

## FEASIBILITY OF UD BANANA RAMBAK BUSINESS LIDIA AMIDST THE RAPID COMPETITION FOR MSMEs IN MALANG REGENCY

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### ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) are a form of business currently attracting various parties' attention. This is because MSMEs have a strategic role in national economic development by contributing to the country's economic growth and providing jobs for workers. This research investigates the Rambak agro-industry. Lidia is in Ngipik Hamlet, Kanigoro Village, Pagelaran District, and Malang Regency. The aim of this research is to evaluate the value of rambak business. Lidia Ngipik Hamlet, Kanigoro Village, Pagelaran District, Malang Regency. This research uses cost, revenue, and profit analysis formulas to analyze the data. However, to calculate business feasibility, the formula used is cost income (R/C) and Break Even Points (BEP). The research results show that the agro-industry rambak. Lidia incurs production costs of 31,121,333 rupiah monthly, with fixed costs of 6,646,333 rupiah and variable expenses of 24,475,000 rupiah. Thus, the data analysis results show the average income in the Rambak agro-industry. Lidia is Rp. 40,878,667 rupiah every month. According to the business feasibility ratio (R/C) calculation, namely the comparison between revenue and total costs, the (R/C) ratio value is 2.313, or 2.313, greater than 1. The Break Event Point (BEP) unit is 6,655,922.7981 for premium retail, 6,658,324.573 for premium wholesale, and 6,664,267,410 for kW 2, and Break Event Point (BEP) rupiah of 6,655,922.7981 for premium retail, 146,327 kg for premium wholesale, and 187,638 kg for kW 2. From the results of the analysis that has been carried out, the agro-industrial business. Lidia is considered profitable and worthy of development.

**Keywords:** Banana Rambak Business, Business Analysis, Profits, Business Feasibility

### ABSTRAK

*Penelitian ini menyelidiki agroindustri rambak UD. Lidia di Dusun Ngipik Desa Kanigoro Kecamatan Pagelaran Kabupaten Malang. Tujuan dari penelitian ini adalah untuk mengevaluasi nilai bisnis rambak UD. Lidia Dusun Ngipik Desa Kanigoro Kecamatan Pagelaran Kabupaten Malang. Penelitian ini menggunakan rumus analisis biaya, penerimaan, dan keuntungan untuk menganalisis data. Meskipun demikian, untuk menghitung kelayakan usaha, rumus yang digunakan adalah pendapatan biaya (R/C) dan Break Even Point (BEP). Hasil penelitian menunjukkan bahwa agroindustri rambak UD. Lidia mengeluarkan biaya produksi sebesar 31.121.333 rupiah setiap bulan, dengan biaya tetap sebesar 6.646.333 rupiah dan biaya variabel sebesar 24.475.000 rupiah. Dengan demikian, hasil analisis data menunjukkan bahwa pendapatan rata-rata di agroindustri rambak UD. Lidia adalah Rp.40.878.667 rupiah setiap bulan. Menurut perhitungan rasio kelayakan usaha (R/C), yaitu perbandingan antara penerimaan dan biaya total, diperoleh nilai (R/C) rasio 2,313, atau 2,313 lebih besar dari 1. Break Event Point (BEP) unit sebesar 6.655.922,7981 untuk ecer premium, 6.658.324,573 untuk grosir premium, dan 6.664.267,410 untuk kW 2, dan Break Event Point (BEP) rupiah sebesar 6.655.922,7981 untuk ecer premium, 146,327 kg untuk grosir premium, dan 187.638 kg untuk kW 2. Singkatnya, bisnis agroindustri UD. Lidia dapat dianggap menguntungkan dan layak dilakukan.*

**Kata Kunci :** Analisa usaha, Keuntungan, Kelayakan Usaha dan Usaha rambak pisang.

## INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are a form of business currently attracting various parties' attention. This is because MSMEs have a strategic role in national economic development by contributing to the country's economic growth and providing jobs for workers, according to (Fitriani et al., 2022). The food and beverage business is one of the business sectors that is experiencing a lot of fans. Many young people, homemakers, or groups are flocking to build a food and beverage business, so the growth of small industries or MSMEs is currently increasing, which can be achieved by Kominfo. Currently, Indonesia has more than 66 million MSMEs. The business world is increasingly developing and

continues to adapt to new technology and innovation, which results in high levels of competition. Facing the current situation, the quality and feasibility of a business could be better in the realm of business competition. The more viable the business, the smaller the potential obstacles and the lower the competition. (Awa et al., 2023).

