IMPACT: International Journal of Research in Business Management (IMPACT: IJRBM)
ISSN (P): 2347–4572; ISSN (E): 2321–886X
Vol. 13, Issue 5, May 2025, 1–10

REVENUE AND COST OF EMPLOYEES PRODUCTIVITY FOR THE OPERATING MANAGEMENT SYSTEMS

Dr. T. Sivakumar[1] & Dr. B. Manikandan[2]

[1]Assistant Professor, Department of Commerce (A&F), Mar Gregorios College of Arts & Science, Mogappair West, Chennai -37

[2]Assistant Professor, Department of Commerce and Management Studies, Best Arts and Science College Sirkali, India

Received: 05 May 2025 **Accepted:** 28 May 2025 **Published:** 30 May 2025

ABSTRACT

Aims: *To determine the impact of remuneration appraisals on employee productivity. Evaluate the impact of feedback and communication on employee productivity. Assess the influence of employee productivity monitoring. Assess the influence of behaviour contracting on employee productivity in the Mayiladuthurai District.*

Hypothesis: *Demographic variables are not substantially correlated with the production and operations management system of the employee, which includes revenue and cost.*

Approach: *The purpose of research methodology is to resolve the research issue; it is the scientific evaluation of the scientific approach to a research topic. Impact on the revenues and expenses of the employee's production and operations management system in the Mayiladuthurai district. The term "required primary data" refers to data that is original, appropriate for interview procedures, and generates high accuracy through discussions with respondents. I have already collected the secondary data for this research for a specific purpose. Magazines, newspapers, websites, theses, and other sources were employed to compile them.*

Examination: *The Test of Satisfaction towards Facilities and the Test of F values year of experience Furnished by the revenues and expenses of the employee production of the operation management system. Nevertheless, this demonstrates that instructors with a minimum of 20 years of experience and those with 21-30 years of experience are more likely to be affected by the Test of Satisfaction regarding earnings and expenses in the production of the operation management system. In summary, the employee is the most expensive and critical variable expense in the business. The "Labour Productivity" of the organization's revenue and costs for employee productivity of the operations management system in the Mayiladuthurai district is the most frequently used parameter for calculating the return on employee investment. Managers in the Mayiladuthurai district are obligated to establish and implement an employee productivity management system that optimizes their revenue and expenses. Nevertheless, the Productivity Management System encounters a few obstacles during the design and implementation phases. The objective of this paper is to examine these obstacles in order to improve the system's implementation and to determine strategies for surmounting them. Furthermore, it will examine the revenue and expenses associated with employee productivity in the operations management system of the Mayiladuthurai district.*

KEYWORDS: *Management System, Employees' Behaviours, Cost Control*

INTRODUCTION

The management landscape is changing in tandem with the increasing societal demands. The ongoing generation of profits is contingent upon the survival and competition of existing companies against emergent ones in the present and future, as a result of the expansion of global trade. In this scenario, manufacturing companies are particularly important, as they convert raw materials into market-ready products through the production process. It is imperative for manufacturing companies to meticulously manage production costs in order to optimize profitability, thereby assuring the precise determination of production expenses. In order to achieve sustainable business operations, management must also monitor income and operating costs to generate the desired profit. The selection of manufacturing companies listed on the Indonesia Stock Exchange as the research focus is justified by their large-scale character in comparison to other entities, which allows for meaningful comparisons among marketing. Manufacturing companies typically maintain substantial inventories, particularly during economic crises, as a result of the ongoing demand for their products. The research underscores the importance of entrepreneurs with tenacity, expertise, and experience in order to successfully navigate the challenges of the manufacturing industry. It also underscores the reliability and experience of these entrepreneurs. Manufacturing is fundamentally a form of business organization that is distinguished by its utilization of specialized equipment, raw materials, and labour in the production of goods. (Benny Oktaviano., (2024)) The primary marketing objective is to ensure the continuity of business and the well-being of its employees by maximizing profits in addition to providing products and services. During an accounting period, profit is the surplus of income over costs. Nevertheless, the contemporary accounting framework regards profit as the discrepancy between income and expenses. Profit can be defined as the positive difference that arises from the sale of products and services at a higher price than the cost of production, as per a variety of definitions. The relationship between production costs and company profits, as well as the factors that influence it, will be comprehensively examined in this study. The financial performance of a company is significantly influenced by production costs, and the proper management of these costs can considerably increase the profitability of the organization. Veronika Priska Tombi Layuk (2019)

