

Knowledge, Perception, and Behavior of Business Consumers towards Meltique Meat in the City and District of Bogor

A. Apriantini¹, R. Maulidawafi¹, W. Humayrah^{2*}, N. C. Dainy³, & E. L. Aditia¹

¹Department of Animal Production and Technology, Faculty of Animal Science, IPB University, Jl. Agatis, Kampus IPB Darmaga Bogor 16680, Indonesia

^{2*}Study Program of Nutrition, Faculty of Food Technology and Health, Universitas Sahid Jakarta

³Study Program of Nutrition, Faculty of Medicine and Health, Universitas Muhammadiyah Jakarta

*Corresponding author: wardina_humayrah@usahid.ac.id

(Received 12-07-2024; Revised 30-08-2024; Accepted 07-10-2024)

ABSTRACT

Meltique meat is a type of meat that undergoes a special process that involves injecting fat into the muscle fibers of the meat. Business consumers use Meltique meat as an alternative to Wagyu meat because it is affordable but has similar characteristics to Wagyu meat. This study aims to analyze the relationship of meat knowledge and perception to business consumer behavior in the Bogor area. This study used 60 samples of food business consumers hotels, restaurants, catering, supermarkets, traditional markets, and meat suppliers in the Bogor area. The questionnaire results were analyzed using the Spearman rank correlation test to determine the relationship between knowledge and perceptions of business consumer behavior. The results showed that there was a strong unidirectional relationship between knowledge and perception of meltique meat on business consumer behavior in the Bogor area with $rs=0.509$ and $rs=0.531$. The significance value of $P < 0.05$ indicates that consumer knowledge and perceptions have a real influence on business consumer purchasing behavior of meltique meat.

Keywords: consumer behavior, food retail, meat Meltique, perception

ABSTRAK

Daging meltique merupakan jenis daging yang mengalami proses khusus yang melibatkan penyuntikan lemak ke dalam serat otot daging. Konsumen bisnis menjadikan daging meltique sebagai alternatif pengganti daging Wagyu karena harganya yang terjangkau namun memiliki ciri yang mirip dengan daging Wagyu. Penelitian ini bertujuan untuk menganalisis hubungan pengetahuan dan persepsi daging terhadap perilaku konsumen bisnis di wilayah Bogor. Penelitian ini menggunakan 60 sampel konsumen bisnis makanan yaitu hotel, restoran, catering, supermarket, pasar tradisional, dan supplier daging di wilayah Bogor. Hasil kuesioner dianalisis menggunakan uji korelasi rank spearman untuk mengetahui hubungan antara pengetahuan dan persepsi terhadap perilaku konsumen bisnis. Hasil penelitian menunjukkan bahwa terdapat hubungan searah yang kuat antara pengetahuan dan persepsi daging meltique terhadap perilaku konsumen bisnis di wilayah Bogor dengan $rs=0.509$ dan $rs=0.531$. Nilai signifikansi $P < 0.05$ menunjukkan bahwa pengetahuan dan persepsi konsumen memiliki pengaruh yang nyata terhadap perilaku pembelian konsumen bisnis terhadap daging meltique.

Kata kunci: daging meltique, konsumen bisnis, persepsi, retail makanan

INTRODUCTION

Beef is one of the livestock products that produces the largest amount of animal protein after poultry and fish. Beef for some people in Indonesia is considered a luxury food. The availability of beef is always needed in high, medium and low income class groups (Ningrum 2018). The quality of beef can be affected by several factors, including meat color, meat texture, meat aroma, age and type of livestock, livestock maintenance, storage and handling, and marbling. Marbling is one of the most important characteristics that determine the quality of meat, even in most developed countries, the marbling score is the main assessment index to assess the quality of meat. Marbling or intramuscular fat itself is defined as the white grains of fat seen in the longissimus dorsi muscle that have an effect on the freshness, tenderness, palability and taste of meat (Cheng *et al.* 2015).

Beef that is very beneficial for health can be consumed with a variety of appetizing preparations, such as rendang, meatballs, stews, curry, jerky, satay, steak, and many more. Steak is one of the processed beef dishes that is grilled and then drizzled with steak sauce and then served with accompaniments, such as potatoes, salads or pasta. The types of beef for steak are tenderloin, sirloin, rump, t-bone, ribs, ground beef, meltique and Wagyu (Yuyun 2008).

Wagyu beef is beef that comes from a specific breed of cattle known as Wagyu beef. This beef originated in Japan and is known for its high quality meat, fat-rich marbling, and tender and delicious flavor. Wagyu meat is often a staple in high-end dishes in fine dining restaurants. This meat is usually chosen to be served as a steak, but it is also used in Japan dishes such as sukiyaki and shabu-shabu. Wagyu meat is often very highly valued compared to the general breed of beef. This is because Wagyu meat has a unique taste and a more tender texture. The relatively more expensive price of Wagyu meat can be a barrier for consumers to continue buying these meat products (Dewi and Gosal 2020).

Therefore, along with the development of technology, meat that has properties similar to Wagyu but has a more economical price is created, namely meltique meat. Meat meltique is a type of meat that undergoes a special processing process that involves the injection of fat into the muscle fibers of the meat. This can improve the marbling and tenderness of the meat and provide a unique flavor. Meltier meat is known for its high level of marbling. Evenly marbling gives the meat its tenderness and distinctive flavor due to the fat that is evenly distributed within the muscle fibers. Meltique meat originated in France in the 1960s with the Pique technique, which is an injection technique to create tender meat. However, in the academic field itself, meltique meat is still not as popular as in the culinary world.

The island of Java, especially the provinces of DKI Jakarta and West Java, is a central area for beef consumers in Indonesia. Bogor City and Regency is one of the areas in West Java which is located adjacent to DKI Jakarta. Meat consumption in the Bogor region can be represented by per capita expenditure per month for meat products which increased from Rp18,630.00 in 2009 to Rp28,144.00 in 2013

(BPS 2013). This is because Bogor is experiencing rapid population growth due to urbanization, so that the need for food, including meat, has increased. The geographical and topographic factors of Bogor are surrounded by mountains and have lowlands, making the Bogor area a location that provides good access for livestock development. Bogor is one of the culinary tourism destinations with the development of various types of restaurants and the number of hotels demanding the availability of various types of food, one of which is food derived from beef (Faturokhman *et al.* 2020).

Consumers are divided into two types, namely individual consumers and organizational consumers or business consumers. Business consumers are consumers who buy a product to carry out all their business activities so they usually make purchases in large quantities (Sumarwan 2014). This is shown by data from Bappenas (2015) which states that consumers of organizations or business consumers such as hotels, restaurants, caterers, supermarkets, large processing industries, and traditional markets buy the most beef.