One of the districts in Indonesia that can increase the existence of its MSMEs is Malang Regency, where the regional government strongly supports the development of MSMEs (Arifin et al., 2021). Based on data obtained from the Malang Regency Industry and Trade Service, The number of business units, both small industries and large and medium industries, from 2016 to 2023 can be seen in Figure 1.

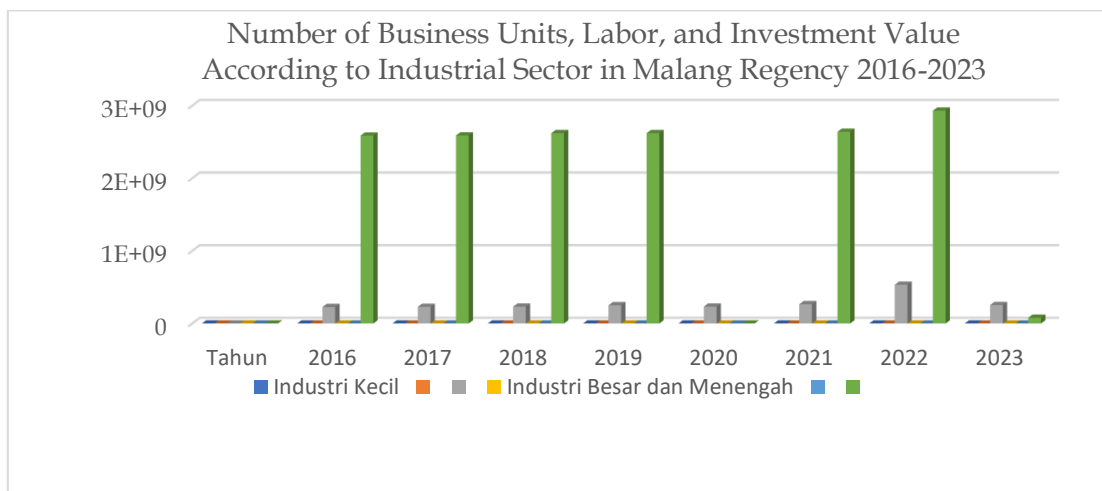


Figure 1. Malang Regency Industry and Trade Service 2024

The diagram above shows that there will be 8,027 units of small industrial companies and 636 units of

large and medium industrial companies in 2023. From 2016–2023, investment and employment in large and medium

industries decreased. In 2023, the workforce will be 636, and investment will be 78,907,933, while in a small industry, the workforce will be 20,160, and investment will be 253,819,799.

With increasingly fierce competition in the business world today, businesses must have elements that can be used to win the competition with their competitors (Agustian et al., 2023). This condition ultimately causes businesses to become increasingly enthusiastic about looking for business solutions and programs that can increase their company's competitiveness. However, companies cannot guarantee that their businesses will succeed in achieving their goals because each customer has different tastes and desires (Nugroho & Widaningsih, 2022).

UD. Lidia is one of the MSMEs that has experienced a downturn in its business operations. UD entrepreneurs faced many obstacles at the start of the banana rambak business. Lidia has capital and production capabilities, such as mastering technology, selecting raw materials, and marketing. As time goes by, the hard work of this banana rambak entrepreneur produces results in the marketing of banana rambak from UD. Lidia is now so widespread that it has spread beyond Malang Regency, and the

products it markets have received halal certificates.

According to (Fitriani et al., 2022), in their research regarding the importance of business feasibility studies in MSMEs, it is stated that business feasibility studies are needed in micro and macro businesses so that the business can last a long time and get stable profits. In a business feasibility study, four components must be carefully observed and analyzed: marketing, production or operations, management, and finance, which can make the business proliferate. A business feasibility study was carried out to see the feasibility level of the UD banana rambak business. The extent to which marketing the products produced can support the development of the business that will be implemented; based on the problems above, researchers are interested in conducting research regarding the feasibility Analysis of Banana Rambak Business at UD. Lidia, Ngipik Hamlet, Kanigoro Village, Pagelaran District, Malang Regency.

