



PEDOR HOME INDUSTRY BUSINESS: FEASIBILITY STUDY OF TAPE GADOR HOME INDUSTRY IN GADOR VILLAGE, DURENAN DISTRICT, TRENGGALEK REG

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Abstract Cassava is a food-crop commodity that can carry out the diversification programmed by the government. Cassava is an important alternative to rice because it has a higher energy content than sorghum. The purpose of this study was to determine the income and feasibility of the yellow cassava tape business PEDOR (Tape Gador). Field research methods such as interviews, documentation, and reading relevant literature were used to collect data. R/C ratio, B/C ratio, and payback period (PP) are used to assess the viability or feasibility of a company, while the difference between revenue and total costs is used to estimate net income. The findings revealed that the income or income obtained from the operation of the PEDOR yellow cassava tape business amounted to IDR 11,289,600 and the R/C ratio is $1.57 > 1$, the B/C ratio is $0.57 > 0$, and the Payback Period (PP) is 0.7 or 7 months. The PEDOR yellow cassava tape company is considered feasible ratio, B/C ratio, and payback period (PP) are used to assess the viability or feasibility of a company, while the difference between revenue and total costs is used to estimate net income. The findings revealed that the income or income obtained from the operation of the PEDOR yellow cassava tape business amounted to IDR 11,289,600 and the R/C ratio is $1.57 > 1$, the B/C ratio is $0.57 > 0$, and the Payback Period (PP) is 0.7 or 7 months. The PEDOR yellow cassava tape company is considered feasible to run or develop.

INTRODUCTION

In Indonesia, food-crops are the agricultural sector yield which is to support of the country's development. Food plants have a role, namely to meet the nutritional needs of every society. Cassava is one kind of the food plant. According to (Sahri et al., 2022),

food-crops defines one of the most basic needs in human life. Food crops are divided into three types, namely grains, nuts, and tubers (Sahri et al., 2022).

Cassava (*Manihot Utilissima*) is an annual shrub that can live in tropical and subtropical climates (Asmara & Sanjaya, 2022; Hidayah & Basirun, 2021a; Khairiyah et al., 2022). People often use the tubers as a staple food source and the leaves can be used as vegetable dishes. The average tuber size is 2-3 cm long and 50-80 cm long according to the cultivar or clone, and the white or yellowish color on the inside of the tuber (Asmara & Sanjaya, 2022; Sujai et al., 2022). The Central Bureau of Statistics in 2008, cassava production in Java increased by 0.05 tons (0.52 percent) and as a result of increased productivity, cassava production increased by 2.40 quintals/hectare (1.45 percent).

Most people consume cassava by boiling or frying. Cassava can be processed into various products, one of them is tape cassava. Tape is a typical Indonesian food which is quite popular because of its unique taste, one of which is cassava tape. A food product called cassava tape is produced from cassava which has a long fermentation process (Yuniati, 2022). Processing of cassava tape is through a fermentation process, after going through peeling, washing and applying yeast and the fermentation process takes approximately 72 hours in semi-ripe conditions (Adriani & Lestari, 2021; Hidayah & Basirun, 2021b; Khairiyah et al., 2022).

Home industry plays an important role in economic development. Home industry is one of the MSMEs categories. According to (Sujai et al., 2022), MSMEs have a role as a supporter of economic growth, and can increase people's income as a provider of employment. Micro, Small and Medium Enterprises (MSMEs) have characteristics such as the type of product that can change (Yuniar et al., 2022). Most of the owners do not have a business license, management or financial management is not well organized and they still do not have access to bank (Sujai et al., 2022). Therefore, a business feasibility study is needed in running a business (Purwati et al., 2021; Puspita et al., 2022; Wijanarko & Sidhi, 2021).

The history of the establishment of PEDOR's yellow cassava tape business, began with Mrs. Marlenah who already owned a cassava tape business, but it was still on a small scale. Mrs. Tarminish, who is Mrs. Marlenah's sister, had a desire to sell. But, Mrs. Marlenah's husband suggested that she participate in developing the cassava tape

business, such as promotional activities. Over time, the cassava tape business began to big. In the end, the villager of Gador became aware of this business and sought guidance from the Trenggalek District Office. The name "PEDOR" stands for TAPE GADOR, that was given by Mr. Yudi, at the time of coaching from the Trenggalek District Office. As a result, the positive impact can be feeled by Mrs. Marlenah such as good manufacturing methods, can produce quality products, and a wider market share.

