

## RINGKASAN

NUR ANISA. Profitabilitas usaha pengolahan Ikan Tamban Salai di Kecamatan Singkep Pesisir Kabupaten Lingga. Dibimbing oleh TETTY dan KHAIRUL HAFSAR.

Kecamatan Singkep Pesisir merupakan pembagian wilayah dari Kabupaten Lingga yang terdiri dari Desa Berindat, Desa Kote, Desa Lanjut, Desa Pelakak, Desa Persing, dan Desa Sedamai. Masyarakat Kecamatan Singkep Pesisir mayoritas bekerja pada sektor perikanan, yaitu sebagai nelayan. Hal ini dapat dilihat dengan adanya usaha pengolahan Ikan Tamban Salai di Kecamatan Singkep Pesisir Kabupaten Lingga. Usaha Pengolahan Ikan Tamban Salai bergerak dalam bidang produksi perikanan dengan bahan baku utamanya adalah Ikan Tamban (*Sardinella fimbriata*) yang berasal dari hasil tangkapan nelayan. Penelitian bertujuan untuk mengetahui pendapatan usaha Ikan Tamban Salai di Kecamatan Singkep Pesisir Kabupaten Lingga dan menganalisis profitabilitas usaha pengolahan Ikan Tamban Salai di Kecamatan Singkep Pesisir Kabupaten Lingga. Penelitian dilaksanakan Desember - Januari 2023 di Kecamatan Singkep Pesisir Kabupaten Lingga. Penelitian dirancang menggunakan metode kuantitatif deskriptif sebagai metode analisis yang digunakan. Metode pengambilan sampel yang digunakan adalah metode sensus. Data hasil penelitian tentang kelayakan usaha diukur dengan analisis finansial yaitu *Benefit Cost Of Ratio* (B/C Ratio), *Revenue Cost Of Ratio* (R/C Ratio), *Break Event Point* (BEP Unit), *Break Event Point* (BEP Rupiah), berdasarkan profitabilitas usaha yaitu, *Return On Equity* (ROE), *Return On Investment* (ROI). Berdasarkan penelitian yang telah dilakukan pada usaha Ikan Tamban Salai diperoleh nilai kelayakan usaha B/C Ratio sebesar 2.01, R/C Ratio sebesar 3.01, BEP Unit sebesar 2,255.41 kg, dan BEP Rupiah sebesar Rp6,968. Berdasarkan peroleh nilai profitabilitas *Return On Equaity* (ROE) sebesar 31%, dan *Return On Investment* (ROI) sebesar 13%. Dapat disimpulkan bahwa usaha Ikan Tamban Salai menguntungkan serta layak untuk dikembangkan.

Kata kunci: Kelayakan Usaha, Profitabilitas Usaha, Tamban Salai.

## SUMMARY

NUR ANISA. Profitability of the Tamban Salai fish processing business in Singkep Pesisir District, Lingga Regency. Guided by TETTY and KHAIRUL HAFSAR.

Singkep Pesisir District is a regional division of Lingga District which consists of Berindat Village, Kote Village, Lanjut Village, Pelakak Village, Persing Village, and Sedamai Village. The majority of people in the Singkep Pesisir District work in the fisheries sector, namely as fishermen. This can be seen from the existence of the Tamban Salai Fish processing business in Singkep Pesisir District, Lingga Regency. The Tamban Salai Fish Processing operates in the field of fisheries production with the main raw material being Tamban Fish (*Sardinella fimbriata*) which comes from fishermen's catches. The research aims to determine the income of the Tamban Salai Fish business in Singkep Pesisir District, Lingga Regency and analyze the profitability of the Tamban Salai Fish processing business in Singkep Pesisir District, Lingga Regency. The research was carried out December - January 2023 in Singkep Pesisir District, Lingga Regency. The research was designed using descriptive quantitative methods as the analytical method used. The sampling method used is the census method. Research data on business feasibility is measured by financial analysis, namely Benefit Cost Of Ratio (B/C Ratio), Revenue Cost Of Ratio (R/C Ratio), Break Event Point (BEP Unit), Break Event Point (BEP Rupiah), based on business profitability, namely, Return On Equity (ROE), Return On Investment (ROI). Based on research that has been carried out on the Tamban Salai Fish business, the business feasibility value was obtained B/C Ratio is 2.01, R/C Ratio is 3.01, BEP Unit is 2,255.41 kg, and BEP Rupiah is Rp. 6,968. Based on the profitability value obtained, Return On Equity (ROE) is 31%, and Return On Investment (ROI) is 13%. It can be concluded that the Tamban Salai fish business is profitable and worthy of development.

Keywords: Business Feasibility, Business Profitability, Smoked Tamban