INDONESIAN JOURNAL OF MULTIDISCIPLINARY SCIENCE

P-ISSN: 2808-5957
E-ISSN: 2808-6724

The perception of tofu entrepreneurs on the factors affecting the decline of the tofu industry in Kuningan Regency

Ahmad Sugianto, Universitas Swadaya Gunung Jati, Indonesia
Dahlan, Universitas Swadaya Gunung Jati, Indonesia
Endang Rusmana, Universitas Swadaya Gunung Jati, Indonesia
Siti Aisyah*, Universitas Swadaya Gunung Jati, Indonesia
Tety Suciaty, Universitas Swadaya Gunung Jati, Indonesia

*Email for Correspondence: siti.aisyahagri@ugj.ac.id

Keywords:

business decline

entrepreneurial perception

influencing factors

tofu industry

ABSTRACT

This study aims to understand tofu entrepreneurs' perceptions of the factors affecting the decline of the tofus industry both simultaneously and partially in Kuningan Regency. The study employs descriptive quantitative methods through a survey approach, aiming to explain and summarize various conditions and situations while revealing problems or facts in more depth. This study also utilizes measurements and analyses to explore the views of tofo entrepreneurs regarding the elements that contribute to the decline in the number of industries. The results indicate that the entrepreneurs' perceived factors regarding capital, raw materials, labor, marketing, and training simultaneously have a significant effect on the decline, with a p-value of 0.049 0.05. In contrast, the capital factor does not have an impact on industry decline, while the marketing factor partially influences industry decline. In addition, the effect of reactivating tempeh-tofu cooperatives (Kopti) on operational efficiency and profitability is not significant. The findings provide practical implications for policymakers and entrepreneurs to address industry challenges. These avenues could provide valuable insights and actionable strategies that could be applied locally.

This is an open access article under the CC BY-SA license.

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play an important role in the national economy, as evidenced by their ability to survive the monetary crisis of 1998 and continue contributing to economic growth. MSMEs account for approximately 99% of employment absorption and have a strategic role in the formation of Gross Domestic Product (GDP) and national exports (Sunaryo, 2014). One of the MSME sectors that contribute to the processing industry is the tofu business. Tofu is a food supplement consumed almost daily by a large portion of the population in our country. However, tofu has become increasingly popular worldwide, leading to its production on a commercial scale, both in household industries and large enterprises (Rukmana & Yuniarsih, 2001).

One notable area is Kuningan Regency, known for its legendary tofu, which has existed for decades and is produced traditionally (Dinas Perindustrian dan Tenaga Kerja Kabupaten Kuningan, 2022). However, there has been a decline in the number of tofu industries in Kuningan Regency. This has, of course, resulted in increased unemployment and a decrease in the production of local tofu in Kuningan Regency. Furthermore, based on a preliminary survey conducted in May 2024, a perception emerged from several former tofu entrepreneurs, indicating that the decline in the number of tofu industries in Kuningan Regency is due to several factors, including capital, raw materials, labor, and marketing.

The capital factor is related to the amount of working capital in the tofu business. The raw material factor pertains to the difficulties in its procurement; in other words, capital becomes more expensive. The labor factor is associated with the high wages of workers, as they are paid daily, while tofu production does not occur every day. Regarding the marketing factor, tofu entrepreneurs express that many tofu products in the market come from outside Kuningan Regency. The existence of these tofu products automatically creates competition for local tofu products, leading to a consequence: survival, victory, or loss in competition.

Another issue identified in the survey related to the decline in the number of tofu industries in Kuningan Regency is the lack of empowerment efforts from tofu entrepreneurs towards the next generation. Empowerment is an effort to ensure that the tofu industry continues to operate throughout the year, preventing a decline or loss of the industry. Observing the condition of the decreasing number of tofu industries is an intriguing matter and presents a challenge for research, especially concerning the factors influencing the decline in the number of tofu industries in Kuningan Regency.

This study aims to understand tofu entrepreneurs' perceptions of the factors affecting the decline of the tofu industry both simultaneously and partially in Kuningan Regency. The research contributes to the understanding of the tofu industry in Kuningan Regency by providing insights into the perceptions of tofu entrepreneurs regarding critical factors influencing industry decline. Specifically, it highlights how capital, raw materials, labor, and marketing collectively and individually impact the sustainability of tofu businesses. This study fills a gap in existing literature by focusing on the local context of Kuningan, offering practical implications for policymakers and entrepreneurs to address industry challenges. Additionally, the findings can inform strategies for revitalizing the tofu sector, contributing to regional economic development and supporting local food systems.

The current study on tofu entrepreneurs' perceptions regarding the decline of the tofu industry in Kuningan Regency fills a notable research gap by examining multiple factors—capital, raw materials, labor, and marketing—that influence industry decline, providing a comprehensive perspective that previous studies lack. Unlike existing research focused on consumer purchasing decisions (Amrillah et al., 2023) or business feasibility (Sarina & Hasibuan, 2023), this study emphasizes the local context of Kuningan, offering insights into the specific challenges faced by tofu entrepreneurs. Additionally, it presents actionable recommendations for local governments and stakeholders, making it a significant contribution to the literature on entrepreneurship and agroindustry by addressing both perceptions and operational challenges within the tofu sector (Rois et al., 2021).

METHOD

This study was conducted at a tofu factory located in Kuningan Regency, with the implementation period from October to December 2024. The design of this research employs descriptive quantitative methods through a survey approach, aiming to explain and summarize various conditions and situations while revealing problems or facts in more depth. This study also utilizes measurements and analyses to explore the views of tofu entrepreneurs regarding the elements that contribute to the decline of the tofu industry in Kuningan Regency.

