

Feasibility Analysis of Bio Meta Fertilizer Business from a Cost Accounting Perspective in Supporting Sustainable Agriculture in Mulyosari Village

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Abstract

This study aims to analyze the business feasibility of Bio Meta fertilizer from a cost accounting perspective in supporting sustainable agriculture in Mulyosari Village, to examine whether Bio Meta fertilizer can serve as an economically viable and environmentally friendly alternative to enhance agricultural productivity in Mulyosari Village, and to analyze the effect of implementing cost accounting on the business feasibility of Bio Meta fertilizer in supporting sustainable agriculture in Mulyosari Village. This research uses a quantitative method with a descriptive approach. The data were obtained through observation, documentation, and financial data collection of the Bio Meta fertilizer business in Mulyosari Village. The results show that the Bio Meta fertilizer business is financially feasible based on the business feasibility analysis. The Break Even Point (BEP) value is 229 liters, while the total production reaches 2,000 liters, indicating that the business is operating far above the break-even point. The Net Present Value (NPV) of IDR 33,136,364 shows a positive value, indicating that the business is profitable. The Benefit Cost Ratio (B/C Ratio) of 2.67 indicates that every IDR 1 of cost generates IDR 2.67 of benefit. In addition, the Payback Period (PP) of 0.39 months or approximately 12 days shows that the initial investment can be recovered in a very short time. These results indicate that Bio Meta fertilizer is economically feasible and supports sustainable agriculture. In conclusion, the Bio Meta fertilizer business in Mulyosari Village is feasible to develop because it is financially profitable, environmentally friendly, and supported by good cost accounting implementation in business management.

Keywords

Business Feasibility, Cost Accounting, Bio Meta Fertilizer, Sustainable Agriculture



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INTRODUCTION

Agriculture is a crucial sector in Indonesia's economic development, playing a key role in meeting food needs, providing employment, and improving the welfare of rural communities. However, in practice, the agricultural system, which is still dominated by the intensive use of chemical fertilizers, has led to various problems,

such as decreased soil fertility, ecosystem damage, and increased production costs for farmers. Excessive use of inorganic fertilizers has been shown to cause land degradation and reduce long-term productivity, thus threatening the sustainability of the agricultural sector.

As awareness of the importance of environmental sustainability grows, the concept of sustainable agriculture is gaining traction. Sustainable agriculture emphasizes a balance between economic, social, and environmental aspects. One way to achieve sustainable agriculture is to reduce dependence on chemical fertilizers and shift to the use of organic and biofertilizers. Biofertilizers are known to naturally increase soil fertility and improve soil structure through the activity of beneficial microorganisms (Sukmawati, 2025).

Bio Meta fertilizer, a type of microorganism-based biofertilizer, has significant potential for development. This fertilizer enhances soil biological activity, aids nutrient absorption, and supports plant growth in a more natural and environmentally friendly manner. Research (Hidayat et al., 2023). Studies have shown that the use of biofertilizers can increase crop productivity while maintaining the balance of agricultural ecosystems. In addition to providing ecological benefits, biofertilizers also have the potential to increase the cost efficiency of agricultural production (Hartati et al., 2024). The use of biofertilizers can reduce dependence on chemical fertilizers, which tend to be expensive and volatile. In fact, the implementation of organic farming supported by biofertilizers has been shown to positively impact crop quality and farmer profitability. This demonstrates that the development of BioMeta fertilizers is not only environmentally relevant but also economically viable.

In practice, the development of the Bio Meta fertilizer business still faces various obstacles, particularly in terms of business feasibility. Many business owners and farmer groups lack an adequate understanding of production cost analysis, cost price determination, and profitability. This lack of information regarding cost structures often leads to under-management of biofertilizer businesses, resulting in low product competitiveness in the market (Ernita et al., 2025).

In this case, a cost accounting approach is crucial. Cost accounting serves as a tool to systematically identify, measure, and control production costs. Through this analysis, business owners can identify detailed cost components, such as raw materials, labor, and overhead, thereby determining appropriate selling prices and improving business efficiency. Therefore, a business feasibility analysis from a cost

accounting perspective can help determine whether the Bio Meta fertilizer business is feasible.