Furthermore, the yellow cassava tape product PEDOR has advantages, such as yellow cassava with a hard texture, which is the basic ingredient for making tape and its processing. Moreover, it is sweet and not runny, and can last up to seven days. In process yellow cassava tape, they always maintain the quality of the ingredients and carry out the processing properly and carefully. The quality of yellow cassava tape dwindles to sour if the processing and selection of raw materials are improper. The average production of PEDOR brand yellow cassava tape is approximately 50 kg. Production of yellow cassava tape can increase during celebration days such as the Independence Day of the Republic of Indonesia which is filled with exibition activities.

This research was conducted in the business of yellow cassava tape PEDOR located in Gador Village, Durenan district, Trenggalek Regency. This study analyzes the income and feasibility of the PEDOR cassava tape business. Revenue is obtained from the difference between the total receipts and the total costs(Arfah et al., 2020; Purwana & Hidayat, 2016). R/C ratio is the ratio of total revenue to total costs (cost). $R/C > 1$ accepted, $R/C > 0$ accepted, $B/C < 1$ rejected, and $R/C = 0$ breakeven point. B/C ratio is a comparison of the total benefit (profit) with the total cost (total cost). $B/C > 0$ is accepted, $B/C < 0$ is rejected, and $B/C = 0$ breakeven. Payback Period (PP) is used to determine the payback period. Payback Period can be declared feasible, if the payback period is less than the age of the business.

From this research, researchers wanted to find out how the business income of yellow cassava tape PEDOR and how the business feasibility of yellow cassava tape PEDOR. The purpose of this study was to determine the business income of yellow cassava tape PEDOR and to determine the business feasibility of yellow cassava tape PEDOR.



RESEARCH METHOD

Another reason for this strategic location is because it is close to cassava plantations which are the main ingredient for making tape, namely yellow cassava plantations, product sales areas in Trenggalek Regency and Tulungagung Regency, good service and many enthusiasts for yellow cassava tape products.

The research location used in this study was the cassava tape PEDOR home industry which is located in Gador Village, Durenan District, Trenggalek Regency, East Java Province. This location was chosen because it is a business place for making yellow cassava tape. This village is the coaching from the Trenggalek District Office of Industry and Manpower. Another reason for this strategic location is because it is close to cassava plantations which are the main ingredient for making tape, namely yellow cassava plantations, product sales areas in Trenggalek Regency and Tulungagung Regency, good service and many enthusiasts for yellow cassava tape products.

The method used was a research location survey in February 2022. The results of this study were to find out how the income and business feasibility of the yellow cassava tape PEDOR business. The sampling method used in this study was purposive sampling technique. The respondents of this research were Mrs. Marlenah (business owner), Mrs. Tuminih (marketing), Mrs. Siti Komariyah and Mrs. Katini (employees). The type of data used in this study is primary data. Primary data is the process of gathering information directly to data sources.

Data collection methods used in research on PEDOR's yellow cassava tape business were interviews, documentation, and literature studies. The first formulation of the problem is knowing the total income of PEDOR brand cassava tape, by calculating the total cost, total revenue and income. The overall cost is the result of the sum of the total variable costs and total fixed costs, the following is the calculation formula:

$$TC = FC + VC$$

Information:

TC = Total Cost

FC = Fixed Cost

VC = Variable Cost

Total revenue is the product multiplied by the product price sold, expressed by the following formula:

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$$TR = Y \cdot P_y$$

Information:

TR = Total Revenue

Y = Total Product

P_y = Selling Price

The resulting revenue is total receipts minus total costs, using the following formula:

$$Pd = TR - TC$$

Information:

P_d = Income

TR = Total Revenue

TC = Total Cost

Business Feasibility Study

1. R/C Ratio

R/C analysis is used to find out the results of the comparison, between the total revenue (total revenue value) and the total cost (total costs) (Herawan, 2019; Merdekawati et al., 2021). The results of the analysis $R/C > 1$ means the business is profitable, $R/C < 1$ means the business is a loss, and $R/C = 1$ means the business is neither profitable nor loss. The following is the formula for calculating the R/C ratio analysis.

$$R/C = \frac{TR}{TC} = \frac{Y \cdot P_y}{FC + VC}$$

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Information:

TR = Total Revenue

TC = Total Cost

Y = Total Product P_y = Product Price

FC = Fixed Cost

VC = Variable Cost

2. B/C Ratio

B/C ratio analysis is a comparison between total income and costs from business activities (Herawan, 2019). Analysis of the B/C ratio is almost the same as the analysis of the R/C ratio, but the analysis of the B/C ratio prioritizes the value of benefits (benefits). The results of the B/C comparison > 0 mean that the business is considered to be able to provide benefits and is feasible to run. Here's the calculation formula.

$$B/C = \frac{\text{Benefit}}{\text{Total Cost}} = \frac{TR - TC}{TC}$$

3. Payback Period (PP)

(Herawan, 2019) state that the payback period is used to check whether a certain investment project can be covered by net cash flow within a certain period of time. The Payback Period (PP) according to (Herawan, 2019), is used as a tool to determine the payback period for invested capital. Payback Period (PP) is calculated from the net cash value (Proceed) obtained every year. Here's the calculation formula:

$$\text{Payback Period} = \text{Invest} / (\text{net profit/year}) \times 1 \text{ year}$$

RESULTS AND DISCUSSION

Production Results of PEDOR's Yellow Cassava Tape Business

PEDOR's yellow cassava tape business can produce 2400 kg or 2.4 tons of cassava or yellow cassava in one year. Total production for one year can be seen in table 1 below. The operating income can be seen in the following table:

Table 1. Total Production in One Year, Year 2023

No	Materials	Total Production	Percentage
1	Yellow cassava	2.256 kg	94%
2	Yellow cassava cuticle	144 kg	6%
	Total	2.400 kg	100%

Source: primary data, 2023

Yellow Cassava Tape PEDOR Production Business Costs

Production bussiness expense for the cassava tape production are in the form of investment or capital costs, raw material costs, supporting material costs, labor costs, electricity cost and Municipal Waterworks costs and transportation costs. Investment or capital costs incurred in one year can be seen in table 2 below:

Table2. Investment or Capital Costs in One Year

No	Fixed Assets	Costs (IDR)	Costs (IDR)
1	Building	7.000.000	
2	Cooking Utilities:		
3	Pan (2 Units)	440.000	
4	Washbowl (4 Units):		
5	Washbowl Small (2 Units)	40.000	
6	Washbowl Big (2units)	60.000	
7	Filter (2 Units)	20.000	
8	Mixer	130.000	
9	Peeler (2 Units)	10.000	
10	Kinfe (3 Units)	21.000	
	Total Fixed Assets		7.721.000
	Current Assets		
11	Cassava (50 Kgs)		150.000
12	Yeast (4 pcs)		40.000
13	Bamboo Basket (50 Units)		50.000
14	Plastic Box (40 Units)		45.000
15	Sticker (100 Units)		20.000
16	Raffia String		5.000
17	Plastic Bag		2.500
	Total Current Assets		3.22.500
	Total Activa		8.033.500

Source: primary data, 2023

Based on the table above, it can be seen that the total fixed assets are IDR 7,721,000 and the current assets/capital used in one operation are IDR 322,500. So, the total assets or initial investment is IDR 8,033,500.

The costs incurred for the purchase of ingredients in the form of yellow cassava and yeast in the business of making cassava tape for one year can be seen in table 3 below:

Table 3. Cost of Raw Materials in One Year

No	Raw Materials Cost in One Year				
	Materials	Need/week	Need/year	Price (IDR)/unit	Total Cost (IDR)
1	Yellow cassava	50 kg	94%	3.000/kg	7.200.000
2	Yeast	4 pcs	6%	10.000/pcs	1.920.000
	Total				9.120.000

Source: primary data, 2023

Based on the table above, it is known that the total raw material requirement for cassava tape in one is IDR 9,120,000.

