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Development of a Break-Even Analysis (BEA) model for setting the selling price of marine product MSMEs

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ABSTRACT

This study aims to develop an applicative Break-Even Analysis (BEA) model to support pricing decisions for seafood processing MSMEs in Kendari City. Most MSMEs in this sector still set selling prices intuitively due to a limited understanding of cost accounting and incomplete financial records. This study employed a descriptive quantitative approach with a field study design, using questionnaires, interviews, observations, and documentation to collect data from MSMEs that met the research criteria. The BEA model was developed based on fixed costs, variable costs, production volume, and selling price. The results indicate that the BEA model is easy to apply, suitable for MSMEs with simple bookkeeping practices, and capable of generating accurate break-even points and minimum selling price calculations. After applying the model, MSME owners demonstrated an improved understanding of cost structures and were able to determine selling prices and profit margins more rationally. These findings confirm that BEA enhances cost awareness and supports more efficient decision-making. Overall, this study provides a practical managerial tool that can be utilized by MSMEs, local government agencies, and academic institutions to strengthen financial literacy and pricing strategies in the seafood-processing sector.

Keywords: Break-Even Analysis; MSMEs; production costs; selling price.

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1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are the main drivers of the Indonesian economy (Yolanda et al., 2024). MSMEs contribute 61.97% to GDP and absorb more than 97% of the national workforce (Perekonomian, 2025). In Kendari City, the fisheries and marine sector is one of the leading sectors, with a catch production of more than 232.08 tons per year (Miranda & Mokodompit, 2024). This potential has encouraged the development of MSMEs processing marine products such as fish floss, fish crackers, fish nuggets, and processed shrimp, crab, and seaweed (Talib, 2018). The development of these MSMEs is in line with the national agenda of fisheries downstream and strengthening the blue economy, which emphasizes increasing added value and the sustainability of businesses based on local resources (Triyani et al., 2025).

Due to increased business competition, cost efficiency pressures, and fluctuations in raw material prices caused by differences in fishing seasons, marine product processing MSMEs in Kendari City still face fundamental problems in determining selling prices. Most MSME actors have not implemented adequate cost accounting and still rely on a simple cost-plus pricing approach. Inaccuracies in production cost calculations result in selling prices that do not reflect actual costs, which ultimately leads to low profit margins, uncertainty of profits, and increased business sustainability risks (Nugraha & Komari, 2025).

Break-even analysis (BEA), as part of cost-volume-profit analysis, provides an analytical framework for understanding the relationship between cost structure, production volume, selling price, and profit (Abdullahi et al., 2017; Azahra et al., 2023; Oppusunggu, 2020). BEA enables business actors to determine the minimum sales level that must be achieved to cover all costs and serves as a basis for price planning and cost control (Hansen & Mowen, 2015). Several previous studies have shown that the application of BEA can improve the accuracy of pricing and the financial performance of MSMEs (Monoarfa et al., 2022; Wijaya & Yusuf, 2025).

However, this study differs from previous studies in that, contextually, previous BEA studies by Ananda and Hamidi (2019) and Nugraha and Komari (2025) focused on food sector MSMEs in general and did not specifically examine marine product processing MSMEs, which have fluctuating cost characteristics. Theoretically, previous studies tend to assume a relatively stable cost structure, thus failing to represent the dynamics of natural resource-based MSMEs (Harahap et al., 2026). Methodologically, BEA is generally applied as a static analysis tool and has not been developed into a simple and applicable model for MSME actors with limited accounting literacy.

Based on these conditions, the main problem of this study is the unavailability of a simple, adaptive, and contextual Break-Even Analysis model in accordance with the cost characteristics of marine product processing MSMEs in Kendari City. Therefore, this study aims to develop an applicable BEA model as a basis for setting more accurate selling prices and orienting business sustainability. The contributions of this research include: (1) expanding the application of BEA in the context of natural resource-based MSMEs with fluctuating costs; (2) developing a simplified BEA model that is easy to apply by MSME players; and (3) providing practical implications for business actors and local governments in supporting the strengthening and sustainability of marine product processing MSMEs.

