

**Value Added Analysis of Diversification of Tuna Fish Processed Product on
UKM Lestari Jaya and UKM Mentari In Gunungkidul**

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ABSTRACT

UKM “Lestari Jaya” and UKM “Mentari” is small medium enterprises that produce some products of tuna fish, such as tuna fish meatball, tuna fish meatball tofu, and tuna fish nugget. The aim of this research are to analysis the profitability on UKM “Lestari Jaya” and UKM Mentari that produced tuna fish meatball, tuna fish meatball tofu, and tuna fish nugget on each UKM in Gunungkidul district and analysis the value added of tuna fish meatball, tuna fish meatball tofu, and tuna fish nugget on UKM “Lestari Jaya” and UKM “Mentari” in Gunungkidul. this research used a descriptive method. The implementation of this research used a case study methods. The data that used in this research are primary data and secondary data. The result of this research is show the profit of UKM “Lestari Jaya” is bigger than UKM “Mentari” (Rp. 23.234.917> Rp. 8.426.647) and value added of the tuna fish meatballs product (Rp. 129.874> 87.092), tuna fish meatballs tofu (Rp. 103.755 > Rp. 79.146) and tuna fish nugget (Rp. 63.634> Rp. 44.476) of UKM “Lestari Jaya” is bigger than UKM “Mentari”

Keywords: SME (Small Medium Enterprises), tuna fish, added value, profit