 700.000/ day
2	THR Cost	Rp 1.000.000 x 5 people = Rp 5.000.000/ year	Rp 1.000.000 x 7 people = Rp 7.000.000/ year
3	Snack Cost	Rp 1.500 x 5 people = 7.500 / day	Rp 1.500 x 7 people = Rp 10.500/ day
4	Recreation Cost	Rp 3.000.000/ year	Rp 4.000.000/ year

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 5 it shows the labor costs from 2018-2019, there was a change in the number of workers. When it was first established in 2018 there were 5 workers and in 2019 it increased to 7 workers.

Table 6 Labor costs for 2020 – 2021

Number	Type of Cost	Total Costs for 2020	Total Costs for 2021
1	Wage Cost	Rp 110.000 x 9 people = Rp 990.000/ day	Rp 110.000 x 9 people = Rp 990.000/ day
2	THR Cost	Rp 1.100.000 x 9 people = Rp 9.900.000/ year	Rp 1.100.000 x 9 people = Rp 9.900.000/ year
3	Snack Cost	Rp 1500 x 9 people = Rp 13.500/ day	Rp 1500 x 9 people = Rp 13.500/ day
4	Recreation Cost	Rp 5.000.000/ year	Rp 5.000.000/ year

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 6, it shows that labor costs in 2020-2021 saw no changes in wages or changes in the number of workers, because in that year there was still the impact of the Covid 19 pandemic.

Table 7 Labor costs for 2022 – 2023

Number	Type of Cost	Total Cost for 2022	Total Costs for 2023
1	Wage Cost	a. Printing Section Rp 90.000 x 3 people = Rp 270.000/ day	a. Printing Section Rp 90.000 x 3 people = Rp 270.000/ day
		b. Cutting Pattern section Rp 120.000 x 1 people = Rp 120.000/ day	b. Cutting Pattern Section Rp 120.000 x 2 people = Rp 240.000/ day
		c. Sawing Section Rp 110.000 x 2 people = Rp 220.000/ day	c. Sawing Section Rp 110.000 x 2 people = Rp 220.000/ day
		d. Finishing Section Rp 80.000 x 2 people = Rp 160.000/ day	d. Finishing Section Rp 80.000 x 2 people = Rp 160.000/ day
		e. Packing Section Rp. 80.000 x 2 people = Rp 160.000/ day	e. Packing Section Rp 80.000 x 2 people = Rp 160.000/ day
2	THR Cost	Rp 1.200.000 x 10 people = Rp 12.000.000/ year	Rp 1.300.000 x 11 people = 14.300.000/ year
3	Snack Cost	RP 1.500 X 10 people = 15.000/ day	Rp 1.500 x 11 people = 16.500/ day
4	Recreation Cost	Rp 7.000.000/ year	Rp 9.000.000/ year

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 7, it shows the labor costs in 2022-2023. The Pekalongan Aswaja Batik Convection has started using a labor division system so that it has an impact on better production effectiveness because it is more structured, wages for labor costs are starting to vary according to each part. , according to the level of difficulty, the more difficult the level of work, in the table the section that gets the highest wages is the section with a deduction pattern of IDR 120,000/day.

Table 8 Labor costs for 2024

Number	Type of Cost	Total Cost for 2024
1	Wage Cost	a. Printing Section Rp 100.000 x 3 people = Rp 300.00/ day
		b. Cutting Pattern Section Rp 130.000 x 2 people = Rp 260.000/ day
		c. Sawing Section Rp 120.000 x 3 people = Rp 360.000/ day
		d. Finishing Section Rp 90.000 x 3 people = Rp 270.000/ day
		e. Packing Section Rp 90.000 x 3 people = Rp 270.000/ day
2	THR Cost	Rp 1.500.000 x 14 people = Rp 21.000.000/ year
3	Snack Cost	Rp 1.500 x14 people = Rp 21.000.000/ year
4	Recreation Cost	Rp 15.000.000/ year

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 8 it shows that labor costs in 2024 will experience changes in the number of workers, in 2023 there are 11 workers and in 2024 there are 14 workers, this increase in the number of workers is because in 2024 there will be an increase in batik orders so that requires an increase in the number of workers.

