

ABSTRACT

The KHAS Palm Sugar business unit of Pondok Pesantren X is a business unit assisted by Bank Indonesia that plans to carry out online and offline business plans. This is because Pondok Pesantren X has not been able to produce palm sugar on a regular basis. Before designing this business, an analysis or feasibility study is needed with the aim of knowing whether this palm sugar business is feasible or not. The method used to measure the feasibility analysis of this palm sugar business is the NPV, IRR, and PBP methods. There are 3 raw materials that can be used to produce this palm sugar, such as wedang, gula semut basah, and gula cetak. The three ingredients will be compared with each other with the aim of determining which raw material costs less and is more suitable to be used as raw material for typical palm sugar. From the results of calculations on the financial aspect, it was found that the IRR value for wedang raw materials was 22.54%, the IRR value for ant sugar raw materials was 12.52%, and the IRR value for sugar raw materials was 21.70% > MARR (6%). So, it can be concluded that the largest and highest IRR value is wedang, which is 22.54%, where wedang will be used later by Pondok Pesantren X as the raw material for typical palm sugar. The use of wedang is also feasible because it has an NPV value of Rp. 183,956.705 > 0, and a PBP value of 4.17 years.

Keywords: Business design, PBP, IRR, NPV, comparism of feasiability studies