

# **CONFERENCE PROCEEDINGS**

Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) 2016

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The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC)

# **Conference Proceedings**

Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) 2016

# The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC)

#### **Editors:**

Dr. Junaidi, SE, M.Si Prof. Dr. Johannes, SE, MS Dr. Syahmardi Yacob, SE, MBA Dr. Tona Aurora Lubis, SE, MS Dr. Sri Rahayu, SE, M.Si, Ak, CA

Faculty of Economics and Business, University of Jambi

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#### **FOREWORD**

The Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) is an annual international conference that gathers academics and practitioners from Malaysia, Indonesia and around the World to facilitate the presentation and sharing of research findings particularly in the areas of economics and management.

Numerous benefits have been achieved from the sharing of knowledge and building of working relationships through presentations of working papers after the organisation of 16 series of the conference. The conference has become an important platform for academics to share information regarding current issues and new economic and business challenges prevalent in both South East Asia and globally.

As a continuation of the memorandum of understanding between Universiti Kebangsaan Malaysia, Universitas Syiah Kuala, Institut Pertanian Bogor, Universitas Muhammadiyah Surakarta and Universitas Bengkulu as the founding institutions of MIICEMA, 2016 is witnessing once again the organising of the 17th MIICEMA. Following the tradition of the long-established friendship, the honour of becoming the main organiser and host to the 17th MIICEMA has now been transferred to University of Jambi, Jambi through the Faculty of Economics and Business.

Through the organising of the conference, the research findings that will be presented by academics in various fields such as economics, management and accounting will surely become guides and models for other academics in developing the branches of knowledge and for the industry in managing and strengthening their businesses.

The chosen theme for this year MIICEMA is "The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC) ". Global economic climate has been undergoing shocks that adversely affecting government and business organisations. The economic turmoil has been considered by few as the worst in the century that prudent and solid business strategies must make accurate market interpretation of both opportunities and constraints. With this in mind, the 17th MIICEMA aims to provide a platform for both academicians and practitioners to sit together and elaborate on these challenges.

The goals and objectives of this international conference are as follows:

- to become a platform for academics in the South East Asia to share latest research findings on economic, management and accounting issues.
- to identify emerging economic and business challenges prevalent in South East Asia and around the world amidst the 2016 economic turmoil.
- to gather input on new opportunities in the domain of business within the contexts of South East Asia and global amidst the 2016 economic turmoil.
- to sustain research collaborations that produce high impact outputs.
- to elevate the status of MIICEMA member institutions through presentation of internationally-recognised research results.

Following the phenomenal successes of the previous conferences, MIICEMA will be proudly brought to you again this October by University of Jambi, Jambi, Indonesia. This year MIICEMA will be organised in conjunction with the Seminar and Annual Meeting of the Western Division of Economics Institutions Cooperation. This is an annual event involving 27 state universities and several private universities that offer Economics programmes in Indonesia. In 2016, the Western Division of Economics Institutions Cooperation meeting will be hosted by the Faculty of Economics and Business, University of Jambi, Jambi, which will also serve as the main organizer of MIICEMA 2016.

This year MIICEMA highlights the current issue facing economies in the region thorugh a theme of "The Strategy For Improving Competitiveness to win the ASEAN Economic Community (AEC) ". This theme is to be supported with few key tracks; Microeconomics, Macroeconomics, Monetary Economics, Public Economics, Regional and Urban Economics, International Economics, Natural Resource Economics, Industrial Economics, Labor Economics, Development Studies, Business, Management and Organization, Marketing, Finance, Human Resources, Financial Accounting, Managerial and Behavioral Accounting, Auditing, Accounting Information Systems, Public Sector Accounting, Social and Environmental Accounting, Islamic Economics, and other related areas.

This collection doest not include the totality of the papers presented at the conference, as not all contributors submitted their written papers for publication.

**Dr. Junaidi, SE, M.Si**Conference Chair

# WELCOMING SPEECH DEAN OF THE FACULTY OF ECONOMICS AND BUSINESS UNIVERSITY OF JAMBI

I would like to welcome all participants to the 17<sup>th</sup> Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) in Jambi, Indonesia. It is truly an honor and a privilege for Faculty of Economics and Business, University of Jambi to host this International conference.

