

Operational Cost Analysis In Fisheries Based Tourism Site Governance Implementation Of Break Even Point Model

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Operational Cost Analysis In Fisheries Based Tourism Site Governance Implementation Of Break Even Point Model

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Abstract: Indonesia's tourism is a potential national economic driver to spur higher economic growth in the future. Professional management is absolutely necessary to produce a good tourism product, one of which is financial management in which there is an importance of ticket pricing strategies. DAT-TMII has the biodiversity resources of fish and freshwater biota and its ecosystem. Thus DAT - TMII is an attractive tourist destination for further development. By analyzing the price strategy using the cost approach, the results show that with the cost approach, DAT-TMII ticket prices are Rp. 515.78. And with the ticket price now set at Rp. 15,000.00 the margin is quite large. With current income and financial capabilities, it is hoped that DAT-TMII managers can further develop their tourism products.

Index Terms: DAT-TMII, BEP, Price strategy

1 INTRODUCTION

Indonesia's tourism is a potential national economic driver to spur higher economic growth in the future because Indonesia has a lot of tourism potential which with maximum processing will produce something that is optimal for the country as well. Even tourism is one of the sectors that the government relied on to obtain foreign exchange from non-oil and gas income. The role of tourism in national development, in addition to being a source of foreign exchange earnings also contributes a lot to other fields. Among them are creating and expanding business fields, increasing the income of the people and government, encouraging the preservation of the nation's environment and culture, strengthening the unity and integrity of the nation and so forth. Indonesia is an archipelago stretching 5,120 km from east to west, 1,760 km from north to south along the equator with more than 17,100 islands of which 6,000 are inhabited by 300 diverse ethnic and ethnic groups, 742 languages and dialects, and have 8 worlds heritage culture site even ranked 39 of culture heritage from 139 countries by WWF. With such a rich capital, it is appropriate that Indonesia can develop tourism with good and professional governance. Empirically, tourist attractions are often neglected without maximum management, a lot of garbage, the preservation of flora and fauna that is less awake, the condition of damaged tourism products, inadequate information, infrastructure and accommodation that is very minimal, and human resources lack of ability to service and manage a tourist attraction. Professional management is absolutely necessary to produce a good tourism product, therefore training and education for human resources as manager of attractions is needed, operational costs are also needed which includes the costs of maintenance, procurement and renewal of other resources in tourism objects.

3 Ticket prices that sell are very influential on the revenue of the tourist attraction, because of the income later that can support the operational process of the tourist attraction manager. Price is the only element in the marketing mix that provides income or revenue for the company, while the other three elements (product, promotion, and place or distribution). This is also an important variable in micro price allocation theory. The

specified price level affects the quantity sold. Besides indirectly prices are also influenced and affect costs, where in the context of pricing, prices will be influenced by variable costs and fixed costs, and in the context of pricing strategies are influenced by costs incurred in relation to the efficiency of production and kites to be provided and price positioning strategy. Because pricing affects total revenue and total costs, pricing and strategy decisions play an important role in every company. Freshwater Aquarium Park or better known as Freshwater World (DAT) Beautiful Indonesian Miniature Park (TMII) was inaugurated on April 20, 1994, built two floors covering an area of 5,500 square meters on the edge of an artificial lake which is an integrated continuation in a unique freshwater environment. As a natural tourism object, DAT-TMII is a special theme with a theme "INDONESIA AND THE FRESHWATER WORLD". DAT illustrates the biodiversity of the archipelago, especially fish and freshwater biota in geographic aquarium containers. Indonesia with 17,508 islands and freshwater wetlands of no less than 25 million hectares, of course has biodiversity resources of fish and freshwater biota and its ecosystem. Thus DAT - TMII is an attractive tourist destination for further development. Based on the above background, it is necessary to conduct research activities under the title "TICKET PRICE DETERMINATION STRATEGY WITH COST APPROACHES IN TMII TOURISM OBJECT". Through this activity, it is expected to know what price can be set so that it can still support the operational process of a tourist attraction. In managing a tourist attraction, there is no clear method yet on how to set ticket prices and indicators that can influence it such as any costs to support operational activities and other income apart from ticket sales. What is the price that can be set as well as any costs and sources of funds from whatever that affects it, is an issue that will be discussed in this study. Through the results of this study it is expected that the manager of attractions can identify the amount of costs needed in the management of attractions so that managers can provide a professional service to visitors. Writing this report aims to provide an overview of observations and interviews about funding sources and costs needed in the management of attractions that will affect ticket prices. To achieve these objectives, the targets set are get a general description of DAT-TMII management, identification of needs and costs in the management of attractions and identification of the average number of tourist visits each month