The aim of this study was to analyze the relationship of consumers' knowledge and perception about Meltique meat towards their behavior, case study for business consumers in Bogor. Currently, there are not many business consumers who have introduced meltique meat to the public because they think meltique meat is the same as other types of meat but with better quality (Apriani 2019). In addition, many meltique meat sellers, especially restaurants, refer to meltique meat products as Wagyu meat at affordable prices with the aim of attracting consumers. The introduction of the word "Meltique" of the products offered can help in identifying product branding as a factor that affects consumer perception. This research can open up opportunities to establish more effective meltique meat marketing strategies and approaches that are in accordance with the characteristics of the local market.

METHODS

Time and Place

This research was carried out from January to May 2024 in the Bogor Region on 30 hospitality and food retail businesses in Bogor City and 30 hospitality and food retail businesses in Bogor Regency, hospitality and food retail businesses consist of hotels, restaurants, catering, supermarkets, meat suppliers, and meat stalls in traditional markets. The selection of samples is based on the type of business and each business represents a sample in each region.

Research Procedures

Sample determination. The sample used in this study amounted to 60 respondents from business units in the food sector which were divided into 30 respondents from Bogor City and 30 respondents from Bogor Regency. The food sector in question is hospitality and food retail consisting of hotels, hotel resorts, restaurants, catering, supermarkets, meat suppliers, meat stalls in traditional markets. Respondents were selected by non-probability

sampling using the purposive sampling technique. The selected respondents are businesses that purchase or have bought beef, especially meltique meat to be sold in the form of fresh food ingredients or processed into the main menu.

Data collection. The data used in this study consisted of primary data and secondary data, both qualitative and quantitative. Primary data collection is collected offline and online using google forms and then summarized using Microsoft Office software. Primary data is obtained from business consumers through two techniques, namely offline with face-to-face direct interviews and online with interviews through zoom meetings or filling out google forms, while secondary data is obtained through various libraries. Interviews are conducted with parties who are considered to have a deep understanding of the production and distribution process of the products of the business itself. By involving parties who have an in-depth perspective, the data obtained is expected to provide a comprehensive picture of business consumer knowledge, perceptions and behavior.

Data Analysis

Descriptive analysis. The analysis carried out in this study is a descriptive analysis. Descriptive analysis is a statistical method used to analyze data by describing or describing the data that has been collected as it is, without aiming to make generalized conclusions or generalizations (Sugiyono 2014). This study describes the characteristics of consumers, knowledge, perceptions, and behavior of business consumers towards meltique meat. The data is transformed in the form of frequency, percentage and average score.

Validity and reality test. This study uses validity tests and reliability tests when processing data. The purpose of this test is to get valid and reliable results from the questionnaire that has been prepared previously. The validity and reliability test of the questionnaire was carried out with statistical software.

Validity tests are conducted to evaluate questionnaires to measure what they want to measure. The validity test can be said to be valid if it has strong support for the total score. The questionnaire component must have a strong correlation and the chance of error is not too large with an error probability level of 0.05 and the correlation must have a positive direction, namely r calculation $>$ r table (Silalahi 2012).

In addition, a reliability test was carried out on the research questionnaire to find out how confident the questionnaire was. If the results of repeated measurements produce relatively similar results, the measurement is said to have high reliability (Silalahi 2012). The reliability test in this study uses the Cronbach Alpha statistical test. If the Cronbach Alpha number $>$ 0.60, it can be said to be reliable.

Determination of perception score. The calculation of the final perception score is carried out by leveling the score of each perception aspect, namely the sales and purchase aspects of products, aspects of nutritional and health value, aspects of product quality, aspects of product handling, aspects of religion and price aspects. The value of each

statement variable is 1 to 4. Strongly disagree is given a score of 1, disagreement is given a score of 2, agreeing is given a score of 3 and strongly agreeing is given a score of 4. The determination of the scale range to determine the level of perception is carried out using the following formula (August 2011):

$$\text{Scale range} = \frac{\text{highest value} - \text{lowest value}}{\text{number of scale}} = \frac{4 - 1}{4} = 0,75$$

Based on this calculation, the scale of perception levels is obtained as shown in Table 1.

Table 1. Scale of respondents' perception level

Value	Level of perception
1.00-1.75	Very Bad
1.76-2.50	Bad
2.51-3.25	Good
3.26-4.00	Excellent

Spearman rank correlation test. The Spearman Rank correlation test is a nonparametric statistic used to measure the relationship between variables that have an ordinal data scale or one of the variables with ordinal data. In this study, the variables that will be measured in relation to consumer characteristics are perception with consumer characteristics as well as knowledge and perception with business consumer behavior towards meltique meat. The following is the formula for the Spearman Rank correlation test (Silalahi 2012):

$$r_s = 1 - \frac{6 \sum d^2}{n(n^2 - 1)}$$

Information:

- R_s : Spearman correlation coefficient value;
- d : The difference between the two modifiers;
- n : The number of variables.

Mann-Whitney test. The Mann-Whitney test was used in a comparative test of two unrelated samples or independent samples (Wijaya 2011). In this study, the Mann-Whitney test was conducted to measure the difference in business consumer perception scores towards meltique meat in Bogor City and Regency. The Mann-Whitney test was conducted with minitab statistical software.

RESULTS AND DISCUSSION

Characteristics of Business Consumers

Business consumers are markets that buy goods and services but not for their own consumption. They buy goods to sell or process into other goods and resell them (Sumarwan 2012). Kotler (2005) defines a business market as all companies that acquire goods and services to be reused to produce new goods and services that are sold, leased, or supplied to other parties. Respondents consisted of 60 businesses that consumed beef, especially meltique meat. The characteristics of business consumers that distinguish

each business include the type of business, monthly income and consumption of miltique meat sales with two different regions, namely Bogor City and Regency.

Type of business. There are six types of business consumer businesses that are taken, namely catering, restaurants, hotels, supermarkets, traditional market traders and meat suppliers. Table 2 shows that the majority of respondents both in Bogor Regency and in Bogor City are restaurant businesses with the number of respondents being 23. Restaurants are facilities that provide food and or beverages for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars and the like, including catering/catering services (Siahaan 2009). The Bogor area is one of the areas that has the status of a tourist destination, as a result of which many tourists are looking for places to eat or restaurants during their visits, this encourages the growth of restaurants in Bogor. The type of preparation made by the respondents is steak that uses beef as the main ingredient. The factor that can cause many respondents to process beef into steak is a cultural factor that comes from western countries and has become the favorite menu of many people in the world. In addition to restaurants, the type of meat supplier business is also the majority of the types of businesses taken. This is because there are quite a lot of meat suppliers in the Bogor area and have the potential to sell miltique meat. The strategic location of the Bogor area, the dense population and high market demand for meat are some of the factors that drive the number of meat suppliers in Bogor.