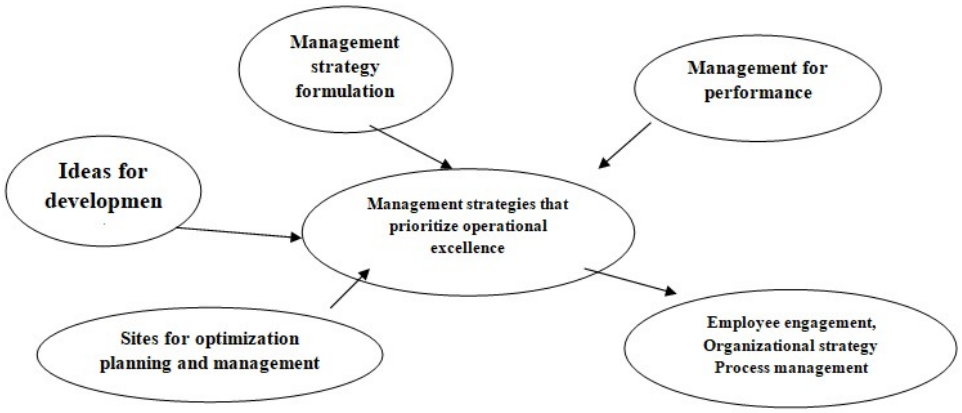

Figure 1: Revenue and Costs for Employee Productivity of the Operations Management System.

STATEMENT OF THE PROBLEM

Organizations, including public corporations, are currently confronted with a competitive business environment as a result of the development of communication technology and the liberalization of markets. Performance management systems are designed to enhance public service delivery and increase the sustainability of employee productivity. In various

organizations, employee productivity has been examined in relation to activities such as performance monitoring, performance contracting, communication and feedback, and employee appraisal. Nevertheless, it appears that these management practices (performance management practices) have not been examined in their entirety as factors that influence employee productivity in public corporations such as the Kenya Forest Research Institute. For example, seed collection is one of the fundamental activities that guarantees the attainment of the forest productivity and enhancement objectives. These are indicators of the organization's ineffective human resource management practices, which include performance management. Performance management system practices have been associated with enhanced employee productivity, according to scholars. Nevertheless, there was a lack of information available regarding the application of the aforementioned performance management practices to improve employee productivity[i]. the study research in powerful discuss revenue and costs for employee productivity of the operations management system in the Mayiladuthurai district.

OBJECTIVE OF THE STUDY

To ascertain the influence of remuneration appraisals on employee productivity. Assess the influence of communication and feedback on employee productivity. Evaluate the impact of satisfaction monitoring on employee productivity. Evaluate the impact of behaviour contracting on employee productivity in the Mayiladuthurai District.

HYPOTHESIS

The employee's production and operations management system of revenue and cost is not significantly correlated with demographic variables.

SAMPLE DESIGN

The primary data was obtained through the use of random samples. A field survey was conducted using an Interview Schedule. A simple random sampling technique is employed to determine the revenue and costs for employee productivity of the operations management system, with a sample size of 150.

Statistical Tools

The ANOVA, Descriptive, and Simple percentage analyses have been used to analyze the connection towards Influence on revenue and costs for employee productivity of the operations management system.

RESEARCH DESIGNATION

The objective of research methodology is to resolve the research issue; it is the scientific examination of the scientific approach to a research topic. Influence on the revenues and costs of the employee's production and operations management system in the Mayiladuthurai district. The term "required primary data" denotes data that is original, suitable for interview procedures, and produces high accuracy through discussions with respondents. The secondary data for this study are those that I have already collected for a specific purpose. Magazines, newspapers, websites, theses, and other sources were utilized to compile them.

Age of the Employees

Age is the vital characteristic of analysis of the Practices to find out the perception of the respondents regarding to what extent they are represents

Table 1: Age of the Employees

S. No.	Age	Number of Employees	Percentage
1.	Up to 15	5	12.93
2.	15-25 years	20	24.65
3.	25-35 years	115	46.35
4.	Above 35 years	10	17.06
Total		**150**	**100.00**

Primary Data

Table 1 shows that out of 150 respondents, 46.35 percent of the respondents are identified as 25-35 years age group. This category of the employee is the predominant age group. Among the 15-25 years 24.65 percent of respondents, up to 15 years 12.93 percent of respondents, and above 35 years 14.06 percent respondents.

The employee age group of 25-35 years (43.33 %) is determined to be the most prevalent because of employee's production of operation management system.

