

Effect Of Cost Of Goods Sold On Clove Commodity Farmers' Income With *Momosad* As A Moderating Variable

Sabrina Mutiarahma Mamonto¹, Tri Handayani Amaliah², Ronald S. Badu³

^{1,2,3} *Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo*

Abstract

This research aims to analyze the effect of cost of goods sold {COGS) on clove farmers' income and to examine the role of momosad as a moderating variable in the relationship between COGS and clove farmers' income in Buyandi Village, Modayag Subdistrict. This research employs a quantitative approach with a survey method through questionnaire distribution. The population consisted of all clove farmers in Buyandi Village, Modayag Subdistrict. Using a nonprobability sampling technique, a sample of 50 clove farmers who met the criteria was selected. Data analysis techniques employed multiple linear regression with a moderated regression approach, assisted by SPSS version 20.

The results show that the cost of goods sold has a positive and significant effect on farmers' income. Furthermore, momosad, as a form of traditional mutual cooperation, directly demonstrates a positive and significant effect on farmers' income. However, the moderation test results indicate that momosad provides a negative and significant influence on the relationship between COGS and farmers' income. This suggests that although momosad directly improves production process efficiency, as a moderating variable, momosad weakens the relationship between COGS and farmers' income. These findings indicate that social factors cannot always strengthen economic relationships based solely on cost calculations.

Keywords: *Cost of Goods Sold, Momosad, Clove Farmers' Income*

Copyright (c) 2026 Sabrina Mutiarahma Mamonto

Corresponding author :

Email Address : sabrinamamonto24@gmail.com

INTRODUCTION

Indonesia is an agrarian country where most of its population depends on the agricultural and plantation sectors. These two sectors are the main source of community income as well as the driver of national development. The plantation sector in particular makes a significant contribution to the national economy, which is 13.7% of national GDP in 2022 (Afifah et al., 2023). One of the plantation commodities that has high economic value and is the mainstay of farmers in various regions is cloves.

Cloves are strategic plantation commodities that make an important contribution to the provision of jobs, state foreign exchange revenues, and the development of agribusiness and agroindustry. In Indonesia, around 66.84% of clove plants are cultivated in the form of community plantations spread across various provinces (Hidayah et al., 2022). Its fluctuating production pattern with a large harvest cycle followed by a small harvest in the following year requires farmers to be able to manage production costs to maintain income stability.

In East Bolaang Mongondow Regency, North Sulawesi, especially in Modayag District, cloves are the dominant commodity that sustains the lives of most farmers. The area of clove land in this sub-district reaches ±1,336.36 hectares, making it the sub-district with the largest clove land in the district compared to other commodities such as coconut and nutmeg (BPS, 2017). Geographical conditions in the form of highlands with fertile mountainous soil characteristics support the optimal growth of clove plants. With this huge land potential, farmers hope that the increased productivity of cloves can encourage an increase in their income and welfare.

One of the factors that directly affects farmers' income is the cost of production. In cost accounting, the cost of production is the total cost incurred in the process of processing raw materials into finished products, which includes raw material costs, direct labor costs, and factory overhead costs (Langkun et al., 2023). Accurately determining the cost of production allows farmers to know all the real costs incurred during production, so that they can avoid irrelevant recordings, set the right selling price, and make more rational economic decisions (Fathoni et al., 2023).

However, conditions in the field show that most clove farmers in Buyandi Village, Modayag District still face limitations in accurately calculating the cost of production. This limitation is caused by farmers' low understanding of all components of production costs and the weak financial recording system that is still carried out simply, often even without clear bookkeeping. As a result, some cost components are not well recorded, so the calculation of the cost of production becomes less accurate. This inaccuracy has an impact on the difficulty of farmers in determining appropriate selling prices, assessing farming efficiency, and making the right decisions for business sustainability (Amaliah, 2025). This condition is exacerbated by fluctuations in clove prices which are quite dynamic in the market.

