ABSTRACT

This research was conducted on Lisa Bakery & Cake Shop, owned by Mrs. Lisa Adriati, in Nisam District, North Aceh Regency, in February 2025. The Lisa Bakery & Cake Shop business faces challenges due to the annual increase in raw material prices, which affects the selling price and cake size. This study aims to analyze the feasibility and profitability of Lisa Bakery & Cake Shop in Keutapang Village, Nisam District, North Aceh Regency. The data analysis method used was quantitative data analysis. The results indicate that Lisa Bakery & Cake Shop in Keutapang Village, Nisam District, North Aceh Regency is feasible based on the R/C ratio criteria. The value of 1.16 can be interpreted as if every cost incurred by the business owner is Rp 1, the business owner will receive an income of Rp 1.16. And the Profitability Level of the Lisa Bakery & Cake Shop Donut cake business is 60.12% / month, Brownies is 43.94% and Bomboloni is 20.99%. This indicates that the increase in the price of the main raw materials that occurred in the Lisa Bakery & Cake Shop Cake business is still safe and has good prospects for business and development because it is able to generate profits.

Keywords: Business Feasibility, Profitability, Lisa Bakery & Cake Shop