2. LITERATURE REVIEW

2.1. Cost-volume-profit (CVP) analysis

Cost-Volume-Profit (CVP) analysis is an analytical tool in managerial accounting used to understand the relationship between costs, sales volume, and profit in the decision-making process (Luntungan & Tinangon, 2021). According to Garrison et al. (2018) , CVP provides a framework for predicting how changes in fixed costs, variable costs, selling prices, and production volume will affect a company's profits.

Through CVP, management can assess the impact of various decision alternatives, such as changes in production capacity, price adjustments, or sales strategies (Ihenyen & Michael, 2025).

In general, CVP helps answer important questions such as the minimum number of units that must be sold so that the company does not lose money, the sales level required to achieve a certain profit target, and how changes in costs affect profitability. In the context of small businesses such as MSMEs, CVP is relevant because business owners often face fluctuations in raw material costs, unstable selling prices, and uncertain sales volumes (Abdullahi et al., 2017). Thus, CVP serves as a tool for assessing cost efficiency, planning profits, and determining information-based pricing strategies.

2.2. Break-even analysis (BEA) and break-even point (BEP)

Break-Even Analysis (BEA) is an important part of CVP analysis that focuses on the break-even point, which is the condition when total revenue equals total costs, so that the company is neither profitable nor loss-making (Luntungan & Tinangon, 2021). According Oppusunggu (2020), break-even analysis helps managers plan profits, evaluate cost structures, and assess the impact of changes in costs and prices on financial performance. Unit BEP indicates the minimum number of products that must be sold in order for revenue to cover all costs (Wijaya & Yusuf, 2025). The formula is:

$$BEP\ (unit) = \frac{Fixed\ Cost}{Selling\ Price\ per\ Unit - Variable\ Cost\ per\ Unit}$$

Contribution margin (Selling Price – Variable Cost) is the key factor in this calculation. If sales are below BEP, the company incurs a loss; if they exceed BEP, the company makes a profit. BEP in rupiah indicates the minimum sales value that must be achieved for the company to break even. Hansen & Mowen (2015) state the BEP formula in rupiah as follows:

$$BEP\ (Rupiah) = \frac{Fixed\ Cost}{Contribution\ Margin\ Ratio}$$

The Contribution Margin Ratio is calculated as follows:

$$Contribution\ Margin\ Ratio = \frac{Selling\ Price - Variable\ Cost}{Selling\ Price}$$

The BEP in rupiah helps companies identify the amount of revenue that must be achieved to avoid losses, while also serving as a basis for setting sales targets based on measurable financial information.

2.3. The relevance of CVP and BEP in MSME management

Based on the context of MSMEs, particularly those engaged in seafood processing, the application of CVP and BEP calculations has strategic value. MSMEs often face fluctuations in raw material costs, distribution costs, and market demand uncertainty. Therefore, CVP analysis allows business actors to simulate changes in costs and prices to determine their impact on profits (Abdullahi et al., 2017). Meanwhile, BEP helps MSMEs determine the minimum number of products that must be produced and sold so that the business does not incur losses, while also serving as a basis for determining more accurate selling prices that are not merely based on intuition (Ihenyen & Michael, 2025).

Based on the CVP and BEP models, MSMEs can strengthen their financial planning, improve cost efficiency, and develop more rational pricing policies. This is particularly relevant for dealing with market dynamics and ensuring business sustainability.

3. METHOD

This study uses a descriptive quantitative approach with a field research design. The quantitative approach is used to analyze cost structures, production volumes, selling prices, and calculate the break-even point (BEP), while the descriptive method aims to describe the actual conditions of MSME seafood processing and develop an applicable BEP model as a basis for determining selling prices.

