ABSTRACT

This research was motivated by the vital role of food agroindustry in food diversification and the challenges of rising raw material prices faced by business owners in maintaining profits. The purpose of this research was to analyze the profitability level of the Bunga Matahari *roti ketawa* (fried sesame split balls) business. The method used in this research was descriptive quantitative method by analyzing production cost components (fixed costs and variable costs), revenue, profit, as well as profitability analysis measured through *Break-Even Point* (BEP), *Margin of Safety* (MOS), and *Marginal Income Ratio* (MIR) indicators. This business produces four size variants of *roti ketawa*, namely Large, Medium, Small, and Mini, with a total production capacity reaching 1,780 packs in a single production cycle. The results showed that the financial components of the business were in a highly secure condition, where the actual total revenue of IDR 10,220,000.00 significantly exceeded the minimum total revenue BEP threshold, which was only IDR 199,511.89. With a total production cost of IDR 5,883,111.09, this business was able to generate a total net profit of IDR 4,336,888.91 per production process. Feasibility indicators also showed robust results, with an average MOS value of 98.59% and an average MIR reaching 54.40%. Based on the analysis per variant, the Small *Roti Ketawa* generated the highest profitability of 80.56%, followed by the Mini variant (66.90%), and the Large and Medium variants (33.91% each). Therefore, it can be concluded that the Bunga Matahari *Roti Ketawa* Agroindustry in Bajenis District is highly profitable economically and has high feasibility to continue operating and being developed.

Keywords: *Agroindustry, BEP, MOS, MIR, Profitability, Roti Ketawa.*