

## ABSTRACT

### BUSINESS PLAN IMPLEMENTATION OF THE CONTENTS OF CHOCOLATE JAM VARIAN

"CHOCONESIA"

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Entrepreneurship is one of the efforts for increasing the number of unemployment in Indonesia. In addition to favorable economic terms, most entrepreneurial activity is also very helpful efforts in meeting the needs of society, either directly or indirectly. One of them is easily developed is the effort related to the hobby by utilizing the existing opportunities, one of which is engaged in culinary and snack or browse variant product is brown butter "choconesia"

Contents brown butter variant "choconesia" is prilane chocolate variant with the contents of jam. Choconesia different from the others, because we make bervarian jam jam in chocolate and not a "chocolate various flavors" are rampant in the market. Writers will exploit this potential as a promising business opportunities that arise culinary business idea or snacks that will benefit the brand products choconesia.

The author has run a business that has been planned. From the results of the financial statements in accordance with the implementation of their business, then the author can assume the financial statements for the business in the future. The authors have done a calculation of financial analysis efforts during the first years. From the analysis, it is known that the rate is 23.26% Choconesia ROI, ROI means Choconesia good enough because the greater the ROI, increasingly favored by prospective investors. Pay back period (PBP) Choconesia within a period of 8 months 13 days choconesia business investment will return, meaning that quite well because the faster the return on investment costs of a business, the business is getting better as more smooth turnover. And the rate of 230.70% returnnya means is greater than 100%, which means that the business is feasible or acceptable to proceed.