



## **Designing a Sustainable Value Proposition for MSMEs (Case Study: Watu Gunung Perkasa)**

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### **Abstract**

Currently, MSMEs have an important role in supporting the country's economic growth. However, the challenge of creating a sustainable business amidst the increasing public awareness of environmental issues presents a unique challenge for MSME actors. This research aims to design a sustainable value proposition for Watu Gunung Perkasa, which operates in the natural stone processing sector. Additionally, the goal of this research is to maintain business relevance and enhance the competitiveness of Watu Gunung Perkasa in the long term. This Study employs a qualitative exploratory method. Data collection in this research was conducted through in-depth interviews, observations, and documentation with the business owner and stakeholders. The results of the study indicate that Watu Gunung Perkasa has created value through the services and products it offers. However, there are still several opportunities that have not been fully utilized by Watu Gunung Perkasa. It can be seen that the value mapping tool is an effective analysis tool used to design sustainable value propositions for MSMEs with analysis of captured value, missed value, and value destruction. This research also can contribute to the development of the literature related to business sustainability in the context of MSMEs.

**Keywords:** Value proposition, business sustainability, MSMEs, value mapping tools

## **1 Introduction**

One of the important pillars driving economic growth in Indonesia is entrepreneurship, and the MSMEs sector also plays a significant role in Indonesia's economic growth, accounting for 99% of all business units. In 2023, the number of MSME actors reached around 66 million, contributing 61% to the Gross Domestic Product (GDP), equivalent to Rp 9,580 trillion (KADIN Indonesia, 2023).

### **MSME Data 2018–2023**

Year	2018	2019	2020	2021	2022	2023
Number of MSMEs (Million)	64.19	65.47	64.00	65.46	65.00	66.00
Growth (%)	-	1.98%	-2.24%	2.28%	-0.70%	1.52%

Figure 1. 1 Sales Data of 2018-2023  
Source: (KADIN Indonesia, 2023)

In Tulungagung Regency, particularly in Campurdarat District, there is a lot of potential natural resources in the form of marble stone. This has earned Tulungagung the nickname "Marble City." Natural resources in the form of marble have become a new business opportunity for the people of Tulungagung Regency, especially in Campurdarat District. With this natural resource potential, the potential for small and medium-sized enterprises in Tulungagung Regency is very large.

Although research discussing micro, small, and medium enterprises (MSMEs) and sustainability is growing, empirical studies specifically examining sustainable value propositions in MSMEs—especially those relying on natural resources such as marble—remain limited. Existing studies tend to discuss sustainability at a conceptual or macro level, but the integration of sustainable value creation, missed value, and value destruction in MSME operations has not been extensively explored. This gap highlights the need for research that examines how MSMEs can design sustainable value propositions using structured analytical tools.

Micro, Small, and Medium Enterprises (MSMEs) are one of the community's efforts to drive the strategic development of Indonesia's economy, with a large number of MSMEs and their presence in every economic sector. MSMEs also have significant potential in the formation of a dominant Gross Domestic Product (GDP). The application of sustainability principles greatly influences MSMEs, as consumers are currently more interested in purchasing products that not only offer good quality but also benefit the surrounding community and the preservation of the environment. To maintain the relevance and competitiveness of the company in the long term, an important step to take is to design a sustainable value proposition for Watu Gunung Perkasa. The company must adjust to the ever-changing market dynamics, such as consumer awareness of environmental concerns. Watu Gunung Perkasa must also place business sustainability as the most important part of the value proposition they offer. It can be seen from the sales data from January 2024 to April 2025 that there is instability in sales. This further indicates that Watu Gunung Perkasa needs a sustainable value proposition design. Sales data can be seen in figure 1.2