The sampling method applied is saturated sampling, which is a technique for selecting samples where all members of the population are used as samples. The sample in this study consists of seven tofu entrepreneurs whose businesses are no longer active. Data collection methods were carried out through interviews and the distribution of questionnaires. The data analysis methods in this study include:

Data Analysis

Descriptive Analysis

Descriptive analysis is used to analyze data by describing or portraying the data that has been collected as it is, without aiming to draw general conclusions or generalizations (Sugiyono, 2019). Additionally, to determine the category of each variable used in the research, percentage calculations are performed. The percentage is calculated using the Likert scale with the following formula:

$$Percentage\ Value = \frac{\sum \text{actual score}}{\sum \text{expected score}}\ x\ 100\ \%$$

To determine the category of the obtained percentage, the following calculations are made:

1. Maximum percentage : 5/5 x 100% = 100%
2. Minimum percentage : 1/5 x 100% = 20%
3. Percentage range : 100% -20% = 80%
4. Percentage class interval : 80%/5 = 16%

Thus, the criterion score can be determined using the following class intervals:

$$i = \frac{\mathrm{R}}{\mathrm{I}}$$

Explanation :

i = Class interval

R = Range (Highest data - Lowest data)

I = Number of classes

The highest score of the instrument measuring the decrease in the tofu industry is 7 x 5 = 35

The lowest score of the instrument measuring the decrease in the tofu industry is 7 x 1= 7

Number of classes = 5

$$i = \frac{35 - 7}{5} = 5{,}6$$

Based on the range interval values, the assessment of the decrease in the tofu industry among tofu entrepreneurs is classified into five categories, namely:

1. Score 7 - 12,5 (0 - 20%) = Very Poor
2. Score 12,6 - 18,1 (21% - 40%) = Poor
3. Score 18,2 – 23,7 (41% - 60%) = Fair
4. Score 23,8 – 29,3 (61% - 80%) = Good
5. Score 29,4 – 35 (81% - 100%) = Very Good

As for the category of variables regarding entrepreneurs' perceptions of capital (X1), raw materials (X2), labor (X3), marketing (X4), cadre training (X5), and the decrease in the tofu industry (Y):

Table 1. Variable Measurement Categories

No.	Percentage (%)	Category
1	81–100	Very Good
2	61–80	Good
3	41-60	Fair
4	21-40	Poor
5	0-20	Very Poor

Classic Assumption Testing

The normality test ensures that data is normally distributed and independent, which is preferred for accurately representing the population, although not strictly necessary (Ghozali, 2018). This test can be conducted using graphical methods or statistical tests. The heteroscedasticity test assesses whether there are differences in residual variance across observations in a regression model, with identification achieved through scatterplot patterns: a clear pattern indicates heteroscedasticity, while a scattered distribution suggests its absence (Ghozali, 2018). Lastly, the multicollinearity test identifies correlations among independent variables, which should be minimal in a good regression model; detection is performed using the Variance Inflation Factor (VIF) and tolerance values, with a model deemed free of multicollinearity if the VIF is less than 10 and the tolerance is greater than 0.10 (Ghozali, 2018).

Multiple Linear Regression Analysis

To analyze the effects of various factors on the decline of the tofu industry, multiple regression analysis is utilized with the following equation:

Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5 X5 + e

Description:

Y = Decline of the tofu industry
a = Constant
X1 = Entrepreneurs' perception of capital
X2 = Entrepreneurs' perception of raw materials
X3 = Entrepreneurs' perception of labor
X4 = Entrepreneurs' perception of marketing
X5 = Entrepreneurs' perception of cadre development
e = Standard error

The Likert scale is employed to measure the attitudes, opinions, and perceptions of individuals or groups regarding a defined social phenomenon that serves as the research variable. This variable is segmented into indicators that are used to formulate items for the instrument, such as statements or questions. Responses to items using the Likert scale are scored with gradations ranging from very negative to very positive. Research instruments that utilize the Likert scale can take the form of checklists or multiple-choice questions. For multiple linear regression analysis, SPSS version 22 for Windows is utilized.

Simultaneous Test

The Simultaneous Test is employed to determine whether all independent variables in the model collectively influence the dependent variable. If the significant value is greater than 4, then H0 is rejected at a 5% confidence level, which means the alternative hypothesis is accepted and indicates that all independent variables significantly affect the dependent variable.

Coefficient of Determination (R^2)

The Coefficient of Determination (R^2) is used to measure the extent to which the model can explain the dependent variable in the research. The higher the R^2 value (closer to 1), the stronger the model is in explaining the influence of the independent variable on the dependent variable. According to Hasan (2008), the coefficient of determination can be calculated using the formula:

$$Kd = r^2 \times 100$$

Description:
Kd = Coefficient of Determination
R^2 = Correlation

Partial Test

The Partial Test is used to examine the influence of independent variables individually on the dependent variable (Ghozali, 2018). Decisions in the partial test are made based on specific criteria. The decision-making basis used in the partial test is as follows:

1. If the significance value > 0.05, then the hypothesis is rejected. A rejected hypothesis indicates that the independent variable does not have a significant influence on the dependent variable.
2. If the significance value < 0.05, then the hypothesis is accepted. An accepted hypothesis means that the independent variable has a significant influence on the dependent variable.

RESULTS AND DISCUSSION

General Characteristics of Respondents

This study involved seven respondents, specifically owners of tofu businesses that are no longer operational in Kuningan Regency. The majority of respondents have a high school/vocational education (42.9%), followed by two individuals with elementary education (28.6%) and two individuals with junior high education (28.6%). Demographic characteristics based on education levels reflect the quality of human resources in a region (Angrist et al., 2021; Haakenstad et al., 2022; Wang et al., 2021). The higher the level of education, the better the quality of the population, which plays an important role in improving productivity and community welfare.

