

## ABSTRACT

The current business or business potential in recent years is Coffee Shop business. This can be seen by the number of start up coffee shops popping up in the city of Semarang. The city, which is known as the atlas city, is one of the cities that has the potential to be used as a business location because apart from being the center of the capital city of Central Java province, this city is also one of the destinations for many young people who want to continue their education. It will indirectly affect the economic sector in the city of Semarang. However, this good business potential must be faced with the situation in many countries, including Indonesia which has been affected by the COVID-19 pandemic. Many sectors have been affected, including the economic sector, especially the start-up coffee shop entrepreneurs who have only emerged in recent years, which have will result in a decrease in operating income. This can be seen in businesses that have started to go out of business with the outbreak.

The researcher decided to conduct research by focusing on the determinants of business income in the Start Up Coffee Shop business, namely coffee shops that were novice or had just been established and or were 3 years old in the Semarang city area. This study uses a purposive sampling method with the research sampling technique is Start Up Coffee Shop as many as 70 respondents based on Roscoe theory. The independent variables are derived from each of the factors that affect business income according to production theory, supply theory and digital economic theory, namely the variables of venture capital (MU), length of business (LU), work experience (PK), working hours (JK), labor (TK), and technology (T). While the dependent variable is Operating Income (PU). The data analysis technique used multiple regression analysis.

The results showed that the variables of working capital (MU), labor (TK), and technology (T) had a significant positive effect on operating income. While the variable length of business (LU), work experience (PK), working hours (JK) did not have a positive effect. on the income of a coffee shop start-up in Semarang City. This is the result of research before the existence of covid 19. Meanwhile, when there was covid 19, the only variable that had a positive effect on operating income was technology (T).

**Keywords:** Business Income, Start Up, Coffee Shop, Pandemic Covid 19