I have no doubt in my mind, that this conference will be a worthwhile experience. We have an opportunity to learn each other from some of the best experts in different decipline. Hence I hope after the conference finished, we are enriched with a better understanding of contemporary issues in economics and business in South East Asia. Furthermore, as the member of MIICEMA, we can enrich the network for some important aspects such as publication a student exchange.

I would like to express our sincere gratitude and appreciation to many individuals for their invaluable input to make succes this conference. I would also like to extend a special thank you to our Institutions' partners for their support to organize this event successfully.

So, I wish you have a pleasant International Conference and enjoy your stay in Jambi.

Drs. H. Amril, ME

Dean of the Faculty of Economics and Business University of Jambi

#### WELCOMING SPEECH RECTOR OF UNIVERSITY OF JAMBI

I extend my warm welcome to all of the distinguished speakers and participants of the 17<sup>th</sup> Malaysia Indonesia International Conference on Economics, Management and Accounting (MIICEMA) which held by Faculty of Economics and Business, in October 24-25, 2016.

As a Rector of University of Jambi, I am pleased to witness the 17<sup>th</sup> MIICEMA, it provides a unique opportunity for scholars, experts, researchers, to assemble and share ideas on critical issues and trends in economics and business. Furthermore, I hope this conference could develop the valuable network and international collaboration amongst universities in Indonesia and Malaysia, as well as to facilitate publications of research by Indonesia and Malaysia scholars in international journal.

I congratulate the Dean of Economics and Business, the chairman of the conference, all the renowned speakers and delegates for their participation that makes this conference possible. I welcome you all to University of Jambi.

As a part of the provincial cultural promotion, we hope you enjoy the entire traditional and unique cultural atmosphere. I urge you also to enjoy the beautiful of Muaro Jambi temple and Gentala Arsy Bridge. Muaro Jambi Temple as it has been revealed is the place of Buddhism taught not only for the ancient of Indonesian but for South Asia Countries.

Last but not least, we thank you to every person both that comes from internal and external organization who makes this conference conducted. Finally, I hope God bless you all as long as you follow the conference.

**Prof. H. Johni Najwan, SH, MH, Ph.D** Rector of University of Jambi

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# DEVELOPMENT MODEL FOR MARITIME TOURISM POTENSIL RELATED WITH THE PEOPLE COASTAL ECONOMY IN GORONTALO PROVINCE

#### Irawati Abdul; Irina Popoi; Zainudin Antuli

**Gorontalo State University** 

Abstract. The object of this research is 1) To Know the torism object and infra and suppra structure pasislity at Bone Bolango Regency; 2) To know the situation of institutional, institutional function and related with institutional at Bone Bolango Regency; 3) To Know the result of survey of maritime tourism potential development related with increasing of people coastal economy in Gorontalo Province; 4) Analyzed the economy of home industry of Abon Ikan Tuna; and 5) Analyzed the economy of home industry of Nugget Ikan Tuna with used survey method. This research conducted on August till September 2016. Data analysing is descriftive and quantitative. The result of research is; 1) The tourism object in Bone Bolango regency is devided in to three those are natural tourism, maritime tourism, history tourism and culinary tourism; 2) The situation and function also relationship between institution at Bintalahe vellage is still conducted well; 3) The situation and function also relationship between institution at Botutonuo vellage is not still conducted well; 4) The situation and function also relationship between institution at Olele vellage is still conducted very well; 5) survey of maritime tourism potential development related with increasing of people coastal economy in Gorontalo Province at Olele, Botutonuo and Bintalahe village is dominated by local visistor, whether demografi of people envolved in home industry activities dominated by productive age and most of them are growing up in those village, and also most of them have permanent houses, using pump water and used electrict power. 6) The result economy of home industry for Abon Ikan Tuna will earn profit if the in-come is above of break even point is Rp 320.000, if production is producted above break even point about 8.041 gram and if the price will over the break even point Rp 168.200; 7) The result economy of home industry for Nugget Ikan tuna will earn profit if the in-come is above of break even point is Rp 325.000, if production is producted above break even point about 6.537 gram and if the price will over the break even point Rp 166.000.

