

## **ANALYSIS OF INDUSTRIAL MANAGEMENT AND VALUE ADDED OF SHREDDED FISH IN TANJUNGGERTA DISTRICT, SUMEDANG REGENCY (CASE STUDY: UMKM HIPJANCISS)**

Analisis Manajemen Industri dan Nilai Tambah Abon Ikan di Kecamatan Tanjungkerta, Kabupaten Sumedang (Studi Kasus : Umkm Hippjanciss)

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### **ABSTRACT**

The fish processing industry plays an essential role in increasing the economic value of fisheries products by producing value-added commodities. At the level of micro, small, and medium enterprises (MSMEs), effective industrial management is a key factor in ensuring business sustainability while also improving community welfare. This study aims to analyse the industrial management system and calculate the value added of shredded fish products produced by UMKM Hippjanciss in Tanjungkerta District, Sumedang Regency. The research employed a descriptive case study approach by combining qualitative and quantitative methods. Data were collected through direct observation of the production process, in-depth interviews with the business owner, and supporting documentation. Industrial management analysis covered raw material procurement, production processes, labour, and marketing strategies. Value added was measured using the Hayami method, which calculates the difference between output value and main input costs. The results show that UMKM Hippjanciss implements a management system based on local partnerships, a hygienic manual production process, and a marketing strategy that integrates both offline and online approaches. Marketing efforts target household consumers and workers, with cost-based pricing, limited promotion through bazaars and WhatsApp, and direct distribution to end-users. The value added of shredded fish products reached IDR 70,000/kg, with a ratio of 58.33%, indicating high economic efficiency. The added value was distributed as 32.14% for labour income and 39.80% for business profit. These findings suggest that UMKM Hippjanciss operates efficiently and has strong potential to be developed as a sustainable microenterprise based on local fisheries resources.

**Key Words:** Shredded Fish, Industrial Management, Hayami Method, Value Added

## ABSTRAK

Industri pengolahan hasil perikanan berperan penting dalam meningkatkan nilai ekonomi produk perikanan melalui penciptaan produk olahan yang bernilai tambah. Pada tingkat usaha mikro, kecil, dan menengah (UMKM), pengelolaan industri yang efektif menjadi faktor utama untuk menjaga keberlanjutan usaha sekaligus meningkatkan kesejahteraan masyarakat. Penelitian ini bertujuan untuk menganalisis sistem manajemen industri dan menghitung nilai tambah produk abon ikan pada UMKM Hippijanciss di Kecamatan Tanjungkerta, Kabupaten Sumedang. Penelitian dilakukan dengan menggunakan pendekatan studi kasus deskriptif, yang memadukan metode kualitatif dan kuantitatif. Data dikumpulkan melalui observasi langsung terhadap proses produksi, wawancara mendalam dengan pemilik usaha, serta dokumentasi pendukung. Analisis manajemen industri meliputi aspek pengadaan bahan baku, proses produksi, tenaga kerja, dan pemasaran. Analisis nilai tambah dihitung menggunakan metode Hayami, yang menilai selisih antara nilai output dan biaya input utama. Hasil penelitian menunjukkan bahwa UMKM Hippijanciss telah menerapkan manajemen berbasis kemitraan lokal, proses produksi manual yang higienis, serta strategi pemasaran yang memadukan pendekatan offline dan online. Pemasaran dilakukan melalui segmentasi konsumen rumah tangga dan pekerja, penetapan harga berbasis biaya dan daya beli, promosi terbatas melalui bazar dan WhatsApp, serta distribusi langsung ke konsumen. Hasil analisis menunjukkan nilai tambah sebesar Rp70.000/kg dengan rasio 58,33%, yang mencerminkan efisiensi ekonomi yang tinggi. Nilai tambah tersebut terbagi dalam pendapatan tenaga kerja sebesar 32,14% dan keuntungan usaha sebesar 39,80%. Temuan ini menunjukkan bahwa UMKM Hippijanciss berpotensi dikembangkan sebagai unit usaha mikro berbasis perikanan yang efisien dan berkelanjutan.

