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FISH MARKETING EFFICIENCY ANALYSIS: COST STRUCTURE AND PROFIT MARGIN OF COLLECTORS IN TIHU VILLAGE, BONEPANTAI DISTRICT

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Abstract

The fisheries sector in Bone Bolango Regency contributes significantly to the GRDP, yet it is not accompanied by adequate financial management practices at the collector level. This study aims to analyze the marketing cost structure, calculate real profit margins, and assess the efficiency of fish marketing in Tihu Village. Using a descriptive quantitative design with a full-costing management accounting approach, this study involved 7 fish collectors selected through purposive sampling. Data were analyzed using explicit and implicit cost (depreciation) classification, marketing margins, profit-cost ratio (π/C), and Break-Even Point (BEP). The results show that the marketing cost structure is explicitly dominated by fuel and ice costs, and implicitly by vehicle and cool box depreciation costs, which are often overlooked. The study identified an illusory profit phenomenon, where actual accounting net profit was 1.35% to 6.2% lower than the collectors' perception due to the exclusion of implicit costs. Efficiency analysis reveals that while most collectors are efficient ($\pi/C > 1$), the respondent with the largest business scale (volume 1,750 kg per week) was inefficient (π/C= 0.857) due to high non-value-added costs (TPI levies) and low price bargaining power. This proves that efficiency is not directly proportional to the scale of business. The study suggests the importance of allocating depreciation reserve funds and implementing simple accounting records to ensure the sustainability of micro-enterprises in coastal areas.

Keywords: Management Accounting; Marketing Efficiency; Implicit Costs; Illusory Profit; Fish Collectors

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INTRODUCTION

The fisheries sector is a strategic pillar of global food security and a driving force for Indonesia's national economy, serving as a primary contributor of foreign exchange and a provider of employment for coastal communities. In Bone Bolango Regency, this sector contributed significantly to the Gross Regional Domestic Product (GRDP) at 35.18% in 2024, underscoring the region's economic dependence on marine resources. However, this vast potential has not been matched by adequate financial management practices at the micro-enterprise level. Fish collectors in Tihu Village frequently face price fluctuations and high distribution costs that strain the value chain, yet they lack accurate performance measurement instruments to respond to these market dynamics.

Theoretically, management accounting functions to provide internal users with information for planning and decision-making through cost and profit analysis. According to Hansen et al. (2015), the efficiency of a business can be measured through the relationship between the costs incurred and the value of the products generated. In the context of fish marketing, variables such as cost structure (explicit and implicit), profit margins, and marketing efficiency ratios are key indicators. The recognition of full costing is crucial for obtaining an accurate profit picture, as many small-scale entrepreneurs tend to overlook non-cash costs in their operations.

The urgency of this research is driven by initial field findings indicating a phenomenon of illusory profit among collectors in Tihu Village. These collectors generally record only cash (explicit) costs, such as fish purchases and fuel, while ignoring implicit costs like the depreciation of fixed assets (vehicles and cooling equipment). Consequently, there is a significant discrepancy between perceived traditional profit and accounting net profit. This lack of awareness regarding the erosion of asset value creates a risk to long-term going concern, where collectors may perceive their business as profitable while, in reality, their physical capital is continuously diminishing without replacement reserves.

There is a distinct research gap between field practices and previous studies. Most prior research, such as that by Hendrik et al. (2020) and Susanto et al. (2024), has focused more on macro-marketing efficiency and distribution channels without integrating implicit costs into the analysis. This study introduces novelty by utilizing a micro-scale management accounting approach that comprehensively combines the calculation of both explicit and implicit costs. This approach aims to dissect the cost structure more factually to determine whether a business is truly efficient or merely trapped in a cycle of cash flow.

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Based on these issues, this research aims to analyze and describe in depth the marketing cost structure, calculate real profit margins, and assess the level of marketing efficiency among fish collectors in Tihu Village. Through this study, Analysis of Fish Marketing Efficiency: Cost Structure and Profit Margins of Collectors in Tihu Village, Bonepantai Subdistrict, it is expected that the results will serve as a basis for decision-making for collectors to optimize profitability and provide input for local governments in formulating targeted market intervention policies.

LITERATURE REVIEW

In this study, management accounting is positioned as a crucial internal information system for transforming unstructured daily transaction data into detailed cost information for fish collectors (Santoso & Kemala Putri, 2021). Theoretically, implementing this system through the preparation of cost reports and Break-Even Point (BEP) analysis enables small-scale entrepreneurs to determine the minimum sales volume required to cover all production and distribution costs (Jesmiler & Tibrani, 2023). This serves as a strategic foundation for cost control and profitability enhancement, allowing collectors to systematically separate fixed costs from variable costs to optimize operational efficiency amidst fluctuating market prices (Hendrik et al., 2020; Santoso & Kemala Putri, 2021).