Monthly Salary of the Employee

Monthly income is the necessary characteristic to analyses their attitude regarding employees Mayiladuthurai.

Table 2: Monthly Salary of the Employees

S. No.	Income	Number of Employees	Percentage
1.	Up to 20,000	110	26.49
2.	20,000 to 30,000	25	49.58
3.	31,001 to 40,000	14	24.07
4.	Rs. 40001 to and above	1	1.05
Total		**150**	**100.00**

Primary Data

From Table 2, the researcher infers that 49.58 percent of the respondents are under the 20,000 to 30,000 income group; 24.07 percent of them are under 31,001 to 40,000income group; 16.49 percent of the respondent are drawing salaries ranging from up to Up to 20,000 and only 1.05 percent are drawing Rs. 40001 to and above as monthly salary.

It ends that the salaries of the employees are 20,000 to 30,000 are (49.58%) fixed employees production of operation management system.

Employees Production Conatal

Factor Loading, Eigen value and Percentage of Extraction using Principle Component Method based on Customer Awareness in Internet shopping

Table 3: Employees Production Conatal

S. No.	Attitude of Employees	Number of Employees	Percentage
1.	Promotion opportunities	5	12.93
2.	Job rotation	20	24.65
3.	Management support	115	46.35
4.	Location transfer opportunities with promotion	10	17.06
Total		150	100.00

Primary Data

Table 3 shows that out of 150 respondents, 46.35 percent of the respondents are identified as management support. This category of the employee is the predominant age group. Among the job rotation 24.65 percent of respondents, location transfer opportunities with promotion 17.06 percent of respondents, and promotion opportunities 12.93 percent respondents.

The employee production conatal management support (46.35 %) is determined to be the most prevalent because employee with young production of operation management system.

Table 4: Level of Expectations at the Workplace

S. No.	Variables	Level of Expectations					
		VH	H	M	L	VL	Total
1.	Conductive working temperature is maintained at work place	100	25	5	10	10	150
		47	23	16	7	7	100.00
2.	Insurance schemes provide by the organization are good	105	20	10	6	4	150
		30	29	21	9	11	100.00
3.	Rent rooms and canteen are maintained well	120	11	9	5	5	150
		61	15	7	10	5	100.00
4.	Company have tie ups with expenses low level control	10	110	10	15	5	150
		5	49	17	20	8	100.00
5.	The banks have well-expertise professionals management system	6	119	11	4	10	150
		9	47	26	11	7	100.00
6.	Transport facilities provided are good	15	105	8	8	14	150
		24	50	10	10	6	100.00

Source: Primary Data

Table 4 shows the highly expected service quality variables is Conductive working temperature is maintained at work place very highly respondent 100 (27) percent, Insurance schemes provide by the organization are good very highly respondent 105 (30) percent, rent rooms and canteen are maintained well very highly respondent 120 (61) percent, Company have tie ups with expenses low level control highly respondent 110(27) percent, The banks have well-expertise professionals management system highly respondent 119 (47) percent, Transport facilities provided are good highly respondent 105 (33) percent respondent.

Respondent very highly 250 (61) percent value Rent rooms and canteen are maintained well, revenue and costs for employee productivity of the operations management system.

Table 5: ANOVA Income and Level of Expectations at the Workplace

Variables	Income	N	Mean	S.D.	F Value	Sig.
Conductive working temperature is maintained at work place	Up to 20,000	110	4.28	1.23	4.498	0.05*
	20,000 to 30,000	25	4.52	1.53		
	31,001 to 40,000	14	2.25	0.23		
	Rs. 40001 to and above	1	3.55	1.52		
	Total	**150**	3.56	1.36		
Insurance schemes provide by the organization are good	Up to 20,000	110	4.63	0.56	3.862	0.10*
	20,000 to 30,000	25	3.56	0.46		
	31,001 to 40,000	14	2.27	0.26		
	Rs. 40001 to and above	1	1.35	0.13		
	Total	**150**	2.69	0.22		
Rent rooms and canteen are maintained well	Up to 20,000	110	1.36	0.36	2.360	0.25*
	20,000 to 30,000	25	3.05	0.89		
	31,001 to 40,000	14	4.36	1.00		
	Rs. 40001 to and above	1	4.36	1.03		
	Total	**150**	3.24	1.03		
Company have tie ups with expenses low level control	Up to 20,000	110	2.36	1.06	1.692	0.44*
	20,000 to 30,000	25	3.36	1.05		
	31,001 to 40,000	14	2.69	1.22		
	Rs. 40001 to and above	1	3.33	0.50		
	Total	**150**	3.25	1.48		
The banks have well-expertise professionals management system	Up to 20,000	110	2.89	0.49	3.692	0.05*
	20,000 to 30,000	25	3.26	1.63		
	31,001 to 40,000	14	3.23	1.23		
	Rs. 40001 to and above	1	2.36	1.11		
	Total	**150**	3.24	1.74		
Transport facilities provided are good	Up to 20,000	110	3.21	1.00	3.223	0.11*
	20,000 to 30,000	25	2.36	1.51		
	31,001 to 40,000	14	3.26	0.47		
	Rs. 40001 to and above	1	4.62	0.48		
	Total	**150**	1.36	1.74		