In addition to economic factors, socio-cultural aspects also play a role that cannot be ignored in the management of farming in this region. One form of local wisdom that is still sustainable in East Bolaang Mongondow is the *momosad* tradition, which is a form of mutual cooperation between farmers in various agricultural activities ranging from land tillage, plant care, to harvesting processes, which are carried out jointly by community groups with the aim of accelerating the completion of agricultural work (Mokoginta & Suparwata, 2025). This tradition reflects strong social solidarity and serves as a guideline in maintaining a balance between individual interests and common interests.

In the context of agricultural economics, the implementation of *momosad* has the potential to reduce production costs, especially labor costs, through the mechanism of labor and resource cooperation between farmers. Through the use of strong social capital, farmers can produce harvests with higher economic value (Amaliah et al., 2024). Thus, the local wisdom of *momosad* not only functions as a cultural value, but also has the potential to be a supporting factor in increasing the productivity and efficiency of clove farming.

Although various studies have examined the factors that affect farmers' incomes, there are still inconsistencies in the results of research related to the effect of cost of production on farmers' income. Research by Rahayu (2020) shows that production costs have a significant effect on the income of clove farmers in Pacitan Regency. Meanwhile, research by Maulidyani (2023) found that the effect of production costs on income differs in each region and type of commodity. This inconsistency shows that the influence of cost of production on farmers' income is contextual and has not provided uniform conclusions across regions and commodity types. In addition, most previous research tends to focus only on economic aspects without considering socio-cultural factors that also affect farming efficiency. There has not been much research that integrates the role of local wisdom such as *the momosad tradition* in the framework of accounting analysis of farmers' costs and incomes. In fact, the tradition of mutual cooperation has functional potential that can moderate the relationship between the cost of production and farmers' income, both in the direction of strengthening and weakening the relationship.

Based on the research gap, this research is here to fill the empirical gap by integrating the cost accounting approach and the value of local wisdom in the socio-economic context of the clove farming community. This study presents a new perspective by placing *momosad* as a moderation variable in the relationship between the cost of production and the income of clove farmers, in a research location that has not been studied before, namely Buyandi Village, Modayag District, East Bolaang Mongondow Regency. Thus, this study not only expands the empirical study of the relationship between the cost of production and farmers' income, but also enriches the literature on cost accounting based on local wisdom in the agricultural sector.

Based on the description above, the researcher is interested in conducting a study entitled "Effect of Cost of Goods Sold on Clove Commodity Farmers' Income with *Momosad* as a Moderating Variable".

Based on the above background description, the formulation of the problem in this study is:

1. Does the cost of production affect the income of clove farmers in Modayag District?
2. Does *momosad* moderate the relationship between the cost of production and the income of clove farmers in Modayag District?

Based on the formulation of the above problem, this study aims to find out and analyze the influence of cost of production on the income of clove farmers in Modayag District, as well as to find out and analyze the role of *momosad* in moderating the relationship between the cost of production and the income of clove farmers in Modayag District.

LITERATURE REVIEW

Sustainable Agriculture Theory

Sustainable Agriculture is a sustainable agriculture terminology as the equivalent of the term agroecosystem first used around the early 1980s by FAO (*Food Agriculture Organization*) agriculture experts. Agroecosystem itself refers to the modification of natural ecosystems with the touch of human intervention to produce food, fiber, and wood to meet human needs and welfare. Conway (1984) also uses the term sustainable agriculture in the context of an agroecosystem that seeks to combine productivity, stability, and equity (Nurhidayati *et al.*, 2008:11).

Sustainable Agriculture *theory* emphasizes the importance of a productive, stable, and sustainable agricultural system with a long-term approach. This theory encourages the efficient use of resources, minimizes external inputs, and maintains the health of land, people, and the environment. Agricultural sustainability is seen from three main aspects: 1) economy, namely the achievement of stable farming profits; 2) social, namely increasing the welfare of families and farming communities; 3) and the environment, namely maintaining the quality of land, water resources, and biodiversity. Thus, sustainable agriculture emphasizes the balance between productivity, stability, and equity in the long run.