**Kata Kunci:** Abon Ikan, Manajemen Industri, Metode Hayami, Nilai Tambah,

## INTRODUCTION

The fisheries processing industry is a crucial subsector in regional economic development because it increases the economic value of fisheries commodities through processing processes that produce value-added products. Within the micro, small, and medium enterprises (MSMEs) sector, industrial management is a crucial aspect that determines business sustainability and efficiency. Fisheries industry management is defined as the process of planning, organizing, directing, and controlling all activities related to fisheries processing, from raw material procurement and production, to workforce management, to product distribution to consumers (Effendy, 2016). Good management will create operational efficiency, maintain product quality, and increase competitiveness in the market.

In addition to management, value-added analysis is also a crucial aspect to consider in managing a fishery processing business. Value-added is the difference between the value of the finished product and the cost of raw materials and other inputs used in the production process (Hayami *et al.*, 1987). Through value-added analysis, business owners can determine the processing process's contribution to increasing the product's economic value and evaluate its financial efficiency. This analysis also serves as a measuring tool for assessing business feasibility, determining competitive selling prices, and identifying opportunities for production process improvements (Prasetyaningrum *et al.*, 2020).

The Hippijanciss MSME, located in Tanjungkerta District, Sumedang Regency, is an example of a fishery product processing business that produces fish floss. This business utilizes local potential, both in terms of freshwater fish raw materials and labor, and has an average production capacity of 35 kg of fish floss per month. Despite its economic potential, this MSME still faces various challenges. From a managerial perspective, there is no structured management system, such as well-documented financial records, production planning, and

distribution. On the production side, processing is still predominantly manual with only a limited use of simple technology such as the use of oil spinners. Meanwhile, the product marketing strategy already utilizes online and offline systems, but the online system has not been implemented intensively due to a lack of priority and a preference for conventional sales. This condition has resulted in low product competitiveness and limited market access.

Hippjanciss, a small and medium enterprise (SME), faces limitations in business management and has not yet conducted a value-added analysis of its fish floss products. This situation hinders business efficiency and development. Therefore, this research focuses on examining the industry's management system and quantitatively calculating the added value of fish floss products.

This research aims to:

1. Analyze the management system of the fish floss processing industry at the Hippjanciss MSME in Tanjungkerta District, Sumedang Regency.
2. Calculate the amount of added value generated from fish floss products using the Hayami method.

## RESEARCH METHODS

This research was conducted in May 2025 at the Hippjanciss MSME located in Janggot Landeuh Hamlet, Tanjungmulya Village, Tanjungkerta District, Sumedang Regency. This location was chosen because the MSME is a major player in fish floss processing in the region and already has business legality such as PIRT and halal certification, making it relevant to study from the perspective of industrial management and value-added analysis. The research used a descriptive case study approach, which aims to describe the research object in detail based on empirical data and relevant theories.

### *Tools and materials*

This research uses several tools to support the data collection and documentation process, including: a digital camera for visual documentation, stationery for field notes, observation sheets, and interview guidelines as the main instruments in obtaining primary data.

The materials used in this research consisted of primary and secondary data. Primary data included information on the main raw material, fresh catfish, additional ingredients such as spices and cooking oil, and the labor involved in the fish floss production process. Secondary data was obtained from scientific literature, reports from relevant agencies, and other supporting documents relevant to the research topic.

### *Data collection*

Data collection was conducted through direct observation, in-depth interviews with purposively selected business owners, and documentation of business activities. The tools used included cameras, stationery, observation sheets, and interview guidelines. The collected data consisted of primary and secondary data. Primary data included information on production activities, business management, and marketing strategies, while secondary data was obtained from scientific literature and other supporting documents related to the research topic.