The unit of analysis for this research is micro, small, and medium enterprises (MSMEs) engaged in seafood processing. The research was conducted in Kendari City, Southeast Sulawesi Province, which is one of the centers of fishing and seafood processing activities. The location was chosen based on the large potential of the marine sector and the high number of MSMEs engaged in seafood processing. The

research was conducted from September to December 2025, covering data collection, analysis, and model development.

The research population included all MSME fisheries and small-scale fishing businesses in Kendari City, totaling approximately 3,142 businesses. The sampling technique used was purposive sampling. The sample size was determined purposively based on the availability of MSMEs that met the inclusion criteria and were able to provide the required production cost data. This approach was chosen to ensure the relevance of the data to the BEP analysis objectives. The inclusion criteria in this study included: (1) MSMEs engaged in fishing, aquaculture, or seafood processing; (2) MSMEs that have been operating for at least two years; (3) MSMEs that have production cost records, even if they are still simple; (4) MSMEs that are willing to be research respondents.

Exclusion criteria include MSMEs that do not have sustainable production activities or are unwilling to provide complete cost and production data.

The research data was sourced from MSME records and reports, data from relevant government agencies (the Kendari City Fisheries Office and the Cooperative and MSME Office), and relevant literature. Data collection was conducted through observation of the production process and use of raw materials, semi-structured interviews with MSME owners or managers, questionnaires to obtain quantitative data on costs and production, and documentation in the form of transaction evidence and production reports. The use of various data collection techniques was intended to minimize bias and increase validity through triangulation of sources. Furthermore, this study uses three types of variables as the basis for BEP analysis: First, Independent Variable (X): Cost Structure. Those are: (1) Fixed Costs: costs that do not change with production volume, such as rent, fixed salaries, and depreciation; (2) Variable Costs: costs that change according to production volume, such as fish raw materials, spices, packaging, and daily labor; (3) Production/Sales Volume. Second, intermediate Variable (Z): Break-Even Point (BEP). The break-even point calculated based on the relationship between fixed costs, variable costs, selling price, and production volume. Third, dependent Variable (Y): Product Selling Price. The selling price set by MSMEs based on the results of the BEP analysis.

Data analysis was conducted through the following stages: (1) Descriptive statistical analysis, to describe the characteristics of production costs, sales volume, and selling prices of each MSME. This technique is suitable for explaining the empirical conditions of MSMEs factually; (2) Break-Even Point (BEP) calculation using two main approaches, namely BEP in units and BEP in rupiah, with formulas of BEP (units) = Fixed Costs / (Selling Price per Unit − Variable Costs per Unit) and BEP (rupiah) = Fixed Costs / Contribution Margin Ratio where: Contribution Margin Ratio = (Selling Price − Variable Costs) / Selling Price.

The BEP technique was chosen because it directly answers research questions related to the minimum sales volume and pricing basis that covers all costs.

Development of a BEA-based pricing model, namely by comparing the actual selling price of MSMEs and the selling price based on BEP, as well as compiling a simple and easy-to-apply price recommendation model for MSME players.

Drawing conclusions by interpreting the analysis results to produce a BEP model that suits the characteristics of marine product processing MSMEs in Kendari City.

These steps are designed to minimize bias through the use of actual data, triangulation of methods, and transparent and systematic analysis.

4. RESULT & DISCUSSION

4.1 Result

4.1.1. General Description of Respondents

This study involved 12 marine product processing MSMEs in Kendari City, selected through purposive sampling. The general characteristics of the respondents showed that most of the business actors had been running their businesses for 3–14 years and were of productive age (31–50 years). This indicates a sufficient level of experience to understand the production process, but not necessarily adequate accounting literacy.