Based on the interview results, the majority of respondents are aged between 45 and 55 years, accounting for 5 individuals (71.4%), while 2 individuals (28.6%) are aged 56 to 65 years. This indicates that the tofu entrepreneurs are mostly of productive age. Population can be classified based on median age into two equal parts. A more detailed division includes three groups: the young group (14 years and under), the productive group (15-64 years), and the elderly group (65 years and above).

Descriptive Analysis

The variables studied include the entrepreneurs' perceptions of capital (X1), raw materials (X2), labor (X3), marketing (X4), cadre formation (X5), and the decline in the number of tofu industries (Y), the calculation results of which can be seen in the table below.

Table 2. Calculation Results of Variables X1, X2, X3, X4, and Y

No.	Variable	Expected Score	Actual Score	Score (%)	Category
1	Entrepreneurs' perception of capital (X1)	25	17,14	68,56	Fairly Good
2	Entrepreneurs' perception of raw materials (X2)	15	7,99	53,26	Fairly Good
3	Entrepreneurs' perception of labor (X3)	15	6,71	44,73	Poor
4	Entrepreneurs' perception of marketing (X4)	30	18,26	60,86	Fairly Good
5	Decline in the number of tofu industries (Y)	15	9,02	60,13	Fairly Good
	Total	100	59,12	59,12	Fairly Good

Source: Primary Data Analysis 2024

1. The perception factor of entrepreneurs regarding capital received a reality score of 16.71 out of an expected score of 25, which means the capital factor is classified as quite good, with a percentage of 66.84.

2. The perception factor of entrepreneurs regarding raw materials received a reality score of 7.99 out of an expected score of 15; thus, it is classified as quite good, with a percentage of 53.26.
3. The perception factor of entrepreneurs regarding labor received a reality score of 6.71 out of an expected score of 15; thus, it is classified as less good, with a percentage of 44.73.
4. The perception factor of entrepreneurs regarding marketing received a reality score of 18.26 out of an expected score of 30; thus, it is classified as quite good, with a percentage of 60.86.
5. The decrease in the number of tofu industries received a reality score of 9.02 out of an expected score of 15; thus, it is classified as quite good, with a percentage of 60.13.

Table 3. Results of the Calculation of the Decrease in the Number of Tofu Industries (Y)

No.	Variable	Expected Score	Actual Score	Score (%)	Category
1	Decrease in the number of tofu entrepreneurs	5	2,42	48,4	Less good
2	Decrease in the number of local tofu products	5	3,6	72	Quite good
3	Abundance of non-local tofu in the market	5	3	60	Quite good
	Total	15	9,02	60,13	Quite good

Source: Primary Data Analysis 2024

Based on Table 3, the indicator for the decrease in the number of tofu entrepreneurs received a reality score of 2.42 out of an expected score of 5 (48.4%), which is categorized as less good. The indicator for the decrease in the number of local tofu products received a score of 3.6 out of 5 (72%), which is categorized as quite good. The indicator for the abundance of non-local tofu in the market received a score of 3 out of 5 (60%), which is categorized as quite good. Overall, the variable measuring the decrease in the number of tofu industries received a reality score of 9.02 out of 15 (60.13%), which is categorized as quite good.

Table 4. Results of the Calculation of Entrepreneurs' Perception Factors Regarding Capital (X1)

Variable	Expected Score	Actual Score	Score (%)	Category
Factors of entrepreneurs' perception regarding capital				
Lack of available capital	5	4	80	Good
Difficulty in obtaining capital	15	10,14	67,61	Fairly good
High loan interest	5	3	60	Fairly good
Total	25	17,14	68,56	Fairly good

Source: Primary Data Analysis 2024

Based on Table 4, the indicator of the lack of available capital received a reality score of 4 out of 5 (80%), which is categorized as good. The indicator of the difficulty in obtaining capital received a reality score of 10.14 out of 15 (67.61%), which is categorized as fairly good. The indicator of high loan interest received a reality score of 3 out of 5 (60%), which is categorized as fairly good. Overall, the variable of entrepreneurs' perception regarding capital factors received a reality score of 17.14 out of 25 (68.56%), which is categorized as fairly good, with the indicator of the lack of available capital receiving the highest score.

Table 5. Results of the Calculation of Entrepreneurs' Perception Factors Regarding Raw Materials (X2)

Variable	Expected Score	Actual Score	Score (%)	Category
Factors of entrepreneurs' perception regarding raw materials				
High raw material prices	5	3,71	74,2	Fairly good
High procurement costs for raw materials	5	2,28	32,57	Not good
No substitute goods	5	2	40	Poor
Total	15	7,99	53,26	Fairly good

Source: Primary Data Analysis 2024

Based on Table 5, the indicator of high raw material prices received a reality score of 3.71 out of 5 (74.2%), which is categorized as fairly good. The indicator of high procurement costs for raw materials received a reality score of 2.28 out of 5 (32.57%), which is categorized as not good. The indicator of the absence of substitute goods received a reality score of 2 out of 5 (40%), which is categorized as poor. Overall, the

variable of entrepreneurs' perception regarding raw materials received a reality score of 7.99 out of 15 (53.26%), which is categorized as fairly good, with the highest score on the indicator of raw material prices.