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2 METHODOLOGY

The method used to capture information from informants and respondents is done by in-depth interviews with the manager of the tourist attraction conducted directly with guided by interview guidelines that have been prepared. In determining the price of tourist attraction tickets used the BEP (Break Event Point) method, by classifying costs into two kinds, namely, variable costs and fixed costs.

$$P.Q = TFC + VC$$

P: Ticket selling price

Q: Number of visitors (average)

TFC: Total fixed costs

VC: Variable costs per unit

3 RESULT AND DISCUSSION

Overview of Research Objects

More than 125 species of fish, crustaceans and turtles are presented in a demonstration of an Aquarium Park with its natural environment, where each place has a type of flora, in other places has the characteristics of other freshwater biota as well, so that biodiversity also reflects a variety of forms of habitat and ecosystem. Some types of freshwater fish native to Indonesia that are admired in the world include Siluk / Arowana (*Sclerophages formosus*), Gurame (*Osphronemus gouramy*), Chopsticks (*Toxotes jaculator*), Albino Turtles (*Trionyx* sp), and various other species, which unique Longitude Bosok (*Muraena* sp). Various kinds of fascinating 'guest' fish include Arapaima (*Arapaima gigas*), Piranha (*Saralmsus piraya*), Lung Fish (*Protopterus aethiopicus*), Blind Fish (*Anoptichtys jordani*), Electric catfish (*Malapterurus electricus*), and various other species. DAT-TMII is the second largest and most comprehensive place in the world after America. It has twenty-three wall akurium, the aquarium of the archipelago, gurameh hall, aquaculture pond, pond pond, aquarium display, glass bridge, mini raiser, library, photo corner, fish spa, auditorium, laboratory.

DAT Fish Procurement Activities

The initial process carried out is from those who want to donate / gift fish can contact the DAT-TMII by telephone or by visiting directly to the DAT-TMII, after the donors come to DAT-TMII, the Assistant Operations Manager will meet with donors to assess whether the fish are in proper condition to enter the collection or not, if feasible further, the assistant operating manager will notify the Administrative Supervisor to make an official report containing data on donors, species, quantity of fish and will be given a double stamp to both parties as proof that the donor has donating fish to the DAT-TMII. The next process of fish will be received by the Assistant Quarantine Manager and Aquaculture for quarantine, fish check for feed conditions, health, and whether fish have disease.

Purchasing Procurement Process

The process begins with the Assistant manager checking about the collection of fish owned by the DAT, if you want to add to the collection or there are special conditions such as reduced due to conditions of death or being stolen. The next process is the Assistant Manager section looking for information about the specific fish you want to buy such as price, quality and distance of the place where the fish seller is, the TU section gives a nominal amount of money requested by the Assistant Operations Manager to buy fish. The next

process is checking the condition of the fish that have been purchased, proof of purchase and recording the condition of the fish will be entered in the DAT inventory book to verify whether the information about the purchase and recording the condition of the fish in accordance with those provided by the assistant manager of operations, the fish will then be submitted to the section Quarantine and Aquaculture Assistant Manager to be quarantined so fish can adapt easily before entering the aquarium display. then the fish is given an identification number to make it easier to record developments during quarantine, the recording will be included in the DAT inventory assets and when the fish has adapted it will be submitted to the Assistant Operations Manager for further input into the aquarium aquarium.

