PLANNING BUSINESS SUGAR BOWNIS "BOWERY"

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ABSTRACT

Business planning is a document that states the attractiveness and expectations of a business. A business plan that will operate a business must clearly state the location, process, raw material problem, place problem, soil and others. Business planning is a systematic blueprint. Sugar ants are palm sugar or brown sugar made in the form of brownish brown powder and often also referred to as sugar crystals.

The purpose of this research is to know the business planning of sugar palm "BOWERY" in terms of marketing, operational aspects aspects of human resources, legal aspects and financial aspects.

Based on the results of data analysis and discussion in research on business plan palm sugar "BOWERY" is, it can be concluded as follows: Judging from legal aspect, marketing aspect, human resource and technology are said to be due to the detail of legality, STP details, recruitment, technology and location. Based on the calculation table of NPV investment value from Sugar Ant "BOWERY" is positive and in accordance with the rules of NPV rules so this investment project can be said worthy to be implemented. The value of Profitability Index (PI) is above 1 for the three conditions then it is said worthy to be established. Internal Rate of Return (IRR) internal rate of return above the interest rate for 3 conditions, this investment project can be said to be profitable and feasible in terms of financial aspects. Looking at the length of this payback period in the medium-term investment industry, making it a period of <5 years and still in good category.

Keywords: Business Feasibility Study, Entrepreneurship, Palm Sugar.

INTRODUCTION

One of the keys to successful start-up is the ability to pour creative and innovative ideas or brilliant ideas. The idea must have a high economic value as outlined in a mature and realistic business plan. The business plan contains what is done in a future business covering the allocation of resources, attention to the key factors and cultivating the problems and opportunities that exist. The need for a business plan becomes absolute if we are going to run a business, because business planning itself is like a map and a compass to run a business. Through a mature plan we can set the main objectives of our business, the priority scale, and set the targets to be achieved. With the existence of a good business plan will make the business success opportunity we run will be higher.

Business planning is the first step in running a business, usually consisting of what we do, when, and how more clearly about the type of business to be pioneered, who will become customers and what products or services will be offered. Business plans are developed with a focus on the stakeholders. Complete business plans usually include an assessment of the business
environment, management plans, marketing plans, and financial plans. The business environment assessment covers the economic environment, the industrial environment, and the global environment. The management plan includes an operational plan focusing on the proposed organizational structure of production and human resources within the company. Marketing planning includes five steps: target market, market characteristics, pricing, distribution, and promotion. Furthermore, the financial plan consists of two business feasibility and business funding.

Sugar ants are palm sugar or brown sugar made in the form of brownish brown powder and often also referred to as sugar crystals. Named sugar ants because this form of sugar resembles a house of ants nesting on the ground. Sugar ants have many advantages compared with brown sugar that is already known by the community mainly because it is easier to use, more soluble, and not a lot of non-sugar impurities such as those found in sugar prints. In addition, because the crystal-shaped and low water content makes the shelf life longer, and can serve as a substitute for sugar. Viewed from the economic side, sugar ants are higher than palm sugar print (brown sugar). The price of brown sugar is slightly lower than that of low quality sugar. In contrast, the price of sugar ants is higher than the best quality sugar. The price of palm sugar printed at the craftsmen level is usually around Rp. 5,000 - Rp. 6,000 / kg, and at the traditional market level around Rp. 6,500 - Rp. 8,000 / kg, while the price of sugar ants can reach Rp. 12,000 / kg at the craftsmen level and Rp. 14,000 - Rp. 17,000 / kg at the market, supermarket and exporter levels, depending on the performance of both packaging, labeling and volume. This indicates that the ants sugar agroindustry can be very profitable for poor farmers. Moreover, sugar ants have the potential to be exported. Based on the description above, this research titled BUSINESS PLANNING SUGAR BOWN "BOWERY".

