

RAFINA AYU AMANDA PUTRI, 2025. Business and Profit Analysis of Fish Floss Processing at UKM Khansa Food in Sleman Regency. Under the supervision of Budi Widayanto.

ABSTRACT

This research aims to: (1) Analyze the economic efficiency of UKM Khansa Food, (2) Analyze the minimum volume limit for selling fish floss using Break Even Point (BEP) in UKM Khansa Food, (3) Analyze business feasibility in UKM Khansa Food, and (4) Know the application of sustainability principles in UKM Khansa Food. The method used is descriptive analysis with a quantitative approach and the type of case study research. The data used are primary and secondary data. Data collection techniques use observation, in-depth interview, and documentation. Data analysis techniques are measured by calculating economic efficiency using R/C ratio, BEP analysis, feasibility analysis using BCR ratio and Return On Investment (ROI), and analysis of the application of sustainable principles using description analysis. The results show that (1) The economic efficiency of the UKM Khansa Food has an R/C ratio of 2.21, indicated that UKM Khansa Food are efficient (2) BEP price of catfish floss Rp11,513, tuna floss Rp11,832, and salmon floss Rp12,903. BEP units of catfish floss are 191 packs, tuna floss is 410 packs, and salmon floss is 343 packs. (3) BCR ratio value 1.21 and ROI value of 121%, indicated that UKM Khansa Food are financially feasible to continue (4) UKM Khansa Food has implemented sustainable principles based on economic, social and environmental aspects.

Keywords: *business feasibility, efficiency, fish floss, profit, sustainability.*

RAFINA AYU AMANDA PUTRI, 2025. Analisis Usaha dan Keuntungan Pengolahan Abon Ikan pada UKM Khansa Food di Kabupaten Sleman. Di bawah arahan Budi Widayanto

ABSTRAK

Penelitian ini bertujuan untuk: (1) Menganalisis efisiensi ekonomi UKM Khansa Food, (2) Menganalisis batas minimum volume penjualan abon ikan menggunakan *Break Even Point* (BEP) pada UKM Khansa Food, (3) Menganalisis kelayakan usaha pada UKM Khansa Food, dan (4) Mengetahui penerapan prinsip keberlanjutan pada UKM Khansa Food. Metode yang digunakan adalah penelitian deskriptif dengan pendekatan kuantitatif dan jenis penelitian studi kasus. Data yang digunakan adalah data primer dan data sekunder. Teknik pengumpulan data menggunakan observasi, *depth interview*, dan dokumentasi. Teknik analisis data diukur dengan menghitung efisiensi ekonomi menggunakan (*R/C ratio*), analisis BEP, analisis kelayakan menggunakan (*BCR ratio*) dan *Return On Investment* (ROI), dan analisis penerapan prinsip berkelanjutan menggunakan analisis deskripsi tabulasi. Hasil penelitian menunjukkan bahwa (1) Efisiensi ekonomi UKM Khansa Food memiliki nilai *R/C ratio* sebesar 2,21, menunjukkan bahwa UKM Khansa Food sudah efisien (2) BEP harga abon lele Rp11.513, abon tuna Rp11.832, dan abon salmon Rp12.903. BEP unit abon lele sebanyak 191 *pack*, abon tuna 410 *pack*, dan abon salmon 343 *pack*. (3) Nilai *BCR ratio* 1,21 dan nilai ROI sebesar 121%, menunjukkan bahwa UKM Khansa Food layak secara finansial untuk dilanjutkan (4) UKM Khansa Food telah menerapkan prinsip berkelanjutan berdasarkan aspek ekonomi, sosial, dan lingkungan.

Kata kunci: keuntungan, efisiensi, kelayakan usaha, prinsip berkelanjutan, abon ikan.