

**FINANCIAL ANALYSIS AND SENSITIVITY OF BANANA CHIPS
BUSINESSES AT UD. BURNO SARI DESA BURNOSARI
KECAMATAN SENDURO KABUPATEN LUMAJANG**

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ABSTRACT

This research was aimed to know and analyze the feasibility of banana chips at UD. Burno Sari, Desa Burnosari, Kecamatan Senduro, Kabupaten Lumajang, financially and know the business prospects seen from the operational cost change factor and the selling prices. The method used to determine the location was purposive where UD. Burno Sari is one of the businesses with high potential in producing banana chips in a sustainable manner and experiencing a fairly good business development. The instrument used in this study is open questionnaire. in the process of collecting data in this research that is by way of observation, interviews with company owners, library research and documentation. Data analysis techniques in this study use Financial Analysis which includes Net Present Value (NPV), Internal Rate of Return (IRR), Net Benefit Cost Ratio (Net B / C), Pay Back Period (PBP), Break Even Point (BEP) and Sensitivity Analysis with assumptions: 1) Costs increase by 10% and fixed selling prices, 2) selling prices increase by 10% and fixed costs, 3) costs and selling prices increase by 10%. The results showed that the banana chips business was financially profitable, so it was feasible to run and develop. Banana chips business UD. Burno Sari obtained an NPV of Rp 3,774,947, - IRR of 20.41%, Net B / C of Rp 1.01, - PBP with a time of 0.65 months and a BEP with a time of 6.18 months. The results of the sensitivity analysis show that the condition of raw material costs rose 10% and the selling price remained, UD. Burno Sari is not suitable to be continued and developed. Whereas the condition of fixed raw material costs and selling prices rose 10% and on the condition of raw material costs and selling prices rose 10% UD. Burno Sari deserves to be continued and developed. So from the three sensitivity assumptions it can be seen that the increase in the cost of raw materials and the selling price of the product greatly influences the business feasibility or business development of UD banana chips. Burno Sari in the future.

Key words: *Banana Chips, Financial Analysis, Sensitivity Analysis.*