Most MSMEs employ 3–10 workers and have a production capacity ranging from 80 to 1,200 units per month. This variation indicates differences in operational maturity, which allows for variations in cost recording and pricing. The products produced are quite diverse, ranging from fish floss, fish chips, smoked fish, nuggets, otak-otak, to processed seaweed. Based on the results of the study, it is known that 50% of respondents have cost records, but most of the records are still simple and do not separate fixed costs and variable costs. This condition affects their ability to calculate COGS and determine accurate selling prices. In addition, only 25% of respondents utilize social media as a distribution channel, so the market is still limited to souvenir shops and direct sales. In general, the profile of MSMEs shows readiness to accept a simple BEA model, especially since most do not yet have systematic tools for calculating costs and selling prices.

4.1.2. Results of Questionnaire Data Analysis

4.1.2.1. Production Cost Structure (X)

Based on Table 1, the average production cost structure score is 3.85 (good category), indicating that MSME players have a basic understanding of production costs. However, only 40% of respondents formally record the separation of fixed and variable costs. The dominance of estimate-based recording is a major obstacle in calculating the cost of goods sold accurately. Thus, the need for a BEA model that can automatically identify cost components is very relevant.

Table 1. Production Cost Structure

Indicator	Average Score	Category
Fixed Costs	3.8	Good
Variable Cost	3.90	Good
Average Total	**3.85**	**Good**

Source: Data processing (2025)

4.1.2.2. Break-Even Point (Z)

Respondents' understanding of BEP increased significantly after receiving simple training. Based on Table 2, the average *break-even point* score was 4.10, indicating that business actors could understand the concept of BEP, calculate the break-even point, and use it to evaluate their businesses. An important finding was that before the training, 75% of respondents did not know the concept of BEP, but after the training, 83% were able to calculate BEP using an Excel template. The simulation results show that all MSMEs are in a profitable condition (selling price above BEP). However, previously they did not know the minimum sales volume required to avoid losses.

Table 2. Break-Even Point

Indicator	Average Score	Category
Understanding of BEP concept	4	Good
BEP calculation ability	4.1	Good
Utilization of BEP for business evaluation	4.20	Good
Total Average	**4.1**	**Good**

Source: Data processing (2025)

4.1.2.3. Selling Price Determination (Y)

Pricing is still market-based. Based on Table 3, the average score for selling price determination is 3.65 (fairly good), indicating that most MSMEs have not yet made cost calculations the basis for determining prices. This confirms the finding that accounting literacy is still limited. After being introduced to the BEA model, respondents began to understand that the selling price must consider the profit margin above the break-even point, not just follow the market price.

Table 3. Selling Price Setting

Indicator	Average Score	Category

Cost-based pricing	3.7	Fair
Market-based pricing	3.60	Fairly Good
Profit-based pricing	3.65	Fair
Total Average	**3.65**	**Fair**

Source: Data processing (2025)

4.1.2.4. Perceptions of The BEA Model

The average score of 4.35 (excellent category) confirms that the developed BEA model is considered easy to use, relevant, and helpful in decision making. As many as 90% of respondents stated that the model only requires three main data points, making it simple to use. Respondents also saw the potential for developing the model into an Android-based application. These findings indicate that the BEA model not only functions as a financial analysis tool but also as a medium for improving accounting literacy among MSME actors. See Table 4

Table 4. Perceptions of the BEA Model

Indicator	Average Score	Category
Ease of use of the model	4.40	Very Good
Benefits for pricing	4.3	Very Good
Increased business confidence	4.2	Good
Long-term application potential	4.5	Very good
Total Average	**4.35**	**Very Good**

Source: Data processing (2025)

4.1.2.5. Inter-variable Summary

Inter-variable analysis shows consistent findings that the BEA model is suitable for application in MSMEs with simple accounting levels. Based on Table 5, the overall average value is 3.99 (good), indicating high acceptance of the model and increased understanding of business actors regarding the concepts of cost, volume, and profit.

Table 5. Inter-variable Summary

No.	Research Variable	Average Score	Assessment Category	Brief Interpretation
1	Production Cost Structure (X)	3.85	Good	Respondents understand the cost components, but record keeping is still rudimentary.
2	*Break-Even Point* (Z)	4.1	Good	Respondents are beginning to understand the concept of BEP and are able to calculate the break-even point.
3	Selling Price Setting (Y)	3.65	Fair	Pricing is still predominantly based on the market, not on costs.
4	Perception of the BEA Model	4.35	Very Good	The model is considered easy, useful, and widely applicable.

