



Value Added Determinants Analysis Of The Fish Rengginang Micro Industry In Situbondo District

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ABSTRACT

Processing of fish rengginang will have an economic impact, when it has high added value. The objectives of this study include 1) knowing the added value of fish rengginang and 2) knowing the effect of selling prices, raw material prices, other raw material prices and the average salary on the added value of fish rengginang. Value added analysis uses hayami calculation and value added determinant analysis uses multiple regression analysis. The results showed that 1) the added value of fish rengginang varied, namely an average of Rp. 7,745 per kilogram, the average value added ratio is 33%, the average profit is Rp. 7,190 per kilogram and the average profit is 32,96%, 2) The results of the F-test show that there is a significant influence between the selling price, the price of raw materials, the price of other raw materials and the average salary together on the added value. The results of the t-test indicate that there is a significant effect between the selling price, the price of raw materials, the price of other raw materials and there is no significant effect between the average salary separately on the added value.

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1. Introduction

The fishery product processing industry is an activity that transforms fishery products as inputs into products that have added value or higher economic value as output. The transformation process can be carried out physically, chemically, biologically, or a combination of the three. Thus, in carrying out the transformation process, engineering the application of technology and biotechnology can be a force in maximizing the added value that will be obtained so that it becomes a multiplier effect of the Indonesian economy in national development (Junianto, 2015).

One of the efforts to create a processed fishery product in the form of finished goods whose main raw material is fishery product is to process it into fish rengginang (crispy fried rice). According to Fiertarico, *et.al.*, (2019) Rengginang fish is a processed food product with the main raw material being sticky rice, while the supporting ingredients are salt, shrimp paste and garlic.

Fish rengginang can be a superior product of Situbondo District because it can have a good impact on the economy of Situbondo district if taken seriously. Some of the resulting impacts are reduced unemployment in the periphery (village). The next impact is an increase in regional income. The growth of the economy by the fish rengginang business does not rule out the possibility of a contribution to regional revenue from the micro industry sector, so that regional revenues will automatically increase. Then with the growth of the fish rengginang business, the demand for rengginang inputs such as sticky rice, fish, shrimp paste, and others will increase. Thus, fish rengginang can be a superior product to encourage the economy of Situbondo District.

Fish rengginang will have an economic impact, while the processing of sticky rice and other inputs into fish rengginang products has high added value. According to Hamidah, *et.al.*, (2015) Value added is the added value of a commodity because it undergoes processing, transportation or storage in a

production. Value added can be defined as the difference between the value of the product with the cost of raw materials and other inputs. Yosifani, *et.al.*, (2021)) adds that the level of added value from the processing of raw materials and other inputs into products is influenced by factors of technical and market. Technical factors that influence are production capacity, amount of raw materials used and labor. While the influencing market factors are output prices, labor salary, raw material prices, and the value of other inputs, apart from fuel and labor. Based on this, it is necessary to conduct research with the aim of 1) knowing the amount of added value obtained from fish rengginang products and 2) knowing how the selling price, raw material prices, other raw materials prices and average salary affect the added value of fish rengginang products.

2. Methods

The research was conducted using case studies in microindustri that have variants of fish rengginang products in Situbondo District.

2.1 Value Added Analysis

This analysis is used to determine the added value and profit in the industry using the calculation of hayami *et. al.*, (1987), so that this analysis will obtain information about how profitable the development of the a industry. The calculation of the added value of the micro industry in Situbondo District which is the object of research can be seen in table 1. below:

Table 1.
Calculation of Value Added Based on the Hayami Model Approach

No	Variable	Notation
1	production output (kg/process)	a
2	raw materials (kg/process)	b
3	labor (person/process)	c
4	conversion factor (1/2)	$a/b=m$
5	labor coefficient (3/2)	$c/b=n$
6	average product price (Rp/kg)	d
7	average salary (Rp/kg)	e
8	price of raw materials (Rp/kg)	f
9	contribution of other inputs (rp/kg)*	g
10	product value (Rp/kg) (4x6)	$mx d=k$
11	a. value added (Rp/kg) (10-8-9)	$k-f-g=i$
	b. value added ratio (%) (11a/10)	$i/k\%=h\%$
12	a. labor benefits (Rp/hk) (5x7)	$nxe=p$
	b. labor share (%) (12a / 11a)	$p/i\%=q\%$
13	a. profit (Rp) (11a - 12a)	$i-p=r$
	b. profit rate (%) (11a/10)	$i/k\%=h\%$

The advantages of Hayami's value added analysis are:

1. Can be seen the amount of added value, output value and production productivity
2. Can be seen the amount of remuneration to the owners of production factors.
3. The principle of value added analysis according to Hayami can also be applied to other subsystems outside of processing, for example for marketing activities.