Key words: Deveploment of Maritime Village Torism and Coastal People Economy

#### INTRODUCTION

Based on the concept of national development as government outlined that today through the concept of Nawa Cita include concept Marine Development Toll. One of the potential ecotourism can developing in Indonesia is Tomini Bay located in three provinces in Sulawesi Island: North Sulawesi, Gorontalo and Central Sulawesi. Gorontalo Province have long region compared to other province. Especially for the marine tourism sector the government takes policy direction to develop among others is Olele Marine Park in the village of Olele, Kabila Bone Bone Bolango District. The Government believes that the particularities of these attractions will be a new economic power to give impact on economic growth Bone Bolango District.

Ambo Tuwo (2011: 157), the weakness of socio-economic coastal communities and islands requires governments to strengthen institutions before implementing an activity. Institutional strengthen focused on three main elements are: (1) rules and procedures, (2) organization, and (3) the resources.

Akhmad Fauzi (2005: 166), explanation some of concerns to the problem will be the answer to the question that always present in the mind of decision makers, why the coastal areas incidentally has abundant natural resource wealth, even relative to rates of growth low even stagnant.

Fadel Muhammad (2008: 321), household socio-economic structures of fisheries (RTP in Indonesia) in Gorontalo province still pyramidal shape reflecting how high socio-economic inequality fisheries sector 85.85% or 25,840 RTP mean fishing without motor boat or simple catch, 13.95% or 4,200 RTP classified into middle level fishermen that able to have boat with outboard motors and fishing gear such as longline somewhat modern, gell net, mini purse seine and other gear. While the fishermen on board there were 60 RTP or 0.20% they have been able to have a fleet of motor boats.

To developing tourism activity, tourist destinations should have the components from (UNESCO, 2009: 1) places as tourist attraction, 2) transport and infrastructure, 3) accommodation (lodging), 4) Business of food and drinks, 5) other support services.

Creative economy and the tourism sector are the two things that affect each other and can synergize if can manage properly (Ooi, 2006).

#### RESEARCH METHODOLOGY

This research conducted at the location of marine tourism in Botu Tonuo Beach, Molutabu and Olele Marine National Park Bone Bolango District. The research time take one year, from January until December 2016.

Data collected by observation, interview, and literature study by Method of selecting respondents. For households, the method used simple random sampling method, the organization used purposive method. Total sample of households will take 90 respondents consist of 30 respondents from each sample location, the organization interviewed by the number of unit organization in each sample location, it is estimated the number of units of institutions interviewed about 5-10 for each institution sample locations, and the last by Focus Group Discussion.

Data processing techniques by using descriptive analysis tools and infrastructure for tourism will use descriptive and quantitative analysis, to determine the hierarchy that will be important to be recommended to the government.

#### DISCUSSION

Ecotourism is a form of integration between interaction, accommodation and support facilities presented in a structure of a society that mix with the procedures and the prevailing tradition. Ecotourism attractions in Bone Bolango District: lombongo village, Perintis lake and KIAT area, Cekdam Tapa dam, Source Geothermal Village Libungo / village board, meranti peak, waterfall taludaa, river rafting bone, waterfall molotabu, and hunbers peak.

Marine tourism is an activity to spend time enjoyed the beauty and uniqueness of the area along the coast and the ocean. Marine tourism in the District Bone Bolango called Olele Marine National Park, botutonuo beach, beach molotabu, bintalahe beach, bulawa beach, and the bootubarani beach.

Travel history is a decent place to visit and preserve because there is an element of certain advantages compared to anywhere / any other event. The historical sights in Bone Bolango District: Nani Wartabone Heroes Cemetery, Hubulo tomb, the Tomb of King Atinggola (Ti Bulonggadu), and Manuli Poets Tomb Oral (Tanggomo). Culinary tours as tourism that have purpose to eat. Culinary tourism in Bone Bolango District: Market tapa snacks and culinary tours.

