

# Crab Abon Fishery Product as a Preference of Consumption Side Dish and Its Business Opportunities in Balikpapan City, Indonesia

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DOI: [10.35898/ghmj-811191](https://doi.org/10.35898/ghmj-811191)

## ABSTRACT

**Background:** Diversification of processed fishery products to increase the added value of fishery products, including processed crab abon products. As well as, the product is kindly alternative consumption side dishes. Crab abon is a fishery product that is developing and becoming a superior snack product typical of Balikpapan city. Thus, the benefits and feasibility of the business are quite promising in the future.

**Aims:** The study aims (1) to identify the crab abon consumption of costumers, and (2) to analysis the profitability of the crab abon business in Manggar Baru Village.

**Methods:** The research was conducted from August to November 2024, in Manggar Baru, Balikpapan city. Data was collected through survey methods and in depth-interviews with business actors. Then the data was analysed using the business efficiency analysis approach, Net Profit Margin (NPM), and Return on Investment (ROI).

**Results:** The results of the study showed that costumers bought crab abon as the preference of consumption side dishes, where the average production of crab abon in a month was around 90 kg which packaged in a size of 50 grams per pack by the crab abon business. The crab abon processing business was efficient and feasible with an RCR value of 1.60, and an NPM value of 37.58%, meaning that for every IDR. 1,000,000 from the crab abon sales turnover, it was able to generate a net profit of IDR. 375,800, while the ROI value was 20.75%, which means that every IDR. 1,000,000 investment capitals will provide a net profit of IDR. 207,500.

**Conclusion:** The average production of crab abon (*Bonting Snack Kepiting*) in a month was around 90 kg to meet consumption side dishes of costumers. Crab abon business is profitable that every IDR.1,000,000 investment capitals will provide a net profit of IDR. 207,500. The value of crab abon business is efficient, feasible and profitable, as well as having wide chance in the future. To support the residents through more measurable programs for the increase of fish consumption, crab abon can be alternative consumed product.

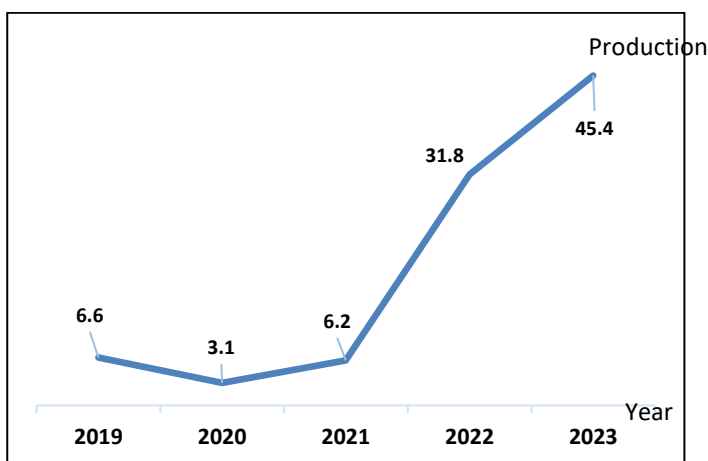
**Keywords:** *Crab abon; Bonting Snack Kepiting; Fishery product; Business Analysis; Business Profitability.*

**Received:** 09 January 2025 **Reviewed:** 19 January 2025 **Revised:** 27 January 2025 **Accepted:** 13 February 2025.

## Introduction

Diversification of processed fish products is one alternative business to increase the added value of processed fish products, as well as, the products become a variant of side dishes consumption for consumers. These processing activities could be made into various products including fish balls, fish nuggets, skin chips, and fish dawet (Herawati *et al.*, 2020). This product diversification activity from other aspects can empower the surrounding community, especially in utilizing abundant fishery products. The results of the activities of Bone *et al.* (2023) and Haqiqiansyah *et al.* (2023) revealed that through fishery product diversification activities as an alternative community business that can increase household income.

Diversification activities of processed fishery products in Balikpapan City by utilizing crab production which has relatively experienced better development every year, so that the availability of processed crab raw materials is relatively available and abundant. The growth of crab production in Balikpapan from 2019 to 2023 can be seen based on Figure 1, where the latest production data was 45.4 tons, in 2023. So that it could be done to diversify processed fishery products, one of which was shredded crab. Utilization of fishery product processing technology was one solution that could support product diversification, so that it was able to face competitors and consumer demand (Kobesi & Hutapea, 2016).