The marketing cost structure in a collector's operations encompasses the sacrifice of economic resources from the moment fish are purchased from fishermen until they are converted back into cash (Nining Asniar Ridzal, 2020). This analysis employs a full costing approach that integrates explicit costs—actual cash expenditures such as transportation, and logistics (Amran et al., 2024; Hasni, 2020)—with implicit costs or non-cash costs. Implicit costs, particularly the depreciation of fixed assets calculated using the straight-line method, are vital elements often overlooked by collectors (Hariyani et al., 2019; Rusiyati et al., 2021). Systematically recognizing the depreciation expenses of motorcycles and cool boxes is necessary to reflect the declining utility of assets and ensure an honest calculation of total marketing costs (Rusiyati et al., 2021).

The importance of integrating implicit costs lies in mitigating the illusory profit phenomenon commonly found in MSMEs. Accounting net profit can only be obtained after the marketing margin is subtracted by the comprehensive total marketing costs (Santoso & Kemala Putri, 2021). If depreciation costs are ignored, reported profits will appear larger than they actually are, risking misleading

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decision-making for collectors and threatening business sustainability due to the absence of reserves for future asset replacement (Amran et al., 2024; Hariyani et al., 2019). Therefore, net profit adjusted for implicit costs serves as a real economic performance indicator, showing the ability of revenue to cover all resource sacrifices (Hariyani et al., 2019; Santoso & Kemala Putri, 2021).

In this study, marketing efficiency is measured through the Profit-Cost Ratio, which compares the output (net profit) against the input (total marketing costs) (Susanto et al., 2024; Sudana, 2019). A marketing activity is deemed financially efficient if the ratio is $\pi/C > 1$ meaning the net profit generated exceeds the costs incurred (Maylivia et al., 2023). The sharpness of this analysis depends heavily on the accuracy of the denominator (total cost); if implicit costs are ignored, the efficiency value will be biased and overstated (Muhammad Fathur et al., 2024; Winarti & Permadi, 2020). Besides the efficiency ratio, BEP analysis is used as a planning tool to determine the break-even point where revenue equals total costs, allowing collectors to map out safe operational limits to avoid losses (Indriati, 2025; Hariyani et al., 2019).

A synthesis of various previous studies shows that while research on fish marketing efficiency is abundant, a significant research gap remains. Prior studies, such as those by Hendrik et al. (2020) and Susanto et al. (2024), generally focus more on macro distribution channel margins without addressing the implicit cost aspects of micro-business units. The novelty of this research lies in combining marketing margin analysis with a management accounting perspective through an in-depth identification of both explicit and implicit costs at the village collector level. By identifying this gap, the research in Tihu Village is expected to provide new empirical evidence regarding the real cost structure and economic efficiency levels in the small-scale fisheries sector within the coastal region of Gorontalo.

RESEARCH METHOD

This study employs a descriptive quantitative design with a case study approach to dissect the cost structure and marketing efficiency of fish collectors in Tihu Village, Bone Bolango Regency. The research population encompasses all collectors in the location, with the sample determined through a purposive sampling technique involving 7 collectors who meet specific criteria: being active for at least one year and owning operational fixed assets. Primary data were collected through observation and structured interviews using questionnaires to capture transaction data (buying/selling prices) as well as fixed asset data (acquisition costs and economic life). Meanwhile, secondary data were obtained

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through documentation and scientific literature studies to strengthen the validity of the theoretical foundation and the context of the research area (Sugiyono, 2020; Yin, 2014).

The data analysis technique is carried out in stages using Microsoft Excel 2021 software by adopting full costing management accounting principles. The analysis begins with the classification of costs into variable and fixed components, including the calculation of implicit costs (asset depreciation) using the straight-line method. Subsequently, the study calculates marketing margins, real net profits, and conducts financial efficiency testing through the Profit-Cost Ratio ($\pi/C_{total=}$ $\frac{Keuntungan\ bersih}{Total\ biaya\ pemasaran}$ As a final stage, Break-Even Point (BEP) analysis is applied to determine the minimum sales volume limits so that collectors can identify their operational break-even points (Hariyani, 2019; Sudana, 2019). These systematic steps aim to present a factual and accurate picture of financial performance to avoid illusory profit bias in the research subjects.

RESULTS AND DISCUSSION

Marketing Cost Structure and the Neglect of Implicit Costs

Fish marketing activities in Tihu Village are dominated by the capture fisheries sector, with the primary commodities consisting of oci (Selar crumenophthalmus), cakalang (Katsuwonus pelamis), and dehu (Auxis thazard). Based on observations of seven collector respondents, the study found that the operational cost structure varies significantly depending on distribution volume and the means of transportation utilized. In general, marketing costs are classified into two main categories: explicit costs and implicit costs.

