ABSTRACT

This research was conducted in the AKAI I ground coffee processing industry, Dayah Gampong Meunasah, Kota Juang District, Bireuen Regency in November 2023. The aim of this research is to analyze the feasibility of the AKAI I ground coffee processing industry in Dayah Gampong Meunasah, Kota Juang District, Regency Bireuen. The types of data used in this research are primary data and secondary data. The data analysis techniques used include cost, income, profit analysis, Revenue Cost Ratio (R/C), Benefit Cost Ratio (B/C) and sensitivity analysis. The research results show that the AKAI I coffee powder processing industry in Gampong Meunasah Dayah, Kota Juang District, Bireuen Regency is worth pursuing because it provides profits for business owners worth IDR 40.613.350,00/month and the Revenue Cost Ratio (R/C) value is 1.14 > 1, which means that for every 1 rupiah of costs incurred, revenue will be 1.14 rupiah. The *Net Benefit Cost Ratio (Net B/C) value is* 14.33 > 1, which means that for every 1 rupiah of costs incurred you only get a profit of 14.33 rupiah. The results of the sensitivity analysis of an increase in the price of coffee beans by 5% obtained a profit of IDR 32.113.350,00 and the Revenue Cost Ratio (R/C) value was 1.11 or > 1, meaning that in 1 rupiah the costs incurred provided a profit of 1.11 rupiah. The Net Benefit Cost Ratio (Net B/C) value is 11.00 > 1, where every 1 rupiah of costs incurred provides a profit of 11.00 rupiah so that the AKAI I coffee powder processing industry in Gampong Meunasah Dayah, Kota Juang District, Bireuen Regency is still worth running.

Keywords: Business Feasibility Analysis, Ground Coffee Processing Industry