Table 6. Results of the Calculation of Entrepreneurs' Perception Factors Regarding Labor (X3)

Variable	Expected Score	Actual Score	Score (%)	Category
Factors of entrepreneurs' perception regarding labor				
High labor costs	5	2	40	Not good
Lack of labor	5	2,14	42,8	Not good
Technology used by labor	5	2,57	51,4	Poor
Total	15	6,71	44,73	Poor

Source: Primary Data Analysis 2024

Based on Table 6, the indicator of high labor costs received a reality score of 2 out of 5 (40%) and is categorized as poor. The indicator of labor shortage received a reality score of 2.14 out of 5 and is also categorized as poor. The indicator of labor skills related to technology received a reality score of 2.57 out of 5 and is categorized as poor. Overall, the variable of entrepreneurs' perceptions regarding labor factors has a reality score of 6.71 out of 15 (44.73%), which is categorized as poor, with the highest score on the labor skills indicator.

Table 7. Results of the Calculation of Entrepreneurs' Perception Factors Regarding Marketing (X4)

Variable	Expected Score	Actual Score	Score (%)	Category
Factors of entrepreneurs' perceptions regarding marketing				
Number of competitors	5	2,57	51,4	Poor
Unattractive packaging	5	2,14	42,8	Poor
Limited promotion	5	3,42	68,4	Fair
Limited sales location	5	3,42	68,4	Fair
	10	6,71	67,1	Fair
Total	30	18,26	60,86	Fair

Source: Primary Data Analysis 2024

Based on Table 7, the product competition indicator shows that the price of local tofu is relatively cheap compared to non-local tofu, with a reality score of 2.14 out of 5 (42.8%) categorized as poor. The packaging indicator received a score of 3.42 out of 5 (68.4%) and is categorized as fair. Limited promotion on special orders also received a score of 3.42 out of 5 (68.4%) and is categorized as fair. The limited sales location in local markets or nearby stalls obtained a score of 6.71 out of 10 (67.1%) and is categorized as fair. Overall, the variable of entrepreneurs' perceptions regarding marketing factors has a score of 18.26 out of 30 (60.86%) and is categorized as fair.

Classic Assumption Test

The classic assumption test is conducted to ensure that the estimation model meets econometric criteria (Sarwono, 2006), so there are no serious deviations from the assumptions in the Ordinary Least Squares (OLS) method. The classic assumption tests include the normality test, heteroscedasticity test, and multicollinearity test.

Normality Test

The purpose of the normality test is to examine whether the data in the regression model, including both independent and dependent variables, have a normal distribution. An effective regression model is one in which the data is normally distributed or nearly normal. The normality test employs the normal probability plot method, where the data should lie around the diagonal line and follow a normal distribution pattern. The results of the P-Plot test are utilized to assess the normality of the data.

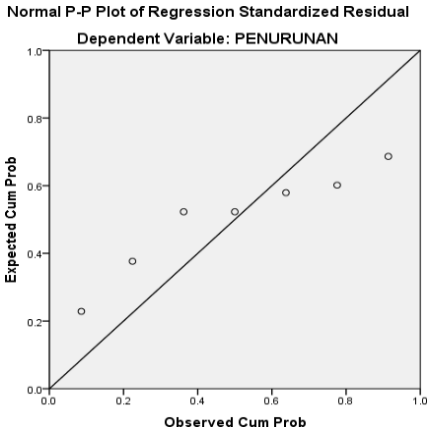

Figure 1. Normality Test of Data
Source: SPSS output ver 22 for Windows

Based on the SPSS output above, it can be observed that the P-Plot points closely follow the diagonal line, allowing us to conclude that the regression model meets the normality assumption.

Heteroscedasticity Test

The purpose of the heteroscedasticity test is to assess whether there are differences in the variance of residuals in the regression model. A good regression model is one that is homoscedastic, indicating that heteroscedasticity does not occur. In this study, the heteroscedasticity test was conducted through a graphical analysis of the plot between the predicted dependent variable values (ZPRED) and the residuals (SRESID) using SPSS version 22.

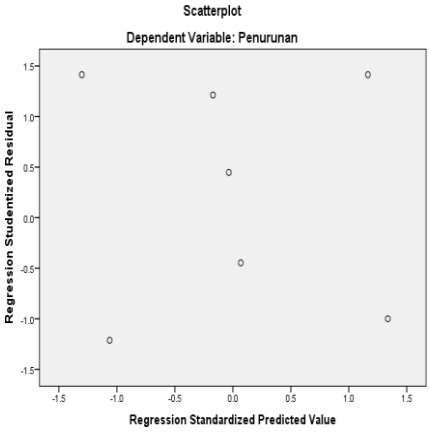

Figure 2. Heteroscedasticity Test
Source: SPSS output ver 22 for Windows

Based on the figure above, there is a dispersion of points that is spread out and does not form a clear pattern; thus, it can be concluded that heteroscedasticity does not occur.

Table 8. Results of the Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	***Std. Error***	***Beta***	***Tolerance***	***VIF***
1	(Constant)	23.846	1.038			
	Capital	.078	.020	.164	.488	2.050
	Raw Materials	-.764	.041	-1.080	.242	4.139
	Labor	-.615	.029	-1.040	.349	2.867
	Marketing	-.403	.028	-.739	.315	3.179
	Cadre Development	1.064	.049	.697	.783	1.276

a. Dependent Variable: Decrease

Source: SPSS output ver 22 for Windows

Based on the analysis results, the tolerance values for the variables of entrepreneurs' perceptions regarding capital, raw materials, labor, marketing, and cadre development are 0.488, 0.242, 0.349, 0.315, and 0.783, respectively, while the VIF values for these variables are 2.050, 4.139, 2.867, 3.179, and 1.276, respectively. Since the tolerance values are greater than 0.1 and the VIF values are less than 10, the data does not exhibit multicollinearity. With the results of the classical assumption tests showing no issues regarding normality, heteroscedasticity, and multicollinearity, the analysis can proceed to multiple linear regression.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the effect of independent variables (X1, X2, X3, ... Xn) on the dependent variable (Y). The obtained regression equation must be statistically tested to ensure that its regression coefficients are significant. If all regression coefficients are significant, the equation can be used to predict the value of the dependent variable based on the values of the independent variables (Rangkuti, 2016). Based on the multiple linear regression analysis using SPSS 22, the following results were obtained:

Table 9. Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	***Std. Error***	***Beta***		
1	(Constant)	23.846	1.038		22.971	.028
	Capital	.078	.020	.164	4.000	.156
	Raw Materials	-.764	.041	-1.080	-18.574	.034
	Labor	-.615	.029	-1.040	-21.481	.030
	Marketing	-.403	.028	-.739	-14.499	.044
	Cadre Development	1.064	.049	.697	21.571	.029

a. Dependent Variable: Decrease

Source: SPSS output ver 22 for Windows

$$Y = 23{,}846 + 0{,}078X_1 - 0{,}764X_2 - 0{,}615X_3 - 0{,}403X_4 + 1{,}064\ X_5$$

Based on Table 9, four independent variables-entrepreneurs' perception factors regarding raw materials, labor, marketing, and training-significantly affect the decline in the number of tofu industries in Kuningan Regency.

Simultaneous Test

The simultaneous test is conducted to determine the effect of independent variables on the dependent variable simultaneously by comparing the p-value with the significance level of 0.05. The results of the simultaneous test on the factors affecting the decline of the tofu industry in Kuningan Regency can be seen in the following table.

Table 10. Results of the Simultaneous Test of the Factors Affecting the Decline in the Number of Tofu Industries in Kuningan Regency

ANOVAa

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.444	5	.089		
	Residual	.000	1	.000	244.600	.049b
	Total	.444	6			

a. Dependent Variable: Decline in Industry

b. Predictors: (Constant), Training, Raw Materials, Capital, Labor, Marketing

Source: SPSS 22 for Windows output

The analysis results indicate that the entrepreneurs' perception factors regarding capital, raw materials, labor, marketing, and training simultaneously have a significant effect on the decline of the tofu industry in Kuningan Regency, with a p-value of 0.049 < 0.05. The decline of the tofu industry in Kuningan is caused by these factors, consistent with the findings of Heriana et al. (2020), which state that the decline of the limestone industry is influenced by raw materials, capital, and the number of laborers.

1. The increase in fuel prices reduces the use of raw materials, which impacts the production decline.

2. Limited capital reduces the budget for raw materials and fuel, affecting the smoothness of the production process.
3. The decline in industrial processes and production results in a reduction in the number of laborers needed.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) measures the extent to which the model can explain the variation in the dependent variable. The value of R^2 ranges from zero to one, where a low value indicates limited variation, while a value close to one means that the independent variables can provide complete information to predict the dependent variable.

The coefficient of determination is used to measure the simultaneous influence of the perception variables of entrepreneurs regarding capital, raw materials, labor, marketing, and cadre formation on the decrease in the number of industries. The calculation of the coefficient of determination is performed using SPSS 22 for Windows, and the results can be seen in the following table.

Table 11. Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	1.000a	.999	.995	.01906

a. Predictors: (Constant), Cadre Formation, Raw Materials, Capital, Labor, Marketing

Source: SPSS 22 for Windows output

Based on Table 11, the R square value of 99.9% indicates that the perception variables of entrepreneurs regarding capital, raw materials, labor, marketing, and cadre formation simultaneously affect the decrease in the number of tofu industries by 99.9%, while 0.1% is explained by other unresearched factors.

Partial Test

The Partial Test is conducted to determine whether the effect of each independent variable on the dependent variable is significant or not. If the significance value is < 0.05, it means that the variable is significant in explaining the dependent variable. The decision to accept or reject the alternative hypothesis (Ha) is determined by comparing the significance values.

Table 12. T-test Analysis Conducted Using SPSS 22 for Windows

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	*Std. Error*	*Beta*			*Tolerance*	*VIF*
1	(Constant)	7.949	.346		22.971	.028		
	Capital	.131	.033	.164	4.000	.156	.488	2.050
	Raw Materials	-.764	.041	-1.080	-18.574	.034	.242	4.139
	Labor	-.615	.029	-1.040	-21.481	.030	.349	2.867
	Marketing	-.807	.056	-.739	-14.499	.044	.315	3.179
	Cadre Development	.355	.016	.697	21.571	.029	.783	1.276

Source: SPSS output ver 22 for Windows

1. The variable of entrepreneur perception regarding capital (X1) has a significance value of 0.156 (0.156 > 0.05), indicating that this variable does not have a significant effect on the decrease in the number of tofu industries in Kuningan Regency.
2. The variable of entrepreneur perception regarding raw materials (X2) has a significance value of 0.034 (0.034 < 0.05), meaning that this variable has a significant effect on the decrease in the number of tofu industries in Kuningan Regency.
3. The variable of entrepreneur perception regarding labor (X3) has a significance value of 0.030 (0.030 < 0.05), indicating that this variable has a significant effect on the decrease in the number of tofu industries in Kuningan Regency.

4. The variable concerning entrepreneurs' perception of marketing (X4) has a significance value of 0.044 (0.044 < 0.05), indicating that this variable significantly affects the decline in the number of tofu industries in Kuningan Regency.
5. The variable regarding entrepreneurs' perception of cadre development (X5) has a significance value of 0.029 (0.029 < 0.05), suggesting that this variable significantly affects the decline in the number of tofu industries in Kuningan Regency.