![Figure 1. Development of Sugar Industry in Semarang](source: Central Bureau of Statistics)

**Research purposes**

The purpose of this research is to know the business planning of sugar ant "BOWERY" in terms of marketing, operational aspects aspects of human resources, legal aspects and financial aspects.
Previous Research
Research conducted by Evalia (2015) states that many opportunity opportunities that have not been well utilized. From the results of the study also found 10 alternative strategies that represent in the development from upstream to downstream in the effort of sugar ants agroindustry development, which can be applied in District Lareh Sago Halaban. Research conducted by Mulyadi (2011) stated that the analysis of market and marketing shows that the demand of sugar ants is big enough either so that the establishment of this ants sugar processing unit still have chance to able to fulfill market requirement. Research conducted by Ningtyas, et al (2015) stated that market analysis and marketing indicate that the demand of sugar ant is big enough either So that the establishment of processing unit of this ant sugar still have opportunity to able to fulfill market requirement. The research conducted by Rahayu (2015) stated that in terms of legal aspect as a member of KSU Jatirogo, 67 business is very feasible to run, while as individual company, 4 sugar business of ant is declared unfit because not yet have any license. Research conducted by Indiyastuti (2010) stated that Viewed from the technical aspect, the ant cultivation business has strategic business location, production capacity above minimum production area, production process and suitable layout, and proper technology selection.

LITERATURE REVIEW
Entrepreneurship
Entrepreneur is a person who is free and has the ability to live independently in running its business activities or business or life. He is free to design, determine manage, control all his efforts. Entrepreneurship is a mental attitude and soul that is always active or creative empowered, creative, berartistic and modest in the effort in order to increase revenue in business activities. Entrepreneur (entrepreneur) is someone who pays a certain price for a particular product, then sells it for an uncertain price, while making decisions about efforts to reach and utilize resources, and accept risks (Winardi, 2003).

Business Feasibility Study
According to Umar (2005) business feasibility studies are a study of business plans that not only analyze feasible or not feasible to build, but also when routinely operationalized in order to achieve maximum profit for an unspecified time, such as plans for new product launches. With that, Kasmir and Jakfar (2012) business feasibility study is an activity that studies in depth about an activity or business to be run, to determine whether or not a business is worthy to run. Meanwhile, Sunyoto (2014) stated that the business feasibility study is a study involving various aspects of legal aspects, financial aspects, socio-economic and cultural aspects, market and marketing aspects, consumer behavior aspects, technical and technological aspects, organization, where it is used to make a decision whether a project or business can be done or delayed and not even run.

Judging from the ownership, the project can be divided into two types, namely government projects and private projects (including foreign projects). While viewed from the reasons for its establishment and objectives, the project is divided into non-profit businesses. if investment projects implemented are sound investments that are economically profitable then with the increase of these projects economic activity will increase.

Business Planning
Business planning is a useful plan for the company to look ahead, allocate resources, focus on key points and prepare for opportunities and problems (Berry, 2004). On the basis of this it can be concluded that the business requires plans to optimize growth and development in accordance with the company's priorities. There is no patent business plan format because it is
tailored to the needs and goals of the company. But at least a simple business plan consists of summary, mission, key success, market analysis, and projected profit and loss calculations. Business planning is required in the business activities to be undertaken as well as ongoing to stay on the right track in accordance with the planned. Business planning is a very important tool for entrepreneurs and corporate policy makers. Business planning can also be used as a tool to seek funding from third parties. For the purpose of economic development to know the cost and benefits, among others, in terms of aspects of the national development plan, the distribution of added value to the entire community, the value of investment per labor, social influence, and analysis of utilization as well as social burden.

**Marketing Aspects**

According to Rangkuti (2012), Marketing is a process of activities that are influenced by various social, cultural, political, economic and managerial factors. The result of these factors is that each individual or group gets the needs and wants by creating, offering and exchanging products which has commodities.

In terms of a feasibility study of a business or project, the market and marketing aspects are one of the most important aspects. This is because market and marketing aspects are crucial to the life of a company. If the market and marketing aspects are not properly researched, what future prospects are, it is not impossible that the company's goals are never achieved. In fact it is not impossible the life of the company will be threatened. In essence, the market and marketing aspects determine the life of a company. If the market and marketing aspects are not properly researched, what future prospects are, it is not impossible that the company's goals are never reached. It is not impossible that the company's life will be threatened. The point is market and marketing aspect is to know how big market will be entered, market structure and market opportunity, market prospect in the future and how marketing strategy to do. Market and marketing are two sides that can not be separated from each other. Understanding the market simply can be interpreted as a meeting place of the sellers and buyers to make transactions. Philip Kotler's marketing philosophy is a social and managerial process whereby individuals and groups get what they need and want by creating and exchanging products and value with others.

