International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Social Accounting Of Coastal Communities From The Perspective Of The Maritime Outlook: A Literature Review Of The Socio-Economics Of Fishing Households In Kendari Bay

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Abstract

The welfare of Kendari Bay's coastal communities depends on the condition of the bay, yet their economic vulnerability and financial practices are not captured by formal accounting systems. This study reviews the socio-economic literature on fishing households in Kendari City through the lens of social accounting and Indonesia's maritime outlook. A structured narrative review of 15 core documents published between 2022 and 2026 was conducted, supplemented by Statistics Indonesia (BPS) data and the provincial coastal zoning regulation, combining thematic analysis with a re-analysis of quantitative data reported in the primary sources. The findings form a single line of argument. First, fishing livelihoods are seasonally vulnerable: purse seine revenue per trip falls by 77.6% from peak to lean season, household income in Bungkutoko reportedly halved after part of its fishing ground was reclaimed for a port, and the fisheries terms-of-trade index of Southeast Sulawesi (103.92) lags 14.53 points behind the overall farmers' index. Second, this vulnerability is buffered by women: fishers' wives in Sodohoa contribute 16.66% of family income, and their work contribution significantly affects family income. Third, this buffering is financed informally, through limited own capital, capital owners, middlemen, and verbally agreed profit-sharing; 54.5% of small-scale fishers hold no more than IDR 2 million in capital. Drawing these findings together, the study proposes a coastal social accounting framework built on the seven aspects of the maritime outlook and aligned with the Southeast Sulawesi Coastal and Small Islands Zoning Plan (RZWP3K), a set of indicators with baseline values, and a future research agenda for Kendari City.

Keywords:social accounting; coastal communities; fishing households; coastal women; maritime outlook; coastal zoning; Kendari Bay

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INTRODUCTION

The maritime perspective positions the sea as a living space, an economic resource, a cultural heritage, and an ecological responsibility of the nation. This perspective is rooted in the 1957 Djuanda Declaration, which was later recognized in the 1982 United Nations Convention on the Law of the Sea (UNCLOS) and ratified through Law No. 17 of 1985 (Sulubara et al., 2024). At the local level, the maritime perspective is most clearly felt by coastal communities, namely the groups whose livelihoods are most dependent on the sea and most vulnerable to its changes. Globally, approximately one in twelve people depend at least partially on small-scale fisheries, and nearly half of these are women (Basurto et al., 2025).

Kendari City grew around Kendari Bay, where thousands of fishing households live and earn a living; the city's population was recorded at 16,900 in 2020 (Prananingrum & Mokodompit, 2024). The bay continues to experience ecological pressure and spatial conversion. The mangrove area in Kendari Bay fluctuated from 75.05 ha in 2019 to 50.01 ha in 2020, before returning to 75.25 ha in 2021 (Rahman & Husen, 2023). In Bungkutoko, the landfilling of part of the waters for a container port has narrowed fishing grounds, forcing fishermen to venture farther out to sea and reducing their income (Sukmawati et al., 2022). For fishing households, these changes are not simply ecological or spatial planning issues, but rather livelihood issues. In fact, the potential for capture fisheries and aquaculture in Kendari City is considered large, as long as it is managed sustainably and collaboratively (Fitriah & Mokodompit, 2024).

At the macro level, the welfare of fishermen also lags behind other subsectors. In February 2025, the NTP for the fisheries subsector, which includes fishermen and fish farmers, in Southeast Sulawesi was recorded at 103.92, far below the combined provincial NTP of 118.45 and the NTP for smallholder plantations of 137.40 (Central Statistics Agency [BPS] of Southeast Sulawesi Province, 2025). At the city level, the percentage of poor people in Kendari City fell slightly from 4.23% in 2024 to 4.18% in 2025, but the number of poor people actually increased to 18,380 (Databoks, 2026). These poverty statistics have not been published per sub-district, so conditions in coastal sub-districts such as Abeli and West Kendari cannot be read separately from official statistics.

When their husbands' incomes are insufficient, women in fishing households take on economic roles through processing and marketing their catch and running side businesses (Imran et al., 2025). At the same time, small-scale fishers in Kendari still rely on capitalists and middlemen to carry out their fishing activities (Prananingrum & Mokodompit, 2024). In other words, coastal communities have implemented their own financial accountability system based on trust and social relationships.