Based on the partial test in Table 12, it can be concluded that the factor of entrepreneurs' perception of capital (X1) does not significantly affect the decline in the number of tofu industries in Kuningan Regency. Therefore, the new multiple linear regression equation does not include X1, which is:

$Y = 23{,}846 - 0{,}764X_2 - 0{,}615X_3 - 0{,}403X_4 + 1{,}064\ X_5$

Table 13. Results of the Partial Test of Factors Affecting the Decline in the Number of Tofu Industries in Kuningan Regency

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	***Std. Error***	***Beta***		
1	(Constant)	23.846	1.038		22.971	.028
	Capital	.078	.020	.164	4.000	.156
	Raw Materials	-.764	.041	-1.080	-18.574	.034
	Labor	-.615	.029	-1.040	-21.481	.030
	Marketing	-.403	.028	-.739	-14.499	.044
	Cadre Development	1.064	.049	.697	21.571	.029

a. Dependent Variable: Decline

Source: SPSS 22 for Windows output

a. The constant of 23.846 indicates that if there is no capital, raw materials, labor, marketing, and cadre development, the decline in the number of tofu industries is estimated to be 23.846.
b. The regression coefficient (-0.764) indicates that each increase of 100% in raw materials will reduce the number of tofu industries by 76.4%.
c. The regression coefficient (-0.615) indicates that each increase of 100% in labor will reduce the number of tofu industries by 61.5%.
d. The regression coefficient (-0.403) indicates that each increase of 100% in marketing will reduce the number of tofu industries by 40.3%.
e. The regression coefficient of 1.064 indicates that each increase of 100% in cadre development will increase the number of tofu industries by 106.4%.

The equation above shows that the factors of raw materials, labor, marketing, and cadre development have a significant partial effect on the decline in the number of tofu industries in Kuningan Regency.

The Influence of Capital Perception on the Decline of Tofu Industries in Kuningan District

According to the hypotheses and conceptual framework previously presented, the capital indicators related to the decline in the number of tofu industries in Kuningan District are a lack of working capital and difficulties in obtaining capital. Capital is an important factor in production; for new companies, capital is used to start a business, and for older companies, capital is used to develop the business and expand the market (Lydianingtias et al., 2018). Entrepreneurs should optimally utilize capital to achieve maximum profits.

Based on the analysis of primary data, the capital variable (X1) has a significance value of 0.156, which is greater than 0.05, indicating that there is no significant effect of the capital variable on the decline in the number of tofu industries, as shown by the regression line in Figure 3.

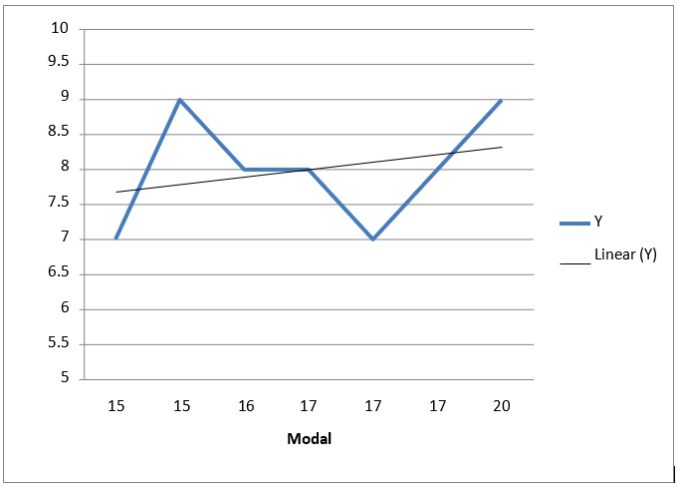

Figure 3. The Influence of X1 on Y

Entrepreneurs argue that loan interest rates are not too high, but they worry about not being able to pay on time due to small businesses with uncertain income. Most entrepreneurs prefer to use their own capital rather than borrowing from banks or cooperatives. To address the lack of capital, some entrepreneurs sell soybean pulp to help with tofu production costs.

The results of this study are consistent with Rahmi (2014), who stated that capital does not significantly affect the income of KUBE Melati SMEs in Bantaeng District, due to other factors such as sales volume, raw material prices, and other elements. The small influence of capital is caused by low sales levels, where these SMEs rely solely on a souvenir showroom typical of Bantaeng for sales.

The Influence of Raw Material Perception on the Decline of Tofu Industries in Kuningan District.

According to the hypothesis, the indicators of the raw material variable related to the decline in the number of tofu industries include the difficulty in obtaining raw materials, the high procurement costs of raw materials, and the lack of substitutes for raw materials. Wibowo (2014) states that raw materials are an important factor affecting the cost price and the smoothness of production, as raw materials form part of the finished product, whose costs can be easily calculated.

Raw materials are basic materials that can come from various sources and are processed through a specific process into a form different from their original state. Meanwhile, raw materials are the inputs that serve as the basis for the manufacture of a product, which is then processed through a specific process to become another form (Herjanto, 2007).

Data analysis shows that the raw material variable (X2) has a significant effect on the decline in the number of tofu industries, with a significance value of 0.034, which is less than 0.05 (Figure 4).