The auxiliary materials used to produce yellow cassava tape PEDOR are banana leaves, firewood, bamboo basket containers and plastic box. The cost of auxiliary materials incurred for the production of tape for 1 year can be seen in the following table:

Table 4. Cost of Auxiliary Materials in One Year

No	Materials	Needs/Week (IDR)	Total Cost/Year (IDR)
1	Banana Leaves	10.000	480.000
2	Woods	5.000	240.000
3	Bamboo Basket	50.000	2.400.000
4	Plastic Box	45.000	2.160.000
	Total		5.280.000

Source: primary data, 2023

Based on table 4, the total cost of supporting materials incurred for 1 year is IDR 5,280,000. Each employee is given a salary of IDR 25,000 for each production. Total of active employees in the cassava tape business is 2 people in each production. The total cost for labor is IDR 200,000 per month or IDR 2,400,000 per year.

For electricity costs that must be paid every month IDR 100,000 or IDR 1,200,000 per year. In the production process, in addition to requiring electricity costs, it also requires water for boiling, washing and soaking, in this case they use Municipal Waterworks, which annually costs IDR 1,200,000. The transportation used by PEDOR owner is a motorcycle. It costs used to buy fuel in one year amount to IDR 734,400.

Yellow Cassava Tape Business PEDOR Operational Cost

There are two forms of operational costs, namely fixed costs and variable costs. Fixed costs are costs with amount is fixed and is not affected by production activities. Variable costs is a total cost that is always changing and be affected by production activities. The operational costs of cassava tape can be seen in the table below:

Table 5. Variable Costs and Fixed Costs in One Year

No	Variable Costs		Fixed Costs	
	Component	Total Cost (IDR)	Component	Total Cost (IDR)
1	Raw Material Costs	9.120.000	Municipal Waterworks cost	1.200.000
2	Auxiliary Material Cost	5.280.000	Electricity cost	1.200.000
3	Labor costs	2.400.000		
4	Transportation costs	734.400		
	Total	17.534.400		2.400.000
	Total Cost			19.934.400

Source: primary data, 2023

Based on the table above, it is known that the total operational costs spend each year are IDR 19,934,400 consisting of variable costs IDR 17,534,400 and fixed costs IDR 2,400,000.

Yellow Cassava Tape PEDOR Business Revenue

The total revenue for this tape business is obtained from the sale of yellow cassava tape and the sale of cassava husks. Total revenue in one year can be seen in table 6 below:

Table 6. Total Bussiness Revenue in a Year

No	Explanation	Revenue (IDR)
1	Total Sales of Yellow Cassava Tape	30.720.000
2	Sales of Cassava Tape Husk	504.000
	Total	504.000
	Total Revenue	31.224.000

Source: primary data, 2023

From the table above it can be seen that the total revenue from PEDOR's yellow cassava tape business is IDR 31,224,000 per year.

Yellow Cassava Tape PEDOR Business Income

Operating income is obtained from the difference between the total revenue and the total costs spent. PEDOR's yellow cassava tape business income can be seen in the table below:

Table 7. Operating Income in One Year

No	Component	Amount (IDR)
	Revenue	
1	Yellow cassava tape products revenue	30.720.000
2	Yellow cassava tape husk revenue	504.000
	Total	31.224.000
	Cost	
3	Variable cost	17.534.400
4	Fix cost	2.400.000
	Total	19.934.400
	Operating income	11.289.600

Source: primary data, 2023

Based on table 7 it shows that the operating income of the PEDOR yellow cassava tape product has a positive value or not less than the total costs, so that the PEDOR yellow cassava tape business is profitable.

Business Feasibility Study

The business feasibility study is used to evaluate the feasibility of a PEDOR yellow cassava tape business activity. Business feasibility is done by researching and reviewing how a business can be stated feasible to operate. A business that is feasible to run or develop means that business activities are profitable.