**Operational Aspects**

Operational aspect is a series of activities that make goods and services through the change from input to output, this activity occurs in the company. The operational aspect is also known as the production aspect. Thus, the aspect of operations is to assess the company's readiness in running its business. Assessment of this aspect is very important because it involves matters such as the problem of location determination, production area, layout, preparation of factory equipment and production process including technology selection. Completeness of the study aspects of operations depends on the type of business to be run, because each type of business has its own priority.

**Human Resource Aspects**

Human Resources is a work effort or service that can be provided in the production process. Resource management includes everything that the company prepares for the performance of human resources, namely in the placement of work positions in accordance with their respective fields. In HR management, management functions such as planning, organizing, directing and supervising and operative functions such as procurement, compensation, development, integration, maintenance and layoffs are also applied. Management and organizational aspects are vital aspects of a business. Because the business that will or is being pioneered may be a failure if management and organization are not running properly. Project development...
management is a system for planning, implementing and overseeing projects that are being implemented.

**Legal Aspects**

The legal aspect examines the legality of the proposed project to be built and operated, meaning that any project to be established and built in a particular region must comply with the laws and regulations of the region. The legal aspect examines the legality of the proposed project to be built and operated, meaning that any project to be established and built in a particular region must comply with the laws and regulations of the region. The types of business entities such as the Company, Firma (Fa) Associate Commanders (CV), Limited Liability Company (PT), Foundation, Cooperative. A company, whether it is a trading company or an industrial company, in carrying out its activities will need a legality for the sake of the company's sustainability. The forms of company legality vary according to the field and type of activities of the company, including Company Name, Trademark, Trading Business License (SIUP), and Industrial Business License (IUI). With the possession of corporate legal documents, there will be some benefits such as in the protection of legal action relating to licensing issues, in the case of product promotion, in the case of legal compliance evidence, in the event of a project expiry, and in the event of obtaining a loan funds for corporate expansion and other activities.

**Financial aspect**

Cash Flow is calculating the income and expenditure as well as the estimated timeframe for the payback.

The Net Present Value is the present value of the benefits or outcomes earned in a project's investment on the cost incurred in making the investment.

The Internal Rate of Return is the interest rate that will be the sum of the current values of the capital expenditure.

The Payback Period of an investment represents the length of time it takes for the funds embedded in an investment to be recovered entirely.

Profitability Index is obtained by comparing current values (present value) from the planning of the cash inflows with the present value of investment.

**SWOT**

The SWOT analysis identifies strategic factors that describe the best combination of strategy choices. This analysis will maximize the strengths and opportunities and minimize the weaknesses and threats. The focus in the SWOT analysis is the opportunities (important situations that are profitable in the corporate environment) and threats (important situations that are not important in the corporate environment). The next focus is the identification of strengths (resources, or other advantages) on competitors and market needs (served or served by companies) and weaknesses or lack of inhibiting resources, skills and performance)

**Matriks SWOT**

1. SO strategy, aims to create strategies that use the power to exploit opportunities
2. Strategy ST, aims to create strategies that use the power to deal with threats.
3. WO strategy, aims to create strategies that minimize weaknesses to take advantage of opportunities.
4. WT Strategy, aims to create defensive strategies aimed at reducing internal weakness and avoiding external threats.

**RESEARCH METHODS**

**Research Approach**

Judging from the data type of research approach used in this study is a qualitative approach. The type of this research approach is descriptive. Descriptive research is a research that seeks to tell the solution of existing problems based on the data. The type of descriptive qualitative
research used in this study is intended to obtain information about business planning on the sugar ant business BOWERY.

**Place and time of research**
This research was conducted in the business environment of sugar ants BOWERY as the object under study. This study was conducted from November 2017 to February 2018.

