

**ANALISIS PENGEMBANGAN USAHA AGROINDUSTRI SUWAR -
SUWIR PRODUKSI UD. MUTIARA RASA, DI KECAMATAN AJUNG,
JEMBER DENGAN PENDEKATAN *DESICION SUPPORT SYSTEM*
(DSS)**

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ABSTRACT

UD. Mutiara Rasa is a company located at JL. Cendrawasih No 60, Pancakarya RT 02 RW 08 Ajung, Jember, known for producing Suwar-Suwir since its establishment in 2001. The company's product, Pearl Taste Suwar-Suwir, has shown considerable potential for development. However, there are certain obstacles hindering its progress. Thus, this study aims to assess the company's feasibility from both non-financial and financial perspectives, with the intention of providing recommendations for its future development. To conduct the assessment, a Decision Support System (DSS) approach was employed. The analysis revealed that the company is legally feasible, possessing necessary certifications such as a Company Registration Certificate (TDP), P-IRT, and the appropriate business structure formed by Trade Unit. Regarding the production aspect, the company is in good condition and demonstrates a high level of feasibility. The marketing, management, human resources, and environmental aspects also indicate that the company is in decent condition, though with a moderate level of feasibility. Financially, the analysis includes Break-Even Point (BEP) Quantity of 1,564.02, BEP Sales of 43,911,838.42, Benefit-Cost Ratio (BCR) of 8.82, Payback Period of 1.32, Net Present Value (NPV) of 16,469,481,455.31, Profitability Index (PI) of 31.04, and Internal Rate of Return (IRR) of 56.34. Overall, the financial aspect analysis reveals that the company is in a decent condition. Based on the comprehensive analysis using the MSME Decision Support System (SPK) version 2.0, it is evident that UD. Mutiara Rasa is suitable for development and holds potential for growth.

Key words: *Business Development, Cassava Processing, Decision Support System (DSS)*