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Social accounting views such practices as a legitimate part of accounting. Traditional fishermen practice "situational accounting" that is oral and passed down through generations (Tavares et al., 2026), while fishing bosses and retainers in Tomini Bay manage profit-sharing rights and obligations through oral agreements that are anchored in the values of trust and honesty (Niswatin et al., 2023). In contrast, Indonesian public sector accounting still focuses on traditional financial accounting and treats socio-environmental impacts as externalities (Fristamara et al., 2026).

At the provincial level, the use of coastal waters is regulated through Southeast Sulawesi Provincial Regulation Number 9 of 2018 concerning the Coastal Area and Small Islands Zoning Plan (RZWP3K) for 2018–2038. This zoning plan serves as a reference for allocating marine space, including for fisheries, conservation, and ports. Aligning social accounting indicators with the RZWP3K is important because it ties social accounting not only to moral responsibility but also to zoning compliance and coastal environmental protection.

Literature on Kendari City's coastal communities has been dominated by fisheries and socio-economic studies, while social accounting literature rarely touches on the context of coastal cities in Southeast Sulawesi. Throughout the author's research, no studies have examined the latest published socio-economic data on Kendari fishermen as social accounting information. Therefore, this study answers three questions: (1) how does the 2022–2026 literature describe the socio-economic conditions and financial practices of Kendari City's fishing households; (2) how can these conditions be interpreted from a social accounting perspective; and (3) how can the seven aspects of maritime insight, aligned with the Southeast Sulawesi RZWP3K, serve as a framework for coastal social accounting applicable to Kendari Bay.

RESEARCH METHODS

This research employed a structured narrative literature review. The narrative approach was chosen because this topic brings together social accounting, fisheries economics, and coastal gender studies, thus requiring a flexible yet systematic interdisciplinary synthesis, rather than statistical aggregation (Sukhera, 2022).

Data source. Literature was compiled from Google Scholar, the Garuda portal of the Ministry of Education and Technology, OJS-based journal sites, and international publisher repositories. Secondary data was taken from publications from the Central Statistics Agency (BPS) and regulations from the JDIH BPK. Keywords used included "Kendari fishermen," "Kendari fishermen's income," "Kendari fisherwomen," "Kendari Bay mangroves," "social accounting," "legitimacy theory," and "artisanal fishing accounting." The search was limited to publications from 2022–2026 to ensure the data reviewed was up-to-date.

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Inclusion criteria. Documents were selected if (1) they were peer-reviewed journal articles published between 2022 and 2026; (2) their full text was openly accessible; and (3) they discussed the socio-economic or ecological conditions of coastal communities in Kendari City, or the theory and practice of social accounting in communities and the public sector. Official statistical data, regulations, and methodological references were cited as supporting information but were not counted as core documents.

Analysis. Selected documents were recorded in a literature matrix, and the findings were grouped into three subthemes: income and vulnerability, women's economic roles, and trust-based financing. Quantitative data reported by primary sources were simply reprocessed, using differences and percentage changes, without adding new data. Household economics (micro-level) was discussed separately from the economic operations of fishing fleets (business level) to ensure equitable comparisons between units of analysis. The results were then mapped to seven aspects of maritime insight: urgency, history and geopolitics, socio-cultural, economic, Exclusive Economic Zone, environment, and science and technology, and aligned with the Southeast Sulawesi Regional Planning and Development Plan (RZWP3K).

Data consistency check. Figures from primary sources were compared across sections of the manuscript. Where discrepancies exist, this study uses the figures in the results section and tables, not the abstract. For example, the mangrove area in Kendari Bay in 2021 in Rahman and Husen (2023) was listed as 76.25 ha in the abstract and 75.25 ha in the table; this study uses 75.25 ha. Similarly, the abstract conclusion of Mui'z et al. (2024) states that huhate revenue is higher, whereas the results table indicates higher purse seine revenue; this study uses the figures in the table.

Limitation. The primary data processed came from different collection periods, namely 2020 (Sukmawati et al., 2022) and 2023 (Dedi et al., 2025; Mui'z et al., 2024; Prananingrum & Mokodompit, 2024), with generally small sample sizes. Comparisons between studies in this study therefore focused on patterns and proportions, rather than absolute rupiah values.