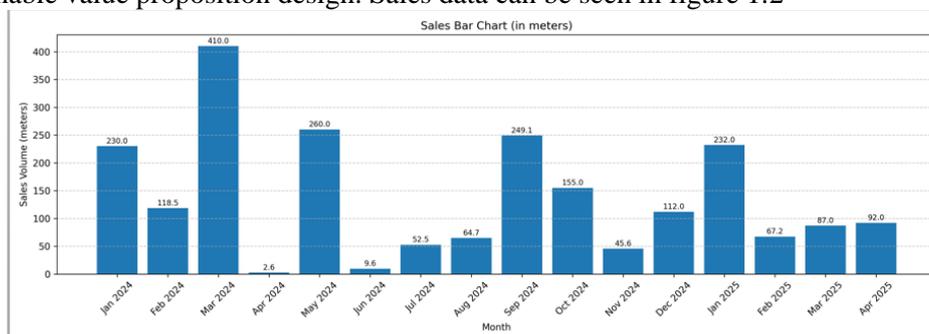


Figure 1. 2 Sales Data for Watu Gunung Perkasa of 2024-2025  
Source: Owner of Watu Gunung Perkasa (2025)

This research aims to design a sustainable value proposition for Watu Gunung Perkasa SMEs by integrating the results of three aspects: social, environmental, and economic, into the products offered by Watu Gunung Perkasa.

## 2 Literature Review

### 2.1 Entrepreneurship

Entrepreneurship is also a natural phenomenon in business and is a part of business. One aspect of business that contributes to the success of a company is entrepreneurship. The challenges in entrepreneurship become a new task. This is because not all entrepreneurship will be profitable

for the company. Entrepreneurship management and skill research are necessary to maintain good entrepreneurship. However, entrepreneurship must be understood comprehensively (Diandra & Azmy, 2020).

By creating jobs, increasing Gross Domestic Product (GDP), reducing poverty, and providing sustainable government assistance to the wider community, entrepreneurship contributes to the economic transformation of the country. Entrepreneurship is not just a driver of the country's economic development, but also a fundamental first step towards achieving equitable growth (Sujarwadi et al., 2024).

Entrepreneurship has a role that goes beyond merely driving economic growth. In economic growth, entrepreneurship has proven to be a very significant driving factor (Sujarwadi et al., 2024).

## **2.2 Micro Small And Medium Enterprise**

The growth of the globalization era heavily relies on the economic sector as an indicator of the success achieved by the government. Economic growth is very important in the development of a country, especially in efforts to increase income and the welfare of the community. The role of society is equally important in national development, especially in economic development, which is MSMEs. The position of MSMEs in the national economy is very strategic and important (Hidayat et al., 2022).

It is necessary for MSMEs to conduct evaluations to ensure the sustainability of their business. The progress of MSMEs depends on the owner's ability to innovate, provide good leadership for employees, and serve customers very well (Muhammad Naufal, 2022). Additionally, according to Hatammimi & Thahara (2022), MSMEs need to innovate to create added value for customers, thereby strengthening the value proposition and maintaining business relevance in the long term.

## **2.3 Business Sustainability**

Business sustainability or sustainable business, also known as green business, is an effort to maximize positive impacts on the environment and society. Business sustainability also minimizes negative impacts so that future generations have sufficient resources to meet their needs and ensure long-term health (Harris, 2020).

According to Arien Arianti et al, (2022), the drivers of business sustainability in small and medium enterprises can vary according to their industry. Customers, suppliers, shareholders, and other stakeholders must be considered in the sustainable development process.

This indicates that the transition to a sustainable business model requires stakeholders to look beyond the company and innovate within the company to create value for the triple bottom line. Therefore, incremental changes are not sufficient to address the challenges in sustainable development (Nosratabadi et al., 2019).

## **2.4 Value Proposition Design**

Value proposition design is a tool used to identify a company's value proposition, which is needed by customers. The value proposition canvas design is used to design and test the sought value proposition repeatedly to meet customer needs (Setiawan et al., n.d.). According to Ghina & Afifah, (2021), the purpose of the value proposition is to align customer needs and jobs to achieve the right solution for a problem or a product that meets market needs.