Based on Primary Data * Sig.@5%

The calculated F values on 4.498, 3.862, 2.360, 1.692, 3.692, 3.223are significant at five present levels. These values signify that there is on significant difference in income and customer satisfaction. Therefore the stated null hypothesis is rejected. The calculated data F values .152 Therefore the stated null hypothesis is accepted. However, this clearly shows that customer satisfaction have income 10,000 to 20,000 in secondary and primary moves that other income and customer satisfaction.

Table 6: ANOVA Income and Level of Expectations at Workplace

Variables	Income	N	Mean	S.D.	F Value	Sig.
Conductive working temperature is maintained at work place	Upto 20 years	**5**	4.25	1.36	7.660	0.00*
	21 - 30 years	**20**	4.77	1.45		
	31 - 40 years	**115**	4.89	1.23		
	Above 41 years	**10**	4.39	1.56		
	Total	**150**	1.98	1.36		
Insurance schemes provide by the organization are good	Upto 20 years	**5**	4.69	1.46	4.060	0.05*
	21 - 30 years	**20**	3.56	1.49		
	31 - 40 years	**115**	3.77	1.69		
	Above 41 years	**10**	2.96	0.33		
	Total	**150**	3.66	0.99		
Rent rooms and canteen are maintained well	Upto 20 years	**5**	4.15	1.33	3.669	0.05*
	21 - 30 years	**20**	3.05	1.56		
	31 - 40 years	**115**	3.95	1.00		
	Above 41 years	**10**	4.24	0.69		
	Total	**150**	4.00	1.14		
Company have tie ups with expenses low level control	Upto 20 years	**5**	4.63	1.36	3.029	0.13*
	21 - 30 years	**20**	3.25	0.89		
	31 - 40 years	**115**	3.20	1.45		
	Above 41 years	**10**	2.99	0.11		
	Total	**150**	3.06	1.15		
The banks have well-expertise professionals management system	Upto 20 years	**5**	4.56	1.66	11.302	0.00*
	21 - 30 years	**20**	4.25	1.25		
	31 - 40 years	**115**	4.74	1.42		
	Above 41 years	**10**	4.22	1.33		
	Total	**150**	4.30	1.33		
Transport facilities provided are good	Upto 20 years	**5**	3.41	1.58	4.650	0.36*
	21 - 30 years	**20**	2.22	3.56		
	31 - 40 years	**115**	3.24	1.30		
	Above 41 years	**10**	4.62	1.42		
	Total	**150**	3.30	1.33		

Based on Primary Data * Sig.@5%

The test of F values year of experience and the Test of Satisfaction towards Facilities Provided by earnings and expenses employee production of operation management system. It is 7.660,4.060, 3.669,3.029,11.302, 4.650, are significant differences in the study. Therefore the stated null hypothesis was rejected. However, this clearly shows that teachers have experience up to 20 years and 21-30 years move that other experience and Test of Satisfaction towards earnings and expenses employee production of operation management system.

FINDINGS

- The employee age group of 25-35 years (43.33 %) is identified as the most prevalent due to the employee's production of the operation management system.