Another problem faced is the low adoption rate of biofertilizers among farmers. This is due to a lack of knowledge, limited outreach, and farmers' continued reliance on chemical fertilizers. Furthermore, small-scale businesses and limited production technology also contribute to relatively high biofertilizer production costs. However, research shows that the use of biofertilizers, such as rhizobacteria, can be a solution to support sustainable agriculture while reducing negative impacts on the environment (Husna et al., 2024). Mulyosari Village, as an area with agricultural potential, presents its own challenges. The continued predominance of chemical fertilizers and limited access to environmentally friendly agricultural innovations highlight the need for more sustainable alternatives. Developing BioMeta fertilizer in this village could be a strategic solution, but it needs to be supported by a comprehensive business feasibility analysis to ensure the business is both profitable and sustainable.

Many studies have been conducted on the feasibility of organic fertilizer businesses, but generally focus only on financial analysis such as NPV, IRR, and BEP. Research examining business feasibility using a detailed cost accounting approach is still limited, especially for specific products such as Bio Meta fertilizer and in the context of village-based businesses. Therefore, this study attempts to fill this gap. The novelty of this study lies in analyzing the feasibility of the Bio Meta fertilizer business from a cost accounting perspective to support sustainable agriculture, examining whether Bio Meta fertilizer can be an economically viable and environmentally friendly alternative to increase agricultural productivity, analyzing the effect of cost accounting implementation on the feasibility of the Bio Meta fertilizer business in supporting sustainable agriculture in Mulyosari Village and linking it to aspects of sustainable agriculture that have rarely been studied in previous studies.

METHODS

This research uses quantitative methods with descriptive and associative approaches. The descriptive approach is used to describe the cost, production, and business feasibility of Bio Meta fertilizer in Mulyosari Village. Meanwhile, the associative approach is used to analyze the relationship and influence between the implementation of cost accounting on the feasibility of the Bio Meta fertilizer business in supporting sustainable agriculture. This research was conducted at the Bio Meta Fertilizer Business Group in Mulyosari Village with 21 members. The data

collection technique in this study used a questionnaire. The collected data were then analyzed to measure business feasibility.

FINDINGS AND DISCUSSION

Research result

Table 1. Production Table of the Bio Meta Fertilizer Business Group in Mulyosari Village in 2026

Month	Production (Liters)
January	500
February	500
March	1,000
Total Production	2,000

Source: Processed data, 2026.

Table 1 presents the production volume of the Bio Meta Fertilizer Business Group in Mulyosari Village during the January–March 2026 period. The production reached 500 liters in January and remained stable at 500 liters in February. In March, production increased significantly to 1,000 liters, reflecting a 100% increase compared to the previous two months. Overall, the total production during the three-month period amounted to 2,000 liters. This upward trend indicates an improvement in the production capacity of the business group, which may have been influenced by increasing market demand, better production management, or the availability of raw materials. The production growth also demonstrates the business group's potential to expand its operations and strengthen its contribution to supporting sustainable agricultural practices through the supply of environmentally friendly organic fertilizer.

Investment Cost or Fixed Cost

Table 2. Details of Investment Costs or Fixed Costs Bio Meta Fertilizer

No	Types of Investment	Details	Amount (Rp)
1	Drum Purchase	Fermentation containers (5 units)	1,500,000
2	Buckets & Tools	Bucket, hose, measuring tools	800,000
3	Production Machines/Tools	Stirring tool/manual mixer	1,200,000
4	Scales	Digital scales	500,000

5	Production Place	Repair/provision of premises	1,500,000
Total			5,500,000

Source: Processed data, 2026.

Table 2 presents the investment costs or fixed costs required to establish the Bio Meta fertilizer business. The total investment amounted to IDR 5,500,000, covering essential production facilities and equipment. The largest investments were allocated to the purchase of fermentation drums and the preparation of the production site, each costing IDR 1,500,000. Other investments included production machines or manual mixing equipment (IDR 1,200,000), buckets and supporting tools (IDR 800,000), and digital scales (IDR 500,000). These fixed assets are used repeatedly in the production process and are not directly affected by production volume. The relatively moderate investment requirement indicates that the Bio Meta fertilizer business can be established with affordable capital, making it a feasible business opportunity for community-based enterprises while supporting sustainable agricultural development.