Income

Income is an important component in accounting that serves as a primary benchmark for assessing an entity's success in generating profit through its operational activities, while also reflecting the results obtained from the business activities undertaken (Pilomonu *et al.*, 2025). Sembodo & Utomo (2021) stated that farm income is influenced by various interrelated factors, both those originating from within the farming activities themselves (internal factors) and those arising from the environment outside the farm (external factors). The income earned by each farmer varies because it is influenced by numerous factors. One of the factors affecting farm income is the production cost incurred during the production process. In this regard,

farmers' ability to calculate the cost of goods sold is highly important, as the cost of goods sold represents all costs incurred in the production process (Sari *et al.*, 2022; Tarek *et al.*, 2018).

Cost of Goods Sold

Cost of goods sold (COGS) represents the value of assets owned; however, when these assets are utilized during the current period to help generate income, COGS can be understood as the costs incurred in the process of producing goods or services (Sari *et al.*, 2022). According to Ardiningsih & Musmini (2023) production costs refer to all expenditures incurred in transforming raw materials into products that are ready to be marketed. These costs include raw material costs, labor costs, and overhead costs.

Momosad

Momosad is a form of cooperation among farmers in various agricultural activities, such as land preparation, crop maintenance, and harvesting, which are carried out collectively by members of the community with the aim of accelerating the completion of agricultural work (Mokoginta & Suparwata, 2025). The implementation of momosad in agricultural activities enables work processes to be completed more quickly and on time while simultaneously reducing labor costs, thereby encouraging the continuation of such cooperation in subsequent farming activities.

Hypothesis

Sugiyono (2023:99) emphasized that the research hypothesis is a temporary answer to a research problem whose truth still needs to be tested empirically. So the researcher proposed several hypotheses in this study as follows:

H1: It is suspected that the cost of goods solds has an effect on the income of clove farmers.

H2: It is suspected *that momosad* moderates the influence of the cost of production on the income of clove farmers.

METHODOLOGY

The population in this study is clove farmers in Buyandi Village, Modayag District, East Bolaang Mongondow Regency. Using *the non-probability sampling technique*, the number of samples in this study was 50 respondents. With data collection techniques through the dissemination of questionnaires, interviews, and documentation.

This study uses a quantitative method with a causal associative approach. Using three types of variables, namely one independent variable, one *dependent* variable, and one moderation variable which are defined as follows.

Table 1: Variable Operational Definition

Variabel	Operational Definition	Indicator	Scale
Cost of Goods Sold (COGS) (X)	(Purwanto & Watini, 2020), Cost of production is the sacrifice of economic resources expressed in the form of money, both spent and potentially spent, to obtain income.	Ardiningsih & Musmini (2023), 1. Raw material cost 2. Direct labor costs 1. Factory overhead costs	Likert
Income (Y)	Ramadhan <i>et al.</i> (2023), Income is all forms of income, both cash and non-cash, obtained from the sale of goods or the	Menurut Wameto <i>et al.</i> (2023), 1. Net income 2. Gross income	Likert

	provision of services in a certain period of time.		
<i>Momosad</i> (Z)	Mokoginta & Suparwata (2025) <i>Momosad</i> is a form of cooperation between farmers in various agricultural activities, such as land cultivation, plant care, and harvesting processes, which are carried out jointly by community groups with the aim of accelerating the completion of agricultural work.	1. Togetherness and social solidarity (Mokoginta & Suparwata, 2025) 1. Work efficiency based on mutual cooperation in the <i>momosad</i> tradition (Mokoginta et al., 2021)	Likert

The data analysis techniques used in this study consisted of data quality tests, classical assumption tests, and using *Moderated Regression Analysis (MRA)* to determine the extent to which *independent* variables had an effect on income with *moderation* as a moderation variable.

RESULTS AND DISCUSSION

Validity and Reliability Test

Based on the results of the validity test, it is known that all statements representing the three variables are declared valid. This is indicated by the r-value of each statement item being larger compared to the r-value of the table. Thus, all variable statement items in the questionnaire are suitable for use as a measuring tool in this study.