The value proposition canvas is a combination of the customer profile and value map (Galleri et al., n.d.). According to (Galleri et al., n.d.), the value proposition canvas can help SMEs understand customer needs and desires, and additionally, the value proposition canvas can help identify customer problems. With the value proposition canvas, a company can understand the benefits customers receive when purchasing products from their company (Rifa'i et al., 2022).

## **2.5 Value Mapping Tools**

Value mapping tools help both new and established organizations in formulating or adapting their value propositions to incorporate economic, social, and ecological values. This tool was chosen as the starting point for this research due to its proven utility in the context of practitioners and education for sustainable business model innovation (Geissdoerfer et al., 2016).

The core purpose and utility of this value mapping tool is to assist companies in integrating sustainability into the core of their business models by enhancing their understanding of value propositions. This supports a repetitive process for analyzing opportunities for sustainable value creation from a stakeholder perspective (Bocken et al., 2013). This framework is particularly useful for MSMEs aiming to implement sustainable business model innovation.

## **3 Research Methodology**

### **3.1 Type of Research**

This research uses qualitative research methods. Qualitative research is descriptive in nature and tends to use analysis (Wekke, 2019). This qualitative research method was chosen because the researcher wants to gain a deeper understanding of the phenomenon and topic being studied. This research uses the variable of a sustainable value proposition business model.

### **3.2 Data Collection Techniques**

In this research, data collection was conducted through in-depth interviews regarding the conditions, challenges, and how sustainable business opportunities exist at Watu Gunung Perkasa. The interviews were semi-structured and involved both internal and external sources from Watu Gunung Perkasa. The purpose of the interviews in this study was to understand how sustainable business principles are applied, to identify the sources' perceptions of the social, economic, and environmental impacts resulting from the company's activities, and to explore the company's strategies in facing sustainability challenges.

Data collection through observation was also conducted in this research, with the researcher performing passive participation observation. The results of the observation were then combined with the interviews that were conducted earlier.

## **4 Result and Discussion**

### **4.1 Characteristics of Respondents**

In this research, it involves 5 different respondents: 1) The internal parties of Watu Gunung Perkasa are the business owner and employees, 2) the customers of Watu Gunung Perkasa are 2 informants, 3) the local government of Watu Gunung Perkasa is 1 informant, 4) the surrounding community of Watu Gunung Perkasa is 2 informants, 5) the raw material suppliers are 1

informant. The interview process in this study was conducted through Zoom meetings and direct interviews with the relevant informants. The sources will help the researchers obtain data for designing a sustainable value proposition for UMKM Watu Gunung Perkasa. The characteristic of respondents can be seen in the table 4.1.

Table 1. 1 Characteristic Respondents

No	Name	Code	Gender	Age	Status
1	Nabila	N1	Perempuan	25	Pemilik Usaha
2	Yogi	N2	Laki-Laki	30	Pelanggan
3	Nabela	N3	Perempuan	27	Pelanggan
4	Anis	N4	Perempuan	38	Karyawan
5	Pebriani	N5	Perempuan	28	Masyarakat Sekitar
6	Satria	N6	Laki-Laki	30	Masyarakat Sekitar
7	Sayuk	N7	Laki-Laki	36	Pemerintah Setempat
8	Aldi	N8	Laki-Laki	28	Pemasok Bahan Baku

Source: Processed by The Author (2025)

## 4.2 Research Result

In the results of this research, the interview results will be linked to the existing background. In this research, designing a sustainable value proposition for UMKM Watu Gunung Perkasa is the main objective. Based on the interview results conducted with the relevant sources, data related to the research background was obtained. The following is a discussion of the research findings by identifying value captured, value missed, and value destroyed.

