

**ANALISIS NILAI TAMBAH, PROFITABILITAS DAN TITIK IMPAS
ANEKA KUE KERING PADA INDUSTRI RUMAH TANGGA
INTAN RAHMADHANI DESA SOROGENEN
KECAMATAN KALASAN KABUPATEN SLEMAN**

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ABSTRAK

Penelitian ini bertujuan (1) menganalisis besarnya nilai tambah, (2) menganalisis profitabilitas, dan (3) menganalisis titik impas usaha aneka kue kering pada Industri Rumah Tangga Intan Rahmadhani sebelum dan saat terjadinya pandemi *covid-19*. Penelitian menggunakan metode studi kasus. Metode pengambilan responden menggunakan metode *purposive sampling* dengan kriteria mengetahui dan memahami sehingga mampu memberikan informasi secara lengkap mengenai data-data yang diperlukan dalam penelitian. Data yang digunakan adalah data primer dan data sekunder. Teknik Pengumpulan data dengan Wawancara, Observasi dan Dokumentasi. Metode analisis data dengan Analisis Nilai Tambah metode Hayami, Analisis profitabilitas, dan Analisis Titik Impas Aneka Kue Kering. Hasil Penelitian menunjukkan bahwa (1) nilai tambah aneka kue kering pada Industri Rumah Tangga Intan Rahmadhani mengalami penurunan saat terjadinya pandemi covid-19, (2) profitabilitas aneka kue kering pada Industri Rumah Tangga Intan Rahmadhani mengalami penurunan saat terjadinya pandemi covid-19, (3) titik impas aneka kue kering pada Industri Rumah Tangga Intan Rahmadhani mengalami peningkatan saat terjadinya pandemi covid-19.

Kata Kunci: Nilai tambah, Profitabilitas, Titik Impas, Usaha Aneka Kue Kering

**ANALYSIS OF VALUE ADDED, PROFITABILITY AND BREAK EVEN
POINT OF VARIOUS CAKES IN THE INTAN RAHMADHANI'S
SOROGENEN VILLAGE KALASAN SUB-DISTRICT SLEMAN REGENCY**

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ABSTRACT

This study focused to (1) analyze the amount of added value, (2) profitability, and (3) Multi-product BEP business of various cakes at Intan Rahmadhani's Home Industry before and during the covid-19 pandemic. The research method used was descriptive method, with case studies. The method of taking respondents used purposive sampling method by knowing and understanding so as to be able to provide complete information about the data needed in the study. The types of data used in this study were primary data and secondary data. Data collection techniques were used in this study interviews, observations and documentation. The data analysis techniques used in this study were Hayami's added value analysis method, profitability analysis, and multi-product BEP analysis. The results of the study found that (1) the added value of various cakes in Intan Rahmadhani's Home Industry decreased during the covid-19 pandemic, (2) the profitability of various cakes in Intan Rahmadhani's Home Industry decreased during the covid-19 pandemic, (3) Break-even point The multi-product of various cakes at Intan Rahmadhani's Home Industry experienced an increase during the covid-19 pandemic.

Keywords: *Value added, Profitability, Break Event Point, Various Cakes Business*