Table 2: Validity Test Results

Indicator	r-hitung	r-tabel	Status
Raw material cost	0.699	0.278	Valid
	0.680		Valid
	0.739		Valid
Direct labor costs	0.657		Valid
	0.700		Valid
	0.693		Valid
Factory overhead costs	0.785		Valid
	0.722		Valid
	0.825		Valid
Gross income	0.815	0.278	Valid
	0.873		Valid
	0.758		Valid
Net income	0.732	Valid	
	0.838	Valid	
	0.672	Valid	
Togetherness and social solidarity	0.779	0.278	Valid
	0.745		Valid
	0.704		Valid
Work efficiency based on mutual cooperation in the <i>momosad</i> tradition	0.770		Valid
	0.677		Valid
	0.660		Valid

Based on the results of the reliability test in, all variables in this study have a *Cronbach's Alpha* value which is in the high reliability category. Thus, it can be concluded that the research instrument has met the reliability criteria and has a high level of reliability, so it can be used as a feasible measuring tool in this study.

Table 3: Reliability Test Results

Variable	<i>Cronbach's Alpha</i>	Remarks
Cost og Goods Sold	0.882	High Reliability
Income	0.867	High Reliability
<i>Momosad</i>	0.817	High Reliability

Classical Assumption Test Results

Based on the results of the normality test using *the kolmogorov-smirnov test*, it is known that *the asymp. Sig. (2-tailed)* value is 0.602. This means that the value of $0.602 > 0.05$ or a significant level that has been set. Thus, it can be said that the data in this study is distributed normally.

Table 4: Normalitas Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	3.36902525
Most Extreme Differences	Absolute	.108
	Positive	.078
	Negative	-.108
Kolmogorov-Smirnov Z		.765
Asymp. Sig. (2-tailed)		.602

a. Test distribution is Normal.

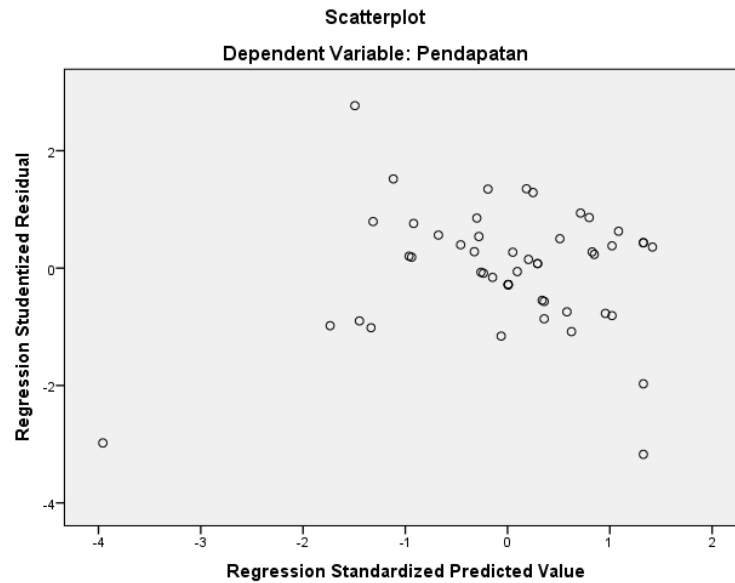
b. Calculated from data.

Based on the results of the multicollinearity test, a *tolerance value* of 0.265 and a VIF of 3.767 were obtained in the variables of cost of production and *momosad*. The *tolerance* value is greater than 0.10 and the VIF value is less than 10, so it can be concluded that there is no multicollinearity between variables in the regression model of this study.

Table 5: Multikolinearitas Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Harga Pokok Produksi	.265	3.767
	Momosad	.265	3.767

Based on the results of the heteroscedasticity test using scatterplot, it can be seen that the dots are scattered randomly and do not form a certain pattern. The dots are also scattered both above and below the zero on the Y-axis. Thus, it can be concluded that the regression model in this researcher did not experience symptoms of heteroscedasticity.