The supporting concepts in the value added analysis of the hayami method for processing subsystems are:

1. Conversion factor, indicating the amount of output produced by one unit of input.
2. Direct labor coefficient, shows the amount of direct labor required to process one unit of input.
3. Output value, shows the output value generated from one input unit.
4. Value added ratio, showing the percentage added value of the product value.
5. Labor benefits, showing the wages received by direct labor for processing one unit of raw materials.

6. Labor section, showing the percentage of direct labor income from the added value obtained.
7. Profit, shows the share received/obtained by the company.
8. Profit rate, showing the profit percentage of the product value.
9. Margin, showing the contribution of owners of production factors other than raw materials used in the production process.
10. Direct labor income (14.a), showing the percentage of direct labor income to the margin.
11. Contribution of other inputs (14.b), shows the percentage of other inputs to the margin.
12. The company's profit (14.c), shows the percentage of the company's profit to the margin.

2.2 Value added Determinant Analysis

2.2.1 Multiple Regression Analysis

This study tries to see the determinants of added value creation. To get an overview of the determinants of the factors that affect the added value, linear regression analysis is used (Sugiyono, 2017). The regression equation in this study is as follows:

$$Y = 0 + 1 X_1 + 2 X_2 + 3 X_3 + 4 X_4 + 5 X_5 + 6 X_6 + E_t$$

Description:

- Y : Value Added Ratio
 X₁ : Raw Material Price
 X₂ : Other Input Material
 X₃ : Selling Price
 E_t : error term

2.2.2 Hypothesis

In this study, the hypothesis proposed is that the value added of the industry is influenced by the amount of investment, the level of salary and labor productivity. Therefore, the research hypothesis can be formulated as follows:

$$H_0 : \beta_1 = 0$$

$$H_1 : \beta_1 \neq 0$$

While the statistical test was carried out with the F test to see the relationship between the independent variable and the dependent variable together, and the t test to see the relationship of each independent variable to the dependent variable (Sugiyono. 2017)

3 Results And Discussions

3.1 Value Added Analysis Results

The added value is the difference between the commodities that are treated at a certain stage and the value used during the process. Value added analysis is a method of estimating raw materials that get special treatment to get value added (Artika and Marini, 2016).

Calculation of the added value of the processed fish rengginang micro industry is carried out using Hayami's added alue calculation, as presented in Table 2. below:

Table 2.
Calculation Result of Value Added of Fish Rengginang Processed Microindustry

No	Variable	Notation
1	production output (kg/process)	50
2	raw materials (kg/process)	27
3	labor (person/process)	5
4	conversion factor (1/2)	50/27=1,85
5	labor coefficient (3/2)	5/27=0,185
6	average product price (Rp/kg)	12.700
7	average salary (Rp/kg)	3.000
8	price of raw materials (Rp/kg)	12.500

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9	contribution of other inputs	3.250
10	(rp/kg)*product value (Rp/kg) (4x6)	1,85x12.700=23.495
11	a. value added (Rp/kg) (10-8-9)	23.495-12.500-3.250=7.745
	b. value added ratio (%) 11a/10)	17.745/23.495%=33%
	a. labor benefits (Rp/hk) (5x7)	0,185x3.000=555
12	b. labor share (%) (12a / 11a)	555/7.745%=7,17%
	a. profit (Rp) (11a - 12a)	7.745-555=7.190
13	b. profit rate (%) (11a/10)	7.745/23.495%=32,96%

Note: * = average value of micro industries that produce fish rengginang in Situbondo District

Based on Table 2. Above, the value added of the processed fish rengginang micro industry varies, namely an average of Rp. 7,745 per kilogram. Meanwhile, the value added ratio of the processed fish rengginang micro industry is an average of 33%. The profit obtained by micro industry in processing fish rengginang is an average of Rp. 7,190 per kilogram with a profit rate of 32.96%.