RESULTS AND DISCUSSION

Overview of the Literature Reviewed

This study examines 15 core documents published between 2022 and 2026, consisting of seven empirical socio-economic and ecological studies of coastal communities in Kendari City, four studies on social accounting theory and practice, and four supporting studies on small-scale fisheries, informal coastal finance, maritime law, and public sector accounting (Table 1). Statistics Indonesia (BPS) data and the RZWP3K Regional Regulation (Perda) are used as macro and regulatory context.

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Table 1. Matrix of Literature Reviewed

No	Author (year)	Group	Context and main findings
1	Dedi et al. (2025)	Empirical Kendari	Purse seine business of KM. Hajra in Lapulu, Abeli (2023 data); highly seasonal revenue; average R/C 1.45; profit sharing 50:50 between owner and 13 crew members
2	Mui'z et al. (2024)	Empirical Kendari	Purse seine and huhate fishermen at Kendari PPS (August–October 2023); income of Rp22.64 million and Rp12.63 million per trip
3	Sukmawati et al. (2022)	Empirical Kendari	Impact of the container port in Bungkutoko (2020 data); fishing grounds narrowed and fishermen's income fell by about half
4	Imran et al. (2025)	Empirical Kendari	50 female fishermen in Sodohoa, West Kendari; wives' income share 16.66%; work contribution has a significant impact on family income
5	Prananingrum & Mokodompit (2024)	Empirical Kendari	Small-scale capture fisheries (2023 data); 54.5% of fishermen have capital of ≤ Rp2 million; dependent on capital owners and middlemen
6	Fitriah & Mokodompit (2024)	Empirical Kendari	Potential of capture fisheries and aquaculture commodities in Kendari City 2021–2023; requires sustainable management and collaboration
7	Rahman & Husen (2023)	Empirical Kendari (ecology)	Kendari Bay Mangrove 75.05 ha (2019), 50.01 ha (2020), and 75.25 ha (2021)
8	Tavares et al. (2026)	Social accounting theory	Traditional fishermen of Marajó Island, Brazil, practice an oral and inherited "situational accounting," following the rhythm of the tides.
9	Niswatin et al. (2023)	Social accounting theory	Accounting for the rights and obligations of the bosses and retainers in Tomini Bay based on verbal agreements, transparent records, and trust values
10	He (2023)	Social accounting theory	Legitimacy theory explains the accountability of public sector sustainability as assessed by multiple stakeholder audiences.

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No	Author (year)	Group	Context and main findings
11	Martens & Bui (2023)	Social accounting theory	Legitimacy theory in accounting literature; complementary to stakeholder and institutional theories
12	Basurto et al. (2025)	Supporters (small-scale fisheries)	Small-scale fisheries account for ≥ 40% of global catch; almost half of the people who depend on it are women
13	Awalia et al. (2023)	Supporters (informal finance)	Women on the West Lombok coast depend on financiers and loan sharks; debt repayments absorb income.
14	Sulubara et al. (2024)	Supporters (law of the sea)	The Djuanda Declaration, UNCLOS 1982, and Law No. 17 of 1985 as the basis for the concept of an archipelagic state
15	Fristamara et al. (2026)	Supporters (public sector)	Indonesian government accounting standards do not yet require disclosure of socio-environmental impacts.

Source: processed by the author from the literature reviewed.

Fishermen's Household Economy: Vulnerable to Seasons and Changes in Marine Space

At the household level, recent literature shows that fishermen's incomes are easily eroded by changes in marine spatial use. In Bungkutoko, the construction of a container port has partially inundated fishing grounds and trap installation sites, forcing fishermen to venture further out to sea, for example, to Morama waters (Sukmawati et al., 2022). Informants reported a decrease in income from around IDR 3 million to a maximum of IDR 1.5 million per month, and a decrease in income per trip from around IDR 350,000 to a maximum of IDR 150,000.

In Sodohoa, West Kendari District, the average household income of fishermen is recorded at IDR 3.6 million per month, with 83.34% coming from the husband and 16.66% from the wife (Imran et al., 2025). Table 2 presents these household economic indicators along with their macro context from BPS.