Picture 1: Heteroskedastisitas Test Results

Moderated Regression Analysis

Based on the results of data processing carried out with the help of SPSS, through the *unstandardized coefficients column*, a regression equation model can be compiled as follows.

$$Y = -6.367 + 0.532X + 1.536Z - 0.028XZ + e$$

Table 6: Moderated Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.367	5.299		-1.202	.236
	Harga Pokok Produksi	.532	.219	.850	2.428	.019
	Momosad	1.536	.286	1.546	5.370	.000
	Moderasi	-.028	.008	-1.776	-3.603	.001

a. Dependent Variable: Pendapatan

Based on the table, the variable cost of production obtained a t-calculated value of 2.428 > 2.011 (t-table) and had a significance level (0.019) less than 0.05. This shows that the cost of production has a positive and significant effect on the income of clove farmers, the results indicate that proper management of production costs plays an important role in increasing the income of clove farmers in Buyandi Village. Thus, the hypothesis that it is suspected that the cost of goods sold has a positive effect on the income of clove farmers is accepted (H1 accepted).

Furthermore, the *momosad* variable obtained a t-count value of 5.370 > 2.011 (t-table) and had a significance level (0.000) less than 0.05. These results show that *momosad* directly has a positive and significant effect on the income of clove farmers. However, the results of the t-test on the interaction variable between the cost of production and *momosad* showed a t-calculated value of 3.603 > 2.011 (t-table) and had a significance level (0.001) smaller than 0.05. These results show that *momosad* plays a role as a moderation variable of the influence of the cost of production on the income of clove farmers, with a negative direction. So the hypothesis

that it is suspected *that momosad* moderates the influence of the cost of goods sold on the income of clove farmers is accepted (H2 accepted).

The Effect of Cost of Goods Sold on the Income of Clove Farmers in Modayag District

Based on the results of data analysis, it is known that the cost of production directly has a positive and significant effect on the income of clove farmers in Buyandi Village, Modayag District. These findings show that farmers' understanding and ability to manage production costs has an important role in determining the amount of income received by farmers. This positive influence shows that the better the ability of farmers to understand, record, and evaluate production costs, the income obtained tends to increase. This indicates that the management of production costs is not just a recording activity, but is the basis for economic decision-making for farmers in carrying out their farms.

The results of this research are in line with *the theory of Sustainable Agriculture*, especially in the economic aspect. The theory states that agricultural sustainability is characterized by the achievement of stable and sustainable farming profits. Good management of cost of production allows farmers to maintain a balance between costs and income, so that farming can continue to be carried out in the long term. Or it can be said, production cost efficiency is one of the main keys in achieving economic sustainability of farming. The results of this study are in line with research conducted by Maulidyani (2023) and Rahayu and Nugrahini (2020) showing that production costs have a positive and significant effect on farmers' income. Another study by Hartini *et al.* (2024) and Rayo *et al.* (2025) found the same thing, namely production costs have a positive and significant effect on farmers' incomes. In addition, research by Abas *et al.* (2022) stating that the amount of income received by farmers is influenced by the amount of revenue and production costs. For this reason, farmers are expected to be able to use production costs as efficiently as possible and not excessively, as needed so that the harvest obtained can be optimal and generate better income.

The Role of *Momosad* in Moderating the Relationship Between Cost of Goods Sold and Clove Farmers' Income in Modayag District

Based on the results of the analysis, it was found that *momosad* not only has a direct effect on farmers' income, but also acts as a moderation variable in the relationship between the cost of production and income. However, the direction of the resulting moderation influence is negative and significant. In other words, the existence of *momosad* actually weakens the relationship between the cost of production and farmers' income. Therefore, in this context, *momosad* is categorized as a *quasi moderator*, because in addition to moderating, this variable also has a direct influence on dependent variables.

The weak influence of *momosad* is explained through social changes in the practice of mutual cooperation. Based on respondents' perceptions, in its development, the practice of *momosad* began to shift towards a semi-economic system, where the involvement of labor is often accompanied by the provision of certain wages or rewards. This shift causes mutual cooperation to no longer fully function as a strengthening mechanism in the relationship between the cost of production and income, but rather as a stand-alone factor in influencing farmers' income.