### 4.2.1 Value Created

From the research results, it can be seen that Watu Gunung Perkasa has provided values that have become advantages for Watu Gunung Perkasa. The values that have been provided include custom design, quality that meets export standards, timely garland delivery, and the utilization of production waste. N1 said, "Mmmm.... The advantages of our products or services are the custom design, timely and safe delivery, and the raw material quality that meets export standards". According to Emami et al. (2023), developing a value proposition based on customer needs allows companies to gain new insights into how to make decisions for customers. This is related to Watu Gunung Perkasa, which has created superior value for its customers. By providing superior value, Watu Gunung Perkasa can attract more customers both domestically and internationally, which also results in a stable profit margin for the company.

In addition to providing excellent value for customers, Watu Gunung Perkasa also contributes to the surrounding community by hiring employees from the local area and contributing to the construction of a mosque. This is also in line with the application of the social justice principle in the Triple Bottom Line theory. This value also shows that Watu Gunung Perkasa cares about the surrounding environment.

Watu Gunung Perkasa's efforts to support business sustainability involve processing waste, as quoted: "Maybe... maintaining product quality and managing waste to turn it into products that can be sold again. So, also utilizing waste". The results of the processing will become items of utility value, making them sellable. These efforts demonstrate that Watu Gunung Perkasa is also aware of the principles of business sustainability.

#### 4.2.2 Value Missed

Based on the research findings, Watu Gunung Perkasa has not yet optimized export sales opportunities. N1 said, "Emmmmm.... Maybe export sales, because so far export sales have not been maximized.". This is due to a lack of human resources and suboptimal digital marketing. N1 said, "Yes, because the human resources are also lacking, digital marketing is still not maximized, and so far, customers know about Watu Gunung Perkasa based on recommendations from other customers.". The current condition of Watu Gunung Perkasa is very different from the research by Brunner et al, (2024) which found that SMEs utilizing natural resources as their main capital in Thailand successfully maximized the global market using digitalization strategies.

Watu Gunung Perkasa has not yet maximized its service to customers, such as the lack of explanations regarding products and product prices. Slow responses have also been a complaint from customers regarding the still inadequate service. N2 said, "If there are additional services, maybe they could explain more about the product prices, and that could be added to the catalog." Its social media should also be further optimized to provide detailed and clear information." N3 also mentioned that Watu Gunung Perkasa has not yet optimized its existing social media, quoting, "Additionally, it might be more active on social media so that if customers want to find information, they can easily obtain it." From the statements of N2 and N3, it can be seen that Watu Gunung Perkasa has not yet provided optimal service to its customers. Whereas according to Emami et al,(2023), developing a value proposition based on customer needs allows the company to gain new insights on how to make decisions for customers.

In addition, there are obstacles in the distribution process, namely raw materials that cannot arrive on time due to unpredictable weather. N8 said, "The main challenge that arises might be from the delivery of the goods themselves, ma'am, because sometimes the goods cannot arrive on time due to unfavorable weather". The situation caused the production process at Watu Gunung Perkasa to be hindered as well. N8 also suggested that Watu Gunung Perkasa regularly monitor their available raw material stock. N8 said, "In my opinion, in the future, Watu Gunung Perkasa could regularly check their stock, so they can schedule marble purchases from me before their stock runs out, and they will receive new marble stock in advance." The input from the raw material supplier can be used as an evaluation for Watu Gunung Perkasa to be more efficient and reduce issues in the distribution process.

The values discussed above are values that have not yet been optimized by Watu Gunung Perkasa until now. If these values are not promptly improved or used as evaluation material, it could cause Watu Gunung Perkasa to be unable to compete with other marble SMEs.

#### 4.2.3 Value Destroyed

In the interview results, values were also found that could have a negative impact on all stakeholders. The negative impact that will harm the company is the inefficient use of resources, such as the use of production machines that require a large amount of energy. N1 said, "If it's not efficient, it's the use of machines for production that require a lot of energy". N1 also explained the presence of dust from processing, which will also have a negative impact. N1 said, "If it's a negative impact, it's the dust from the marble production process".