**Figure 1.** Crab Production (ton) of Balikpapan City (BPS-Balikpapan City, 2024)

Abon is a side dish that is often used as a snack for abon lovers. Abon is usually made from shredded animal meat and then processed so that the meat becomes dry and brownish in color due to the mixture of spices that give the abon its flavor. As well as, abon is a traditional Indonesian food made from processed meat that's shredded and has a smooth, flossy texture. Abon can be consumed as alternative side dishes likewise those made from crab meat. According to Tjoa *et al.* (2015), crab abon was a typical food originating from Balikpapan City. Crab abon was first introduced in 2006 at an exhibition and contest of typical Balikpapan City foods which then used the Bontings crab abon brand (Bonting Snack Kepiting).

With the processing of fishery products, marketing of the results of the crab abon processing business is needed, where marketing as a system that flows goods from producers to consumers, through various marketing channels, from these marketing activities can increase the added value of processed fishery products. Based on the research by Awami *et al.* (2019) conveyed that the crab abon processing business had an added value of 14.58%. Also supported by research by Sartika *et al.* (2022) in the crab abon business had an added value of 68.29%. It shows that through the process of processing crab abon into other forms such as crab abon, it can provide quite large added value for business actors.

According to Mardiyanto, (2009), profitability was a measure of a company's ability to generate profits. The greater the profitability value, the greater the business's ability to make a profit. According to the research results of Feronica *et al.* (2023) the profitability value of the fishery processing business was 48.81%. This shows that the

business is profitable. The aims of the research are (1) to identify the crab abon consumption of costumers, and (2) to analysis the profitability of the crab abon business in Manggar Baru Village, Balikpapan city. Identification of the crab abon consumption of consumers was calculated and described from those sales products where those products are consumed for alternative side dishes. Consumers were the users of products assumed. Trusted by many businesses, every product, good, or service developed was created to meet consumer needs. Then, does this crab abon business have a chance of sustainable profits, feasibility and efficiency in the future?

## Methods

### *Sampling and Data Collection*

The research was conducted from August to November 2024, in Manggar Baru, Balikpapan city, East Kalimantan. The data collection method used in this study was the survey method at a crab abon business, PT. Abontings, namely collecting data by conducting interviews with business actors using a questionnaire and in-depth interviews. Primary and secondary data are employed for this study. The primary data is gathered from the abonting business's staffs and owners through online and offline. The secondary data are collected from relevant statistical data of the related government and private institution sources, and the research reports.

### *Analytical Techniques*

The analysis method used in this study is quantitative analysis. Quantitative analysis is to describe the results using business efficiency analysis and business profitability with the RCR (Revenue Cost Ratio), NPM (Net Profit Margin) and ROI (Return on Investment) approaches. The formula for measuring business feasibility and business profitability (Kasmir, 2018) is as follows:

#### 1) Business Efficiency

Measurement of business efficiency used the Revenue Cost Ratio (RCR) approach. There is comparison between total income (TR) and total costs (TC) of crab abon business.

#### 2) Profitability Measurement

The types of profitability ratios used to measure the level of profitability of crab abon business, namely Net Profit Margin (NPM) and Return on Investment (ROI). Those formulas are as follows:

##### a) Net Profit Margin

$$\text{Net Profit Margin} = \left( \frac{\text{Net Profit}}{\text{Total Revenue}} \right) \cdot 100\%$$

##### b) Return on Investment

$$\text{Return on Investment} = \left( \frac{\text{Net Return}}{\text{Total of Investment}} \right) \cdot 100\%$$

### *Assumptions of Research*

To support the research, several assumptions of this study scope are below.

1. Crab abon business presents a famous and monopoly business in Balikpapan that produces crab abon for consumers in Indonesia.
2. Crab abon business in Balikpapan is the first business in Indonesia to produce crab abon using raw materials from its own region.
3. The calculation of investment costs, total costs, revenue and profit in this analysis has been separated from the investment costs and operational costs of other products produced by the business (bonting), because this business not only produces crab abon but also produces other products.
4. The sales of crab abon from this business show the large amount of costumers' consumption of the product for their consumption side dishes.

## Overview of the Research Location and Population

East Balikpapan Regency is the regency in Balikpapan City, East Kalimantan, located between North Balikpapan Regency and the Makassar Strait. East Balikpapan has an area of 119.16 km<sup>2</sup>. The boundaries of East Balikpapan are:

- North : Kutai Kartanegara Regency
- West : North Balikpapan Regency
- South : Makassar Strait
- East : Makassar Strait