## **METHODS**

This research was conducted at UD. Lidia Dusun ngipik Kanigoro Village, District. District Performance Malang, which was held for one month. The location of this research was determined deliberately or purposively. The

consideration in determining the location for this research was because this location is the only banana rambak manufacturing industry in Ngipik Hamlet, Kanigoro Village, Pagelaran District, Malang.

According to (Ani et al., 2021), the sample determination in this study used a purposive sampling technique with judgment sampling. The selected sample has knowledge related to the company, such as knowledge related to production and non-production, and decision-makers regarding the profit targets the company wants to achieve. In this study, the sample selected as a source of information consisted of one person, namely the owner of UD. Lidia.

This research uses quantitative methods to analyze data, and the type of data measured and calculated is information or explanations represented by numbers or figures (Putri Wahyuni Arnold et al., 2020). Primary and secondary data were collected in this research. Primary data comes from direct observations in the field and interviews with respondents (Alfajri et al., 2023).

## RESULT AND DISCUSSION

### Banana Rambak Business Analysis

When running a banana rambak business, one must consider various business expenses or business costs.

Apart from that, the banana rambak business needs to pay attention to the income. In this case, production costs include variable cost and fixed cost components. The banana rambak business's revenue is the production amount multiplied by the selling price. In contrast, the revenue from the ram back business is the difference between revenue and total costs.

### Fixed costs

Fixed costs in the banana-growing business at UD. Lidia is a cost not affected by the number of rambak produced. Fixed costs include the cost of damaged equipment, tax costs, equipment rental costs, transportation costs, and post-production costs (Afifah et al., 2024). Fixed costs in the agricultural sector include transportation, electricity, labor, and equipment depreciation. Employers do not pay depreciation costs, but these costs must be considered when calculating research profits. The use of fixed production factors causes fixed costs in this research. Therefore, the costs incurred for production factors do not change even though the number of banana rambak produced changes. The components of equipment depreciation costs in the banana growing business at UD. Lidia is in Table 1.

Table 1: Equipment Depreciation Costs in the Banana Rambak Business at UD. Lidia

Cost Description	Number of (units)	Economical age (Years)	Price (Rp)	Amount (Rp)	Depreciation Value (Rp/Month)
Vacuum frying	3	2	30.000.000	30.000.000	3.750.000
Freezer	Boks=2 Rak=10	2	3.000.000 2.000.000	26.000.000	1.083.333
Gas cylinders	1	1	150.000	150.000	12.500
Speener	1	1	200.000	200.000	16.666
Continue Sealer	1	2	5.500.000	5.500.000	229.169
Knife	10	2	20.000	200.000	8.333
Basin	7	1	20.000	140.000	4.666
Table	1	3	4.000.000	4.000.000	111.111
Spoon	1	3	20.000	20.000	555
Mini basket	2	1	10.000	20.000	1.666
Spoon	1	2	6.000	6.000	500
<b>Total</b>					<b>5.216.333</b>

Source: Processed Primary Data, 2024

Table 1 above shows the use of UD agro-industry fixed costs. Lidiya consists of depreciation of Rp. 5,104,167 per month. This depreciation value is obtained by multiplying the number of units and dividing the price by the economic life, resulting in Rp depreciation. 5,104,167,- every month. UD agro-industry fixed costs. Lidiya as a whole is in Table 2.

Table 2. Total fixed costs of UD. Lidia per month

Cost Description	Amount (Rp/mont)
Equipment depreciation costs	5.216.333
Tax costs	250.000
Equipment Rental Fees	280.000
Freight Costs	500.000
Post Production Costs	400.000
<b>Total Fixed Costs (FC)</b>	<b>6.646.333</b>

Source: Processed Primary Data, 2024

Table 2 above shows that the fixed costs incurred by banana rambak

entrepreneurs in a month is IDR. 6. 646,333. These fixed costs consist of depreciation, tax, equipment rental, transportation, and post-production costs. Equipment depreciation costs incurred by banana rambak entrepreneurs amount to Rp. 5,104,167, the tax costs incurred by banana rambak entrepreneurs are Rp. 250,000. The equipment rental costs incurred by banana rambak entrepreneurs are IDR. 280,000, of which the equipment used by entrepreneurs to produce Sewah bananas is a vacuum frying machine. The transportation costs incurred by banana rambak entrepreneurs are IDR. 500,000, where the transportation of raw materials is carried out twice in one month. Post-production costs incurred

by banana rambak entrepreneurs are IDR. 400,000 is the cost of sending products to intermediary traders for one month, namely four deliveries.