Table 2. Types of consumer businesses in the miltique meat business

Bogor Regency		Bogor City	
Type of business	Sum	Type of business	Sum
Catering	2	Catering	1
Restaurant	11	Restaurant	12
Hotel	1	Hotel	1
Supermarket	1	Supermarket	1
Traditional Market Traders	5	Traditional Market Traders	5
Meat Supplier	10	Meat Supplier	10
Total	30	Total	30

Business scale based on revenue. Revenue is all receipts, both cash or non-cash which are the results and sales of goods or services in a certain period of time (Sholihin 2013). Income is very influential for the entire life of the company, the greater the income obtained, the greater the company's ability to finance all expenses and activities that will be carried out by the company (Nasution 2023). Based on Law Number 20 of 2008 concerning MSMEs, annual income can be an indicator of business scale with the criteria for micro business size with a maximum income of Rp300,000,000 per year, small businesses with an income of more than Rp300,000,000-Rp2,500,000,000 per year, medium businesses with an income of more than Rp2,500,000,000-Rp50,000,000,000. Based on Table 3, the majority of business scales in Bogor Regency are small

businesses, while the majority of business scales in Bogor City are small businesses intermediate. This shows that Bogor Regency has less annual income than the Bogor City area. According to Rainanto (2019), obstacles to micro businesses in Bogor Regency include marketing aspects, especially through digital marketing, capital aspects for business consumer businesses, production aspects that are still limited both in place and production time, aspects of the availability of skilled human resources in their fields, aspects of limited availability of quality raw materials, aspects of financial management, aspects of document legality and aspects of distribution to production areas and product distribution chains.

Table 3. Monthly revenue of business consumers

Bogor Regency		Bogor City	
Revenue per month	Sum	Revenue per month	Sum
Less than IDR 5,000,000	3	Less than IDR 5,000,000	3
IDR 5,000,000-IDR 50,000,000	18	IDR 5,000,000-IDR 50,000,000	3
IDR 51,000,000-IDR 100,000,000	1	IDR 51,000,000-IDR 100,000,000	6
IDR 100,000,000-IDR 500,000,000	4	IDR 100,000,000-IDR 500,000,000	13
More than IDR 500,000,000	4	More than IDR 500,000,000	4
Other	0	Other	1
Total	30	Total	30

Miltique meat consumption. Consumption is a human action in reducing or consuming the use of a good/service to meet needs. In the concept of conventional economics, consumption behavior is a process and activity when a person is related to the search, selection, purchase, use, and evaluation of goods and services to meet the needs of desires (Septiana 2015). Table 4 shows that the majority of miltique meat consumption in Bogor Regency is 10-50 kg per month while miltique meat consumption in Bogor City is the majority of 51-100 kg per month. This means that the consumption of miltique meat in Bogor City is more than in Bogor Regency. The difference in the amount of miltique meat consumption can be influenced by behavior, lifestyle and consumption patterns in the more modern society of Bogor City. Consumption of miltique meat with an amount of less than 100 kg is usually a type of business with a microscale, while consumption with an amount of more than 100 kg is a type of business with a medium scale. The more consumption, the greater the income.

The context of consumption in this study is respondents who buy miltique meat from a producer or respondents who make their own miltique meat which is then resold in fresh form or processed into a processed menu. Business consumers who consume miltique meat in non-processed form are the majority of supermarkets and meat suppliers. The majority of business consumers who consume miltique meat in processed form are caterers,

restaurants and hotels. From the results of the interview, there were 28 respondents who did not consume meltique meat, including 16 respondents in Bogor Regency and 12 respondents in Bogor City.

Table 4. Consumption of meltique meat by business consumers

Bogor Regency		Bogor City	
Meltique meat consumption per month	Sum	Meltique meat consumption per month	Sum
Under 10 kg	3	Under 10 kg	2
10-50 kg	5	10-50 kg	5
51-100 kg	4	51-100 kg	9
101-200 kg	1	101-200 kg	0
201-500 kg	1	201-500 kg	1
501-1000 kg	0	501-1000 kg	1
Does not sell meltique meat	16	Does not sell meltique meat	12
Total	30	Total	30

Business Consumer Knowledge of Meltique Meat

Knowledge is a number of experiences regarding information about a certain product or service owned by a consumer. Consumer knowledge can be defined as a set of information owned by a consumer about various types of products or services as well as other information related to its function as a consumer. Consumers have different levels of product knowledge, which can be used to translate new information and make decisions. Consumer knowledge about meltique meat can be an indicator to assess the existence and development of meltique meat in Bogor City and Regency. The level of knowledge of business consumers about meltique meat in the Bogor area is presented in Table 5.

Table 5. Level of knowledge of business consumers in Bogor Regency and City

	Bogor Regency		Bogor City	
	Percentage (%)	Level of knowledge	Percentage (%)	Level of knowledge
Average Score	58	Low	64	Medium

Based on Table 5, the average business consumer knowledge score in Bogor Regency has a percentage of 58% and is included in the low category of knowledge level, while the average business consumer knowledge score in Bogor City has a percentage of 64% and is included in the medium category. This shows that business consumers' knowledge about meltique meat in Bogor City is better than that of business consumers in Bogor Regency. This can happen because the Bogor City area has the characteristics of business consumers, the majority of whom are included in the medium business scale, so business actors may have better access to information and resources related to meltique meat. In addition, it is likely that the existing infrastructure in Bogor City is better, such as internet connectivity that

allows business consumers to more easily access the latest information. The existence of modern shopping centers and markets in Bogor City that offer a variety of products can also expand business consumers' horizons towards new products such as meltique meat. In general, culinary places in Bogor City tend to have modern and international concepts, so the menus offered are more varied and innovative than culinary menus in Bogor Regency.

The majority of respondents knew about meltique meat from business colleagues or in other words people who have extensive relationships who receive information about meltique meat. The limited information of meltique meat on social media and the low curiosity of business consumers in the Bogor area can be one of the factors why the level of knowledge of business consumers about meltique meat in the Bogor area has not been included in the high category. The influence of business consumer knowledge on a business that is being undertaken can help design a more targeted marketing strategy, develop products that are more in line with market demand, set market prices and competitive product values, build stronger relationships with customers, and identify the weaknesses and strengths of the products made, so that the business can survive in the long term.

Business Consumer Perception of Meltique Meat

Perception is a process when a person obtains presumption of presumption as a result of the interpretation of the object he or she observes selectively. In KBBI, perception is defined as a direct response or acceptance of something, or the process of a person knowing several things through his five senses. Responses as a result of perception can be taken by individuals in various forms so that the results of perception may differ between individuals. Basically, the process of forming perception occurs in a person, but it can be influenced by experience, learning process and knowledge. Individual perceptions are flexible, able to adapt well to their environment and culture (Akbar 2015). The respondents interviewed consisted of business owners, company managers and chefs. The existence of this background variation creates a diverse perception score. There are six aspects of consumer perception that are reviewed, namely product sales and purchases, product quality, nutritional and health content, product handling, religion, and price presented in Table 6.