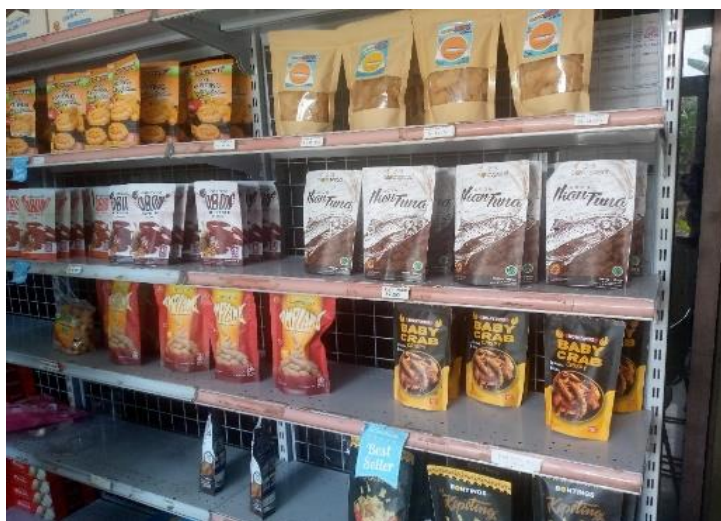
(BPS–KotaBalikpapan, 2024)

Manggar Baru Village is one of 4 villages located in the East of Balikpapan City with an area of 3.84 km<sup>2</sup> or 2.80% of the area of East Balikpapan Regency (137.16 km<sup>2</sup>) with a distance of 1 km from the district capital and 150 km from the provincial capital (Samarinda). Manggar Baru Village is one of the tourist attractions in East Balikpapan Regency, namely Segara Sari Manggar Beach, which is still operating as a tourist attraction. This village also has very large natural resource potential in the fisheries sector in cultivation, fishing, and fishery product processing (BPS–KotaBalikpapan, 2024). Due to Manggar Baru is in a strategic tourism area, sales of crab abon product have a wide chance as the souvenirs.

The population in East Balikpapan District was 102,959 people, consisting of 53,106 male and 49,853 female, while Manggar Baru Village had a population of 19,980 people, consisting of 10,381 male and 9,599 female (BPS–KotaBalikpapan, 2024). Based on this population, opportunity to grow the consumption level on the crab abon as costumers in Balikpapan is kindly still opened in the future.

## Crab Abon Business Profile (Bontings)

The crab abon business started in 2006, with its initial product being crab meat jerky. This business was inspired by the great potential of crabs, and at that time it was still exported, but there were several products that did not meet the international standards (rejected), so they were made into processed products. Based on this surprising experience and history, the crab food business emerged with a different face as its replacement. From there, crab food was developed in the form of crab abon, and until now it has become a typical food of Balikpapan City. Since then, bonting, which is an acronym for crab abon, has been very popular and has become a typical souvenir of Balikpapan City. The producer is not only produces crab abon, but also superior products such as amplang, crab sticks, crab peyek, and others. A total of 18 types of products, food and non-food) are developed by this business (Figure 2).



**Figure 2.** Various Products of PT. Abonting (in Display)

The crab abon (Bontings) business which started in 2006 was still growing rapidly. However, since 2019, the business had changed its status to a sole proprietorship (PT), with the name PT Abontings. This company continues to develop innovations in various products that are expected to become superior products of Balikpapan City. Overall, this business in utilizing labor utilizes a lot of local labors, especially women. The number of workers used is 40 people, divided into 29 people in the production section and 11 people in the sales center (shop). The existence of this business greatly supports the economy of the surrounding community. The use of labor is divided based on the commodities cultivated. For crab abon, the workforce used is 3 people for the production section. Moreover, the availability of crab raw materials is obtained from local fishermen, and is in the form of meat where the marketing activities have reached outside Balikpapan in Indonesia.

## Sales of Crab Abon Product

Based on in depth-interview, officially, costumers bought crab abon as the preference of consumption side dishes. In one month, crab abon production of the business to meet consumers reaches 6-8 times, with an average of around 30 kg of processed crab. About the crab abon processing process, the average production in a month was around 90 kg which was packaged in a size of 50 grams per pack. So that 1,800 packs were produced and sold out.

Crab abon (Bontings) is one of the superior products with practice packaging and a typical souvenir product of Balikpapan City. The packaged crab abon product is shown in Figure 3. The sales of crab abon product is not only marketed in the local market, but has also penetrated areas outside Balikpapan, such as Surabaya, Lampung, Makassar, and others city. Buyers generally make transactions per order to get stock guarantees., the sales of crab abon increase due to expansion of costumer impact. It means that crab abon is known and consumed by the wider public. Most people have difficulty eating crabs that are covered in shells. With the availability of this form of crab abon, it is easier to eat it, because it is already available in cooked and soft crab meat. Also, crab abon of bontings is celebrated for its uniquely delicious taste of fresh, sweet crab meat, subtly balanced with a hint of sea salt. In addition, (Oktawati & Boa, 2024) conveyed the fish consumption (including crab) of East Kalimantan resident was high, also they understand and know benefit for health.