**Variable Costs**

Variable costs are the costs used in the banana farming business at UD. Lidia's size varies proportionally according to the number of banana rambaks produced. Variable costs in the banana rambak business include raw materials, complementary materials, equipment, variable packaging, and electricity.

Table 3. Variable costs of UD's Banana Growing Business Lidia

Description	Amount (IDR/month)
Raw Material Costs	13.500.000
Supplementary Material Costs	750.000
Packaging Costs	825.000
Labor costs	8.320.000
Fuel Costs	160.000
Electricity Costs	1.000.000
<b>Total</b>	<b>24.475.000</b>

Source: Processed Primary Data, 2024

To make banana rambak, UD. Lidia uses two types of raw materials: primary and supporting raw materials. The main raw material is Rojo crew banana, and the supporting raw material is kara oil. The total cost of raw materials is IDR 13,500,000 per month, including banana rojo crew, amounting to IDR Nine million four hundred fifty thousand per

month, supporting raw materials of kara oil amounting to IDR 750,000 per month.

Packaging costs are incurred to purchase banana rambak packaging in aluminum foil, amounting to IDR 240,000/month, and stickers, amounting to IDR 585,000/month. The total costs incurred by UD. Lidia for packaging costs of IDR 825,000/month.

For UD. Lidia, seven people work in the peeling, frying, and packaging sections. They get a daily wage of IDR 80,000 for frying and IDR 40,000 for stripping every day and packaging is done together. Thus, the total labor costs are IDR 8,320,000 every month.

The fuel variable consists of LPG gas used in the production process, with the gas usage time being three days in the production process, while the total production in a month is 26 times, which means the amount of gas that must be replaced in one month is eight times with a price of IDR 20,000. So, the total cost spent in one month on root material costs is IDR. 160,000. Banana ramak entrepreneur UD. Lidia also has to pay IDR 1,000,000 in electricity costs every month.

**Total Cost**

Total costs in the banana rambak business at UD. Lidia is the sum of all fixed and variable costs incurred during

one month of banana rambak production. The total costs for the banana rambak production process for one month can be seen in Table 4 below:

Table 4: Total costs

Fee Type	Amount (IDR/month)
Fixed cost	6.646.333
Variable Costs	24.475.000
Total Cost (TC)	31.121.333

Source: Processed Primary Data, 2024

Based on Table 4 above, the total monthly costs incurred by UD banana rambak entrepreneurs can be seen. Lidia is IDR 31,121,333. The largest costs incurred in the banana rambak business

come from variable costs, namely IDR Twenty-four million four hundred seventy-five thousand of the total costs. Meanwhile, the fixed costs incurred by banana rambak entrepreneurs are IDR IDR. 6.646,333 of the total costs.

**Reception**

Acceptance of the banana rambak business at UD. Lidia is the multiplication of the total banana rambak produced by the price of banana rambak per pack. Table 5 below shows the revenue from the banana rambak business:

Table 5: Banana Rambak Business Revenue

Description	Average Daily Production	Average Monthly Production	Price (IDR/kg)	Amount (IDR/month)
Premium Retail	8kg	240kg	100.000	24.000.000
premium Wholesaler	8kg	240kg	80.000	19.200.000
Kw 2	14 kg	420kg	70.000	29.000.000
Total				48.000.000

Source: Processed Primary Data, 2024

Based on the table above, here is the revenue from the banana rambak business at UD. Lidia for premium retail of IDR 24,000,000, with a minimum purchase of 100gr. Premium wholesale of IDR 19,200,000 with a minimum purchase of 10kg and Kw 2 of IDR. 29,000,000.

**Income**

Table 6. Banana Rambak Business Income at UD. Lidia

Description	Amount (IDR/month)
Monthly Receipts	72.000.000

Total production costs	31.121.333
Total income	40.878.667

Source: Processed Primary Data, 2024

Income obtained from the banana rambak business at UD. Lidia is the difference between revenue and total costs.

Table 6 above shows that the income received by banana rambak entrepreneurs is IDR. 40,878,667. This shows that banana rambak entrepreneurs are experiencing profits.