In addition to the business owner, interviews were also conducted with customers. In this case, customers explained that there were products or services that were not satisfactory from Watu Gunung Perkasa. N2 said, "Yaaa... like the owner's slow response, there is a lack of explanation about the product, and the price is not listed in the catalog". N3 also gave the same opinion as N2, N3 said, "maybe the service is a bit slow in responding to customer messages, so customers have to wait longer. Also, maybe because of the lack of product and price information, it sometimes

makes customers confused". Based on the statements from N2 and N3, it can be seen that Watu Gunung Perkasa has not provided optimal service for customers and makes customers less satisfied with the service provided. Aside from the service aspect, this interview also found that Watu Gunung Perkasa once provided a subpar product, causing customers to hesitate to purchase products from Watu Gunung Perkasa again. N2 said, "I once received an item, a sink, that had a bit of a crack and was then patched up. When I looked at the item, it was very obvious that there was a patch, so it was quite disturbing to its aesthetics". All the statements from the customer are based on the customer's personal experience when they made a purchase at Watu Gunung Perkasa.

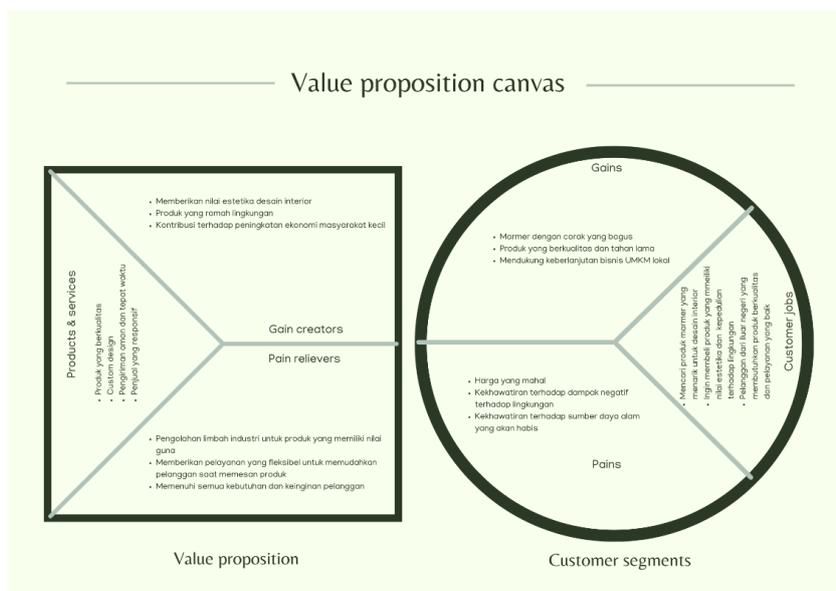
In this research, the community was also involved as informants to provide their opinions regarding the negative impacts caused by the operational activities of Watu Gunung Perkasa. N5 said, "The negative impacts that are felt and disturb the surrounding community, and I myself have experienced them, are probably the noise and dust produced from the marble processing itself." They also use a lot of machines for marble processing, and the noise is quite loud, which can disturb the surrounding community". N5 also explains the operational activities that disturb the surrounding community, saying, "The activities include large trucks used to transport marble raw materials, which also disrupt activities because sometimes when those trucks pass, the community has to take turns to use the road since it is quite narrow". In this interview, N6 is also a source, and N6 explains their opinion regarding the negative impacts and operational activities that disturb the surrounding community, saying, "So far, the most noticeable thing is the noisy sound from the processing machines, ma'am, besides that, the dust scattered due to marble processing". Additionally, N6 also says, "What is disturbing is when there is a large truck transporting marble materials, first because of the noisy sound and it definitely produces dust as well. In addition, the road that is passed becomes narrow, so if the community wants to pass through, they have to take turns".

In their research (Lumi et al., 2023), they state that the concept of the triple bottom line combines several aspects such as social aspects, economic aspects, and environmental aspects. This requires companies not only to pursue profits but also to pay attention to the welfare of the community (people) and contribute to the preservation of the planet (earth). Whereas based on interviews with business owners, customers, and the surrounding community, it can be seen that Watu Gunung Perkasa has not yet fully implemented the triple bottom line concept.