Respondents are business consumers who buy meltique meat at producers and then resell it in both frozen and processed meat. However, there are also some respondents who make their own meltique meat. The average perception score of sales and purchase aspects in Bogor Regency is 2.65, while the average perception score in Bogor City is 2.64. This shows that both regions have a good level of respondent perception. Respondents agreed that discounts can be used as a sales strategy to attract end consumers. The end consumer who buys meltique meat in large quantities is usually a restaurant or meat supplier. Meanwhile, household consumers will buy meltique meat in small quantities according to their daily needs.

Table 6. Average score of respondents' perception of meltique meat

It	Aspects	Sub Aspects	Variable	Average Score	
				Bogor Regency	Bogor City
1	Sales and Purchase of products	Sales	Sales of meltique meat increase during festive season	3.50	3.28
			Discounts affect meltique meat sales	2.86	2.72
		Purchase	Consumers buy meltique meat in bulk	2.36	2.67
			Prefer to buy meltique meat instead of regular meat	2.20	2.13
			Prefer to buy meltique meat instead of real Wagyu meat	2.33	2.40
Average Aspect Score				2.65	2.64
2	Product quality	Physical quality	The addition of oil/fat to meltique meat will affect the quality of meltique meat	3.13	3.00
			Meltique meat has the same quality as meat in general	2.47	2.20
			Meltique meat does not have the same quality as Wagyu meat	2.87	2.73
			The quality of meltique meat marbling is better than meat in general	2.60	2.53
			The appearance of meltique meat looks good	2.83	2.60
		Organoleptics	Meltier meat is more tender than meat in general	3.13	3.00
			Meltique meat is tastier than meat in general	2.73	2.77
			Meltique meat has the same flavor as Wagyu meat	1.73	1.93
			Meltier meat has a distinctive aroma of delicious meat	2.73	2.70
			Microorganisms in meltique meat are less than Wagyu meat	2.27	2.17
Average Aspect Score				2.65	2.56
3	Nutritional and health content	Nutritional content	Meltique meat has the same nutritional value as meat in general	2.13	2.20
		Health	Meltier meat is good for consumption	2.70	2.67
Average Aspect Score				2.42	2.44
4	Product handling	Before processing	Meltique meat can be stored for a long time	2.83	3.00
			Meltier meat is no more perishable than Wagyu meat	2.37	2.20
			Meltier meat is easier to prepare than regular beef	2.70	2.63
		After processing	The processed meltique meat has the same flavor as the Wagyu meat	1.97	2.10
			The processed meltique meat has the same aroma as the Wagyu meat	2.00	2.07
			The tenderness of the meltique meat that has been processed is the same as that of Wagyu meat	2.17	2.13
Average Aspect Score				2.34	2.36
5	Religion		The halalness of meltique meat has not been guaranteed	2.40	2.20
6	Price		The price of meltique meat is cheaper than Wagyu meat	3.27	3.50

The average score of business consumer perception of product quality aspects in Bogor Regency and Bogor City is 2.65 and 2.56. The perception score in Bogor Regency is better than that of Bogor City. Meltique meat can be injected with vegetable oil or animal fat. The commonly used type of vegetable oil is canola oil, while the type of animal fat that can be injected into meat is Wagyu beef fat. This type of difference will certainly produce different meltique meat, where meltique meat injected with vegetable

oil, the marbling will be yellowish. Marbling meltique meat injected with animal fat, will be whitish in color and have better quality.

Wagyu cattle are a breed of cattle from Japan that are raised and cared for very well, resulting in high-quality meat. While meltique meat is beef that is injected with vegetable oil or animal fat to produce fake marbling that resembles Wagyu meat. This is what causes the quality of these two beef to be different. Wagyu meat has natural marbling

fibers and comes from the real fat of the cow itself and produces large amounts of unsaturated fat. The appearance of meltique meat marbling lines looks unnatural, follows the meat and looks stiff because it comes from the result of oil or fat injections (Apriani 2019). The flavors produced from meltique meat and Wagyu meat are clearly different but there are similarities. Wagyu meat produces a naturally savory flavor from the fat produced from the cow itself. While the flavor produced by meltique meat has a distinct savory flavor because it does not have many natural fats that strengthen the flavor. Another distinguishing feature is that when this meat is grilled, the meltique meat releases so much oil (Apriani 2019).

Melqué meat is a type of artificial meat that goes through a handling process with the Pique technique, which is injecting oil or fat into the meat carcass. Therefore, meltique meat is estimated to have more chances of contamination than Wagyu meat or meat in general. Business consumers argue that there are more microorganisms in meltique meat than in Wagyu meat.

The average score of business consumer perception in terms of nutritional content and health between the two regions is not much different, with an average value of 2.42 for the Bogor Regency area and an average value of 2.44 for the Bogor City area. Both regions are included in the bad category. This can happen because the people of Bogor still have a critical and skeptical view of the new 16 and still think that local beef is healthier and more nutritious. In addition, meltique meat that is indeed imaged with oil or fat injections makes respondents think that fat injected into meat is unhealthy.

Indonesia is one of the countries with a majority Muslim population, even becoming the country with the second largest Muslim population in the world. Therefore, the government system in Indonesia made and passed regulations that protect citizens in consuming halal food by issuing Law No. 33 of 2014 concerning Halal Product Assurance. The perception score obtained in Bogor Regency on the religious aspect was 2.40 and in Bogor City was 2.20.

Business consumers' perception of the price of meltique meat is measured by the aspect that the price of meltique meat is cheaper than Wagyu meat. Based on the perception score obtained, which is 3.27 for Bogor Regency and 3.50 for Bogor City, it shows that the perception of business consumers is very good. The price of Wagyu meat with a marbling level of 9 at one of the meat suppliers is around IDR 313,500.00 per 190 g. The price of meltique meat at meat suppliers in the Bogor area ranges from IDR 40,000.00-IDR 70,000.00 per 200 g depending on the type of meat. This is in line with the price of meltique meat steak which is cheaper than Wagyu meat steak. From the results of the study, the price of meltique meat steak ranges from IDR 70,000.00-IDR 120,000.00 per 200 g. As for steak made from Wagyu meat, it is priced at around IDR 300,000.00 per 200 g.

Based on the results of the Mann Whitney test with the variable difference in the score of business consumer perception of meltique meat in Bogor City and Regency, it shows a P-Value of 0.603 ($P > 0.05$) at the error probability

level of 0.05, meaning that there is no significant difference in the level of perception between the Regency and Bogor City. This can happen because the characteristics and knowledge of business consumers in Bogor City and Regency are not significantly different, they exist in the same scope. The existence of the same scope of influence can be one of the factors that business consumers have the same level of information knowledge.