Tables 5 to 8 show the costs incurred

for Pekalongan Batik Aswaja Convection workers from year to year, since it was first established in 2018 until now in 2024, including: Wage costs are assumed to be in one month (30 days) assuming 25 working days, THR costs are the proportional costs given once a year before Eid al-Fitr, snack costs are costs incurred every working day for the consumption of snacks for workers, and recreation costs for workers are usually carried out once a year in the form of recreation with family gatherings for all Batik Convection workers. Aswaja,

The following is the total calculation of labor costs incurred each year in 2023 and 2024 as follows:

Table 9 Total calculation of labor costs incurred annually in 2023 and 2024

Number	Tepy of Cost	Labor Costs Incurred in 2023	Labor Costs Incurred in 2023
1	Wage Cost	Rp 315.000.000	Rp 438.000.000
2	THR Cost	Rp 14.300.000	Rp 21.000.000
3	Snack Cost	Rp 4.950.000	Rp 6.552.000
4	Recreation Cost	Rp 9.000.000	Rp 15.000.000
Total		Rp 343.250.000	Rp 480.552.000

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 9, the total annual labor costs incurred in 2023 and 2024 are calculated. This table is for a comparison of the calculation of labor costs that have been incurred in the last year, with changes in the addition of labor. where in 2023 there will be 11 workers and in 2024 there will be an additional 3 workers to 14 people.

2. Increasing the number of workers to increase income at the Pekalongan Aswaja Batik Convection

The following is the increase in the number of workers in the Pekalongan Aswaja Batik Convection business from the initial year of its establishment in 2018 to now 2024:

Table 10 Increase in the number of workers at the Pekalongan Aswaja Batik Convection from year to year

Number	Year	Initial Number of Workers	Additional Workforce
1	2018	5 people	-
2	2019	7 people	2 people
3	2020	9 people	2 people
4	2021	9 people	-
5	2022	10 people	1 people
6	2023	11 people	1 people
7	2024	14 people	3 people

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 10, it shows that there has been a change in the number of workers in the Pekalongan Aswaja Batik Convection business from the year it was founded in 2018 to now 2024.

The following is the income generated by the Pekalongan Aswaja Batik Convection business before and after adding workers:

Table 11 Revenue from Pekalongan Aswaja Batik Convection

Number	Information	Earnings Before Adding Labor (2023)	Income After Adding Labor (2024)	Percentage Increase
1	total sales	Rp659.430.000	Rp998.964.000	51%
2	Labor costs	Rp343.250.000	Rp480.300.000	40%
3	Income	Rp316.180.000	Rp518.664.000	64%

Source: Pekalongan Aswaja Batik Convection (Data processed in 2024)

From table 11, it shows the income obtained by the Pekalongan Aswaja Batik Convection business where total sales are reduced by labor costs incurred in 2023 and 2024.

Discussion

1. Number and cost of labor in the Pekalongan Aswaja Batik Convection business

The Pekalongan Aswaja Batik Convection Business has experienced an increase in workforce since the start of the business until now, the most significant addition of workforce occurred in 2023-2024 with the addition of 3 workers, initially only had 5 workers in 2018 and now It already has 14 workers. This additional workforce occurred over time due to increasingly busy business conditions, as well as additional orders from custom batik consumers so that additional workforce was needed so that operational activities could run effectively. Meanwhile, the costs incurred for labor consist of wage costs, THR costs, snack costs and recreation costs.

2. Penambahan jumlah tenaga kerja dalam meningkatkan pendapatan pada Konveksi Batik Aswaja Pekalongan.

The income generated by the Pekalongan Aswaja Batik Convection business, after the addition of workers, the Pekalongan Aswaja Batik Convection business experienced an increase in the income generated, this is in line with research (Diandrino, 2018) which states that every time an addition is made to the number of workers it will increase the level of production output and income, it can be seen from the research results that the income generated in the last year, namely in 2023 and 2024, in 2023 before adding labor was approximately IDR 316,180,000 and after adding labor in 2024 the income was also also increased to Rp. 518,664,000 or the same as an increase of almost 64%.

CONCLUSIONS AND IMPLICATIONS

Conclusion

Based on the results of the research and discussion above, the following conclusions can be made:

1. The Pekalongan Aswaja Batik Convection Business has experienced an increase in the number of workers over time until now in 2024 it has 14 workers, this happens because business activities are increasingly busy, so additional workers are needed so that operational activities can run effectively.
2. The increase in the number of workers in the Pekalongan Aswaja Batik Convection business is in line with the increase in income generated, so it can be concluded that the effectiveness of the Pekalongan Aswaja Batik Convection is healthy and good.

Implication

1. The Pekalongan Aswaja Batik Convection Business is expected to be able to maintain its business in order to continue, especially in terms of workforce support. The number of workers needs to be increased in order to increase the scale of production and product quality which can have an impact on increasing income.
2. Business parties are expected to be able to make adjustments in terms of determining production value with total expenditure costs, so that there is a balance between income received from sales of production and expenditure on labor costs.

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