### *Data analysis*

Data analysis was conducted using qualitative and quantitative approaches. Qualitative analysis was used to assess aspects of industrial management, such as raw material procurement systems, workforce management, production processes, and marketing activities. Meanwhile, quantitative analysis was conducted using the Hayami method to calculate added value, by referring to the difference between the output value and the primary input, as well as the contribution of labor and business profits. This method is useful for measuring economic

efficiency and understanding the cost structure and profit margin of each unit of raw material processed

**Table 1.** Calculation of Added Value using the Hayami Method

No.	Variables	Formula
<b>Keluaran (Output), Masukan (Input), dan Harga</b>		
1.	Output produced (kg/production process)	A
2.	Raw materials used (kg/production process)	B
3.	Labor (HOK/production process)	C
4.	Conversion factor (kg output/kg raw material)	$D = A/B$
5.	Labor coefficient (HOK/kg raw material)	$E = C/B$
6.	Output price (Rp/kg)	F
7.	Average labor wages (Rp/production process)	G
<b>Revenue and Profit</b>		
8.	Price of raw materials (Rp/kg)	H
9.	Other input contributions (Rp/kg output)	I
10.	Output value (Rp/kg)	$J = D \times F$
11.	Added value (Rp/kg)	$K = J - H - I$
	Value added ratio (%)	$L\% = K/J \times 100\%$
12.	Labor income (Rp/kg)	$M = E \times G$
	Labor share (%)	$N\% = M/K \times 100\%$
13.	Profit (Rp/kg)	$O = K - M$
	Profit share (%)	$P\% = O/J \times 100\%$
14.	Margin (Rp/kg)	$Q = J - H$
	Labor income (%)	$R\% = M/Q \times 100\%$
a.	Other input contribution (%)	$S\% = I/Q \times 100\%$
b.	Profit (%)	$T\% = O/Q \times 100\%$

Source: (Yin, 2014)

## RESULTS

### Industrial Management Analysis

#### *Procurement of Raw Materials*

In the catfish floss processing industry, raw material procurement is a crucial aspect that determines production continuity and the quality of the final product. For the Hippjanciss MSME, the procurement strategy focuses on local partnerships with freshwater fish farmers in the Tanjungkerta District area. The partnership is informal, without written contracts, but is built on mutual trust and direct communication between the business owner and supplier partners.

Raw material procurement is carried out every two to three days, following a production schedule that runs two to three times a week. For each production session, the Hippjanciss MSME requires 20 kilograms of fresh catfish. This volume is adjusted to the daily production capacity, which is still on a household scale but managed efficiently.

Despite relying on local suppliers, challenges such as supply fluctuations due to limited farmer production are still common. To anticipate this, MSMEs have established additional partnerships with several alternative suppliers and implemented a stock management system based on operational experience and market demand forecasts. This allows businesses to continue operating sustainably even if their primary supply is disrupted.

In the raw material selection process, Hippjanciss MSMEs implement quite strict quality standards, particularly regarding freshness, natural aroma, and texture of the fish. This

is because these factors directly affect the sensory quality and flavor of the resulting shredded fish. Accuracy in this initial process is a crucial part of the business's quality control system.

### ***Production process***

Hippjanciss MSMEs implement a manual catfish floss production process with a simple yet well-organized workflow. The stages of catfish floss processing at Hippjanciss MSMEs are as follows:

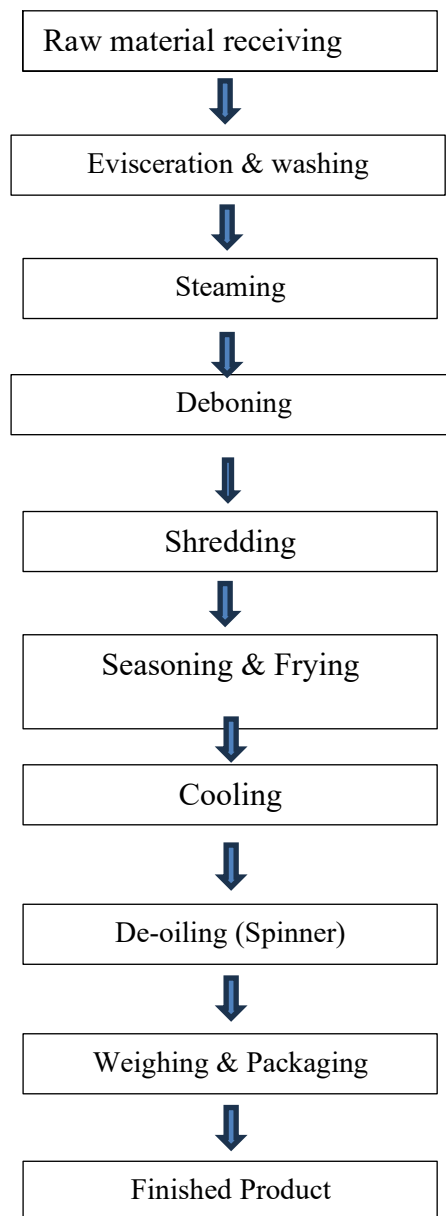


Figure 1. Stages of catfish floss processing at Hippjanciss MSME

The process of processing catfish floss at the Hippjanciss MSME follows a structured production flow, starting from selecting fresh fish to the final packaging stage. The first stage is raw material selection, where fresh catfish are selected based on physical qualities such as meat texture, color, and odor. Next, the fish are gutted and washed thoroughly, then steamed for 30 minutes to soften the meat and facilitate the process of removing the bones. The fish meat, which has been separated from the bones, is then shredded manually and fried with a

mixture of selected spices, producing a distinctive aroma and savory taste. This frying process is key to developing the product's flavor. After that, the floss is cooled before being drained using a spinner to reduce the oil content. After draining, the floss is weighed according to the packaging size, then packaged and sealed in jars. These stages illustrate a manual production process that is carried out hygienically and efficiently.

## **Marketing**

### ***Market Segmentation***

Hippjanciss MSMEs segment their market by targeting households, students, and workers, particularly those seeking practical, long-lasting, and nutritious ready-to-eat food products. This group is considered to have a tendency to consume fish-based snacks as an alternative side dish that is easy to store and consume. The dry, long-lasting, and easily packaged characteristics of fish floss make it a suitable product for the daily needs of the community, especially in semi-urban and rural areas such as Tanjungkerta District.

### ***Pricing***

Product pricing is determined by considering production costs, purchasing power, and expected profit margins. The selling price for fish floss is set at IDR 15,000 per 50-gram package. This price is considered competitive in the local market and reflects the economic value of the manually yet hygienically processed product. At this price, MSMEs are still able to generate high added value, as evidenced by Hayami's analysis, which shows a profit margin of IDR 95,000 per kg.

### ***Competitors***

In terms of competition, Hippjanciss MSME faces other competitors who also produce fish floss, both from within and outside the region. However, this MSME's main advantage lies in the quality of the fresh raw materials it uses, its hygienic production process, and its business legality, such as PIRT and halal certification. These advantages provide quality assurance to consumers and serve as a significant differentiator compared to similar products that do not yet meet similar quality standards.

### ***Promotion***

The promotional strategies implemented include both offline and online promotions. Offline promotions involve participation in bazaars, exhibitions, and direct sales at local stalls. Meanwhile, digital promotions remain limited but effective, utilizing WhatsApp as the primary marketing communication medium. Through this platform, MSMEs display customer testimonials, share product information, and document the production process to ensure transparency and quality assurance. This strategy is considered quite effective in reaching new consumers and retaining existing ones.

### ***Distribution Channels***

Hippjanciss's MSME fish floss product distribution channels are directly to end consumers or through local kiosk partners or retailers. This distribution model was chosen because it aligns with the business's scale and allows for full control over supply and personal relationships with customers. Furthermore, direct distribution minimizes logistics costs and the risk of product damage, as the product is processed and distributed in limited but controlled quantities.