But in the research (Bocken et al., 2013), it is mentioned that value destruction can turn into new opportunities for a company. The current situation of Watu Gunung Perkasa is very relevant to that research; if Watu Gunung Perkasa continues to strive to evaluate and improve the values that are damaging or detrimental to the company, this could be turned into a new opportunity and a unique advantage for Watu Gunung Perkasa.

#### **4.2.4 Sustainable Value Proposition Design**

The aim of this research is to design a sustainable value proposition for Watu Gunung Perkasa SMEs. The value proposition canvas is used to design and iteratively test value propositions to meet customer needs (Setiawan et al., n.d.). Meanwhile, according to Emami et al. (2023), a sustainable value proposition is the core of a sustainable business model that enables value creation for stakeholders. The design of a sustainable value proposition in this research is aimed at Watu Gunung Perkasa customers. The value proposition canvas can be seen in the picture 4.1.



Picture 1. 1 Value Proposition Canvas  
 Sumber: Processed by The Author (2025)

## 5 Conclusion and Suggestion

This research concludes that Watu Gunung Perkasa has created several forms of value but still has opportunities for improvement to achieve full business sustainability. Findings show that while the company excels in product quality, custom design, and waste utilization, it has not yet maximized digital marketing, export potential, and service responsiveness. Additionally, several operational practices cause environmental disturbance, indicating that the triple bottom line has not been fully implemented.

From a theoretical perspective, this research reinforces the usefulness of Value Mapping Tools as an analytical instrument for sustainable business model development in MSMEs. Practically, this model can guide MSMEs in identifying value creation opportunities, reducing value destruction, and recovering missed value.

This research was conducted with the aim of designing a sustainable value proposition for UMKM Watu Gunung Perkasa, which utilizes natural resources as raw materials for the products they sell. The design of this value proposition is carried out so that Watu Gunung Perkasa can enhance its competitiveness in the long term. This research refers to the value mapping tools theory from (Bocken et al., 2013). The following is the conclusion of the research.

### 1. Value Created

Watu Gunung Perkasa has provided value to stakeholders such as superior quality products, customized designs according to customer preferences, building good relationships with stakeholders, empowering the workforce from the surrounding community, and its contributions to the local environment. From the research results, it can be seen that the presence of Watu Gunung Perkasa also has a positive impact on the stakeholders.

### 2. Value Missed

From the research results, it can be seen that Watu Gunung Perkasa has not yet maximized its market potential, such as digital marketing which is still not optimal, export sales which are still not maximized, and customer service which is still not satisfactory.

### 3. Value Destroyed

Although the presence of Watu Gunung Perkasa has had a positive impact on stakeholders, to this day, operational activities at Watu Gunung Perkasa are still found to have negative environmental impacts, such as air pollution resulting from the operational activities of Watu Gunung Perkasa.

From the research results, it is evident that Watu Gunung Perkasa has created a value proposition through export-quality products, custom designs, timely delivery, and the recycling of waste into usable products. Watu Gunung Perkasa always strives to maintain good relationships with customers and business partners.

In addition, the research results also show that value mapping tools are an effective instrument for analyzing business sustainability in SMEs. With the analysis of value captured, value missed, and value destroyed, researchers can more easily conduct analyses and design sustainable value propositions for SMEs.

With this research, it is hoped to provide contributions both theoretically and practically to the development of literature and progress in MSMEs. Theoretically, this research can enhance understanding and knowledge regarding the design of sustainable value propositions, especially for MSMEs. Practically, this research can serve as a guide for MSMEs to design sustainable value propositions that meet the needs of stakeholders. Thus, Watu Gunung Perkasa is expected to continuously enhance its competitiveness and achieve sustainable business, ensuring that Watu Gunung Perkasa remains the top choice for marble processing products.

Future research should explore the adoption of green technology, renewable energy options, and digital transformation strategies to strengthen MSME sustainability. Comparative studies across different industries may also provide broader insights.

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