According to Darmawan, *et.al* (2014) regarding the value added analysis, if the value added obtained by an industry is more than 50% then the value added is said to be large and vice versa, if the value added obtained is less than 50% then the value added is said to be small. Based on this statement, the value added generated in the processed fish rengginang micro industry is still relatively small because it is still less than 50%.

The low value added of the processed fish rengginang micro industry in Situbondo District is because in general its production activities still use simple technology. This is in accordance with the results of Dewanti's research (2016) which compared two production activities using manual techniques and using semi modern equipment, which resulted in greater value added in production activities using semi modern equipment.

3.2 Value Added Determinant Analysis Results

3.2.1 Multiple regression analysis results

The analysis of the determinants of value added in this study uses an analytical tool, namely multiple regression analysis to find out how the influence of selling prices, raw material prices, other raw material prices and average salary on value added.

The results of multiple regression analysis form a regression equation, namely:

$$\hat{Y} = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4$$

where :

Y = value added

A = constant

b₁,b₂,b₃ = regression coefficient

X₁ = selling price

X₂ = price of raw materials

X₃ = price of other raw materials

X₄ = average salary

Table 3.
Multiple Regression Analysis Results

Variable	Coefficient (Beta)	Std Error Coefficient	t	Sig.
constant	-33635,871	4735,189	-7,103	0,000
selling price (x1)	0,606	0,154	3,929	0,000
raw material price (x2)	0,035	0,014	2,585	0,011
prices of other raw materials (x3)	1,555	0,037	42,385	0,000
average salary (x4)	0,029	2,078	0,014	0,989
R Square = 0,951				
Adjusted R Square = 0,949				
F (Sig.) = 701,039 0,000				

Based on Table 3, the regression equation formed is:

$$\hat{Y} = -33635,871 + 0,606X_1 + 0,035X_2 + 1,555X_3 + 0,029X_4$$

The regression equation can be explained as follows:

1. The constant is negative -33635,871, meaning that without the selling price (X_1), the price of raw materials (X_2), the price of other raw materials (X_3) and the average wage (X_4) then the value added (Y) will tend to decrease by 33635,871.
2. The regression coefficient of the selling price variable (X_1) is 0.606 and is positive, meaning that every 1% increase in the selling price (X_1) will increase the value added (Y) by 60.6%.
3. The regression coefficient of the raw material price variable (X_2) is 0.035 and is positive, meaning that every 1% increase in the price of raw materials (X_2) will increase the value added (Y) by 3.5%.
4. The regression coefficient for the variable price of other raw materials (X_3) is 1.555 and is positive, meaning that every 1% increase in the price of other raw materials (X_3) will increase the value added (Y) by 155.5%.
5. The regression coefficient for the average salary variable (X_4) is 0.029 and is positive, meaning that every 1% increase in the average wage (X_4) will increase the value added (Y) by 2.9%.

Based on Table 3, the value of *Adjusted R Square* (R^2_{adj}) is 0.949 or 94.9%. This shows that the percentage of the influence of the independent variable (selling price, raw material price, other raw material prices, and average salary) on the dependent variable (value added) is 94.9%, or in other words, the regression equation formed able to explain the variation of the independent variable (selling price, price of raw materials, price of other raw materials, and average salary) and the dependent variable (value added) of 94.9%. While the remaining 5.1% is influenced or explained by other variables that are not included in this regression equation.

