## ABSTRACT

## ANALYSIS OF THE EFFECT OF WORKING CAPITAL, NUMBER OF HOURS WORKED, AND LABOR ON THE TRADER'S INCOME AT PANCASILA MARKET TASIKMALAYA CITY

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This study aims to determine: a) the effect of working capital, the number of hours worked, and labor partially on income in the Tasikmalaya City Pancasila Market and b) the effect of working capital, number of working hours, and labor together on income in the Tasikmalaya City Pancasila Market. This study used a sample of as many as 100 traders. The analysis tool used is multiple linear regression. The results of this study show that: a) Variables of working capital and working hours have a positive and significant effect on income in the Pancasila Market in Tasikmalaya City. Labor variables have a positive but not significant effect on income in the Tasikmalaya City Pancasila Market. b) Variables of working capital, number of hours worked, and labor have a significant effect on income in the Pancasila Market in Tasikmalaya City.

Keywords: working capital, number of hours worked, labor, and income