**Analisis R/C Ratio**

$$\text{R/C ratio} = \frac{\text{Total sales Receipts}}{\text{Totalcost}} = \frac{\text{IDR 72.000.000}}{\text{IDR 31.121.333}} = 2,313$$

R/C (Revenue Cost Ratio) is dividing revenue by total costs. Receipts amounting to IDR 72,000,000, and the total costs incurred were Rp. 31,121,333. Research shows that R/C is 2,313, which is greater than 1, meaning that the banana rambak business is at UD. Lidia is worth the effort from an R/C perspective.

BEP Analysis Break Even Point (BEP) is a situation where the amount of revenue equals the amount of costs, namely when the company does not make a profit but does not suffer a loss. After the analysis, the break-even point (BEP) calculation using a mathematical approach was carried out based on data received during research or observation of the banana rambak business at UD. Lidia obtained the following BEP analysis results:

### Break Event Point (BEP) Analysis

$$\text{BEP on a unit basis} = \frac{\text{Fixed Cost}}{\text{Selling Price perunit} - \text{Variable Costs perunit}}$$

Premium Retail:

$$\text{BEP on a unit basis} = \frac{\text{IDR 6.646.333}}{\text{IDR 100.000} - \text{IDR 34.579}} = \frac{\text{IDR 6.646.333}}{\text{IDR 65.420}} = 101,593 \text{ kg}$$

Premium Wholesaler:

$$\text{BEP on a unit basis} = \frac{\text{IDR 6.646.333}}{\text{IDR 80.000} - \text{Rp.34.579}} = \frac{\text{IDR 6.534.167}}{\text{IDR 45.421}} = 146,327 \text{ kg}$$

Kw 2:

$$\text{BEP on a unit basis} = \frac{\text{IDR 6.646.333}}{\text{IDR 70.000} - \text{IDR 34.579}} = \frac{\text{IDR 6.646.333}}{\text{ID R35.421}} = 187,638 \text{ kg}$$

$$\text{BEP is based on rupiah} = \frac{\text{Fixed cost}}{1 - \frac{\text{Variable costs perunit}}{\text{Reception}}}$$

Premium Retail:

$$\text{BEP is based on rupiah} = \frac{\text{IDR 6.646.333}}{1 - \frac{\text{IDR 34.579}}{\text{IDR 24.000.000}}} = \frac{\text{IDR 6.646.333}}{1 - 0,001} = \frac{\text{IDR 6.646.333}}{0,998} = \text{IDR 6.655.922,7981}$$

Premium Wholesaler:

$$\text{BEP is based on rupiah} = \frac{\text{IDR 6.646.333}}{1 - \frac{\text{IDR 34.579}}{\text{IDR 19.200.000}}} = \frac{\text{IDR 6.646.333}}{1 - 0,001} = \frac{\text{IDR 6.646.333}}{0,998} = \text{IDR 6.658.324,573}$$

Kw 2:

$$\text{BEP is based on rupiah} = \frac{\text{IDR 6.646.333}}{1 - \frac{\text{IDR 34.579}}{\text{IDR 29.000.000}}} = \frac{\text{IDR 6.646.333}}{1 - 0,001} = \frac{\text{IDR 6.646.333}}{0,998} = \text{IDR 6.654.267,410}$$



The break-even point is a condition of a company where the total amount of income equals the total amount of costs incurred by the company or the profit loss = zero. After the break-even point (BEP) calculation analysis process, the analysis results showed that the banana rambak business at UD. To reach the break-even point in sales, Lidia must be able to sell 101,593kg of product per month with monthly revenues of Rp. 6,655,922.7981 (premium retail), 146,327 kg with monthly receipts of Rp. 6,658,324,573 (premium wholesale), and 187,638kg with monthly receipts of Rp. 6,654,267,410 (Kw 2).

### CONCLUSION

The total cost of the banana rambak business at UD. Lidia is IDR. 31,121,333, the income obtained is IDR 72,000,000 per month, so the income obtained by banana rambak entrepreneurs is IDR. 40,878,667 per month. Banana rambak business at UD. Lidia, judging from the R/C, this business is feasible because the R/C value is more significant than one, 2.313. So, the banana rambak business is worth pursuing. Banana rambak business at UD. To reach the break-even point, Lidia must at least sell 101,593 kg of banana products per

month with a monthly income of Rp. 6,655,922.7981 (premium retail), 146,327 kg with monthly receipts of Rp. 6,658,324,573 (premium wholesale), and 187,638kg with monthly receipts of Rp. 6,654,267,410 (Kw 2)

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