

ABSTRAK

Penelitian dilakukan di UMKM Procil Kemitraan Karawang yang merupakan usaha mikro di bidang pangan balita dengan produk utamanya bubur organik dan *fun pudding*. Tahun 2020 adalah awal tantangan bagi UKM (Usaha Kecil Menengah), karena terjadinya pandemi Covid-19 di Indonesia. Pengaruh pandemi Covid-19 sangat mempengaruhi ekonomi. Dibuktikan dengan survei “Dampak Pandemi Covid-19 terhadap UMKM” oleh Perusahaan Saas *Paper.id* bekerjasama dengan SMESCO Kementerian Koperasi dan UKM serta OK OCE dengan data survei 29 September 2020 – 13 Oktober 2020. Data temuan yang terdapat sebanyak 78% responden mengalami penurunan omzet, terdapat kategori usaha yang mengalami dampak paling besar, salah satunya adalah Sektor makanan (43,09%). Dampak pandemi Covid-19 berpengaruh pada UMKM Procil Bubur Organik cabang Mitra Karawang dengan penurunan penjualan di pertengahan tahun 2020 yaitu bulan Juni – Desember 2020. Di tahun 2021 ini tepat masa *New Normal* menjadi langkah baik bagi Mitra Procil Karawang Bapak Kusnan mengambil langkah maju untuk melakukan pengembangan usaha dengan penambahan *outlet* atau pembukaan cabang baru dengan tujuan meningkatkan penjualan serta pemasaran dalam skala yang lebih luas. Tujuan penelitian ini, menganalisis kelayakan pengembangan usaha yang akan menjadi rekomendasi bagi Mitra Procil Karawang Bapak Kusnan. Hasil penelitian berdasarkan analisis finansial kelayakan pengembangan usaha UMKM Procil Mitra Karawang pada *outlet* baru adalah layak untuk dijalankan karena *Net Present Value* (NPV) bernilai positif sebesar Rp.121.091.731,- dengan nilai *Internal Rate of Return* (IRR) sebesar 76% lebih besar dari SOCC 12%, nilai *Payback Periode* (PbP) selama 1 tahun 7 bulan, nilai *Probability Index* (PI) sebesar 3,7 dan nilai *Break Even Point* (BEP Unit) dengan titik impas penjualan sejumlah 1.210 porsi bubur organik dan 316 *cup* puding. Nilai *Break Even Point* (BEP Rupiah) dengan titik impas penjualan bubur organik sebesar Rp.4.230.313,- dan titik impas pada penjualan *fun pudding* sebesar Rp.790.316,-.

Kata kunci: ekonomi, finansial, kelayakan pengembangan usaha, pandemi covid-19, *new normal*, UMKM.

ABSTRACT

The research was conducted in MSME Procil Karawang Partnership which is a micro business in the field of toddler food with its main products are organic porridge and fun pudding. The year 2020 is the beginning of challenges for SMEs (Small and Medium Enterprises), due to the Covid-19 pandemic in Indonesia. The impact of the Covid-19 pandemic greatly affects the economy. It is evidenced by the survey "Impact of Covid-19 Pandemic on MSME" by Saas Company Paper. id in collaboration with SMESCO Ministry of Cooperatives and SMEs and OK OCE with survey data from September 29, 2020, to October 13, 2020. The data findings show that there are as many as 78% of respondents experienced a decrease in profit, there are business categories that experienced the most impact, one of which is the food sector (43.09%). The impact of the Covid-19 pandemic has had an effect on the MSME Procil Bubur Organik Karawang Partner branch with a decrease in sales in the middle of 2020, around June - December 2020. In 2021, the new normal is a good step for Procil Karawang Partner Mr Kusnan to take a step forward to develop the business with the addition of outlets or the opening of new branches to increase sales and marketing on a wider scale. The purpose of this study is to analyze the feasibility of business development that will be a recommendation for Mitra Procil Karawang Mr Kusnan. The results of the study, based on the financial analysis of the feasibility of business development of MSME Procil Karawang Partnership on the new outlet is feasible to run because the net present value (NPV) is the positive value of Rp. 121,091,731,- with an Internal Rate of Return (IRR) value of 76% greater than SOCC 12%, the value of Payback Period (PbP) for 1 year 7 months, Probability Index (PI) value of 3.7 and Break Even Point (BEP Unit) with a break even point of sales of 1,210 servings of organic porridge and 316 pudding cups. Break Even Point Value (BEP Rupiah) with a break even point of organic porridge sales of Rp.4.230.313,- and break even point on the sale of fun pudding amounting to Rp.790.316,-.

Keywords: economy, finance, the feasibility of business development, pandemic covid-19, new normal, MSME