From the perspective of *sustainable agriculture theory*, *momosad* is a form of social capital that has an important role in supporting the sustainability of the agricultural system through cooperation, solidarity, and efficient use of resources. However, in practice, farmers' perception of the economic benefits of *momosad* is not always in line with their social functions. This theory also emphasizes the importance of a balance between social and economic aspects. When social practices begin to shift towards economic interests, these social functions are weakened. These findings are in line with research (Xu *et al.*, 2022) which states that internal social capital, which is characterized by trust, a tendency to help each other, and a common goal, has a positive influence on the increase of adaptation. However, although internally proven to be able to increase income, external forms of social capital can actually have a

Effect Of Cost Of Goods Sold On Clove Commodity Farmers' Income....

DOI : [10.37531/ecotal.v7i2.3950](https://doi.org/10.37531/ecotal.v7i2.3950)

negative influence on income. This is due to the costs of building and maintaining social relationships and potential inefficiencies in their utilization. In line with several other studies, the practice of mutual cooperation such as *motiayo* (Hemeto *et al.*, 2025) and *huyula* (Mustapa *et al.*, 2025), which are basically traditional forms of help-help, has been proven to be able to increase labor efficiency. However, in its development in the modern era, the practice began to shift. People tend to turn to the wage system as a form of adaptation to increasingly complex economic needs, so that the cost efficiency of social capital is reduced.

CONCLUSION

Based on the results of the research and discussions that have been carried out, it can be concluded that:

1. The cost of production affects the income of clove farmers. This shows that the management of production costs carried out by farmers has an important role in determining the level of income obtained. Proper and efficient management of production costs is an important factor in increasing the income of clove farmers.
2. *Momosad* has a direct positive and significant effect on the income of clove farmers in Buyandi Village, Modayag District. This shows that the practice of mutual cooperation reflected in the *momosad tradition* is able to increase work efficiency so that it has an impact on increasing farmers' income. However, as a moderation variable, *momosad* has a negative and significant influence on the relationship between the cost of production and the income of clove farmers. This means that the existence of *momosad* actually weakens the influence of the cost of production on income. In other words, social values in *momosad* can help the production process, but they are not always in line with the economic calculation of the cost of production, so the relationship between the cost of production and income becomes less strong.

From the conclusions that have been obtained from this study, the suggestions that can be given as a follow-up to the results of the research are: For clove farmers in Buyandi Village, Modayang District to be able to manage production costs more optimally and in a more targeted manner. Expenditure should be focused on components that really support the improvement of crop quality and quantity, such as plant care, fertilization, and effective use of labor. So that every cost incurred can contribute maximally to the results obtained.

References :

- Abas, H., Niswatin, & Badu, R. S. (2022). Analisis Biaya dan Pendapatan Usaha Tani pada Petani Padi di Desa Kemiri Kecamatan Paguat Kabupaten Pohuwato. *Jurnal Mahasiswa Akuntansi*, 1(2), 27–40.
- Ardiningsih, N. K. S., & Musmini, L. M. (2023). Pengaruh Biaya Produksi, Biaya Operasional, Dan Pertumbuhan Penjualan Terhadap Profitabilitas Pada Perusahaan Sektor Batubara. *Akuntansi Profesi*, 14(3), 546–561.
- Hemeto, I., Amaliah, T. H., & Muzdalifah. (2025). Ekspolasi Efisiensi Biaya Produksi Usaha Tani Jagung Berbasis Budaya Motiayo di Desa Huntulohuwala. *Jurnal Kajian Ekonomi Dan Bisnis Islam*, 6(4), 1269–1277.
- Mokoginta, M. M., Polii, B., Purnomo, M., & Soemarno. (2021). The Momosad Cultural Values in Farming Management in the Buffer Zone of the Bolaang-Mongondow National Park, North Sulawesi, Indonesia. *Scholars Academic Journal of Biosciences (SAJB)*, 2(11), 813–817. <https://doi.org/10.36347/sajb.2014.v02i11.013>
- Mokoginta, M. M., & Suparwata, D. O. (2025). Cultural Values Transformation of Momosad Effect Of Cost Of Goods Sold On Clove Commodity Farmers' Income....
DOI : [10.37531/ecotal.v7i2.3950](https://doi.org/10.37531/ecotal.v7i2.3950)