### Value Added Analysis

The results of the analysis of the added value of fish floss processing at Hippjanciss MSMEs are as follows:

**Table 2.** Results of the Analysis of Added Value of Fish Floss Processing at Hippjanciss MSMEs

No.	Variables	Formula
<b>Output, Input, and Price</b>		
1.	Output produced (kg/production process)	8
2.	Raw materials used (kg/production process)	20
3.	Labor (HOK/production process)	3
4.	Conversion factor (kg output/kg raw material)	0,40
5.	Labor coefficient (HOK/kg raw material)	0,15
6.	Output price (Rp/kg)	300.000
7.	Average labor wages (Rp/production process)	150.000
<b>Revenue and Profit</b>		
8.	Price of raw materials (Rp/kg)	25.000
9.	Other input contributions (Rp/kg output)	25.000
10.	Output value (Rp/kg)	120.000
11.	Added value (Rp/kg)	70.000
	Value added ratio (%)	58,33
12.	Labor income (Rp/kg)	
	22,500 Labor force share (%)	32,14
13.	Profit (Rp/kg)	47.500
	Profit share (%)	39,80
14.	Margin (Rp/kg)	95.000
a.	Labor income (%)	23,68
b.	Other input contribution (%)	26,32
c.	Profit (%)	50

Based on the calculations, the added value generated from the fish floss production process reached IDR 70,000 per kilogram of product, with a value-added ratio of 58.33%. This value indicates that the processing activity has relatively high economic efficiency. A value-added ratio above 50% indicates an efficient and economically viable production process.

The raw material to final product conversion factor of 0.40 indicates that for every 1 kg of fish raw material, 0.4 kg of shredded fish can be produced. The selling price of fish floss reaches IDR 300,000 per kg, much higher than the price of the main raw material of IDR 25,000 per kg, which indicates a significant increase in value during the processing process. In addition, the margin obtained from the product of IDR 95,000 per kg is divided into three main components, namely labor contribution (IDR 22,500/kg or 23.68%), other input contribution (IDR 25,000/kg or 26.32%), and net business profit (IDR 47,500/kg or 50%).

In terms of income distribution, workers receive 32.14% of the value added, while business owners receive 39.80% of the profits. This composition reflects a fairly proportional distribution of economic benefits between business owners and workers, which is crucial for supporting long-term business sustainability.

## DISCUSSION

### MSME Profile



Figure 2. Hippijanciss fish floss processed product

Hippijanciss MSME is a micro-enterprise engaged in fishery product processing, specifically catfish floss, located in Cisuka Hamlet, Tanjungmulya Village, Sumedang Regency. Founded in 2019 by a young man named Candradinata, this business began with the potential for catfish cultivation in the Tanjungkerta District area which was then developed into a processed product with added value. Relying on manual production processes and simple equipment on a household scale, this MSME is able to produce around 160 packs/8 kg of fish floss per week with a selling price of IDR 15,000/pack. The resulting floss product is known for its distinctive taste, appetizing aroma, and attractive packaging that is continuously being refined.

Currently, Hippijanciss MSME employs three permanent workers with a fairly organized division of tasks ranging from production, raw material procurement, to marketing. Hippijanciss MSME has obtained a PIRT permit with number P-IRT 2023211021059-30, as well as a halal certificate with certificate number ID32110013358721023. Marketing is carried out through direct channels to local markets and bazaars, as well as digitally through social media (WhatsApp). In 2024, Hippijanciss MSME developed a floss product from chicken meat, so that currently there are two floss products produced. Although still facing various challenges, Hippijanciss MSME is committed to continuously improving product quality, expanding its marketing network, and strengthening institutional capacity for the sustainability of its business.

## **Industrial Management Analysis**

### ***Procurement of Raw Materials***

Raw material procurement at Hippjanciss MSMEs is carried out through partnerships with freshwater fish farmers around Tanjungkerta District. This partnership is informal and without written contracts, but is built on trust and direct communication between business actors and suppliers. This local procurement strategy is considered effective because it can reduce distribution costs and shorten the supply chain. This aligns with the findings of Subekti *et al.*, (2020), who stated that locally based partnerships can improve operational efficiency in micro-enterprises in the fisheries sector, particularly in terms of raw material accessibility and continuity.

Nevertheless, business owners still face challenges in the form of supply fluctuations caused by production limitations from partner farmers. To address this, MSMEs collaborate with several alternative suppliers and implement stock management strategies based on experience and projected market demand. This strategy reflects a form of managerial adaptation based on practical experience commonly found in MSMEs, as explained by Yin (2014) in a case study approach that emphasizes the importance of decision-making flexibility in a dynamic small business environment.

