

**FEASIBILITY ANALYSIS OF SHREDDED TUNA BUSINESS
DEVELOPMENT AT THYBAH FOOD IN SITUBONDO
REGENCY USING A DECISION SUPPORT
SYSTEM APPROACH (DSS)**

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ABSTRACT

Thybah Food is an agroindustrial enterprise engaged in processing fishery products, particularly shredded tuna, located in Panarukan District, Situbondo Regency, and operating since 2016. This study aims to evaluate the feasibility of business development from both non-financial and financial perspectives using the Decision Support System (DSS) UMKM version 2.0. The results indicate that the legal aspect is highly feasible, as evidenced by the ownership of NPWP, NIB, PIRT, and halal certification, while marketing, production, management and human resources, and environmental aspects are moderately feasible. Financial analysis shows a production Break Even Point (BEP) of 1,331.91 units and a sales BEP of IDR 35,855,756.88, with a positive Net Present Value (NPV) of IDR 671,324,417.15, a Benefit Cost Ratio (BCR) of 2.82, a Profitability Index (PI) of 2.73, an Internal Rate of Return (IRR) of 56.46%, and a Payback Period (PP) of 3.14 years. Overall, the business is considered feasible for further development..

Keywords: *Feasibility Analysis, Business Development, Shredded Tuna, Decision Support System*