Table 1. Number of Hotel, Restaurant and Restaurants in Bone Bolango District 2015

Number	Sub District	HOTEL /	RESTAU	FOOD	CAFÉ
		HOME STAY	RANT	STALLS	
1	TAPA	0	0	10	1
2	BULANGO UTARA	0	0	0	0
3	BULANGO SELATAN	0	0	10	1
4	BULANGO TIMUR	0	0	5	0
5	BULANGO ULU	0	0	0	0
6	KABILA	0	0	15	0
7	BOTUPINGGE	0	0	5	0
8	TILONGKABILA	0	1	10	0
9	SUWAWA	0	0	10	1
10	SUWAWA SELATAN	0	0	0	0
11	SUWAWA TIMUR	0	0	0	0
12	SUWAWA TENGAH	0	0	0	0
13	PINOGU	0	0	0	0
14	BONE PANTAI	1	0	15	5
15	KABILA BONE	7	1	80	7
16	BONE RAYA	0	0	1	2
17	BONE	0	0	9	2
18	BULAWA	1	0	4	3
	TOTAL	9	2	174	22

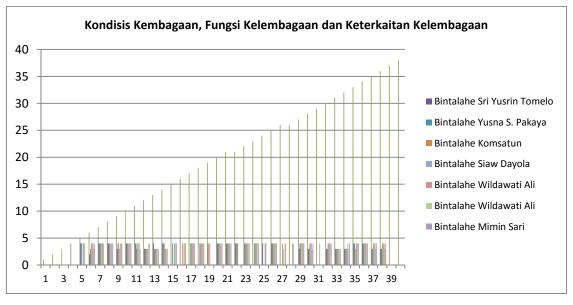
Table 2. Number of Tourism Awareness Group in Bulango District Department of Transportation and Tourism

Number	Village	District	Group	Tourism Attract	Total
1	LOMBONGO	SUWAWA TENGAH	POKDARWIS	HOT WATER	40
2	BULUDAWA	SUWAWA	POKDARWIS	PERINTIS LAKE	40
3	MERANTI	TAPA	POKDARWIS	AGRO TOURISM	40
4	OLUHUTA	KABILA	POKDARWIS	CULLINARY	40
5	OLELE	KABILA BONE	POKDARWIS	MARINE NATIONAL PARK	40
6	BINTALAHE	KABILA BONE	POKDARWIS	BEACH	40
7	MOLOTABU	KABILA BONE	POKDARWIS	BEACH	40
8	BOTUTONUO	KABILA BONE	POKDARWIS	BEACH	40
9	BOTUBARANI	KABILA BONE	POKDARWIS	WHALESHARK	40
10	MOLOTABU	KABILA BONE	POKDARWIS	WATERFALL	40
11	NYIUR HIJAU	BULAWA	POKDARWIS	BEACH	40
12	KAIDUNDU BARAT	BULAWA	POKDARWIS	ВЕАСН	40
13	BILUNGALA	BONE PANTAI	POKDARWIS	BEACH	40
14	ILOHUUWA	BONE	POKDARWIS	WATERFALL	40
15	BOTUBARANI	KABILA BONE	POKDARWIS	KURENAI BEACH	40
16	PANCORAN	SUWAWA TIMUR	POKDARWIS	HOT WATER	40
17	HUNBERS	BULANGO TIMUR	POKDARWIS	NATURE	40
18	BENDUNGAN	BULANGO UTARA	POKDARWIS	DAM	40
		Total			720 people

Table 5. The number of domestic tourist arrivals (WD) and Foreign (WM) in the Heritage District of Bone Bolango 2015.

Number	Tourism	WD	WM
1	LOMBONGO	5.162	139
2	BOTUTONUO	50.031	0
3	MOLOTABU	5.381	0
4	BINDALAHE	860	0
5	OLELE	4.126	429
6	MERANTI	31.972	0
	TOTAL	97.532	568

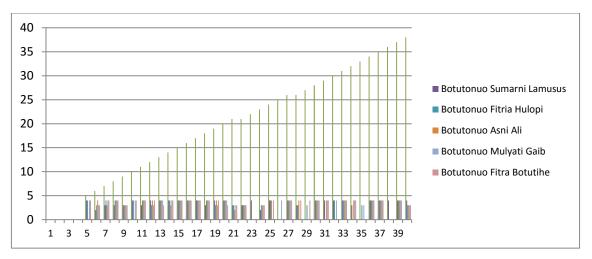
The graph condition, function and institutional Linkage Village Binatalahe Kabila Bone Bolango District:



From the chart above describe institutional environment, institutional functions and institutional linkages. Based on a questionnaire with question a total of 39 numbers. It can judge that the best good

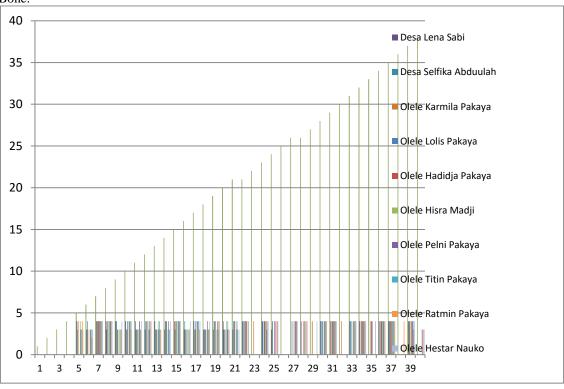
grades 4 and 3. Therefore, in the graph that the institutional environment, institutional functions and institutional linkages in the village Bintalahe until today still going well. And that can not run institutions are only a few people one mother Siaw Dayola.

The following graph conditions, functions and institutional linkage Village Botutonuo District of Kabila Bone:



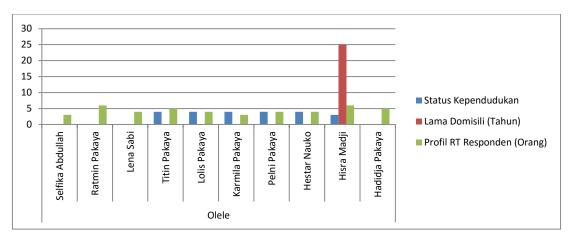
Graph 2 showed that the institutional setting in the village of Botutonuo currently not running smoothly can be seen there are some people who do not support their organization or community institutions in the village Botutonuo.

The following graph conditions, functions and institutional linkage Village Olele District of Kabila Bone:



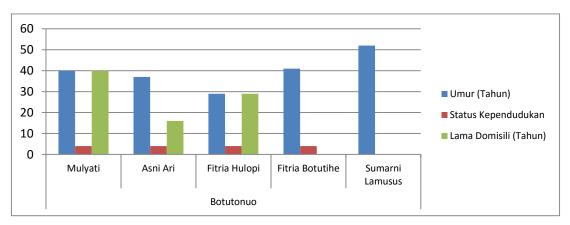
The graph above explained that the institutional setting in the village of the District Olele Kabila Bone organization conditions smoothly. There are some members of the group who did not agree with what was decided by farmer groups.

Survey Potential Development Model connect with Marine Tourism Economic Development of Coastal Communities in the village, Gorontalo province Olele village:



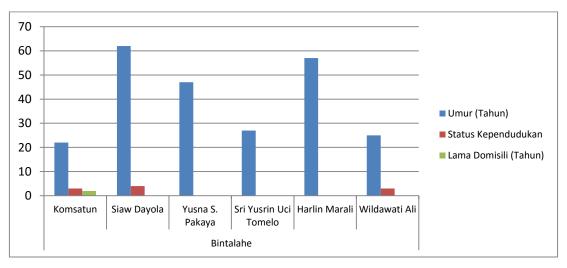
The picture illustrated that the status of residence in Olele still many locals then the immigrants. There are some people who do not have residence status.

Survey Potential Development Model connect with Marine Tourism Economic Development of Coastal Communities in the village, Gorontalo province Botutunuo village:



The graph describe that age level in the village of Botutonuo most over 30 years old and still in productive age. While the residence status of 10 respondents the average local population.

Survey Potential Development Model connect with Marine Tourism Economic Development of Coastal Communities in Bintalahe village:



Based on the data that age of fishing respondents still going to be productive, but there was one respondent who are not productive because it has been over 60 years is Ms. Diaw Dayola.