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Table 2. Household economy of fishermen in Kendari City and its macro context

Indicator	Comparative conditions	Study conditions	Difference	Change
Bungkutoko fishing households (Sukmawati et al., 2022)				
Income per month (Rp)	±3,000,000 (before port)	≤1,500,000(after)	±1,500,000	−50.0%
Income per trip (Rp)	±350,000 (before port)	≤150,000(after)	±200,000	−57.1%
Sodohoa fishing households (Imran et al., 2025)				
Composition of family income per month (Rp)	3,000,000 (husband)	600,000 (wife)	3,600,000 (total)	16.66%*
Macro context (BPS)				
NTP Southeast Sulawesi, February 2025	118.45 (combined)	103.92 (fisheries)	14.53 points	−12.3%**
Poor residents of Kendari City	4.23%(2024)	4.18%(2025)	−0.05 points	18,380 people (2025)

Sources: Sukmawati et al. (2022), Imran et al. (2025), BPS of Southeast Sulawesi Province (2025), and Databoks (2026), processed by the author. Sukmawati et al.'s data comes from informant interviews in 2020. *Share of wife's income to total family income. **Finance-based income (NTP) of the fisheries subsector to the combined FNT.

This household data shows two things. First, changes in marine use can cut fishermen's incomes by half, without any compensation recorded in any accounting documents. Second, the purchasing power of fishermen and fish farmers in Southeast Sulawesi lags behind that of other subsectors, while available poverty statistics only reach the city level and do not disaggregate coastal districts like Abeli and West Kendari.

At the business level, fishing fleet operations have a different scale and economic logic than households, and are therefore discussed separately. The purse seine business in Abeli exhibits a sharp seasonal pattern (Dedi et al., 2025), while a comparison at the Kendari Ocean Fisheries Port (PPS) shows differences in income according to fishing

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gear (Mui'z et al., 2024). Table 3 presents both sources along with the author's reprocessed results.

Table 3. Economic performance and seasonal vulnerability of the Kendari City fishing fleet

Indicator	Good condition	Bad condition	Difference	Change
Purse seine business of KM. Hajra, Abeli (Dedi et al., 2025)				
Catch per trip (kg)	8,348 (peak)	1,579 (famine)	6,769	−81.1%
Revenue per trip (million Rp)	138.1(peak)	30.9 (famine)	107.2	−77.6%
R/C ratio	1.92(peak)	1.16 (famine)	0.76	−39.6%
Comparison of fishing gear at PPS Kendari (Mui'z et al., 2024)				
Revenue per trip (million Rp)	22.64(purse seine)	12.63(huhate)	10.02	+79.3%*

Source: Dedi et al. (2025) and Mui'z et al. (2024), edited by the author. *Difference between purse seine and huhate. Both data were collected in 2023; each is based on one vessel or one respondent per fishing gear.

During the lean season, revenue per purse seine trip dropped by 77.6%, and the R/C ratio approached break-even (1.16). The owner and crew (ABK) bear the seasonal risk directly, as the revenue is split 50:50 after costs, with the crew's share divided among 13 people (Dedi et al., 2025). These fleet-trip figures cannot be directly compared to the monthly household incomes in Table 2, but both demonstrate a real economic vulnerability that is not reflected in any accounting documents.

Women in Fishermen's Households as Economic Supporters

Imran et al. (2025) photographed 50 female fishers in Sodohoa Village, West Kendari District, who process and market their catch and run side businesses. Their key findings are summarized in Table 4 along with global comparisons.

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Table 4. The economic role of women in fishing households in West Kendari

Aspect	Findings	Mark
Respondents	Fisherwomen in Sodohoa Village, West Kendari District	50 people
Type of activity	Processing of catch, marketing, and side businesses	–
Wife's income per month	Rp. 600,000 of total family income of Rp. 3,600,000	16.66%
The influence of work contribution on family income	Significant (p = 0.005)	$R^2 = 0.155$
The influence of income contribution on family income	Not significant (p = 0.698)	$R^2 = 0.003$
Global comparator	Almost half of the people whose livelihoods depend on small-scale fisheries are women (Basurto et al., 2025)	±50%

Source: Imran et al. (2025) and Basurto et al. (2025), processed by the author. The p and R^2 values are from the partial regression reported by the source.