3.2.2 Hypothesis Results

a. Simultaneous Test (F Test)

The hypothesis of simultaneous parameter testing is:

$$H_0 : \beta_1 = \beta_2 = \beta_3 = \beta_4 = 0$$

$$H_1 : \text{at least one } \beta \neq 0$$

if it is explained, in other words as follows:

H_0 : There is no significant effect between the selling price, the price of raw materials, the price of other raw materials and the average salary on the value added

H_1 : There is a significant influence between the selling price, the price of raw materials, the price of other raw materials and the average salary on the value added

Other raw materials and the average salary on value added is the significance level used is 0.05 (5%). The test statistic used is the F-Test, the decision criteria used are the $F_{calculated}$ compared to F_{table} and ρ -value (sig.) which is compared to alpha (α) as follows

$$H_0 \text{ rejected : 1. } \rho\text{-value (sig.)} \leq \alpha (\alpha)$$

$$2. F_{calculated} \geq F_{r(n-r)}^2$$

$$H_0 \text{ received : 1. } \rho\text{-value (sig.)} \geq \alpha (\alpha)$$

$$2. F_{calculated} \leq F_{r(n-r)}^2$$

Based on Table 3 the value of $F_{calculated}$ (701.309) greater than $F_{4,146}^{0,05}$ (2,79) and by value sig. (0,000) \leq alpha (0,05) then it was decided to reject H_0 or in other words, there is a significant influence between the selling price, the price of raw materials, the price of other raw materials and the average salary together (simultaneously) on the value added.

b. Partial Test (t Test)

Effect of Selling Price

The hypothesis of partial parameter testing is :

$$H_0 : \beta_1 = 0$$

$$H_1: \beta_1 \neq 0$$

when explained, in other words as follows:

H_0 : There is no significant effect between the selling price on the value added

H_1 : There is a significant influence between the selling price on the value added

Significance level alpha (α) used is 0.05 (5%). The test statistic used is t-test, the decision criterion used is the value of $t_{\text{calculated}}$ compared to t_{table} and ρ -value (sig.) compared to alpha (α) such as the following :

H_0 rejected : 1. ρ -value (sig.) \leq alpha (α)

2. $t_{\text{calculated}} \geq t_{\text{a.v}}$

H_0 received : 1. ρ -value (sig.) \geq alpha (α)

2. $t_{\text{calculated}} \leq t_{\text{a.v}}$

Based on Table 3 the value of $t_{\text{calculated}}$ (3.029) greater than $t_{0,05.155}$ (1.655) and by value sig. (0.000) lebih kecil dari alpha (0.05) then it was decided to reject H_0 or in other words, partially there is a significant influence between the selling price and the value added.

The value added is influenced by income and income is influenced by the selling price, this is in accordance with the research results of Santi, *et.al.*,(2019) that there is a positive and partially significant effect of the selling price on UD. Broiler Putra's income, This means, the greater the selling price is set, the income UD. Broiler Putra is also increasing. However, once the selling price increases, it will reduce sales volume because consumers will reduce the volume of purchases, this is in accordance with Risyana and Suzan's (2018) statement that if the selling price is too high, then consumers will reduce the number of product purchases or even not buy the products being sold, and vice versa, if the selling price decreases, it will increase sales volume. Agusta's research results (2019) also confirmed that the selling price has a negative and significant effect on sales volume in the mining sector industrial company, because of the large value of the selling price will be inversely proportional to the increase in sales volume.

Influence of Raw Material Prices

The hypothesis of partial parameter testing is :

$$H_0: \beta_1 = 0$$

$$H_1: \beta_1 \neq 0$$

when explained, in other words as follows:

H_0 : There is no significant effect between the raw material price on the value added

H_1 : There is a significant influence between the raw material price on the value added

Significance level alpha (α) used is 0.05 (5%). The test statistic used is t-test, the decision criterion used is the value of $t_{\text{calculated}}$ compared to t_{table} and ρ -value (sig.) compared to alpha (α) such as the following :

H_0 rejected : 1. ρ -value (sig.) \leq alpha (α)

2. $t_{\text{calculated}} \geq t_{\text{a.v}}$

H_0 received : 1. ρ -value (sig.) \geq alpha (α)

2. $t_{\text{calculated}} \leq t_{\text{a.v}}$

Based on Table 3 the value of $t_{\text{calculated}}$ (2.585) greater than $t_{0,05.155}$ (1.655) and by value sig. (0.000) lebih kecil dari alpha (0.05) then it was decided to reject H_0 or in other words, partially there is a significant influence between the raw material price and the value added.

