

## **ABSTACT**

This research was conducted at the Dark Chocolate Business in Gampong Ulee Nyeue, Banda Baro District, North Aceh Regency in November 2023. The workers used in the business are not permanent workers, the business owner only needs workers when carrying out production activities, this affects the quality of the products produced at dark chocolate business. Apart from that, the price of raw materials for cocoa beans fluctuates but does not affect the price of the product. Because raw material prices fluctuate, this affects the revenue and profits obtained by the dark chocolate business. This research uses R/C Ratio and Net B/C Ratio analysis. The results of this research show that the Dark Chocolate Business has production management that can be considered good because it can motivate chocolate production so that it can grow in the future. Then, when viewed from an economic perspective, the Dark Chocolate Business is quite profitable. This can be seen from the R/C value of 2.3, meaning that if every cost incurred by a business actor is IDR 1, the business owner will get an income of IDR 2.3 and the Net B/C value is 1.3, meaning that if the business actor incurs costs of IDR 1 will provide a profit of IDR. 1.3.

**Keywords:** Feasibility Analysis, Production Management, Dark Chocolate Business.