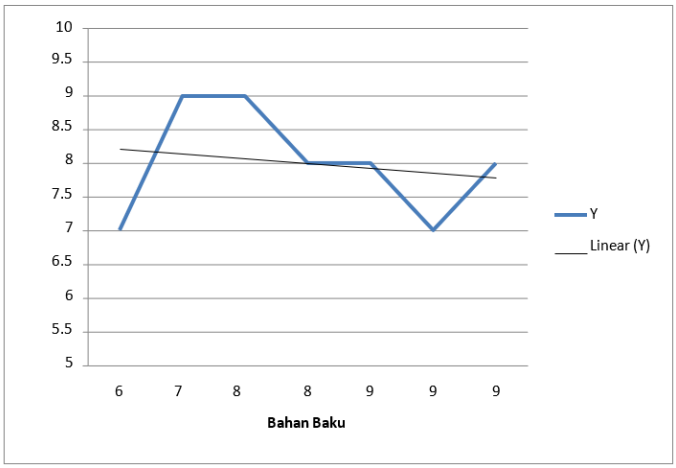

Figure 4. The effect of X2 on Y

Entrepreneurs express that while fluctuations in raw material prices are not significant, high transportation costs due to the distance from the location of raw material procurement exceed the costs of the

raw materials themselves. This aligns with the findings of Heriana et al. (2012), which state that distant raw material locations influence unexpected transportation costs incurred by entrepreneurs.

The Influence of Labor Perception on the Decline in the Number of Tofu Industries in Kuningan Regency

According to the hypothesis and the framework of thought proposed in the previous chapter, the indicators of the labor variable related to the decline in the number of tofu industries include high labor costs, a shortage of labor, and the absence of modern technology. Labor is synonymous with the terms personnel or human resources (Shalahuddin et al., 2018). From a macro perspective, labor includes the working-age population, while from a micro perspective, labor refers to employees who provide services in the production process.

Based on the analysis of primary data, the labor variable (X3) has a significance value of 0.030, which is smaller than 0.05, indicating a significant effect of the labor variable (X3) on the decline in the number of tofu industries (Y). This is illustrated in Figure 5, which shows the regression line depicting the effect of the labor variable.

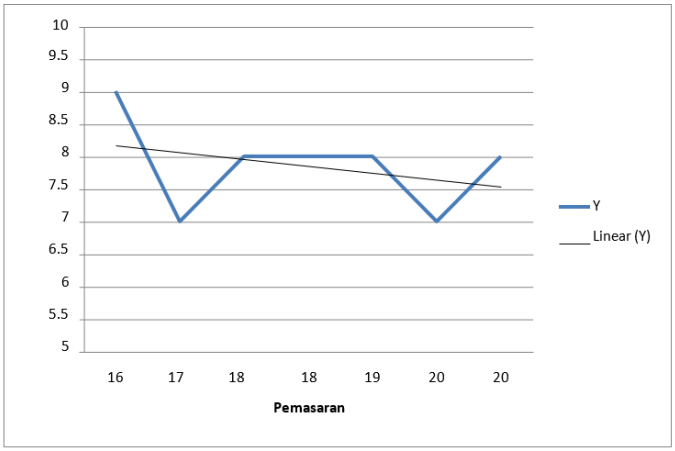

Figure 5. The Effect of X3 on Y

Entrepreneurs state that labor wages are paid daily according to the level of difficulty of the work, with the majority of the labor coming from family members. Due to the small scale of the business, not much labor is needed. Additionally, the tools used are still simple, so entrepreneurs continue to rely on family labor.

The results of this study are consistent with Anggraeni et al. (2011), who state that the "corn crackers" MSMEs face constraints such as limited labor, a lack of innovation, limitations in the utilization of marketing technology such as the internet, and the use of traditional management systems that lead to inaccuracies in financial reports.

The Influence of Marketing Perception on the Decline in the Number of Tofu Industries in Kuningan Regency

In accordance with the hypotheses and framework presented in the previous chapter, the marketing indicators affecting the decline in the number of tofu industries include many competitors, a lack of promotion, impractical packaging, and limited marketing locations. Marketing is a social process to obtain what is needed by creating and exchanging valuable products or services (Kotler & Keller, 2016). It aims to introduce and trade products with consumers in the market (Yusuf & Hamali, 2016).

Based on the analysis of primary data, the significance value of 0.044, which is less than 0.05, indicates a significant effect of the marketing variable (X4) on the decline of tofu industries (Y). This is shown in Figure 6, which depicts the regression line illustrating the effect of the marketing variable.

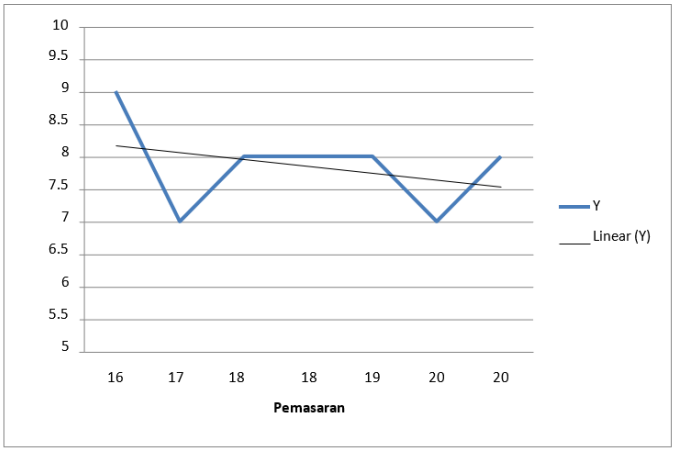

Figure 6. The Effect of X4 on Y

On the product competition indicator, tofu entrepreneurs consider their product prices to be cheaper compared to non-local tofu; however, the packaging used remains simple, consisting of ordinary plastic bags, and marketing is limited to local markets or nearby stalls. This does not align with the view of Andharini (2012), who stated that to enhance the performance of MSMEs, it is important to expand the market, set appropriate prices, develop packaging, and offer a variety of product options that meet consumer needs.