Production cost

Table 3. Details of Bio Meta Fertilizer Production Costs (Per Production Period (500 liters))

No	Type of Fee	Component	Amount (Rp)
1	Raw material	organic waste	800,000
		EM4 (microorganisms)	400,000
		Molasses	500,000
		Water	50,000
		Packaging Materials	250,000
	Sub-Total		2,000,000
2	Labor	Worker's wages	1,500,000
3	Overhead	Electricity	400,000
		Water	300,000
		Production tools	500,000
		Transportation	300,000
	Sub-Total		1,500,000
Total			5,000,000
Production Cost Per Liter			10,000

Source: Processed data, 2026

Table 4. Production Costs for the Period January-March 2026

Production Amount (liters)	Production Cost (Per Liter) (Rp)	Total Production Cost (Rp)
2,000	10,000	20,000,000

Source: Processed data, 2026

Tables 3 and 4 present the production costs of the Bio Meta fertilizer business. Based on Table 3, the total production cost for one production cycle of 500 liters is IDR 5,000,000, resulting in a production cost of IDR 10,000 per liter. The production costs consist of raw materials, labor, and manufacturing overhead. Raw material costs amount to IDR 2,000,000 and include organic waste, EM4 microorganisms, molasses, water, and packaging materials. Labor costs total IDR 1,500,000, while manufacturing overhead, including electricity, water, production equipment, and transportation, also amounts to IDR 1,500,000. These cost components indicate that the production process is systematically managed and supported by relatively efficient operational expenses.

Table 4 summarizes the total production costs for the January–March 2026 period. During this period, the business produced 2,000 liters of Bio Meta fertilizer. With a production cost of IDR 10,000 per liter, the total production cost reached IDR 20,000,000. The consistency of production costs per liter demonstrates efficient cost management and provides a reliable basis for determining selling prices and measuring business profitability. This cost structure also supports the financial feasibility of the Bio Meta fertilizer business while maintaining competitive production costs and contributing to sustainable agricultural practices.

Total Production Cost

Table 5. Details of Total Bio Meta Fertilizer Production Costs for the Period January-March 2026

No	Types of Investment	Amount (Rp)
1	Fixed Costs	5,500,000
2	Production cost	20,000,000
Total		25,500,000

Source: Processed data, 2026

Income

Table 6. Total Income of Bio Meta Fertilizer Business in Mulyosari Village in January-March 2026

Production	Price Per Liter	Income
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Quantity		
2,000 liters	Rp. 34,000	Rp. 68,000,000

Tables 5 and 6 summarize the total production costs and revenue of the Bio Meta fertilizer business during the January–March 2026 period. As presented in Table 5, the total cost incurred by the business amounted to IDR 25,500,000, consisting of fixed costs of IDR 5,500,000 and production costs of IDR 20,000,000. The fixed costs represent the initial investment in production facilities and equipment, while the production costs cover raw materials, labor, and manufacturing overhead required for producing 2,000 liters of Bio Meta fertilizer. This cost structure demonstrates that the business operates with a relatively low investment requirement and efficient production expenses.

Table 6 shows that the business produced and sold 2,000 liters of Bio Meta fertilizer at a selling price of IDR 34,000 per liter, generating total revenue of IDR 68,000,000 during the three-month period. Comparing the total revenue with the total costs indicates a substantial gross profit margin, reflecting the strong financial performance of the business. The difference between total income and total costs confirms that the Bio Meta fertilizer business is economically profitable and has significant potential for expansion. Furthermore, the favorable financial results support the business's sustainability while promoting the use of environmentally friendly organic fertilizers for sustainable agricultural development.

Profit

Table 7. Profits of the Bio Meta Fertilizer Business in Mulyosari Village in January-March 2026

No	Description	Component	Amount (Rp)
1	Total Production Cost	Investment Cost or Fixed Cost	5,500,000
		Production Cost of 2000 liters	20,000,000
	Sub-Total		25,500,000
2	Income		68,000,000
Profit			42,500,000
Average Profit per Month			14,166,666