The price of raw materials in the micro industry of fish rengginang processing has an effect on the added value of the fish rengginang product, this is in accordance with the results of Juliana's research (2015) which states that the variable cost of raw materials has a positive and significant effect on the added value of the tobacco processing industry in Indonesia and the cost of mangroves. individually has a positive relationship with the added value of the tobacco processing industry. Wantasen & Paputungan (2017) added that manufacturing companies, to increase value added, must pay attention to the amount of raw material costs incurred so that the raw materials obtained can be used in the production process.

Influence of Others Raw Material Prices

The hypothesis of partial parameter testing is :

$$H_0 : \beta_1 = 0$$

$$H_1 : \beta_1 \neq 0$$

when explained, in other words as follows:

H_0 : There is no significant effect between the others raw material price on the value added

H_1 : There is a significant influence between the others raw material price on the value added

Significance level alpha (α) used is 0.05 (5%). The test statistic used is t-test, the decision criterion used is the value of $t_{\text{calculated}}$ compared to t_{table} and ρ -value (sig.) compared to alpha (α) such as the following :

$$H_0 \text{ rejected : 1. } \rho\text{-value (sig.)} \leq \alpha$$

$$2. t_{\text{calculated}} \geq t_{\alpha, v}$$

$$H_0 \text{ received : 1. } \rho\text{-value (sig.)} \geq \alpha$$

$$2. t_{\text{calculated}} \leq t_{\alpha, v}$$

Based on Table 3 the value of $t_{\text{calculated}}$ (42.385) greater than $t_{0,05.155}$ (1.655) and by value sig. (0.000) lebih kecil dari alpha (0.05) then it was decided to reject H_0 or in other words, partially there is a significant influence between the others raw material price and the value added.

The process of processing glutinous rice into rengginang consists of procuring the main raw material, namely sticky rice with the contribution of other raw materials such as shrimp paste and packaging materials. These other raw materials affect the value added, this is in line with the results of Putra's research (2014) that the cost of the main raw materials and other raw materials used in the production process affects the amount of value added produced in the wood furniture industry in Indonesia.

Effect of Average Salary

The hypothesis of partial parameter testing is :

$$H_0 : \beta_1 = 0$$

$$H_1 : \beta_1 \neq 0$$

when explained, in other words as follows:

H_0 : There is no significant effect between the average salary on the value added

H_1 : There is a significant influence between the average salary on the value added

Significance level alpha (α) used is 0.05 (5%). The test statistic used is t-test, the decision criterion used is the value of $t_{\text{calculated}}$ compared to t_{table} and ρ -value (sig.) compared to alpha (α) such as the following :

$$H_0 \text{ rejected : 1. } \rho\text{-value (sig.)} \leq \alpha$$

$$2. t_{\text{calculated}} \geq t_{\alpha, v}$$

$$H_0 \text{ received : 1. } \rho\text{-value (sig.)} \geq \alpha$$

$$2. t_{\text{calculated}} \leq t_{\alpha, v}$$

Based on Table 3 the value of $t_{\text{calculated}}$ (0.014) smaller than $t_{0,05.155}$ (1.655) and by value sig. (0.989) lebih kecil dari alpha (0.05) then it was decided to accept H_0 or in other words, partially there is no significant influence between average salary on value added.

In the processing of fish rengginang there is no significant effect between the average wage on value added, this is in line with the results of Ningsih and Indrajaya's research (2015) that the level of salary has no significant effect on production value added in the handicraft industry. The results of Widowati's research (2017) also confirm that the wage level has a negative and insignificant effect because it is limited to meeting the regional minimum salary. Negative influence according to The Law Of Diminishing Return

4. Conclusion

The added value of fish rengginang varied, namely an average of Rp. 7,745 per kilogram, the average value added ratio is 33%, the average profit is Rp. 7,190 per kilogram and the average profit is 32,96%. The results of the F-test show that there is a significant influence between the selling price, the price of raw materials, the price of other raw materials and the average salary together on the added value. The results of the t-test indicate that there is a significant effect between the selling price, the price of raw

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materials, the price of other raw materials and there is no significant effect between the average salary separately on the added value.

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