BUSINESS ANALYSIS OF *KERIPIK SAKA LIMA SAUDARA* IN KENAGARIAN LAWANG, AGAM DISTRICT

ABSTRACT

This study aims to describe the profile of Keripik Saka Lima Saudara business and analyze the amount of profit and the break event point. This study was conducted during June 22nd to July 21st 2015. The research method used in this study is descriptive and the data were analyzed by using qualitative and quantitative analysis. Qualitative analysis is used to describe the profile of Keripik Saka Lima Saudara business group and quantitative analysis used to analyze the amount of profit and break event point. The study shows that Keripik Saka Lima Saudara group is run through kinship system. The group leader also responsible for product marketing. From financial aspect, the group has made simple financial record, however it has not yet presented in proper records and accounts. From June to July 2015, Keripik Saka Lima Saudara business group has produced 824 packs with selling price Rp 10.000, per pack. The profit gains is Rp 3.007.918,81,-. The production volume above 400 packs has reached above the break event point sales namely Rp 3.962.487,75,-. The study suggested that the bussiness group should use label and brand of the product, so that the consumers can easily recognize the product. Moreover, the product label should also include expiry date and net weight. From financial aspect, the bussiness group should record the costs and income accordingly in order to document business development. Thus, future business development can be planned appropriately.

Keywords: Bussiness Group, Profit, BEP

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