The feasibility study of the PEDOR yellow cassava tape business includes: R/C ratio, Payback Period (PP) and Net Present Value (NPV). This analysis is used to review whether a business can be said to be feasible by using different calculation methods.

R/C Ratio Analysis

Revenue/Cost Analysis or R/C ratio is a feasibility study tool used to measure the efficient use of capital in the PEDOR yellow cassava tape business (Putri et al., 2021). The results of the R/C ratio analysis were obtained from a comparison between the total revenue (total revenue) and the total cost (total cost). The results of the R/C ratio analysis on the PEDOR yellow cassava tape business are presented in table 8.

Table 8. R/C Ratio Analysis

No	Cost	
1	Total revenue	IDR 31.224.000
2	Total cost	IDR 19.934.400
	R/C Ratio	1,57

Source: primary data, 2023

Based on table 8 it can be seen that the results of the R/C analysis on the PEDOR yellow cassava tape business is 1.57. These results were obtained from the total revenue of IDR 31,224,000 divided by the total cost of IDR 19,934,400. The results show that for every 1 Rupiah spent, a revenue of IDR 1, 57. PEDOR's yellow cassava tape business is stated to be efficient in the use of capital or profitable, because the value of the R/C ratio is more than 1 ($1.57 > 1$).

B/C Ratio

B/C analysis is used to measure business feasibility from the efficiency level of capital turnover in PEDOR's yellow cassava tape business. Calculation of B/C ratio analysis by comparing the level of business income with total costs. B/C analysis is used

for future investment in PEDOR's yellow cassava tape business. B/C analysis on PEDOR's yellow cassava business is showed in the following table.

Table 9. B/C Rasio Analysis

No	Cost	
1	Total income	IDR 11.289.600
2	Total cost	IDR 19.934.400
	B/C Ratio	0,57

Source: primary data, 2023

The profit obtained from the difference between the revenue and the total cost of the PEDOR yellow cassava tape business is IDR 11,289,600 and a total cost of IDR 19,934,400. The result of the B/C ratio analysis is 0.57. It can be seen from Table 9 that for every one rupiah of capital issued, the profit obtained is IDR 0.57. PEDOR's yellow cassava tape business was stated feasible to run because it provides benefits to be used as an investment ($0.57 > 0$).

Payback Period (PP)

The payback period is used to determine the length of time to pay back capital in PEDOR's yellow cassava tape business.

Table 10. Payback Period

No	Cost	
1	Investment	IDR 8.033.500
2	Bussiness income	IDR 11.289.600
	Payback Period	0,7

Source: primary data, 2023

Reviewing the results of the payback period calculated in the table above determines that the payback period in the yellow cassava tape business is 0.7. These results were obtained from a comparison between the total investment of IDR 8,033,500 with an income value of IDR 11,289,600. The result of 0.7 shows that the payback period for PEDOR's yellow cassava tape is seven months or less than one year.

Efforts can be said to be feasible when the payback period is less than the life of the project. The payback period for the yellow cassava tape business is seven months, while the business life is five years. The greater the amount of profit earned by PEDOR's yellow cassava tape business, the faster the payback period. This capital is a fund that is spent on initial investments, such as development costs and production equipment costs. The profit obtained by the yellow cassava tape business is the result of product sales minus

operational costs or production activity costs. The distribution between profits and capital is used to determine the payback period and review when PEDOR's yellow cassava tape business gains a net value.

CONCLUSION AND RECOMMENDATION

The net income earned from PEDOR's yellow cassava tape business for one year is IDR 11,289,600. These results indicate that PEDOR's yellow cassava tape business is profitable. The results of a business feasibility study using the analysis method R/C ratio $1.57 > 1$, BC ratio $0.57 > 0$, and Payback Period (PP) 0.7 or seven months, show that the PEDOR yellow cassava tape business is stated feasible to run and more developed.

recommendation for PEDOR's yellow cassava tape business should make financial reports, so that they can find out the financial situation and be able to carry out an evaluation. So that the owner can make a decision. Besides that, PEDOR's yellow cassava tape business should seek funding from other parties or take part in a socialization program from an institution, so that the business can develop.

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