Buying and Selling Behavior of Meltique Meat by Business Consumers

Schiffman and Kanuk (2007) said that consumer behavior is a study of the processes that occur when individuals or groups select, buy, use or stop using products, services, ideas or experiences in order to satisfy certain desires and desires. Meanwhile, Engel *et al.* (1995), stated that consumer behavior includes all actions taken to obtain, consume and consume products and services, including the decision process that precedes and follows these actions. According to Sheth and Mittal (2004), consumer behavior is the physical and mental actions taken by household customers and business customers when they make decisions to pay, buy and use certain products and services. According to Kotler (2005), the decision-making process by business consumers is divided into 5 stages, namely: need recognition, information search, alternative evaluation, purchase decision, and post-purchase behavior.

Introduction of needs. The process of recognizing needs arises when consumers face a problem (Sumarwan 2014), so it is necessary to recognize the need for meltique meat. The reason why the most respondents sold meltique beef based on Table 7 was profitable with a percentage of 26.8%. The meltique meat itself has a tender texture like Wagyu meat but has a more affordable price. So respondents assessed that the profits obtained from selling meltique meat were quite large. Meanwhile, 25.6% of respondents think that selling meltique meat can increase the number of buyers. Meltique meat is a processed product of livestock products where fats or emulsions such as canola oil are injected into lean meat to create an artificial marbling effect. This process

Table 7. Reasons to sell meltique meat

Variable	Frequency	Percentage (%)
Auspicious	22	26.8
Better quality than regular meat	5	6.1
Same quality as Wagyu meat	5	6.1
Taste and texture are preferred by consumers	13	15.9
Have meltique meat suppliers	9	11
Can make regular meat into meltique meat	1	1.2
Can increase the number of visitors/buyers	21	25.6
Other	6	7.3
Total	82*	100

* respondents choose more than one answer

can improve the value, quality and passability of marbling meat so that it is like Wagyu meat. So that the end consumers are interested in consuming meltique meat either in the form of frozen meat or processed products.

As many as 7.3% of respondents answered “other” when asked about the reason for selling meltique meat. One of the reasons for this is that respondents argue that the variety of meltique meat menus can increase added value and increase the attractiveness of customers with different taste needs. The existence of this product variety can be a strategy for business consumers to expand the market and increase sales.

The results of interviews with respondents showed that the age group of the most customers who bought meltique meat, both non-processed and processed, was adult customers aged 21-30 years with a percentage of 62% (Table 8). In Shofiyah (2019), the millennial generation is the generation born in the early 1980s to 2000. The millennial generation is characterized by an increase in the use of information technology, media and digital technology. Because we are in the era of technological advancement, the millennial generation has the characteristics of being creative, informative and also productive. So that the millennial generation is considered to understand more information about meltique meat and have a high sense of curiosity.

Table 8. Age groups of meltique meat customers

Variable	Frequency	Percentage (%)
<20 years	3	6
21-30 years old	31	62
31-40 years old	15	30
41-50 years old	1	2
>50 years	0	0
Total	50*	100

* respondents choose more than one answer

Table 9. Positive and negative aspects of meltique meat sales

No	Aspects	Variable	Frequency	Percentage (%)
1	Positive things about meltique meat sales	Sales increase	27	38
		Increased profits	22	31
		Quality assured	6	8.5
		Increased save time	3	4.2
		Other	13	18.3
		Total	71*	100
2	Negatives of meltique meat sales	Sales decline	0	0
		Declining profits	0	0
		Customer trust declines	0	0
		Operational costs increase		
		None	4	12.5
		Other		
		Total	26	81.3
	2	6.2		
	32	100		

* respondents choose more than one answer

Based on Table 9, business consumers are of the opinion that there are more positives than negatives when selling meltique meat, including increased profits and sales, guaranteed quality, increased shelf life, and can be used as an alternative to making meat steaks. The majority of respondents argued that there was nothing negative at the time of meltique meat sales.

Information search. Information about a product can be obtained through 2 sources, namely internal searches stored in consumers’ memories and external searches or external information. The majority of sources of information about meltique meat are obtained from business colleagues, which is 32.6% (Table 10). Business colleagues become a strong foundation between buyers and sellers, between companies and their partners. Business relationships can be an advantage and a very important strategy in maintaining a business (Rembulan 2020). The establishment of relationships with other business places is one of the factors that respondents get information.

Not a few respondents also know information about meltique meat from end consumers and other hospitality businesses, so that respondents who initially had no desire to sell meltique meat became interested in doing meltique meat business. As many as 18.6% of respondents get information through social media. In this millennial generation, people have learned how to do social media well against the current development of social media. The benefits of social media are believed to be not only for socializing, but also for making it easier to find information. In addition, businesses also use social media for marketing their products (Jansen *et al.* 2022).

Alternative evaluation. Sumarwan (2014) stated, the evaluation criteria are the attributes or characteristics of the product to be purchased. Respondents can choose more than one attribute to consider in determining the meltique beef to be purchased according to their needs. Table 11 shows that price is an attribute of consideration for purchasing meltique

Table 10. Search for information

Variable	Frequency	Percentage (%)
Business colleagues	28	32.6
User	10	11.6
Social Media	16	18.6
Print	1	1.2
Television/radio	1	1.2
Other horeka places of business	21	24.4
RPH	2	2.3
Other	7	8.1
Total	86*	100

* respondents choose more than one answer

meat with a percentage of 36%. Meltier meat is cheaper than Wagyu meat, but organoleptic has characteristics similar to Wagyu meat. In addition to price, quality and taste are also attributes to consider purchasing meltique meat with a percentage of 26.6% and 23.4%. Meltique meat is beef from Australia that is injected with canola oil to produce a good taste like Wagyu meat. Meltier meat has a tender texture and marbling characteristics that have attractive white fine fat tissue so that it looks like marble marbling.

Purchase decision-making is a problem-solving approach to human activities to buy a product to meet desires and needs (Yusuf *et al.* 2020). The final decision of the purchase is determined by certain parties. Based on Table 11, the final decision holder for purchase by company owners is as many as 53.1%, usually micro-scale businesses with the majority of caterers or butcher shops in supermarkets whose company owners are directly involved in the production site. As many as 25% of purchasing decision holders are

employees and 21.9% of purchasing decision holders are managers. The decision to purchase products with the type of hotel, restaurant and catering business is usually determined by the chef or kitchen manager. Meanwhile, the purchasing decision holder in the type of supermarket business and meat supplier is the operational manager.

Tenderloin is the most preferred part of meltique meat by end consumers. Therefore, the majority of respondents buy tenderloin parts to be resold or made as processed. According to Rangkuti (2019) tenderloin is beef that is located at the short waist of a cow, precisely the back that extends along the spine. The muscles in the tenderloin are not used much to move. So the tenderloin part has a lot of fat which makes it tender and juicy and soft in texture.