- in the Management of Wetland Rice Fields in the Buffer Zone of Bolaang-Mongondow National Park. *Journal of Agricultural Sciences*, 31(1), 50–56. <https://doi.org/10.18343/jipi.31.1.50>
- Mustapa, F. D., Mokoginta, M., Gobel, Y. A., & Djibran, M. M. (2025). Eksistensi Nilai-Nilai “Huyula” Pada Produksi Padi di Desa Huidu Kabupaten Gorontalo. *Jurnal Agribisnis*, 17(02), 68–84.
- Nurhidayati, Pujiwati, I., Solichah, A., Djuhari, & Basit, A. (2008). Pertanian Organik: Suatu Kajian Sistem Pertanian Terpadu dan Berkelanjutan. In *E-Book Pertanian Organik*. https://lmsppada.kemdiktisaintek.go.id/pluginfile.php/694700/mod_resource/content/0/E_BOOK_PERTANIAN_ORGANIK.pdf
- Pilomonu, M. R. S., Oluwa, S. N., & Arham, M. A. (2025). Pengaruh Keberadaan Transportasi Online Terhadap Pendapatan Transportasi Konvensional (Bentor) Di Kota Gorontalo. *Jambura Accounting Review*, 6(2), 579–589.
- Purwanto, E., & Watini, S. S. (2020). Analisis Harga Pokok Produksi Menggunakan Metode Full Costing dalam Penetapan Harga Jual (Studi Kasus Unit Usaha Regar Fruit). In *Journal Of Applied Managerial Accounting*. *Journal of Applied Managerial Accounting*, 4(2), 248–253.
- Ramadhan, A., Rahim, R., & Utami, N. N. (2023). Teori Pendapatan (Studi Kasus: Pendapatan Petani Desa Medan Krio). In Rusiadi (Ed.), *Tahta Media (Pertama)*. Tahta Media Group.
- Sari, M., Winarni, S., & Marisya, F. (2022). Analisis Perhitungan Harga Pokok Produksi Menggunakan Metode Full Costing Untuk Menentukan Harga Jual Pada Umkm Tempe Pak Rasman Oku Selatan. *Journal Of Accounting*, 2(1), 164–178. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Sembodo, N. D., & Utomo, S. H. (2021). Analisis pendapatan usahatani jagung dan faktor-faktor yang mempengaruhi di Kecamatan Wajak Kabupaten Malang. *Jurnal Ekonomi, Bisnis Dan Pendidikan*, 1(11), 1095–1109. <https://doi.org/10.17977/um066v1i112021p1095-1109>
- Sugiyono. (2023). Metode Penelitian Kuantitatif Kualitatif dan R&D. In Sutopo (Ed.), *Alfabeta (Kedua)*. Alfabeta.
- Tarek, G., Tampi, D., & Keles, D. (2018). Analisis Perhitungan Harga Pokok Produksi Dengan Menggunakan Metode Full Costing Sebagai Dasar Penentuan Harga Produksi Rumah Panggung Pada CV Manguni Perkasa Kakaskasen Dua Tomohon. *Jurnal Administrasi Bisnis*, 7(1), 42–49. <https://doi.org/10.56127/jaman.v3i3.1041>
- Wameto, A., Boekoesoe, Y., & Bakari, Y. (2023). Analisis Pendapatan Usahatani Tomat Di Desa Dungaliyo Kecamatan Dungaliyo Kabupaten Gorontalo. *AGRINESIA: Jurnal Ilmiah Agribisnis*, 7(3), 194–199. <https://doi.org/10.37046/agr.v0i0.18309>
- Xu, Y., Liang, Q., & Zuhui, H. (2022). Benefits and Pitfalls of Social Capital for Farmer Cooperatives: Evidence from China. *International Food and Agribusiness Management Review*, 21(8), 1136–1152. <https://doi.org/10.22434/IFAMR2018.0024>