In the context of micro-enterprises, informal approaches to raw material procurement represent an adaptation to resource limitations and suboptimal business administration systems. Although not yet systematically documented, direct and trust-based communication patterns have proven effective in maintaining a consistent supply of raw materials. However, gradual formalization of supply records and quality standards will significantly support business sustainability and future expansion. This aligns with Effendy's (2016) recommendation, which states that establishing a structured and documented procurement system is a crucial foundation for professionally developing a fisheries business.

### ***Fish Floss Processing Process***

The production process of catfish floss at the Hippjanciss MSME is carried out manually, following simple yet structured steps starting from fish cleaning, steaming, removing bones, shredding the meat, frying with spices, to draining and packaging. Although carried out with simple equipment such as a steamer, chopper, spinner, and wok, all stages are carried out while maintaining product cleanliness and consistency of taste. This process illustrates the application of Good Handling Practices (GHP) principles on a household scale, which is in line with the guidelines of Afrianto and Liviawaty (2005) that the success of processed fishery products is largely determined by process hygiene and the accuracy of technical stages, even on a limited production scale.

The success of the processing is also evident in the maintained sensory quality of the shredded fish products, including color, texture, and flavor. The spinner drying process is considered effective in reducing oil content, thereby increasing product shelf life and improving physical characteristics. Research by Mahardika *et al.*, (2020) supports this finding, stating that the mechanical oil draining process positively impacts the texture and shelf life of processed fish-based shredded fish products.

Based on direct observation, the manual processing approach employed by the Hippjanciss MSME demonstrates that production efficiency and product quality can be achieved even without modern technology. However, from a business development perspective, gradual interventions in the form of equipment modernization, particularly at the refining/thinning and packaging stages, are needed to increase production capacity and quality consistency. Furthermore, written documentation of production procedures will be a crucial step toward a standardized production system. This aligns with Sari *et al.*, (2019) opinion that

documentation of production processes in MSMEs is the first step toward certification and broader quality recognition.

## **Marketing**

### ***Market Segmentation***

Hippjanciss's MSMEs target households, students, and workers as the primary market for its catfish floss products. This segment is considered to have a need for practical, nutritious, and long-lasting food products, which align with the characteristics of fish floss products. This segmentation reflects a needs-based target market approach, as suggested by Kotler & Keller (2016), which states that market segmentation must consider the suitability of the product offered to consumer consumption patterns and behavior.

The segmentation employed by MSMEs is quite appropriate for the local market. However, the author believes that consumer mapping has not been systematically conducted. Going forward, a segmentation approach based on consumer data (e.g., age, purchase frequency, taste preferences) needs to be developed to ensure more targeted and sustainable marketing strategies.

### ***Pricing***

The product price is set at IDR 15,000 per package (approximately 50 grams), taking into account production costs, profit margins, and consumer purchasing power. This strategy reflects the cost-based pricing approach commonly applied by MSMEs and is considered relevant for maintaining competitiveness in the local market. According to Saptana and Tinaprilla (2013), rational, cost-based pricing is a crucial strategy for maintaining the sustainability of small businesses.

Current pricing reflects an efficient strategy and takes market conditions into account. However, a more detailed cost structure (including equipment depreciation, promotional costs, and distribution) needs to be developed regularly to ensure that selling prices truly reflect actual costs and optimal added value.

### ***Competitors***

Hippjanciss MSMEs face competition from other businesses producing fish floss in the surrounding area. However, Hippjanciss's product strengths lie in its use of fresh ingredients, hygienic processes, and legality, such as PIRT (Permit for Industrial Production) and halal certification, which boost consumer confidence. This aligns with Prasetyaningrum *et al.*'s (2020) argument that legality and product quality are key differentiators in the small-scale processed fish product market.

The competitive advantage of Hippjanciss' MSME products lies in their quality and legality. The next crucial step is building a strong brand identity to make the products more recognizable and competitive beyond the local market.