Women's income contribution is only about one-sixth of the family income, but their labor, including the time and effort spent processing and marketing the catch, significantly impacts family income (Imran et al., 2025). One informant explained the reason: fish sales are uncertain and not enough to buy a week's worth of rice. This means that women's role is more about supporting their husbands' businesses than about generating separate income.

This finding aligns with the global picture that nearly half of people whose livelihoods depend on small-scale fisheries are women, while the multidimensional contributions of small-scale fisheries have been largely overlooked in fisheries statistics (Basurto et al., 2025). For social accounting, the issue is not simply the monetary contribution of women, but the value of their labor, which is never measured.

Trust-Based Financing and Patron–Client Relationships

Financing for small-scale fishing businesses in Kendari relies on limited equity and relationships with capital owners, while formal financing is virtually absent from recent

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literature. Table 5 summarizes these financing sources and their accountability mechanisms.

Table 5. Sources of business financing and forms of accountability

Source or relation	Mechanisms and findings	Costs or barriers	Forms of accountability
Owner's equity	Set aside from the results of fishing; 54.5% of small fishermen have capital ≤ Rp2 million (Prananingrum & Mokodompit, 2024)	Low income limits savings and capital formation	Internal household; not formally documented
Capital owners and middlemen	Small-scale fishermen depend on capital owners to carry out their fishing activities; relations with middlemen are strong and complex (Prananingrum & Mokodompit, 2024).	Dependence and weak bargaining position of fishermen	Patron–client vertical
Owner–ABK profit sharing	50:50 after costs; the ABK share is divided between 13 people (Dedi et al., 2025)	Seasonal risks are shared with the crew	Verbal agreement that maintains the values of trust and honesty (Niswatin et al., 2023)
Loan sharks and joint ventures (comparison)	Female coastal traders in West Lombok borrow from loan sharks or pool capital with relatives (Awalia et al., 2023)	Debt installments absorb daily income; saving is difficult	Personal (loan shark) and social-horizontal (joint venture) collection
Formal bank/credit	Not reported to be utilized in the Kendari 2022–2026 study reviewed	Data not yet available	Formal-contractual

Sources: Prananingrum and Mokodompit (2024), Dedi et al. (2025), Niswatin et al. (2023), and Awalia et al. (2023), edited by the author. The loan shark and joint venture groups are comparisons from outside Kendari.

Table 5 illustrates a paradox. More than half of small-scale fishers have capital of less than IDR 2 million, making their fishing activities dependent on capital owners and middlemen (Prananingrum & Mokodompit, 2024). This dependence provides quick

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access to capital but places fishers in a weak bargaining position. A comparative study in West Lombok showed that when capital is obtained from loan sharks, debt repayments absorb daily income, making it difficult for households to save (Awalia et al., 2023). The social costs of this financial exclusion are never recorded, either in household bookkeeping or in local government program reports.

DISCUSSION

Social Accounting Already Underway on the Coast

The findings above indicate that coastal communities in Kendari Bay do not live without accounting. They practice accounting in a form that differs from formal standards. Profit-sharing between owners and crew members is a system of dividing rights and obligations calculated after costs and agreed verbally. The relationship with capital owners is a financing relationship dependent on catch yields. Women's work in processing and marketing fish is an economic contribution integrated with their husbands' efforts. This pattern aligns with the findings of Tavares et al. (2026) that traditional fishermen's accounting is situational and follows natural rhythms, similar to the seasonality of the Kendari fleet's revenues.

The relationship between capital owners and fishermen also demonstrates a patron-client structure. Niswatin et al. (2023) found that fishermen and their retainers in Tomini Bay are interdependent: the retainers are obligated to share profits fairly with transparent records, while the retainers are obligated to fulfill their duties, all based on verbal agreements that maintain a sense of trust. The implications for Kendari are clear: financial literacy or inclusion programs that only introduce formal bookkeeping will struggle to succeed without understanding the existing patronage relationships and trust networks.