**Benchmarking Company**
Name: Business Sugar Ants BOWERY  
Business Activity: Food Business  
Address: Jl. Catleya no.2, Semarang

**Method of collecting data**
1. Observation
   A method of collecting data conducted by observing Direct, viewing and retrieving a required data in place The research was conducted. Observation can also be interpreted as a complex process. Data collection conducted on BOWERY ant sugar business.  
2. Interview
   Interview is one of data collecting technique done through direct face to face with resource by way of direct answer question. Interviews were conducted with business owners of the sugar ants BOWERY associated with related data.

**Determination of Informants**
Informants acting as a source of data and information must be eligible, which will be informant (key informant) in this research is business owner of sugar ants BOWERY. In addition, interviews were conducted with several informants such as farmers and buyers of sugar ants.

**DATA ANALYSIS AND DISCUSSION**
**Marketing Aspects**

**Segmentation**
1. Geographical Segmentation: Sugar Ants "BOWERY" serves the geographical segment of the surrounding Semarang city community in general.  
2. Demographic Segmentation:  
   a. Age, which divides the market into different age groups. Sugar Ants "BOWERY" serves adult age especially as its market segment, that is society aged 20-60 years old.  
   b. Social class, which divides the market into different social class groups. Sugar Ants "BOWERY" serves middle class social.  
   c. Gender, which divides the market into different groups by sex. Sugar Ants "BOWERY" caters to male and female sex, mostly mainly female.  
   d. Revenue, which divides the market into different income groups. Sugar Ants "BOWERY" serves middle income communities.

**Targeting**
Sugar Ants "BOWERY" takes aim at adults in need and shopping for sugar ants. Geographically, the target market is the people of Semarang City, and demographically they are from middle-class social class, and high.

**Positioning**
Positioning is important to place the product in the right position in the eyes of consumers, therefore Bowery ants have a positioning position "to live healthier", because in line with the type of product offered is a healthier sugar because aren-based compared to sugar made from the base of the calorie cane contained in palm sugar is smaller than that of white sugar, because palm sugar has a lower glycemic index value of 35 whereas in glycemic sugar index sugar is 58.
Marketing Mix Program

Product
Products offered by Sugar Ants "BOWERY" which includes sugar ants. The products offered are high quality ants.

Price
The price offered by Sugar Semut "BOWERY" is set at a relatively cheap price so as not to burden the housewives. Price will adjust to the quantity taken or ordered.

Promotion
Promotion made by Sugar Ants "BOWERY" is by loading on mass media such as newspaper release, brochure spread, internet news (social media) and banner installation.

Place
The distribution channel from Sugar Semut "BOWERY" to the direct consumers made by Sugar Ants is marketing around the area where the store is established.

Aspects of HR

Organizational structure

![Organizational Structure of Sugar Ants](image)

Figure 2. Organizational Structure of Sugar Ants

Duties and Responsibilities of Employees
Marketing staff, administration, working from 08.00 - 17.00 WIB, Production staff work using shif system; shift 1: 23.00 - 08.00, shift 2: 08.00 - 17.00 WIB, courier work from 05.00 - 14.00 WIB.

Qualification of Employee Recruitment
Sugar Ants "BOWERY" will employ men and women based on their abilities, experience and talents.

Employee Performance Assessment
1. The job review process provides regular feedback to all employees for their accomplishments compared to Management's expectations.
2. The Company has three types of formal performance appraisal as follows:
   - Continuous talks between employees and Management;
   - Periodic assessments based on certain criteria, or at the end of the project or assignment or when there are significant changes in employee performance levels;
   - Official semi-annual / annual written assessment (Work Performance Appraisal) comparing execution and activity and work performance since the last appraisal.
3. Employees who are known not to contribute to the required level will be given clear guidance on certain areas that require improvement and their target dates will be set to assist in achieving them. If achievement does not increase within the Company's prescribed period, the relevant employee may be transferred to another equivalent or lower position (demotion).

4. Work Performance Assessment will be the basis used for Salary adjustment.

**Compensation System**

**Payroll Policy**

a. Payment The initial salary of employees is described in Employee Reception

b. Salaries will be paid on the 5th of each calendar month and commission on the 15th of each calendar month.

c. Salaries will be reviewed in June of each year, according to achievements measured by the company's performance appraisal system.