Purchase process. Sumarwan (2014) stated that the purchasing process is divided into 4 stages, namely related to producers, finding products, transactions and consumption. The desire to buy meltique meat encourages consumers to look for producers. Table 12 shows that as many as 90.6% of respondents buy meltique meat at retailers or meat suppliers. According to respondents, the purchase of meltique meat at meat suppliers can be purchased in large quantities and at a lower price. The majority of respondents are regular customers of a particular meat producer. This shows that the level of trust of respondents in producers is quite high. Some aspects that have been assessed as good by respondents include meat quality, meat taste and consistent meat texture. The respondents who made their own meltique meat were three respondents with the majority of the business scale being medium businesses. Based on the results of the interview, the process of making meltique meat includes removing excess fat from beef, then the beef is injected using a predetermined emulsion. The emulsion mixture

Table 11. Alternative evaluation

No	Aspects	Variable	Frequency	Percentage (%)
1	Final purchase decision-makers	Company Owner	17	53.1
		Manager	7	21.9
		Employee	8	25
		Total	32	100
2	The most preferred part of meltique meat by consumers	Tenderloin	17	36.2
		Sirloin	8	17
		Ribs	12	25.5
		Slice	1	2.1
		Saikoro	7	14.9
		Other	2	4.3
		Total	47*	100
3	Factors for customers to purchase meltique meat	Price	23	36
		Health	4	6.2
		Quality	17	26.6
		Shelf life	1	1.6
		Taste	15	23.4
		Other	4	6.2
		Total	64*	100

* respondents choose more than one answer

used contains fat (a mixture of beef fat and vegetable oil), water and soy protein isolate as emulsifiers so as to produce an emulsion that can be injected (Anjany 2023). Vegetable oil commonly used is canola oil, while beef fat is Wagyu beef fat.

Livestock products, especially meltique beef, are classified as consumables, which are the type of goods that are used only once and are bought again when they are used up. The period of time consumers buy meltique meat is different. The frequency of purchasing meltique meat by respondents is mostly uncertain, adjusted to the preparation of ingredients. As many as 26.2% of respondents buy meltique meat with a frequency of purchase every 5-7 days (Table 12). The majority of respondents are hotels, restaurants and meat suppliers who store meltique meat in freezers. This is done to maintain the freshness of the meltique meat. Meanwhile, 7.1% of respondents buy meltique meat with a frequency of purchase once a month. The respondents are micro business respondents who consume meltique meat in small amounts.

The form of purchase of meltique meat purchased by business consumers from the majority of producers is in the form of frozen pieces of meltique meat with a percentage of 82.4%. This is because frozen meat has a longer shelf

life than fresh meat, so it is easy to manage but does not reduce the quality and freshness of the meltique meat itself. Meanwhile, as many as 5.9% of respondents bought meltique meat in the form of fresh cuts. The respondent is a hospitality business that meets the daily needs of his company, the meltique meat that has been purchased is directly processed into a processed menu.

Buying meltique meat is done in two ways, namely ordering and direct. As many as 77.8% of respondents purchased meltique meat by order. Orders are usually made by meat suppliers, supermarkets and restaurants via phone or social media such as WhatsApp. Usually, respondents who get meltique meat through ordering have established a business relationship with the producer. Meanwhile, as many as 13.9% of respondents purchased meltique meat directly by visiting the production site. Meanwhile, 8.3% of respondents get meltique meat by making it manually.

Melique meat payments are made in two ways, namely debt and cash. Debt or in business language is also called TOP (Term of Payment), which is a payment provision that details the payment method, the account to be paid and the length of payment time (Meilia 2023). Respondents who make payments by debt are around 6.3% with the type of restaurant business. Meanwhile, respondents who made payments in cash were around 84.4% (Table 12).

Table 12. Business consumer purchasing process

No	Aspects	Variable	Frequency	Percentage (%)
1	Meat meltique producers	Retail/Supplier	29	90.6
		Making your own meltique meat	3	9.4
		Total	32	100
2	Purchase frequency	Every day	0	0
		Every 2-4 days	7	16.7
		Once every 5-7 days	11	26.2
		Once every 2 weeks	7	16.7
		Once a month	3	7.1
		Indeterminate	13	31
		Other	1	2.3
		Total	42*	100
3	Forms of purchase of meltique meat	Frozen meltique cutlets	28	82.4
		Fresh meltique cuts (not frozen)	2	5.9
		Cold meltique cuts of meat	0	0
		Processed meltique cuts	1	2.9
		Other	3	8.8
		Total	34*	100
4	How to buy meltique meat	Most recent booking	28	77.8
		Immediately	5	13.9
		Other	3	8.3
		Total	36*	100
5	Payment for the purchase of meltique meat	Owe	2	6.3
		Cash	27	84.4
		Other	3	9.3
		Total	32	100

* respondents choose more than one answer

Post-purchase behavior. Based on Table 13, the price of meltique meat sold by respondents which costs Rp50,000-Rp70,000 per 250 g, there are seven respondents with a percentage of 19.4%. Respondents in this category are respondents with a type of meat supplier business. Meltier meat is resold in frozen form without being processed so that it has a more economical price. Meanwhile, as many as 44.4% of respondents gave a selling price ranging from IDR 70,000-IDR 100,000 per 250 g. The majority of respondents consisted of restaurant and hotel businesses. These costs include elements of the cost of raw materials, direct labor costs and factory overhead costs (Mulyadi 2014). The majority of processed meltique meat sold by respondents is steak with meltique meat as the raw material with a percentage of 47.2%. Steak is a piece of beef that is cooked by grilling and served with potatoes and vegetables. Indonesia is one of the countries that likes this type of food. This is influenced by the acculturation of European culture during the Netherlands colonial era (Fillayata and Mukaram 2020). Meanwhile, 5.6% of respondents also sell processed meltique meat in the form of sliced beef.

The majority of meltique meat products sold by respondents were sirloin meltique and tenderloin meltique with a percentage of 26.7% for each type. Beef consists of several parts, including beef with inside (tenderloin) and outer beef (sirloin). The price of beef tenderloin is more

expensive than sirloin, because this part of the meat has a more tender texture. This is because sirloin has quite hard muscles because it is often used by cows to work. Tenderloin is usually cooked for grill, steak, or sukiyaki, while this sirloin is usually cooked in rendang, steak (Supriyatin 2020).