Why This Condition Is Not Seen in Formal Accounting

Formal accounting fails to address these issues at two levels. At the household level, women's labor contributions are integrated into their husbands' businesses (Imran et al., 2025), while business capital comes from limited equity and capital owners outside the formal financial system (Prananingrum & Mokodompit, 2024), leaving profits, financing costs, and the value of labor unquantified. At the local government level, government accounting standards do not yet require disclosure of socio-environmental impacts (Fristamara et al., 2026). Consequently, information most relevant to coastal policy—seasonal vulnerability, loss of fishing grounds, and dependence on capital owners—is not reflected in local financial reports.

From a legitimacy theory perspective, public sector organizations maintain public acceptance by demonstrating that their actions align with stakeholder values, and that

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legitimacy is conferred by multiple audiences (He, 2023). Legitimacy theory also complements stakeholder theory and institutional theory in explaining socio-environmental disclosure (Martens & Bui, 2023). For coastal cities, one of the most important audiences is the fishing community, and their values include livelihood sustainability. Therefore, coastal social accounting is not an additional compliance burden, but rather a way for local governments to demonstrate their accountability to coastal communities.

A Maritime Insight-Based Coastal Social Accounting Framework

Based on a literature synthesis, this study proposes a framework that links seven aspects of maritime insight with the social accounting dimension and the empirical findings of the study (Table 6). This framework is also aligned with the Southeast Sulawesi Regional Regulation on the Regional Spatial Planning (RZWP3K) to ensure its indicators are linked to the applicable marine spatial allocation.

Table 6. Coastal social accounting framework based on seven aspects of maritime insight

Maritime insight aspects	Meaning for social accounting	Relevant study findings	Implementation in Kendari Bay
Urgency	Coastal communities as the main stakeholders of the sea	Fisheries NTP 103.92 vs. combined NTP 118.45; 16,900 fishermen (2020)	Determination of fishing households as targets for social reporting by the City Government
History and geopolitics	The sea is a sovereign territory that must be held accountable to its citizens	Bungkutoko's fishing area is narrowing due to the port	Recognition of Kendari Bay as a public living space in the RZWP3K planning, reporting and zoning documents

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E-ISSN : 2964-0865
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Maritime insight aspects	Meaning for social accounting	Relevant study findings	Implementation in Kendari Bay
Socio-cultural	Recognition of genuine accounting and community accountability	Oral profit sharing between owner and crew; relationship between capital owner and middleman	A financial literacy program that builds on fishermen and women's groups, not replaces them.
Economy	Measuring unrecorded economic contributions	Wife's income share is 16.66%; work contribution has a significant influence	Simple recording of business cash and disclosure of coastal MSME programs in CaLK
Exclusive Economic Zone	The right to resources carries with it the obligation to share benefits fairly.	Profit sharing 50:50 owner–ABK; ABK's share is divided among 13 people; R/C is a deficit of 1.16	Disclosure of distribution of benefits from capture fisheries to small-scale fishermen and crew members
Environment	Social costs due to ecological degradation and conversion of marine space	Kendari Bay mangroves declined by 33.4% (2019–2020); Bungkutoko fishermen's income declined by approximately 50%	Linking mangrove rehabilitation expenditure and marine space utilization permits according to RZWP3K zoning with fishermen's income indicators
Science and technology	Data as a basis for social accountability	Primary data is scattered and varies by year; poverty is not yet available per coastal sub-district	Periodic survey of fishermen's income per sub-district and digital recording of micro-businesses

Source: author's synthesis.

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This framework aligns with the view that fisherman accounting is situational (Tavares et al., 2026), so its implementation requires pragmatic considerations. Most of the implementation in the fourth column can be done without changing accounting standards, for example through additional disclosures in the Notes to the Financial Statements (CaLK) and program reporting. Alignment with the RZWP3K ties social accounting not only to moral responsibility but also to compliance with zoning and coastal environmental protection: any change in marine spatial use, such as reclamation for ports, can be accompanied by disclosure of its impact on fisherman incomes in the affected zone.

Coastal Social Accounting Indicators and Their Core Values

To operationalize the framework in Table 6, this study developed initial indicators and baseline values available from the literature (Table 7). These baseline values can serve as a point of comparison for subsequent surveys and reporting.