Table 1.
Recapitulation of Collectors Explicit and Implicit Costs (IDR/Week)

Respondent	Explicit Costs (Cash)	Implicit Costs (Depreciation)	Total Marketing Costs
Responden 1	Rp467.500	Rp26.603	Rp494.103
Responden 5	Rp4.550.000	Rp160.438	Rp4.710.438
Responden 6	Rp95.000	Rp1.683	Rp96.683

Source: Processed primary data (2025)

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Based on the research data, the highest explicit cost was found in Respondent 5 (IDR 4,550,000/week), who manages a volume of 1,750 kg. These high costs are driven by a dependency on Fish Auction Place (TPI) fees (38.5% of total cash costs) and fuel inefficiency. Meanwhile, implicit costs in the form of asset depreciation (vehicles, cool boxes, and scales) averaged IDR 46,739 per week.

A crucial finding at this stage is the neglect of non-cash costs by all collectors. They tend to record only actual cash expenditures, resulting in asset depreciation costs reaching IDR 7,778,000 per year for R5 not being set aside as reserves. This condition aligns with the argument by Hariyani et al. (2019) that the application of full costing is essential to obtain an accurate representation of business expenses.

The Phenomenon of Illusory Profit Due to Simple Accounting Practices

There is a significant discrepancy between the profits calculated independently by collectors and the profits based on management accounting theory. Collectors in Tihu Village apply a simple profit calculation: (Total Sales - Purchase Price - Cash Costs). This practice eliminates implicit cost components, which ultimately creates the phenomenon of illusory profit.

Table 2.
Comparison of Collector's Profit vs. Theoretical Profit (Rp/Week)

Responden	Collector's Calculated Profit	Accounting Theory Net Profit	Difference (Illusory Profit)
Responden 1	Rp1.982.500	Rp1.955.897	Rp26.603
Responden 5	Rp4.200.000	Rp4.039.562	Rp160.438

Source: Processed primary data (2025)

The analysis results show that the actual profit margin is 1.35% to 6.2% lower than the collectors' perception. For Respondent 5, the neglect of implicit costs amounting to IDR 160,438 caused the reported profit to be overstated compared to the actual economic condition. This strengthens the argument by Hansen et al. (2015) that without complete cost information, strategic decision-making such as reinvestment will be hindered due to the absence of depreciation reserve funds. This finding is also supported by Rusiyati et al. (2021), who emphasized that for micro-enterprises, full cost recognition is essential to ensure business sustainability.

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Marketing Efficiency Is Not Directly Proportional to Business Scale

The efficiency analysis using the Profit-Cost Ratio π/C revealed that a large business scale does not guarantee a higher level of efficiency. Generally, a business is considered efficient if the ratio is > 1 (Sudana, 2020).

Table 3.
Efficiency and Marketing Margin Analysis

Responden	Volume (Kg)	Margin/Kg	Efficiency Ratio(π/C)	Keterangan
Responden 6	140	Rp6.000	7,688	Highly Efficient
Responden 1	350	Rp7.000	3,958	Efficient
Responden 5	1.750	Rp5.000	0,857	Inefficient

Source: Processed primary data (2025)

Respondent 5, despite having the largest distribution volume, was the only respondent who was not efficient (0.857). This was caused by two main factors: Distribution Channel Structure: R5 sells to the Fish Auction Place (TPI) as a single buyer (large volume), resulting in low bargaining power (price taker) with a margin of only IDR 5,000/kg. In contrast, R1 or R6 sell directly to end consumers with a margin of IDR 7,000/kg. Non-Value-Added Costs: 37.1% of R5's costs were absorbed by TPI levies that do not provide direct value added to product quality.

This finding rejects the classical economic assumption that a large scale automatically creates efficiency. On the contrary, in the case of collectors in Tihu Village, diseconomies of scale occurred in the aspects of transportation and administrative costs (levies). The very high efficiency of Respondent 6 (7.69) is fragile because it is driven by the absence of large fixed cost components due to a very small scale. Therefore, marketing efficiency in this region is more determined by the ability to manage distribution channels than by the size of sales volume, as emphasized by Pranata et al. (2022) that the usefulness of costs is more crucial than merely low expenditure.

CONCLUSION

The marketing cost structure of fish collectors in Tihu Village is dominated by explicit costs for fuel and ice, as well as implicit costs for depreciation of vehicle and cool box assets, which are components often overlooked. The profit margin formed ranges from IDR 5,000 to IDR 7,000 per kilogram, where direct marketing channels provide a higher return per unit compared to long distribution channels. Financially, the majority of businesses are categorized as efficient with a ratio $\pi/C > 1$ and operate far above the Break-Even Point, although large-scale collectors tend to experience inefficiency due to inflated operational costs. Collectors are advised to start allocating depreciation reserve funds at least equal to the weekly

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implicit costs to maintain the sustainability of productive assets and avoid the phenomenon of illusory profit. The local government needs to provide assistance in simple accounting records to strengthen the basis for managerial decision-making for micro-business actors. The limitation of this study lies in its single focus at the village collector level, so it has not comprehensively examined the elasticity of price transmission at all levels of marketing institutions.

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