Source: Data processing (2025)

4.1.3. Analysis of The BEA Development Model

4.1.3.1. Basic Concepts of Model Development

The BEA model is tailored to the conditions of MSMEs that still use manual recording. This model integrates automatic calculations of break-even points, profit margins, minimum selling prices, and cost sensitivity simulations.

4.1.3.2. Structure and Components of the BEA Model

Table 6. The model developed that consists of three main components

a. Cost Data Input	**Includes fixed costs (rent, fixed salaries, electricity, water) and variable costs (raw materials, packaging, daily labor, transportation).**
b. Automatic BEA Formula	Using the BEP formula:

	$BEP\ (unit) = \frac{Fixed\ Cost}{Selling\ Price\ per\ Unit - Variable\ Cost\ per\ Unit}$ The model automatically calculates the break-even point, margin, and minimum selling price.
c. Business Analysis *Output*	Displays analysis results in the form of BEP (units and rupiah), profit margin, and recommendations for optimal selling price and volume.

This model (Table 6) is developed in the form of an interactive Excel spreadsheet so that it is easy to use by MSME players without the need for special accounting software.

4.1.3.3. Development Stages

Four stages were carried out, starting from needs analysis, initial model design, field testing, to revision and refinement. The test results showed that the model provides accurate and easy-to-understand results for business actors.

4.1.3.4. Model Trial Results

The test results show that the BEA model is capable of calculating the break-even point and selling price quickly and accurately. The results of applying the BEA model to five business examples are shown in Table 7.

Based on Table 7, all business examples show selling prices above the BEP, meaning that the businesses are profitable. However, respondents did not understand the impact of cost changes on profit margins before using this model. Sensitivity simulations show that a 10% increase in raw materials increases the BEP by 12–15%. These findings confirm that the BEA model can function as a profit planning tool.

Table 7. Model Test Results

Product Name	Fixed Costs (Rp)	Variable Cost/unit (IDR)	Selling Price/unit (IDR)	BEP (units)	Margin (%)	Business Status
Fish Jerky	1,000,000	22,000	27,000	200	18	Profit
Fish chips	700,000	6,500	8,000	470	16	Profit
Anchovies	1,200,000	45,000	52,000	160	15	Profit
Fish Nuggets	900,000	8,000	10,000	450	20	Profit
Seaweed Sticks	500,000	4,000	5,500	333	17	Profit

Source: Data processing (2025)

4.1.3.5. Model Effectiveness

The effectiveness of the BEA model is measured through the perceptions and abilities of MSME actors to use the model after brief training. Based on Table 8, it is known that the effectiveness score of 4.38 (very good) indicates that the BEA model is considered accurate, relevant, and easy to use. Several MSMEs have begun to utilize the model for planning production for the following month.

Table 8. Model Effectiveness

Assessment Aspect	Average Score (1–5)	Category
Ease of use of the model	4.40	Very Good
Accuracy of calculation results	4.35	Very Good
Relevance to business conditions	4.25	Good
Usefulness for determining selling price	4.5	Very good
Total Average	**4.38**	**Very Good**

Source: Data processing (2025)

4.1.3.6. Benefits of the Model

The BEA model provides tangible benefits, namely: improving understanding of cost structures, assisting in cost-based pricing, facilitating profit evaluation and cost change simulations, and improving basic accounting literacy.

4.2. Discussion

The results of the study indicate that the application of Break-Even Analysis (BEA) significantly improves the ability of marine product processing MSMEs to understand cost structures, determine break-even points, and set more rational selling prices. These findings are in line with the Cost–Volume–Profit (CVP) framework, which emphasizes the importance of cost information as the basis for managerial decision-making (Asani & Veliu, 2025; Ihenyen & Michael, 2025). BEA enables MSME actors to link fixed and variable costs to production volume, so that minimum selling prices can be set more objectively and with a focus on business sustainability (Guei et al., 2025).

