

Evaluation of the Result of Cemil Cemilin's Business Development as a Sales Practice for Students of the Accounting Study Program, Bumigora University

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Abstract: *The Business Activities carried out by Cemil Cemilin aim to increase Revenue and to fulfill entrepreneurial duties as a requirement of UAS by conducting various business analyses and business feasibility studies so that Cemil Cemilin is able to sell 20 products a day. The problem faced is the production location and the use of cooking utensils that are still simple to carry out the production process so that the products produced are limited, besides that the lack of promotion carried out also causes sales to make little profit. Solutions that can be done through. This evaluation is to facilitate businesses with adequate equipment and sophisticated technology so that the products produced are maximized and then selected. The location is wide enough so that the production process does not find obstacles and the improvement of the marketing team in marketing its products to consumers so that the profits obtained are greater. This method was tested by the cemilin team for a week. This business activity includes the purchase of raw materials, product manufacturing and promotion through online media such as IG, WA, and Facebook based on social media. With the implementation of the business development evaluation, we hope that students can use and apply this method so that the income generated will increase. By holding this business activity, it also received a fairly positive assessment from teachers and the community because they felt helped by the existence of business activities so that the needs of the community could be met.*

Keywords: Evaluation of business development, marketing aspects, technical aspects, and financial aspects.

INTRODUCTION

Until now, the popularity of traditional food seems to be starting to be forgotten since many contemporary foods have dominated the Indonesian culinary market. Even though Indonesia has a variety of interesting foods and snacks that are no less delicious than these contemporary foods. The traditional food business is now starting to rise, because it is now increasingly sought after by the market. This traditional food can compete with contemporary foods that are currently hits. The distinctive and unique taste is one of the reasons.

Businesses in the field of snacks, of course, are very tempting. In addition to the staple food business, snacks always accompany the community when relaxing and when

in their free time. The products made are also not inferior to snacks that have been famous in the market. It tastes savory, crispy, and a fun experience can be obtained when chewing it. Although the taste is not inferior, the price offered is much different from what is on the market. The determined price will make it easier for the middle economic segment of society. As is known, most of the economic level of Indonesian citizens is the middle level. This is a very potential market to target and become the target market for the snack products we make. By looking at the development of this instant era, where the need for food is increasing. Of course, it makes people more creative and innovative in making processed food.

The rise of various new food variants that are now starting to emerge enliven market competition. It turns out that it does not diminish the popularity of traditional food in the eyes of consumers. In fact, during technological developments and people's increasingly modern lifestyles, currently many food businesspeople are deliberately raising a variety of traditional menus to a higher class. So that to this day, the existence of traditional food can be very well accepted by the market.

Therefore, we are also here to offer types of food or food flavor enhancers such as ready-to-eat dips or with more instant ones, with very easy recipes.

The increasing need for food clothing makes us motivated to open a snack food business, this business sells various variants of food types such as dumplings, chill oil, aroma cheese and java tea. This product is perfect for accompanying you when you are relaxing with friends and family.

Therefore, we made this "Cemil Cemilin" as modern as possible so that its fans can enjoy it. Because the price of raw materials for this product fluctuates and is unstable in the market, it also affects the quality/taste. Therefore, the designed aspects of this product include promotion. In addition to the marketing aspect, the technical aspect, and the financial aspect are also significant to analyze, because finance is a source of income and expenditure data in business. The purpose of analysis in the financial aspect is to evaluate funds and working capital in investment analysis.

The Vision and Mission that we have built are:

- **Vision**

To be the largest business in Lombok with the best quality and trusted.

- **Mission**

1. Embracing employees and making them family, so that happy and prosperous employees will produce high-quality products and satisfy customers.
2. Satisfying customers by providing good quality food.
3. Make good connections with other entrepreneurs to provide their own benefits.

LITERATUR REVIEW

Business development is the task and process of analytical preparation of potential growth opportunities, support and monitoring of the implementation of business growth opportunities but does not include strategic decisions and implementation of business growth opportunities. The development of a business is the responsibility of every entrepreneur or entrepreneur who requires foresight, motivation and creativity (Anoraga, 2007:66). If this can be done by every entrepreneur, then there is a great hope to be able to turn a small business into a medium-scale business and even a large business. Business activities can start from starting a business, building cooperation or by buying other people's businesses or better known as franchising. But what needs to

be considered is where the direction of the business will be taken. Therefore, a development is needed in expanding and maintaining the business so that it can run well. To carry out business development, support is needed from various aspects such as production and processing, marketing, human resources, technology and others.

Glos, Steade and Lawry stated that business development is the sum of all activities organized by people in business and industry who provide goods and services for the needs of maintaining and improving their standards and quality of life.