## Business Analysis

The results of the analysis of the crab abon processing business include investment costs, fixed costs, variable costs, production, revenue, income, business efficiency and profitability levels are presented in Table 1. In monthly, total cost of crab abon was around 37.7 million, gross revenue was 60.2 million, and income was 22.5 million. RCR, NPM, and ROI were respectively 1.60, 37.33, and 20.75 then every results of this analysis have been interpreted into the business efficiency and profitability section.

**Table 1.** Analysis of Crab Abon Business in Manggar Baru District

No	Item	Amount
1	Investment (IDR)	108,310,000.00
2	Fixed Cost (IDR/month)	10,034,166.67
3	Variable Cost (IDR/month)	27,695,200.00
4	Production (50 gram/pack) in a month	1,800,00
5	Revenue (IDR/month)	60,200,000.00
6	Income (IDR/month)	22,470,633.33
7	RCR (Revenue Cost Ratio)	1.60
8	NPM (Net Profit Margin) (%)	37.33
9	ROI (Return on Investment) (%)	20.75

Source: Primary data, 2024

## Business Efficiency

The efficiency of the crab abon business is calculated using the ratio approach between the amount of sales revenue (Total Revenue business efficiency) and the amount of production costs (Total Cost). The ratio value between revenue and production costs in the crab abon business was 1.60. The TR/TC value > 1, then the business was in an efficient condition. This means that every IDR. 1,000,000 of production costs spent in this business could generate sales revenue of IDR. 1,600,000. This is in accordance with the research results of Haqiqiansyah & Sugiharto, (2021); Abdusysyahid et al. (2021); Haqiqiansyah et al. (2022); Gigentika & Hilyana, (2022); Haerani et al. (2023) mentioned that the fishery product processing business, namely amplang and fish abon provided an efficiency value of > 1. In addition to generating a number of revenues, this business was also able to generate a net profit or profit of IDR600,000 from every sacrifice of IDR. 1,000,000. The efficiency value of 1.60 indicates that the business is efficient and feasible to be developed.

## Business Profitability

### *Net Profit Margin (NPM)*

The analysis aims to determine the ability of the crab abon processing business to make a profit, so the Net Profit Margin (NPM) calculation is used. This analysis is a comparison between net profit and the amount of crab abon sales. Net Profit Margin analysis is part of measuring business profitability. The Net Profit Margin value in the crab abon business was 37.58%. The resulting NPM value provides an interpretation that every fish abon sales turnover of IDR. 1,000,000 was able to generate a net profit or profit for business actors of IDR 375,800.00. The NPM value is greatly influenced by the amount of sales that can be obtained by business actors, in this case the crab abon business actor. This is in line with the research results of Ananda et al. (2021); Usman et al. (2022); Rahmadhani et al. (2020) showed that the fish abon business provided an NPM value ranging from 21.5%- 57.68%. The higher the NPM value, the more optimal the business was in generating profits. Based on the NPM value, the fish abon business was in good condition in generating profits or net income for its business actors.

### *Return on Investment*

ROI analysis aims to measure the ability of investment capital issued in the crab abon business to generate net profit or profit for business actors. The ROI value in this business was 20.75% which provides an interpretation that every investment capital invested of IDR. 1,000,000 will provide a net profit or profit per month of IDR 207,500.00. This result was in line with the research results of Kaet & Hutapea, (2016); Nurmala et al. (2019) mentioned that the fish abon processing business provided an ROI value of 20.79% and 42.89%. Based on the NPM and ROI values, it shows that the crab abon processing business from a financial aspect provides positive performance and is able to provide quite large profits for business actors. So it can be said that the business is profitable. This was in accordance with the provisions that the general standard for NPM and ROI values was at least 20% (Kasmir, 2018).

## Conclusion

The average production of crab abon in a month was around 90 kg to meet consumption side dishes of costumers which packaged in a size of 50 grams per pack by the crab abon business. Crab abon business was efficient, feasible and profitable to be developed. With a business efficiency value of 1.60, an NPM value of 37.58%, and an ROI value of 20.75%, so these values of that the crab abon business were profitable. The crab abon business has wide chance in the future to be improved. To support the residents through more measurable programs for the increase of fish consumption, crab abon can be alternative product consumed.

## Conflict of Interest

The authors declare no conflict of interest for the results.

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**Cite this article as:**

Haqiqiansyah, G., Abdusysyahid, S., & Boa, H. (2025). Crab Abon Fishery Product as a Preference of Consumption Side Dish and Its Business Opportunities in Balikpapan City, Indonesia. *GHMJ (Global Health Management Journal)*, 8(1), 47-54. <https://doi.org/10.35898/ghmj-811191>