**Bonus Hari Raya**

a. Each year the Company will provide a 1 month bonus of Basic Salary Allowance for all first and contract employees

b. If the working period is less than 12 (twelve) months during Lebaran / Christmas holidays, the Allowance Benefit payment will be calculated proportionally from the date / contract starting.

c. If the work is still in trial, the bonus payment will be determined by the company.

d. If there are old employees who re-enter, then the calculation of Hari Raya Benefit is the same as New Employee.

**Human Resource Strategy Facing Challenges Ahead**

**Conducting Career Training and Development**

1. Employees will be given the necessary training to carry out their duties at the required level.

2. An employee who wishes to follow the exercise should seek approval from the Operations Manager and the Department Head

**Operational Aspects**

**Location**

Sugar Ants "BOWERY" is located at Jalan Semarang Raya no. 143, the city of Semarang-Central Java.

**Labor**

On Sugar Ant "BOWERY" there are 4 people production staff, 1 person administration staff, 1 person warehouse staff, 1 person marketing staff and 1 courier
Legal Aspects
The legal aspect of a business feasibility study involves all matters related to the legality of the business plan that the Sugar Semut "BOWERY" intends to do. These legal provisions include:
1. Location permission
2. Deed of incorporation of a notary
3. Taxpayer Identification Number (NPWP)
4. Letter marks list of companies
5. Business location permit from Local Government
6. Letter of partnership from local government
7. Trading Business License (SIUP)

Licensing Process
Prior to the investment activity, it is necessary to consider the location of the business to be built because it will not be separated from the effects that could harm the company if not well prepared.

Risk Analysis
Normal Condition
Normal condition is a condition where the market when selling Sugar Ants raw material prices under normal conditions or market standards and the selling price is also in a condition or standard range. In this section will discuss about the condition of income statement, balance sheet, cash flow and feasibility analysis under normal conditions.

Pessimistic Condition
Pessimistic condition is a condition where the market when selling Sugar Ants raw material price in more expensive condition 3% in market and selling price also in condition or range more expensive 3%. In this section will be discussed about the condition of income statement, balance sheet, cash flow and feasibility analysis on pessimistic conditions.

Optimistic Condition
Optimistic condition is a condition where the market sells Sugar Ants raw material price in 3% cheaper condition in market and selling price also in condition or range which is cheaper 3%. In this section will be discussed about the condition of the income statement, balance sheet, cash flow and feasibility analysis on optimistic conditions. And the best condition is the optimistic
condition where the selling price increases but the cost of production decreases, so in this optimistic condition, the company enjoys the highest profit with the best return.

Managerial Implications
Based on the results of the analysis and discussion, it can be seen the managerial implications in this study include: the marketing aspect of the target market has met, the aspects of production meet because of the complete details on layout, investment and HPP, for human resources and financial aspects terms of business establishment services. Then this effort should be established soon.

CONCLUSION
1. Judging from legal aspect, marketing aspect, human resources and technology are said to be kayaking because of the details of legality, the existence of STP details, labor and recruitment, technology and location.
2. Based on the calculation table of investment value of NPV from Sugar Ant "BOWERY" is positive and in accordance with the rules of NPV rules then this investment project can be said feasible to be implemented.
3. Value Profitability Index (PI) is above 1 for the three conditions then it is said to be feasible to be established.
4. Internal Rate of Return (IRR) internal rate of return above the interest rate for 3 conditions, this investment project can be said to be profitable and feasible in terms of financial aspects.
5. Looking at the length of this payback period in the medium-term investment industry, making the period for <5year and still in the good category.

SUGGESTION
Based on the conclusions obtained, then the advice given is:
1. For Practitioners:
   We recommend this food business can be run because of the analysis is feasible to run in three conditions that is normal conditions, pessimistic or optimistic.
2. For Further Researchers
   Researchers who will conduct further research, it is advisable to search and read other references more so that the results of further research will be better and can gain a new science.

Limitations
This study has limitations, among others, using only one case study in the food industry so that different results will be obtained when running another business with other assumptions as well.

REFERENCES