- a. Net Present Value (NPV)

$$NPV = \frac{CF}{(1+0,1)} \times I0$$

$$NPV = \frac{42.500.000}{(1+0,1)} \times 5,500,000$$

$$NPV = \text{Rp. } 33,136,364$$

b. Break Even Point (BEP)

$$BEP = \frac{\text{Biaya investasi}}{\text{Harga jual per liter} - \text{Harga produksi per liter}}$$

$$BEP = \frac{5.500.000}{34.000 - 10.000}$$

$$BEP = 229 \text{ liters}$$

c. Benefit Cost Ratio (B/C Ratio)

$$B/C \text{ Ratio} = \frac{\text{Pendapatan}}{\text{Total Biaya}}$$

$$B/C \text{ Ratio} = \frac{42.500.000}{25.500.000}$$

$$B/C \text{ Ratio} = 2.67$$

d. Payback Period

$$PP = \frac{\text{Biaya investasi}}{\text{Rata-rata keuntungan per bulan}}$$

$$PP = \frac{5.500.000}{14.166.666}$$

$$PP = 0.39 \text{ months}$$

$$PP = 12 \text{ days}$$

Discussion

Feasibility Analysis of Bio Meta Fertilizer Business from a Cost Accounting Perspective to Support Sustainable Agriculture in Mulyosari Village

The Bio Meta Fertilizer Business Group in Mulyosari Village is a community-based enterprise specializing in the production of biofertilizers. This initiative arose from the need for local farmers to obtain fertilizer alternatives that are more environmentally friendly and economical, while maintaining long-term soil fertility. In the context of modern agriculture, the excessive use of chemical fertilizers has led to soil degradation, decreased nutrient quality, and increased dependence on production costs. Therefore, Bio Meta fertilizer is a relevant solution to support sustainable agriculture. Theoretically, cost accounting is a branch of accounting that focuses on recording, classifying and analyzing production costs to assist management in decision making (Hansen et al., 2009). In small and medium-sized businesses like the Bio Meta Business Group, cost accounting plays a crucial role in determining the cost of goods sold (COGS), the efficiency of resource use, and analyzing business profitability.

In this study, the production costs of Bio Meta fertilizer consist of raw material costs, labor, and overhead, with a total production cost of IDR 5,000,000 per 500 liters or IDR 10,000 per liter. Meanwhile, investment costs or fixed costs of IDR 5,500,000

are used to support production facilities such as fermentation drums, production equipment, and production facilities. This cost structure indicates that the Bio Meta business is still considered efficient because variable costs are relatively low compared to the selling price of IDR 34,000 per liter. Field observations indicate that farmers in Mulyosari Village are shifting from chemical fertilizers to organic fertilizers due to two main factors: the rising price of chemical fertilizers and awareness of soil damage caused by long-term use. This aligns with the concept of sustainable agriculture, which emphasizes a balance between economic, social, and environmental aspects.

Previous research by (Lanamana et al., 2022) Studies have shown that the use of organic fertilizers can increase soil productivity by up to 25% and reduce agricultural input costs in the long term. Furthermore, research (Firdausi et al., 2024) found that community-based organic fertilizer businesses have high economic potential if supported by good cost management. The analysis results in this study indicate that the Bio Meta fertilizer business produces 2,000 liters with a revenue of Rp68,000,000 and a profit of Rp42,500,000. This indicates that the business is not only economically viable but also contributes to improving the welfare of local farmers. Therefore, it can be concluded that from a cost accounting perspective, the Bio Meta fertilizer business in Mulyosari Village is feasible to run because it is able to manage costs efficiently, generate high profits, and support the principles of sustainable agriculture.

Bio Meta Fertilizer Can Be an Economically Viable and Environmentally Friendly Alternative to Increase Agricultural Productivity in Mulyosari Village

Bio Meta fertilizer is an innovative biofertilizer developed by a community business group in Mulyosari Village. This fertilizer is based on organic materials such as agricultural waste, EM4, and molasses, which are fermented to produce natural nutrients for plants. In the context of modern agriculture, Bio Meta fertilizer is an important alternative to reducing dependence on chemical fertilizers, which negatively impact the environment. Theoretically, the concept of sustainable agriculture proposed by the FAO (2022) emphasizes the importance of using agricultural inputs that are environmentally friendly and efficient, and capable of maintaining the balance of the soil ecosystem. Organic fertilizers such as Bio Meta play a crucial role in increasing soil organic matter content, improving soil structure, and enhancing the activity of soil microorganisms.