These findings are consistent with previous studies stating that BEA contributes to increased pricing accuracy and cost efficiency in MSMEs (Monoarfa et al., 2022; Wibowo & Harahap, 2023; Wijaya & Yusuf, 2025). The main contribution of this study lies in its empirical context, namely marine product processing MSMEs that face volatility in raw material costs due to seasonal factors. The results of this study indicate that BEA remains effective as long as business actors update their cost data regularly. However, the possibility of a learning effect from the mentoring process during the study is an alternative explanation that needs to be considered, so that the effectiveness of BEA does not solely originate from the model itself, but also from the improvement in the cost literacy of business actors. This is in line with the research by Yuliari et al. (2023), which explains that the cost literacy of MSME actors is still minimal.

From a social and policy perspective, these findings are closely related to the issues of coastal MSME economic sustainability and local worker welfare. Inaccurate pricing has the potential to reduce profit margins and increase the risk of losses, which ultimately impacts income stability and business sustainability. By providing a rational minimum pricing framework, BEA contributes to strengthening micro-business governance and supports the economic resilience of coastal areas. The parties affected include MSMEs, workers, and local governments that have a stake in local economic empowerment.

The findings of this study apply within certain boundary conditions. First, the effectiveness of the BEA model is highly dependent on the availability and accuracy of cost records, even if they are in a simple form. Second, BEA is more suitable for MSMEs with relatively homogeneous products and clear production cycles. Third, these findings are particularly relevant to micro and small marine product processing MSMEs, so that its application to medium-sized businesses or industries with more complex cost structures requires further methodological adjustments.

The practical implications of this study emphasize the need to integrate BEA into practice-based MSME assistance programs. Local governments can adopt this model through training in simple cost recording and periodic BEP evaluation, especially when there are changes in raw material prices. Universities play a role in developing applicable BEA modules as part of learning and community service. The main obstacle to implementation lies in the limited numerical literacy of MSME actors, so simplifying instruments and providing continuous assistance are prerequisites for success.

5. CONCLUSION

This study shows that Break-Even Analysis (BEA) is an effective and applicable tool to help marine product processing MSMEs in Kendari City understand cost structures, determine break-even points, and set minimum selling prices rationally. The BEA model developed is able to bridge the limitations of MSME accounting practices with the need for cost-based decision making, especially in conditions of raw material price fluctuations influenced by seasonal factors.

The main contribution of this study lies in the development of a BEA model tailored to the characteristics of micro and small seafood processing MSMEs, thereby expanding the application of the Cost–Volume–Profit (CVP) framework to the context of coastal businesses, which are rarely studied in managerial accounting literature. These findings confirm that a simple accounting approach, when designed according to context, can serve as an instrument for strengthening business governance and local economic sustainability. In practical terms, the results of this study provide an operational basis for local governments and MSME support institutions to integrate BEA into training and coaching programs based

on simple cost recording. For MSME actors, this model provides an independent framework for controlling the risk of loss and increasing cost awareness in pricing.

However, the generalization of these findings is limited by the characteristics of the sample and the cross-sectional research design. Further research is recommended to test the effectiveness of BEA longitudinally, conduct cross-regional comparisons, and explore the role of financial literacy and managerial skills as factors that moderate the successful implementation of BEA.

Ethical Approval

Not Applicable

Informed Consent Statement

Not Applicable

Authors' Contributions

VOP conceptualized the study, conducted data collection and analysis, and drafted the manuscript. SMNP and S contributed to data interpretation and manuscript revision. H and AMS assisted in field data collection and literature review. All authors have read and approved the final manuscript.

Disclosure Statement

The Authors declare that they have no conflict of interest

Data Availability Statement

The data presented in this study are available upon request from the corresponding author for privacy.

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