CONCLUSION

The study concludes that the perceptions of tofu entrepreneurs regarding capital, raw materials, labor, and marketing collectively influence the decline of the tofu industry in Kuningan District, with raw materials, labor, and marketing having a significant partial impact, while capital does not. Recommendations include reactivating tempeh-tofu cooperatives (Kopti) to help entrepreneurs reduce transportation costs for raw materials, utilizing more efficient tofu production technologies, and organizing local product exhibitions to promote unique Kuningan products. Future research could explore the effectiveness of cooperative revitalization, technological advancements in production, marketing strategies for enhancing consumer awareness, longitudinal changes in the industry, and comparative studies with similar regions to identify best practices, ultimately aiming to strengthen the tofu industry's resilience in Kuningan District.

REFERENCES

Amrillah, S., Pratama, M. A. B., Djuliana, F., Faqih, A., & Aisyah, S. (2023). The Influence of Brand Image, Product Quality and Promotion on The Purchasing Decision of Tofu Kopeci. *Interdiciplinary Journal and Hummanity (INJURITY)*, *2*(10). https://doi.org/10.58631/injurity.v2i10.122

Andharini, S. N. (2012). Pemasaran kewirausahaan dan kinerja usaha mikro kecil dan menengah. *Journal of Innovation in Business and Economics*, *3*(2).

Anggraeni, F. D., Hardjanto, I., & Hayat, A. (2011). Pengembangan usaha mikro,kecil,dan menengah (UMKM) melalui fasilitas pihak eksternal dan potensi internal. *Jurnal Administrasi Publik (JAP)*, *1*(6).

Angrist, N., Djankov, S., Goldberg, P. K., & Patrinos, H. A. (2021). Measuring human capital using global learning data. *Nature*, *592*(7854). https://doi.org/10.1038/s41586-021-03323-7

Dinas Perindustrian dan Tenaga Kerja Kabupaten Kuningan. (2022). *Tahu Khas Kuningan*. Dinas Perindustrian dan Tenaga Kerja Kabupaten Kuningan.

Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25* (9th ed.). Universitas Diponegoro.

Haakenstad, A., Irvine, C. M. S., Knight, M., Bintz, C., Aravkin, A. Y., Zheng, P., Gupta, V., Abrigo, M. R. M., Abushouk, A. I., Adebayo, O. M., Agarwal, G., Alahdab, F., Al-Aly, Z., Alam, K., Alanzi, T. M., Alcalde-Rabanal, J. E., Alipour, V., Alvis-Guzman, N., Amit, A. M. L., … Lozano, R. (2022). Measuring the availability of human resources for health and its relationship to universal health coverage for 204 countries and territories from 1990 to 2019: a systematic analysis for the Global Burden of Disease Study 2019. *The Lancet*, *399*(10341). https://doi.org/10.1016/S0140-6736(22)00532-3

Hasan, I. (2008). *Pokok-pokok materi statistik (Statistik Deskriptif)*. Bumi Aksara.

Heriana, C., Ropii, A., & Setiawan, W. (2020). ANALISIS DETERMINAN PENURUNAN FUNGSI PARU PADA TENAGA KERJA INDUSTRI KAPUR DI CV SUMBER REJEKI KABUPATEN MAJALENGKA TAHUN 2020. *Journal of Public Health Innovation*, *1*(1). https://doi.org/10.34305/jphi.v1i1.200

Herjanto, E. (2007). *Manajemen operasi*. Grasindo.

Kotler, P., & Keller, K. L. (2016). *A framework for marketing management*. Pearson Boston, MA.

Lydianingtias, D., Trianto, D., & Utoyo, S. (2018). *Kewirausahaan teknik sipil: Kewirausahaan teknik sipil*. UPT Percetakan dan Penerbitan Polinema.

Rahmi, I. (2014). *Pengaruh modal kerja terhadap pendapatan umkm kelompok usaha bersama (kube) melati I Di Kabupaten Bantaeng* [Bachelor Thesis]. UIN Alaudin Makassar.

Rangkuti, F. (2016). *Teknik membedah kasus bisnis: Analisis SWOT*. Gramedia Pustaka Utama.

Rois, T., Kartika, N., Budiman, A., Komarudin, M., & Gunawan, W. (2021). The Influence of Entrepreneurial Orientation on Marketing Performance Small and Medium Enterprises (SMEs) in Kuningan Regency Mediated by Creativity of Marketing Program. *UNISET 2020: 1st Universitas Kuningan International Conference on Social Science, Environment and Technology*. https://doi.org/10.4108/eai.12-12-2020.2305013

Rukmana, R., & Yuniarsih, Y. (2001). *Membuat tahu: Tempe busuk, nira air kelapa*. Kanisius.

Sarina, S., & Hasibuan, I. (2023). Feasibility Analysis of Tofu Agroindustry Business (Case Study of Sederhana Tofu Factory in Bukit Peninjauan I Village, Sukaraja District, Seluma Regency, Bengkulu Province). *Jurnal Penelitian Pertanian Terapan*, *23*(3). https://doi.org/10.25181/jppt.v23i3.2749

Sarwono, J. (2006). *Teori dan praktek riset pemasaran dengan SPSS*. Andi Offset.

Shalahuddin, I., Maulana, I., & Eriyani, T. (2018). *Prinsip-prinsip dasar kewirausahaan*. Deepublish.

Sugiyono. (2019). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.

Sunaryo, Y. (2014). *Pemberdayaan UMKM melalui koperasi*. Edukati.

Wang, M., Xu, M., & Ma, S. (2021). The effect of the spatial heterogeneity of human capital structure on regional green total factor productivity. *Structural Change and Economic Dynamics*, *59*. https://doi.org/10.1016/j.strueco.2021.09.018

Wibowo, S. (2014). *Petunjuk mendirikan perusahaan kecil*. Niaga Swadaya.

Yusuf, A., & Hamali, H. (2016). *Pemahaman strategi bisnis dan kewirausahaan*. Kencana Prenada Media Grup.