So, in conclusion, business development is the task and process of preparing an analysis of potential growth opportunities, supporting and monitoring the implementation of business growth opportunities, but does not include strategic decisions and implementation of business growth opportunities. As for large ventures, especially in the field of industrial technology, business development is a term that often refers to the arrangement and management of strategic relationships and alliances with others.

Marketing aspect: The marketing aspect in entrepreneurship is an important thing in a company to map a market. The marketing aspect is something that is used to find out the needs or wants of the products made by the company, so you can sell your products. The objectives of marketing activities of a product or service in general are as follows: (1) maximizing consumption or in other words facilitating and stimulating consumption; (2) maximizing consumer satisfaction; (3) maximizing choice (product variety); (4) maximizing the quality of life (quality, quantity, availability, cost of goods, quality of the physical environment, and quality of the cultural environment); (5) increase sales of goods and services; (6) want to dominate the market and face competitors; (7) meeting the need for a product or service; and (8) fulfilling the customer's desire for a product or service.

Technical aspects: Technical and technological aspects are part of the analysis in a business feasibility study that aims to evaluate the technical aspects and technological aspects used in a business. This analysis is carried out to ensure that the products or services sold are of good quality, as well as the production process and business operations can be carried out efficiently and effectively.

Goal :

1. **Improving Operational Efficiency:** The main goal of the technical aspect is to improve the company's operational efficiency. This includes the use of technologies and systems that can automate business processes, reduce production time, and minimize human error.
2. **Improving Product or Service Quality:** This can be achieved using advanced technology, high-quality materials, and better production processes. Better quality can improve customer satisfaction and improve the company's reputation in the market.
3. **Innovation and New Product Development:** Cutting-edge technology allows companies to create better, more efficient, and more suitable products for the ever-evolving needs of the market. Innovation can also provide a significant competitive advantage.
4. **Security and Compliance:** This goal includes implementing robust security systems to protect company and customer data, as well as ensuring that business operations are compliant with applicable standards and regulations. risks. This includes operational, financial, and strategic risks that can negatively impact the business.

Financial aspect: The financial aspect is the aspect used to assess the company's finances as a whole. In other words, the financial aspect provides an overview related to the Company's profits. The financial aspect is analyzed in depth to find out whether a business or investment is feasible or not, so that company owners and investors know in depth related to the prospects of the business or investment in the future and can prepare well. According to Fahmi, Syahiruddin and Hadi (2010) from various aspects of assessment in business feasibility, the financial aspect has a great influence because financial decisions are very certain and cannot be done carelessly and finance can have a short-term and long-term impact. According to Kasmir and Jafar (2013), financial analysis is an aspect used to assess a company's overall finances.

Goal :

1. **Maintaining Liquidity:** The main objective of the financial aspect is to ensure that the company has enough liquidity to meet its short-term obligations. Good liquidity ensures that companies can pay short-term debts, finance day-to-day operations, and handle financial emergencies without experiencing difficulties
2. **Maximizing Profitability:** Maximizing profits is one of the main goals of financial management. It involves effectively managing income and expenses to achieve optimal profit margins. With high profitability, companies can increase value for shareholders and have resources for reinvestment in the business.
3. **Optimizing Capital Structure:** Another goal is to optimize the company's capital structure, which is the balance between debt and equity. An optimal capital structure can minimize capital costs and maximize the value of the company. This involves deciding when and how to fund new operations and projects through debt or equity.
4. **Financial Planning and Control:** This involves preparing budgets, financial projections, and monitoring financial performance on a regular basis. With good planning, companies can set financial targets and ensure that resources are allocated effectively.

Cash Flow Management: This includes the management of cash receipts and expenditures to ensure that the company always has enough cash to carry out its operations. Healthy cash flow allows companies to finance growth, pay dividends, and reduce reliance on external financing.

METHOD

In this study, a descriptive analysis method is used by comparing the results of the feasibility study and evaluation of the results of Cemil Cemilin's business development. The following is a table of business development evaluation optimization criteria.

Tabel 1. Business Development Evaluation Optimization Criteria

Business Feasibility Study Aspect	Criteria
Marketing aspects	<ul style="list-style-type: none"> - Market analysis - Market segmentation - Competitor analysis - Promotion strategy - Product Specification
Technical aspects	<ul style="list-style-type: none"> - Product and service design - Product capabilities - Technical resources

Business Feasibility Study Aspect	Criteria
	<ul style="list-style-type: none"> - Industry Standards - Technology availability
Financial aspects	<ul style="list-style-type: none"> - Liquidity rasio - Profitability ratio - Solvency ratio - Market valuation

RESULT AND DISCUSSION

Marketing aspects :

a) Pricing

After calculating the prices listed in the previous business proposal and considering the fluctuations in the price of raw materials, we set the price of Chili oil dumplings at Rp 10,000 per cup, Aroma Cheese at Rp 10,000 per cup. This decision was taken so that we can achieve the expected profit and increase the attractiveness of this product in the eyes of consumers by offering affordable prices. We are confident that with this economical price, snack products will be able to compete in the market and attract more buyers.