### ***Promotion***

Promotion is conducted through two channels: in-person through bazaars and local stores, and digitally using the WhatsApp app. Digital promotion is used to disseminate product information, customer testimonials, and business activities. Although still limited, this strategy has proven effective in building communication with consumers. Nurhasanah *et al.*, (2021) stated that social media significantly assists MSMEs in expanding their consumer reach at low cost.

Using WhatsApp as a promotional medium is ideal for the initial stages of digitalization. However, expanding to other digital platforms like Instagram, Facebook, and

local marketplaces is highly recommended to reach a wider market and strengthen engagement with more digitally-minded millennial consumers.

### ***Distribution Channels***

Product distribution is carried out directly to consumers and through small shops near the business location. This short-term distribution model is effective for MSMEs because it provides quality control and flexibility in service. This strategy aligns with the principles of direct selling, as suggested by Kotler & Armstrong (2018), who state that this model is highly efficient for businesses with limited market reach.

The current distribution system is adequate for business capacity. However, written records of the distribution system (e.g., number of partner outlets, sales volume, and delivery times) need to be improved so that MSMEs can evaluate distribution performance and plan for gradual regional expansion.

### ***Value Added Analysis***

The results of the analysis using the Hayami method show that the processing of catfish floss at the Hippjanciss MSME provides a fairly high added value, namely IDR 70,000 per kilogram of final product, with a value added ratio of 58.33%. This value is considered high and indicates that the processing process is able to provide a significant economic contribution to the raw materials used. This reflects business efficiency, where processed products have a selling value much greater than the cost of the main input, as stated by Hayami *et al.*, (1987), that added value is the difference between the output value and the total cost of raw materials and additional inputs.

From the cost structure, the profit margin obtained reached Rp95,000 per kg, consisting of: labor income of Rp22,500 (32.14% of added value), other input contributions of Rp25,000, and net business profit of Rp47,500 (39.80% of added value). This composition reflects a fairly balanced distribution of economic benefits between labor and business owners. This finding is in line with research by Saptana and Tinaprilla (2013), which states that optimal added value is not only indicated by the size of the business owner's profit, but also by the contribution to the welfare of the workforce.

For comparison, research by Prasetyaningrum and Fatmarohmah (2020) on catfish floss processing MSMEs in Sleman Regency showed an added value of IDR 53,000 per kg, with a value-added ratio of 52.78%. Meanwhile, in a study by Rachmawati *et al.*, (2019) on tuna floss processing in Kupang City, the added value was recorded at IDR 60,000 per kg, with a ratio of 55.2%. Compared to these two studies, the added value of Hippjanciss MSMEs is relatively higher. This could be due to the relatively higher product selling price and efficiency in the use of additional inputs. Furthermore, the business's location, close to raw material sources and consumers, is also an important factor in reducing distribution costs and increasing profit margins.

Based on the calculations and comparisons with similar studies, it can be concluded that the added value obtained by the Hippjanciss MSME is highly competitive and shows significant potential for business development. However, more detailed cost recording, such as those related to indirect costs (electricity, water, packaging), equipment depreciation, and promotional costs, is necessary to produce more accurate calculations. Furthermore, these results indicate that simple yet effective processing and marketing strategies can create a tangible economic contribution for business actors and workers in the micro-scale fisheries processing sector.

## CONCLUSION

1. Hippijanciss MSME has implemented a fairly structured industrial management system, despite its small-scale operation. Raw materials are procured locally through partnerships with local freshwater fish farmers. The production process is manual yet hygienic, with a clear division of labor among the workforce. Marketing strategies are implemented both directly (offline) and through social media (online), although digital promotion has not yet been optimal. Business legality, such as PIRT (Permit for the Production of Fish) and halal certification, also supports product competitiveness in the market.
2. The results of the value-added analysis using the Hayami method show that every 1 kg of fish floss produced by the Hippijanciss MSME generates an added value of IDR 70,000 with a value-added ratio of 58.33%. The profit margin obtained is IDR 95,000 per kg of product, with a proportional division between labor income (32.14%) and business owner profits (39.80%). These values indicate that the fish floss processing business at the Hippijanciss MSME is economically efficient, able to create jobs, and has the potential to be developed as a sustainable local resource-based business.

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