- It concludes that the salaries of the employee range from 20,000 to 30,000, which are fixed salaries for the production of the operation management system (49.58%).
- The most prevalent customer attitudes in the online environment are those of the more charged group (46.33%), which is attributed to the earnings and expenses of the employee production.
- It indicates that the Experience of Online Customers (31.94%) for their job title from Secured earnings and expenses employee production level.
- Respondent expressed a high level of 125 (61) share value Rent rooms and canteens are adequately maintained in accordance with the earnings and expenses of the employee production and operation management system.
- The calculated F values of 4.498, 3.862, 2.360, 1.692, 3.692, and 3.223 are significant at five present levels. These values indicate that there is a substantial disparity between the income and earnings of the employee production of the operation management system. Consequently, the null hypothesis that was presented is refuted. The F values that were calculated. Fifty-two Consequently, the null hypothesis that has been articulated is adopted. Nevertheless, this plainly demonstrates that customer satisfaction generates an income of Rs.10,000 to Rs.20,000 in secondary and primary moves, in addition to other income, earnings, and expenses associated with the production of the operation management system.
- The F values year of experience and the Test of Satisfaction with Facilities Provided by Earnings and Expenses Employee Production of Operational Management System. The study demonstrates significant differences in the following values: 7.660, 4.060, 3.669, 3.029, 11.302, and 4.650. Consequently, the null hypothesis that was presented was refuted. Nevertheless, this demonstrates that instructors with a minimum of 20 years of experience and those with 21-30 years of experience are more likely to respond favourably to the Test of Satisfaction regarding earnings and expenses in the production of employee operations and management systems.

RESULTS & DISCUSSION

The purpose of this investigation is to investigate the relationship between job performance and job organization. The job organization has a considerable positive impact on the job performance of operating staff, as indicated by the factor analysis and the results. The findings of the present investigation indicate that employment organizations that are customized to the ideals of their employees improve their performance. When the results of the ancillary hypotheses concealed within the job organization model are considered, "training" and "goal setting" have the most significant relationship with an appropriate job organization. Consequently, managers and business owners should establish specific, measurable, achievable, realistic, and time-targeted objectives for their operating staff, as the operating staff constitutes the largest proportion in the majority of manufacturing company. This assertion is corroborated by the research conducted in the compelling discussion of revenue and costs for employee productivity in the operations management system of the Mayiladuthurai district. Furthermore, goal-setting theory argues that in order to obtain competitive advantages through employees, it is essential for group members to be cognizant of the expectations they are expected to meet. Furthermore, training is a critical factor that is defined as the acquisition of skills, knowledge, and competencies as a result of the instruction of practical or vocational skills.[ii] The revenue and costs associated with employee productivity in the operations management system of the Mayiladuthurai district are powerfully discussed in the research. Managers, who are

accountable for the implementation of appropriate training programs to improve the capabilities and capacity of their personnel, will find this information to be especially pertinent.[iii] Furthermore, the structural equation model suggests that the most significant factors influencing staff performance are goal setting and problem solving. Problem-solving is the term used to describe the act of attempting to attain a specific objective from a current state that is not directly moving toward the objective. The research is a compelling examination of the revenue and costs that are linked to employee productivity in the operations management system of the Mayiladuthurai district.

The most critical and expensive variable expense in the business is an employee. The most frequently employed parameter for calculating the return on employee investment is the "Labour Productivity" of the organization's revenue and costs for employee productivity of the operations management system in the Mayiladuthurai district. Managers in the Mayiladuthurai district are required to develop and execute an employee productivity management system that optimizes their revenue and expenses.[iv] However, the Productivity Management System faces a few challenges during the design and implementation phases. This paper aims to investigate these challenges in order to enhance the system's implementation and to identify strategies for overcoming them. Additionally, it will investigate the revenue and costs associated with employee productivity in the operations management system of the Mayiladuthurai district.

REFERENCES

1. *Benny Oktaviano., Dian Sulistyorini Wulandari., Ade Priyani (2024) Cost of Production, Cost of Operation, and Net Sales to Net Profit Indonesian jounrnal of economic & management sciences , Vol. 2 Issue.1 pp. 45 -58*
2. *Veronika Priska Tombi Layuk (2019) Effect of Production Costs on Company Profit, International Journal of Economic Management sciences, Vol.1 issue 1, pp. 1-7.*
3. *Nabangala J., amuthaya J., (2020) Effect of performance management system on employee productivity: the case of KENYA forestry research institute, the strategic business & change journal of management, Vol.7 issue.2 pp. 1- 7*
4. *Milind A. Peshave, Rajashree Gujarathi (2014) An Analysis of Challenges Faced by the Hospitality Industry in Implementation of Employee Productivity Management System, the international journal of business & Management, Vol. 2 Issue 5 pp.1-9.*
5. *Hymavati Pavitra (2024), The Study on The Impact of Performance Management System on Employee performance, Research Gate, Vol.I issue.2, pp.1-7*
6. *Mohd Akhlak Hussain(2025)The Influence of Employee Costs on Sales Revenue: A Case Study of BMW, ResearchGate, Vol 25 Issue.1 pp.1-7.*