

## ABSTRACT

This research was conducted in the city of Binjai. The purpose of this study is to analyze the profitability and development strategy of rambutan-based bolu and brownies produced by UD. Royyan in Binjai. The background of this research is that Royyan is the only rambutan processing business in Binjai City. Rambutan is a seasonal fruit, which makes its availability limited to certain periods of the year. The products processed by Royyan are rambutan bolu and rambutan brownies. The rambutan bolu is produced every two days with a production quantity of 36 trays at a price of IDR 48,000 per tray. Meanwhile, rambutan brownies are produced daily with 25 trays at a price of IDR 45,000 per tray. However, the production activities of rambutan bolu and brownies do not always run as planned. There are several challenges faced by the business, both internal and external. These include limited production capacity, fluctuating availability of the main raw material (rambutan), which is seasonal, and suboptimal promotional efforts. The study was conducted on the owner of UD. Royyan. The research method used is a quantitative approach with profitability analysis including Break Even Point (BEP), Margin of Safety (MOS), and Minimum Income Requirement (MIR), as well as a qualitative approach using SWOT analysis. The results of the profitability analysis show that the profit margin for bolu sales is 32% and for rambutan brownies is 32%, indicating that UD. Royyan is generating profit. The SWOT analysis places UD. Royyan in Quadrant I (aggressive strategy), with the IFAS matrix indicating a score of 1.7 for internal factors (strengths and weaknesses), and the EFAS matrix showing a score of 1.62 for external factors (opportunities and threats).

**Keywords:** BEP, MOS, MIR, Profitability ,Strategy SWOT