b) Advertising and Promoting

In accordance with the business plan strategy that has been targeted from the beginning, this business has been running smoothly as targeted. And because this business is still newly formed, in terms of promotion, it is not too costly, only promotional marketing through social media, Instagram and whatsapp is carried out regularly every day and is carried out by word of mouth. However, consumer satisfaction indirectly helps in introducing this product to other consumers. So that the consumers of this business will continue to increase from time to time.

c) Achievement of Business Targets

- Products, at first the targeted products were 3, namely, chili oil dumplings, aroma cheese, and java tea. However, only two products were realized, namely chili oil dumplings and aromatic cheese.
- Promotion, at first there were 3 targeted promotion strategies, namely, word of mouth, print media and online marketing. However, what has been realized are only two promotional strategies, namely, word of mouth and online marketing.
- Price, initially the targeted price was chili oil dumplings at a price of Rp 10,000.00, while aroma cheese at a price of Rp 10,000.00,. Which is realized according to the price targeted at the beginning.

Technical aspects :

a) Technology Readiness

The technology used in the production process is quite adequate, such as the use of meat and chili grinding machines so that it can streamline the production process and the use of refrigeration machines to preserve raw materials so that they can last for a long period of time and the help of simple cooking utensils such as cooking utensils in general. Thus the technology is able to produce a lot of output. Then to promote our business, we still use smartphone media to promote our products.

b) Evaluation of Business Location Selection

Cemil Cemilin initially sold in front of Bumigora University, then it was done online. Maybe in the future snacks can be sold online or offline, where the location selection if selling offline at CFD Udayana where there are a lot of consumers so that more sales are possible.

Financial aspects :

Financial aspects of the business plan :

Capital Calculation	
Capital	Rp 337.000,00
Capital increase	-
	Rp 337.000,00

Raw Material Cost	
Chil oil dumplings	Rp 119.500,00
Aroma Cheese	Rp 86.000,00
Java Tea	Rp 131.500,00
Total	Rp 337.000,00

Fixed Fees	
Depreciation Fee 30,000 Per Month	Rp 30.000,00
Marketing Cost: 15,000 Per day	Rp 15.000,00
Salary Fee 25,000 per day *8 people	Rp 200.000,00
Total	Rp 245.000,00

Selling Price Analysis				
Product	Raw materials	QT	HPP	Selling Price
Chil oil dumplings	Rp 119.500,00	15	Rp 7.966,67	Rp 10.000,00
Aroma Cheese	Rp 86.000,00	10	Rp 8.600,00	Rp 10.000,00
Java tea	Rp 131.500,00	20	Rp 7.000,00	Rp 7.000,00

Product	Sales Per Day	5 Days Sale
15 mika @10.000	Rp 150.000,00	Rp 750.000,00
10 pcs @10.000	Rp 100.000,00	Rp 500.000,00
20 pcs @10.000	Rp 140.000,00	Rp 280.000,00
Total		Rp 1.530.000,00

Aspects of the realized wealth:

Cost of Aroma Cheese & Dumplings Raw Materials	
Day 1	Rp 166.500,00
Day 2	Rp 67.500,00
Day 3	Rp 149.000,00
Day 4	Rp 152.000,00
Day 5	Rp 82.500,00
Total	Rp 617.500,00

Capital Calculation	
Capital	Rp 240.000,000
Capital increase	-
Total	Rp 240.000,000

Capital Calculation	
Miscellaneous fees	Rp 23.000,00
Salary Fee 25,000 per day *8 people	Rp 200.000,00
Total	Rp 223.000,00

Sales results for 5 days:

Sales	Pcs	Price	Sum
Day 1	12	Rp 10.000,00	Rp 120.000,00
Day 2	21	Rp 10.000,00	Rp 210.000,00
Day 3	17	Rp 10.000,00	Rp 170.000,00
Day 4	18	Rp 10.000,00	Rp 180.000,00
Day 5	26	Rp 10.000,00	Rp 260.000,00
Total			Rp 940.000,00

CONCLUSION

Cemil Cemilin is a shop that sells a variety of foods from sweet to salty with a taste that is certainly delicious. The name "Cemil-cemilin" was chosen because this business sells snacks such as pagsit, chili oil, and aromatic cheese that are suitable for casual snacks with various types and variants of flavors and toppings.

In terms of business finance, Cemilin plans to sell aroma cheese products, chill oil dumplings, and java tea offline or directly by opening a stand and estimating sales for 5 days. However, the sales results were realized, cemil cemilin selling through social media only sold aromatic cheese products and chill oil dumplings for 5 days. Selling using the purchase order system, the difference in financial aspects lies in the cost plan online and offline, which greatly affects profit activities.

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