

ABSTRACT

This study aims to determine the influence of sales turnover, capital, labor and capital as an intervening variable to sales gains in the small and medium enterprises in four districts of Yogyakarta and to know variable capital assistance that does not directly affect the sales profits of SMEs.

Type of This is a descriptive quantitative research is to conduct interviews and questionnaire to 260 respondents or 26 groups of SMEs by using path analysis approach to influence directly and indirectly to the gain on sale and SWOT analysis, the statistical test (t-test, f, coefficient determination R², using validity and reliability as well as the classical assumption (autocorrelation test, heteroskedasitas test, normality test, multikolinieritas).

Results of research conducted suggests that the test of the regression coefficient on the variable sales turnover, capital, labor and capital as variabe intervening berrpengaruh on profits, with the indirect help of capital have a significant influence on profits. Hasi based on research that has been done, it is suggested the more SMEs can be allocated properly in order to develop their business well. SMEs can also contribute very well to prekonomian, in addition to reducing the unemployment rate in Yogyakarta it self.

Keywords: sales turnover, capital, labor, capital, profits