Table 7. Proposed social accounting indicators for the Kendari Bay coast

Dimensions	Indicator	The basic values of literature	Source
Welfare	Average income of fishing households per month	Rp3,600,000 (Sodohoa)	Imran et al. (2025)
Macro welfare	NTP of the fisheries subsector of Southeast Sulawesi	103.92 (February 2025)	BPS Southeast Sulawesi Province (2025)
Poverty	Percentage of poor population in Kendari City	4.18% (2025)	Databox (2026)
Seasonal vulnerability	Decrease in business revenue per trip during the lean season compared to the peak season	−77.6%	Dedi et al. (2025), processed
Vulnerability of marine space	Decrease in fishermen's income due to conversion of fishing areas	±−50% (Bungkutoko)	Sukmawati et al. (2022), processed

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Dimensions	Indicator	The basic values of literature	Source
The role of women	Wife's income share of family income	16.66%	Imran et al. (2025)
Financial inclusion	Small fishermen with capital ≤ Rp. 2 million	54.5%	Prananingrum & Mokodompit (2024), adapted
Financial inclusion	Utilization of bank credit/KUR by fishermen and coastal women	Not yet measured in the literature 2022–2026	Data gap
Distribution of benefits	R/C ratio of business in lean season	1.16	Dedi et al. (2025)
Ecology–social	The area of Kendari Bay mangroves	75.25 ha (2021)	Rahman & Husen (2023)

Source: author's synthesis of the reviewed literature.

The indicators in Table 7 were deliberately selected from previously measured data so that local governments and researchers could update them immediately. Three indicators—small-scale fishermen's business capital, utilization of the People's Business Credit (KUR), and declining income due to marine space conversion—are most relevant for disclosure in coastal empowerment program reports and in monitoring the implementation of the RZWP3K because they directly identify gaps that can be addressed by policy.

Further Research Agenda

Based on the identified gaps, this study formulates five further research agendas:

1. An ethnographic study of the financial recording practices of women in fishing households in West Kendari and Abeli, including how women's groups and capital owners record liabilities.
2. Survey of household income of fishermen per coastal sub-district, for example Sodohoa, Bungkutoko, Petoaha, and Lapulu, to establish a baseline value with a uniform year and measure inequality between regions.
3. Analysis of the patron-client relationship between capital owners, bosses, and fishermen as an original accounting system, including the mechanism for recording advances and profit sharing.

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4. Analysis of the content of the disclosure of coastal community empowerment programs in the LKPD and performance reports of the Kendari City Government, and their conformity with the RZWP3K zoning.

CONCLUSION

This study concludes that the socio-economic conditions of Kendari Bay coastal communities have been documented in the literature for 2022–2026, but have not yet been interpreted as accounting information. Fleet revenue is highly seasonal, household incomes are easily eroded by marine space conversion, and the NTP (Normal Value Added Tax) of Southeast Sulawesi's fisheries lags behind other subsectors. Women in fishing households support their families' economies primarily through labor contributions, while business financing relies on limited equity, capital ownership, and oral profit-sharing. These practices represent a form of social accounting that is already in place, but not visible in the formal accounting system. Maritime insight provides the normative basis for making it visible, the RZWP3K provides the regulatory basis, and the framework in Table 6 and indicators in Table 7 offer ways to operationalize it.

Implications. For the Kendari City Government, this study recommends disclosing coastal community empowerment programs in the CaLK (Regional Planning and Development Plan) and performance reports, using the indicators in Table 7 and linking them to the RZWP3K zoning system, without waiting for standard changes. For financial institutions and cooperatives, the dependence of small-scale fishermen on capital owners suggests a potential for microfinance products that adapt to the seasonal rhythms of fishermen. For academics, this study opens up opportunities for social accounting research rooted in the local maritime context.

Limitations. Empirical literature on coastal communities in Kendari City between 2022 and 2026 is still limited, with small sample sizes and limited location coverage. Fleet studies only cover one vessel or one respondent per fishing gear, data on formal financing utilization are not yet available, and poverty statistics are not yet available per coastal sub-district.

Suggestion. It is recommended that future research empirically test this framework and indicators through the agenda in sub-chapter 4.5, as well as utilize primary data from the latest theses, dissertations, and undergraduate theses in local university repositories such as Halu Oleo University to enrich the core values.

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