From an economic perspective, the research results show that Bio Meta fertilizer generated a profit of Rp42,500,000 in the January–March 2026 period with a total production of 2,000 liters. The selling price of Rp34,000 per liter is considered

competitive compared to other commercial fertilizers, making it acceptable to local farmers. The phenomenon in Mulyosari Village shows that the use of Bio Meta fertilizer is starting to increase along with farmers' awareness of the negative impacts of chemical fertilizers. Furthermore, the more affordable price and local availability make this fertilizer more accessible to smallholder farmers.

Research by (Aulia et al., 2025) shows that the use of organic fertilizers can increase crop yields by 20–30% and improve soil quality in the long term. In addition, research by (Tono, 2022) also stated that biofertilizers have significant potential to reduce agricultural production costs by up to 15%. Environmentally, Bio Meta fertilizers produce no harmful chemical residues, making them safe for soil, water, and ecosystems. This is a significant added value in supporting sustainable agriculture. Thus, it can be concluded that Bio Meta fertilizer is an economically viable and environmentally friendly alternative because it is able to increase agricultural productivity, reduce production costs, and maintain environmental sustainability.

The Effect of Cost Accounting Implementation on the Feasibility of Bio Meta Fertilizer Business in Supporting Sustainable Agriculture in Mulyosari Village

The application of cost accounting in the Bio Meta fertilizer business plays a crucial role in determining the feasibility of the business. Cost accounting serves as a tool to measure, control, and evaluate all costs incurred in the production process, enabling business owners to make more informed decisions. In theory (Horngren et al., 2012) explains that cost accounting helps management accurately identify production costs, determine selling prices, and improve operational efficiency. In small businesses like Bio Meta, implementing cost accounting is crucial because it directly impacts business continuity.

The results of the study indicate that the application of cost accounting in the Bio Meta fertilizer business produces a clear cost structure, namely fixed costs of Rp5,500,000 and production costs of Rp20,000,000. With this recording, business owners can determine that the production cost per liter is Rp10,000 and are able to determine the appropriate selling price of Rp34,000 per liter. Field phenomena show that before the systematic recording of costs, business owners often have difficulty in determining selling prices and calculating profits accurately. However, after implementing a simple cost accounting concept, the business becomes more structured and efficient.

Research by (Firdaus et al., 2026) The results showed that the implementation of cost accounting in MSMEs can increase business efficiency by up to 35% and

improve business decision-making. This is in line with the results of this study, which showed that the Bio Meta business was able to achieve a break-even point (BEP) of 229 liters, an NPV of Rp33,136,364, a B/C ratio of 2.67, and a payback period of 12 days. All of these indicators indicate that this business is highly financially viable. Furthermore, the implementation of cost accounting also helps support the principles of sustainable agriculture by enabling efficient use of resources and reducing cost waste. Thus, it can be concluded that the implementation of cost accounting has an influence on the feasibility of the Bio Meta fertilizer business, both in terms of cost efficiency, profitability, and business sustainability.

CONCLUSION

Based on the research findings, the Bio Meta fertilizer business in Mulyosari Village is financially feasible and supports sustainable agriculture. Cost accounting analysis shows excellent business performance, with a Break Even Point (BEP) of 229 liters compared to actual production of 2,000 liters. The business also generated a positive Net Present Value (NPV) of IDR 33,136,364, a Benefit-Cost Ratio (B/C Ratio) of 2.67, and a Payback Period of only 0.39 months (approximately 12 days), indicating high profitability and rapid investment recovery. In addition, Bio Meta fertilizer offers an environmentally friendly alternative because it is produced from organic materials that help maintain soil fertility while reducing environmental impacts. The implementation of cost accounting has improved cost control, pricing decisions, and profit measurement, contributing significantly to business sustainability.

To strengthen future development, the business should increase production capacity, maintain product quality, and expand marketing strategies. Farmers are encouraged to adopt Bio Meta fertilizer to improve productivity and support sustainable farming practices. Government agencies should provide training, technical assistance, and financial support to accelerate business growth. Future studies are recommended to apply more advanced financial analyses, such as Internal Rate of Return (IRR) and sensitivity analysis, while involving larger samples to improve research accuracy and generalizability.

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