## 1. Break Event Point (BEP) Analysis of Tuna Fish

BEP revenue (Rp) = 
$$\frac{FC}{1 - \frac{VC}{TR}}$$
  
=  $\frac{160.000}{1 - \frac{260.300}{500.000}}$   
=  $\frac{160.000}{1 - 0.5}$   
=  $\frac{160.000}{0.5}$ 

BEP revenue(Rp) = 320.000

$$BEP \text{ production (gram)} = \frac{FC}{P - \frac{VC}{Q}}$$

$$=\frac{160.000}{20.000 - \frac{260.300}{2.500}}$$

$$= \frac{160.000}{20.000 - 104}$$
$$= \frac{160.000}{19.896}$$

BEP production (gram) = 8.041

$$BEP_{Price}(Rp) = TC \over Q$$

$$= 420.300 \over 2.500$$

$$BEP_{Price}(Rp) = 168.200$$

# a. $BEP_{revenue} = Rp 320.000$

The domestic industry would benefit if the revenue obtained exceeds BEP is Rp. 320,000 otherwise domestic industry would suffer losses if the receipts obtained less than the BEP.

#### b. $BEP_{production} = 8.041 Gram$

The domestic industry would benefit if production exceeds the limit of BEP is 8,041 Gram, domestic industry would losses if production less than the BEP.

#### a. BEP<sub>price</sub>= Rp. 168.200

Domestic industry would benefit if the price exceeds the limit BEP is Rp. 168,200 otherwise household industry will loss if the price less than the BEP. BEP tuna shredded curve below:

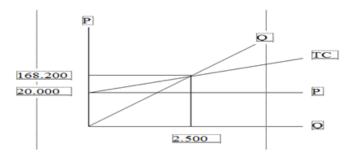


Figure 2. BEP Curve tuna shredded

Table 6. Variabel Cost tuna shredded

Variabel Cost	Total
variabel Cost	(Rp)
5 Kg Tuna	200.000
5 Piece Lemongrass	2.000
15 Lembar Orange Leaf	2.000
15 Teaspoon Palm Sugar	7.000
5 Teaspoon Coriander	5.000
1 Teaspoon Cumin	1.000
10 Garlic	10.000
15 Onion	5.000
30 piece chili	5.000
5 Ginger	2.000
5 Turmeric	2.000
5 Galangal	2.000
1 Kg Fried Oil	13.000
5 Teaspoon tamarind liquid	2.000
10 Piece Salam Leaf	2.000
5 Teaspoon Salt	300
Total	260.300

Based on the table it can be seen that the amount of tuna shredded variable cost is Rp. 260 300 with the basic ingredients that 5 kg of tuna for Rp. 200,000.

Table 7. Fixed Cost tuna shredded

Fixed Cost	Total (Rp)
Packing	30.000
Labor	100.000
Gas	30.000
Total	160.000

Based on the table above it can be seen that the number of fixed costs shredded tuna is Rp. 160,000 which consist of the cost of packaging, labor, and gas.

Table 8. Total Cost tuna shredded

Total Cost	Total (Rp)
Variabel Cost	260.300
Fixed Cost	160.000
Total	420.300

Based on the table above it can be seen that the total cost of the production process shredded tuna is Rp. 420 300.

Table 9. Revenue of tuna shredded

Category	Production	Price	Total
Revenue	2.500 gr	20.000	500.000
	_	/ 100	
		gr	

Based on the Table 9 showed that the revenue total from tuna sherred selling is Rp. 500,000.

Table 10. Income of Tuna Shredded

Category	Total
Revenue	500.000
Total Cost	420.300
Income (1-2)	79.700

Based on Table 10 above that Income from tuna sherred selling is Rp. 79,900

# 2. Break Event Point (BEP) Analysis of Tuna Sherred

BEP revenue (Rp) = 
$$\frac{FC}{1 - \frac{VC}{TR}}$$
= 
$$\frac{130.000}{1 - \frac{285.000}{500.000}}$$
= 
$$\frac{130.000}{1 - 0.6}$$
= 
$$\frac{130.000}{0.4}$$

BEP revenue (Rp) = 325.000

BEP production (Gram) = 
$$\frac{FC}{P - \frac{VC}{Q}}$$
  
=  $\frac{130.000}{20.000 - \frac{285.000}{2.500}}$   
=  $\frac{130.000}{20.000 - 114}$   
=  $\frac{130.000}{19.886}$ 