Based on the results of observations on the frequency of purchases, business consumers buy meltique meat more than once a day, so storage is needed to maintain the quality and freshness of meltique meat. Meat quickly deteriorates due to microbial activity and enzymatic processes if it is not immediately treated properly in less than 24 hours. If stored at room temperature for more than 24 hours, the meat will be damaged, so it is necessary to take immediate action to prevent such damage (Ernawati *et al.* 2018). The majority of business consumers store meltique meat in the freezer in the form of frozen meat cuts. Frozen meat is fresh meat that has undergone a freezing process in a blast freezer with a minimum internal temperature of -18 °C. According to Cassius (2017), freezing temperatures below -5 °C will inhibit the development of microbes so that they are safe to store for a long time.

The word “meltique” still sounds unfamiliar to the people of Indonesia. So branding is needed, one of which is by giving the name meltique on the product label. As many as 93.8% of respondents gave the name “meltique” to their products. In this case, business consumers have

Table 13. Post-purchase behavior

No	Aspects	Variable	Frequency	Percentage (%)
1	Types of meltique products	Sirloin meltique	31	26.7
		Tenderloin meltique	31	26.7
		Rib eye meltique	29	25
		Saikoro	21	18.1
		Other	4	3.5
		Total	116*	100
2	Meat meltique price/250 gr	Below IDR 50,000	5	13.9
		IDR 50,000-IDR 70,000	7	19.4
		IDR 70,000-IDR 100,000	16	44.4
		IDR 100,000-IDR 300,000	8	22.3
		IDR 300,000-IDR 500,000	0	0
		Above IDR 500,000	0	0
Total	36*	100		
3	Processed meat meltique	Steak	17	47.2
		Slice beef	2	5.6
		Does not sell processed meltique meat	11	30.5
		Other	6	16.7
Total	36*	100		
4	Meat meltique storage	Frozen cuts of meat	27	77.1
		Processed meat	8	22.9
		Total	35*	100
5	Giving the product the name “meltique”	Exist	30	93.8
		Not	2	6.2
		Total	32	100

* respondents choose more than one answer

Table 14. Relationship between business consumer characteristics and perception against meltique meat in the Bogor Region

No	Consumer characteristics	Correlation coefficient	Signification (P)	Information
1	Type of business	-0.068	0.606	The relationship is not unidirectional, very weak and insignificant
2	Revenue per year	0.267	0.039	Unidirectional, quite strong and significant relationship
3	Consumption of meltique meat	0.432	0.001	Unidirectional, quite strong and significant relationship

Table 15. Relationship between knowledge and perception and behavior business consumers of meltique meat in the Bogor Region

No	Variable	Correlation coefficient	Signification (P)	Information
1	Business consumer knowledge	0.509	0.000	Unidirectional, strong and significant relationship
2	Business consumer perception	0.531	0.000	Unidirectional, strong and significant relationship

fulfilled their obligations to provide true, clear and honest information because the absence of inadequate information from business consumers can be detrimental to consumers. Meanwhile, as many as 6.2% of respondents did not include the name meltique on their products. They sell meltique products under the names “Wagyu” and “Wagyu Meltique”. Business actors have an obligation to always be responsible for every goods and/or services produced and traded by them. The lack of insight from consumers to know the difference between the two types of beef itself may be one of the factors that is used as an opportunity for business consumers to sell their products without providing the right information. This can cause losses to consumers and violate consumer rights, namely the right to information (Apriani 2019).

Relationship between Characteristics and Consumer Perception of Meltique Meat

Consumer perception of a product can be influenced by internal factors, one of which is consumer characteristics (Sumarwan 2014). There are four consumer characteristics measured, including the type of business, the scale of the business based on income, and the consumption of meltique meat per month. The relationship between characteristics and perceptions of meltique meat consumers was tested using the Spearman Rank Test and the results are presented in Table 14.

The results of the Rank Spearman correlation test show that the types of businesses that include hotels, restaurants, catering, and meat retail both in Bogor City and Regency do not have a one-way and insignificant relationship with the level of business consumer perception of meltique meat ($P > 0.05$). The variable of business scale determined by revenue per year has a significance value ($P < 0.05$), this shows that there is a meaningful relationship that is quite strong and in line with the level of business consumer perception. This means that the greater the revenue per year, the better the level of business consumer perception of meltique meat. Likewise, the variable of meltique meat consumption per month has a significant relationship that is quite strong and in line with the level of consumer perception of businesses ($P < 0.05$). Thus, it can be concluded that the increase in meltique meat consumption

per month will be in line with the greater revenue per year and is quite strongly related to the better level of business consumer perception of meltique meat.

The Relationship of Knowledge and Perception of Business Consumers towards Meltique Meat in the Bogor Region

Knowledge plays an important role in shaping a person’s overall behavior, as it can foster trust and further influence how a person shapes perceptions (Fitriani 2011). Consumer knowledge, perceptions, and behaviors are closely interrelated and influence each other in determining a purchase decision for a product. The relationship between knowledge and perception of meltique meat and business consumer behavior was tested using the Spearman Rank Test and the results are presented in Table 15.

Table 15 shows that there is a strong unidirectional relationship between knowledge about meltique meat and consumer behavior. This means that the higher the consumer knowledge about meltique meat, the higher the tendency of business consumers to buy and consume meltique meat. Business consumer knowledge has a significance value ($P < 0.05$), which shows that consumer knowledge has a real impact on business consumer purchasing behaviors towards meltique meat. Consumers who have a deep understanding of the advantages and qualities of meltique meat tend to exhibit more positive and frequent purchasing behaviors. The variable of business consumer perception shows that there is a strong unidirectional relationship between the perception of meltique meat and the behavior of business consumers. The more positive the perception of business consumers towards meltique meat, the more likely respondents are to consume it. Business consumer perception had a significant influence on respondents’ decisions in consuming meltique meat ($P < 0.05$). Positive perceptions regarding the quality and benefits of meltique meat contribute to consumers’ decision to choose this product. From the results of the Rank Spearman test, it can be concluded that both consumer knowledge and perception have a strong and significant relationship with their behavior in buying meltique meat. Good knowledge and positive perceptions of meltique meat encourage more intensive purchasing behavior.

CONCLUSION

Business consumers in Bogor City and Regency have different characteristics. Business consumers in Bogor City have a better level of knowledge compared to business consumers in Bogor Regency. The level of business consumer perception of miltique meat shows that there is no significant difference in the level of perception between Bogor Regency and City both in terms of product sales and purchases, product quality, nutritional and health content, product handling, religion, and price. There is a relationship between knowledge and perception of miltique meat and business consumer behavior in Bogor City and Regency. Both consumer knowledge and perception have a strong and significant relationship to their behavior in buying miltique meat. Good knowledge and positive perceptions of miltique meat encourage more intensive purchasing behavior. Miltique meat has good potential in the business consumer market in Bogor, especially among millennials and in the business sector that prioritizes economic benefits and product quality.