Cultivation Process

In this process the Assistant Quarantine and Aquaculture Manager will conduct additional fish collection activities for the aquarium display and for sale as ornamental fish and fish consumption. For the process of adding fish collections, sectionsThe assistant operations manager will tell the administration department to make an official report containing data on the types of fish to be cultivated so that the aquarium fish collection can be increased and replaced in the event of death or theft. The process of aquaculture for sale and consumption is based on the decision of the DAT-TMII to assess what fish will be sold to increase cash.

Visitor

The number of tourist visits to DAT-TMII from year to year has fluctuated. Data on tourist visits from 2013 - 2017 can be seen in the following table. Table 1. Visitor data for 2013-2017

MONTH / YEAR	2013	2014	2015	2016	2017
January	31,205	35,856	44,812	39,344	38,131
February	12,301	21,727	21,820	28,420	28,065
March	29,011	40,066	36,406	31,357	34,513
April	26,765	32,354	31,056	32,629	33,353
May	23,018	31,513	33,935	35,966	33,645
June	35,999	42,212	50,809	41,091	50,646
July	41,066	38,563	46,212	38,347	35,052
August	20,589	19,731	22,047	11,402	9,256
September	15,169	5,709	43,800	42,812	33,730
Oktober	45,788	52,887	23,596	27,159	25,317
November	22,792	29,316	33,265	32,843	24,093
Desember	35,686	46,557	48,405	46,762	43,911
TOTAL	339,389	396,491	436,163	408,132	389,894

Based on the table above it appears that tourist visits are in August with an average visit of 16,650. This relates to the fall of the fasting month in August. While the highest number of visits was in December with an average visit of 44,260. And overall the average tourist arrivals to DAT-TMII are 394,014

people per year or 32,835 people per month.

Cost Details

Production costs for managing DAT-TMII are divided into two namely fixed costs and variable costs. Details of fixed costs can be seen from the following table :

1.1 Fixed cost table

No	Fixed Cost /Year	Price (IDR)
1	Tax and retribution	5.475.000
2	Depreciation costs	19.543.332
Total		25.018.332

Source: Karimah, et al (2017)

The variable costs are more to the costs incurred for maintaining ornamental fish and the amount is very dependent on the capacity and production period. Details of variable costs are listed in the following table :

Table 2. Variable cost table

No	Variable Cost / Month	Price (IDR)
1	Frozen worms	2.800.000
2	Seed feed	3.500.000
3	Larvae Feed	1.200.000
4	Electricity	1.000.000
5	Employee salary	5.600.000
6	Transportation	300.000
7	Tool maintenance	250.000
8	Medicine	200.000
Total variable costs per month		14.850.000
Total variable costs per year		178.200.000

Source: Karimah, et al (2017)

Assuming variable costs are not too volatile, the average DAT-TMII expenditure to finance operational activities per year is IDR 203,218,332. The ticket price that can be set by DAT-TMII in order to support its operational activities is :

$$P.Q = TFC + VC$$

$$P. 394.014 = IDR 203.218.332$$

The ticket price is IDR 515.78. In other words if the DAT-TMII with an average visit fluctuation is 394,014 people and average annual variable costs of IDR 178.200.000 by only a ticket price of Rp. 515.78 DAT-TMII can cover all costs incurred in supporting tourist activities. And if DAT-TMII sets a price above Rp. 515.78, DAT-TMII benefits from the tourism activities it sells. And with the current entrance ticket price of IDR 15.000 per person, DAT-TMII already has an average profit of 14.400 per ticket.

4 CONCLUSIONS

Based on the above research it can be concluded that the managerial pattern of DAT-TMII management is quite simple, it can be seen from the average amount of expenditure for operational costs per year is equal to IDR 203.218.332 or an average of IDR 16.000.000. While the results obtained are quite large, only from ticket sales every month - the average is IDR 492,525,000. Thus the margin obtained by DAT-TMII every month is quite large. With a margin that is more than 30 times the operational costs incurred every month, it is hoped that DAT-TMII managers can maximize their financial capability to improve DAT-TMII governance, considering that every product including tourism products such as DAT-TMII will experience a decrease in trend, so that with the ability finances are currently quite good, DAT-TMII is expected to

create new product innovations to increase tourist visit trend.

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