BEP production(Gram) = 6.537

$$= \frac{415.000}{2.500}$$
BEP price (Rp) = 166.000

a. BEP<sub>revenue</sub>= Rp 325.000

Home industry will be gained the profit when the revenue exceeds the limit of Rp. 325.000, otherwise home industry would suffer losses if the revenue gained less than the break-even point.

b.  $BEP_{production} = 6.537 Gram$ 

Home industry will be gained the profit when the production exceeds the limit of break event point production limit 6.537 Gram, otherwise home industry would suffer losses if the production gained less than the break-even point.

c.  $BEP_{price} = Rp. 166.000$ 

Home industry will be gained the profit when the price of product exceeds the limit of break event point production limit 6.537 Gram, otherwise home industry would suffer losses if the pricegained less than the break-even point. Here is the tuna nugget break event point curve

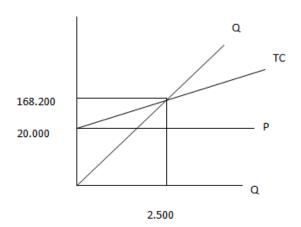


Figure Tuna Nugget Break Event Point Curve

Table 10. Tuna Nugget Variabel Cost

Variabel Cost	Total (Rp)
5 Kg Tuna	200.000
5 Ons Tapioca Flour	5.000
50 Siung garlic	20.000
15 Siung onion	10.000
30 Cayenne pepper	5.000
5 tea spoon pepper	2.000
1000 Gr bread crumb	20.000
10 egg	13.000
5 tea spoonsalt	500
5 tea spoon tamarind	2.000
10 Grain Eggs Dyers	7.500
Total	285.000

Based on the table above, tuna nugget variable cost is Rp. 285.000 which is contained of kg of tuna as a raw material and price for Rp. 200,000.

**Table 11.Tuna Nugget Fixed Cost** 

Fixed Cost	Total (Rp)
packaging plastic	40.000
labor	70.000
Gas	20.000
Jumlah	130.000

Based on the table above, tuna nugget fixed cost is Rp. 130.000 which is contained ofpackaging plastic cost, labor cost, and gas cost.

**Table 12.Tuna Nugget total Cost** 

Total cost	Total (Rp)
Variable Cost	285.000
Fix Cost	130.000
Total	415.000

Based on the table above, tuna nugget total cost production is Rp. 415.000

Table 13.Tuna shredded Revenue

Description	Production	Price	Total
Revenue	2.500 gr	20.000/100 gr	500.000

Table.Tuna Nugget Profit

Description	Total
Revenue	500.000
Total cost	415.000
Profit (1-2)	85.000

Profit is the total revenue after deducting the total cost of production. Based on the table, the tuna nugget profit is Rp.~85.000

#### CONCLUSION

Based on the research results concluded as follows:

- 1. Tourism in Bone Bolango regency are natural tourism, bahari natural tourism, historical tourism / pilgrimage, and four culinary tourism.
- 2. The condition, functions and institutional linkages in the village Bintalahe have been going well

- 3. Conditions, functions and institutional linkages in the village Botutonuo currently running slowly because of some people who do not support their organization or community institutions
- 4. Conditions, functions and institutional linkages in the Olele village that the institutional environment running smoothly.
- 5 Survey of the development model of marine tourism potential relation to the improvement of the economy of coastal communities Gorontalo Province shown the most people in Olele village are local people, Botutonuo Village mostly aged over 30 years, Bintalahe village fisherman are in the producive age, population status showed no respondent's status as a local resident or a newcomer, Number of dependents as well as the status of an average home already own. While 5 people have been using a tin roof and marble floor as a type of roof, 5 people using clean water tap / pump as much as 5 people and have been using electric / PLN.
- 6. Tuna shredded home industry will be gained the profit when the revenue exceeds the limit of Rp. 320.000, The production more than break event point limit of 8.041 gram and and if the price obtained exceeded the break-even point is Rp. 168 200.
- 7. Tuna nugget home industry will be gained the profit when the revenue exceeds the limit of Rp. 325.000, The production more than break event point limit of 6.537 gram and and if the price obtained exceeded the break-even point is Rp. 166 200.

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