REFERENCES

- Akbar, R.F.** 2015. Analisis persepsi pelajar tingkat menengah pada sekolah tinggi agama Islam negeri Kudus. *Edukasia: Jurnal Penelitian Pendidikan Islam*. 10(1):189-209.
- Agustian, H.** 2011. Analisis persepsi konsumen terhadap daging kelinci di kota Bogor. Skripsi. Fakultas Ekonomi dan Manajemen, Institut Pertanian Bogor, Bogor.
- Anjany, A.** 2023. Effect of different oil to water ratio to the physical properties of miltique meat. Tesis. Indonesia International Institute for Life Sci, Jakarta.
- Apriani, D.** 2019. Perlindungan hukum terhadap konsumen pembeli makanan di restoran. Skripsi. Universitas Islam Indonesia, Yogyakarta.
- BPS (Badan Pusat Statistik Indonesia).** 2013. Survei Ekonomi Nasional 2013. <http://www.bps.go.id/> [14 Agustus 2013].
- Cassius, E. O., W. B. Benjamin, A. F. Michael, & L. H. David.** 2017. Long-term red meat preservation using chilled and frozen storage combination: A review. *Meat Sci*. 125:84-94.
- Cheng, W., J. H. Cheng, D. W. Sun, & H. Pu.** 2015. Marbling analysis for evaluating meat quality: methods and techniques. *Comprehensive Reviews in Food Sci. and Food Safety*. 14(5):523–535.
- Dewi, Y. K., & J. Gosal.** 2020. The effect of consumer perceptions and lifestyle on willingness to pay premium price Wagyu products. *Bus. Man. J.* 16(2):129-144.
- Ernawati, F., N. Imanningsih, N. Nurjanah, E. Sahara, D. Sundari, A. Y. Arifin, & M. Prihatini.** 2018. Kualitas daging beku, dingin dan segar: pH dan zat gizi makro. *J Penelitian Gizi dan Makanan*. 41(1):21-30.
- Faturokhman, M., H. Wijaya, & I. Dewi.** 2020. Model dinamis rantai pasok daging sapi di Kota Bogor. *Sosial dan Ekonomi Pertanian*. 14(1):1-13.
- Fillayata, V. E., & Mukaram.** 2020. Pengaruh inovasi produk terhadap kepuasan konsumen (studi pada road café steak & pasta bandung). In *Prosiding Industrial Research Workshop and National Seminar*. 11(1): 969-976. doi: 10.35313/irwns.v11i1.2150
- Fitri, N.K.** 2021. Persepsi dan perilaku masyarakat dalam pencegahan transmisi covid-19 di kota Medan, Sumatera Utara. Skripsi. Universitas Sumatera Utara, Medan.
- Jansen, F. Y., F. G. Worang, & F. V. Arie.** 2022. Pengaruh ekuitas merek, citra merek, dan kualitas produk terhadap keputusan pembelian konsumen *smarthphone* samsung pada mahasiswa fakultas ekonomi dan bisnis unstrat 2019-2020. *J EMBA*. 10(1):279-288.
- Kotler, Philip, G. Armstrong, V. Wong, & J. Saunders.** 2005. *Principles of Marketing*. Acknowledgements, Hatlow.
- Meilia, R., D. Anggarani, K. Hasan, & I. Fatoni.** 2023. Analisis sistem informasi akuntansi penjualan pada PT. gramedia asri media cabang Kajoetangan Malang. *J. Ekonomi Kreatif Indonesia*. 1(3):212-227.
- Mufarrikoh, Z.** 2020. *Statistika Pendidikan (Konsep Sampling dan Uji Hipotesis)*. Jakad Media Publishing, Surabaya.
- Mulyadi.** 2014. *Akuntansi Biaya*. Sekolah Tinggi Ilmu Manajemen YKPN, Yogyakarta.
- Nasution, A. S.** 2023. Pengaruh pembiayaan modal kerja mudharabah terhadap pendapatan usaha masyarakat di desa Bangun Jaya kecamatan tambusai Utara kabupaten Rokan Hulu (studi kasus bank mandiri syari'ah). Skripsi. Universitas Islam Sumatera Utara, Medan.
- Ningrum, S. J. Y. E.** 2018. Faktor-faktor yang mempengaruhi permintaan daging sapi di Indonesia. Skripsi. Universitas Islam Negeri Syarif Hidayatullah, Jakarta.
- Rainanto, B. H.** 2019. Analisis permasalahan yang dihadapi oleh pelaku usaha mikro agar berkembang menjadi usaha kecil (scalling up) pada umkm di 14 kecamatan di Kabupaten Bogor. *JIMKES*. 7(1):201-210.
- Rangkuti, M. G.** 2019. Pengolahan citra identifikasi kematangan tenderloin steak menggunakan metode ekstraksi ciri statistik. *Majalah Ilmiah INTI*. 6(2):214-217.
- Rembulan, C. L.** 2020. Relasi Bisnis: Asia vs Barat. Dalam: *Psikologi untuk Indonesia: Isu Isu Terkini Relasi Sosial dari Intrapersonal hingga Interorganisasi*. Gadjah Mada University Press, Yogyakarta. Hal. 105-119.
- Septiana, A.** 2015. Analisis perilaku konsumsi dalam islam. *DINAR: J. Ekonomi dan Keuangan Islam*. 1(2):1-18.
- Siahaan, & Marihot.** 2009. *Pajak Daerah dan Retribusi Daerah*. Edisi Revisi. PT. Raja Grafindo Persada, Jakarta.
- Silalahi, U.** 2012. *Metode Penelitian Sosial*. PT Refika Aditama, Bandung.
- Shofiyah.** 2019. Generasi milenial, entrepreneurship dan globalisasi ekonomi. *J. Sharia Eco*. 2:51-65.
- Sholihin, A. I.** 2013. *Buku Pintar Ekonomi Syariah*. Gramedia Pustaka Utama, Jakarta.

- Sugiyono.** 2014. Metode Penelitian Kuantitatif, Kualitatif dan R&D. Alfabeta, Bandung.
- Sumarwan, U.** 2014. Perilaku Konsumen: Teori dan Penerapannya dalam Pemasaran. Edisi ke-2. Ghalia Indonesia, Bogor.
- Supriyatin, H. P.** 2020. Kajian kualitas kimia daging sapi tenderloin dan sirloin di RPH tradisional di Kabupaten Cirebon. *J. Health Sains.* 1(3):169-177.
- Widjaya, T.** 2011. Cepat Menguasai SPSS-19. Cahaya Atma, Yogyakarta.
- Yusuf, R., H. Hendrayati, & L. A. Wibowo.** 2020. Pengaruh konten pemasaran shopee terhadap keputusan pembelian pelanggan. *J. Manajemen Pendidikan dan Ilmu Sosial.* 1(2):506-515.
- Yuyun, A.** 2008. Variasi Steak. AgroMedia, Jakarta.