



Role Studies Eligibility Business in Effort Development Product Business

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Abstract

Micro, Small Enterprises Small and Medium Enterprises (SMEs) are a crucial foundation for the Indonesian economy, contributing significantly to Gross Domestic Product and employment. The Textile and Textile Products (TPT) industry in Indonesia plays a significant role in national economic development. One of the creative industry players in Makassar, Unggul Taman, plans to expand its business products through business diversification into a distribution channel. To ensure success and minimize risk, a business feasibility study was conducted to analyze the feasibility of this diversification. This study used a qualitative method with a descriptive approach. Primary data were collected through interviews and direct observation of Unggul Taman's owners and customers, while secondary data were obtained from the study document like report finance and reference related. Analysis carried out on five aspect main that is aspect market and marketing, aspect management, aspect technical and operations, financial aspects and legal aspects. The results of the study show that the distribution business has potential market Which big, especially in circles young, supported by location strategic and product innovation. All aspects analyzed include market aspects, management aspects, technical aspects, aspect finance and aspect law, assessed worthy for support development business. Analysis finance show Net value Present Value (NPV) positive, Internal Rate an Inventory of Return (IRR) above 10% and a Payback Period of 1.5 years indicate a viable investment. The primary recommendation is to continue implementing business diversification according to the established plan. In conclusion, Unggul Taman's product development is feasible based on an in-depth analysis of various aspects. This business feasibility study provides an overview of promising opportunities and profits, and is expected to deliver tangible benefits to the company.

Keywords: Development Product Business, Distro, Studies Eligibility Business

1. Introduction

Business Micro, Small and Intermediate (MSMEs) is foundation important for economy Indonesia. MSMEs No only contribute to Product Domestic Gross (GDP), but Also become key in absorption power Work. Based on data from Ministry Cooperative and SMEs (Ministry of Cooperatives and SMEs) shows that MSMEs contribute around 60 percent to Indonesia's GDP. Furthermore, MSMEs play a vital role in job creation, with the ability to absorb more than 100,000 workers. from 96 percent power Work in Indonesia (Ministry MSMEs, 2024). MSMEs play a role They are crucial for economic equality because they are spread across various regions, creating jobs, reducing inequality, and urbanization. In addition to improving public welfare, Indonesian MSMEs are also able to compete in the international market by utilizing the internet and marketplaces to export to various countries (Amartha, 2024).

Industry Textiles and Product Textiles (TPT) in Indonesia is Wrong One component key to the country's economic development. As a leading export commodity, this sector not only

It not only makes a significant contribution to the country's foreign exchange earnings, but also plays a vital role in absorbing labor and meeting the clothing needs of the domestic market. The textile and textile industry has a significant influence on Indonesia's Gross Domestic Product (GDP), with contribution to year 2021 revolves around between 1.5 to 2 percent according to data Ministry of Industry. Furthermore, this industry also impacts other sectors, such as agriculture, which supplies raw cotton and logistics that support product distribution.

Based on survey Association Textiles Indonesia (FIRE), industry TPT absorb around 2 million direct workers and 4 million indirect workers in the same year. In the ever-growing business world, distro t-shirts have emerged as an attractive business opportunity in Indonesia. With a

predominantly young population, demand for trendy fashion and lifestyles is increasing. Clothing is a vital human need, and fashion trends play a role in expressing creativity in clothing production.

The height interest public to clothes make industry This develop rapidly. One of attention main is opportunity business shirt distribution, because shirt This considered near with The image of young people expressing their feelings and thoughts. The development of distro t-shirts has increased, as evidenced by the emergence of various brands positioning themselves as part of urban culture and a youthful spirit, promoted through social media (Adha, 2024). The distro t-shirt industry in Makassar City has shown significant growth, especially among the younger generation.

With a predominantly young population, Makassar has a large and diverse market for distro T-shirts. This segment is important because they tend to follow trends. mode and look for clothes Which stylish and unique. Lots brand local in City Makassar Which has earned recognition and its quality is on par with foreign brands. Several local distributors even sponsor major events in the city.

Distro t-shirts often offer the latest and most unusual designs, making them an attractive option for consumers seeking self-expression through fashion (Aswan, 2018). Distro clothing stores continue to thrive in Makassar, providing opportunities for young entrepreneurs to innovate in product design and marketing. Wrong One business in field This is Bajiki Store where business This provide A local distro t-shirt brand known for its creative, high-quality designs, Bale Kaos Makassar also offers a variety of attractively designed t-shirts at affordable prices.

Additionally, Kampoenng Merdeka Clothing produces various types of clothing, including distro t-shirts, with a local approach that reflects local culture (Aswan, 2018). Unggul Taman is a creative industry operating in the crafts sector in Makassar, South Sulawesi. Established in 2006, Unggul Taman continues to operate. This by a entrepreneur Which own vision for create products crafts that quality tall and beneficial for public. With Spirit And dedication Which high, this business has succeeded in attracting the interest of many customers, both in the local area and from outside the area.

Income Superior Park insignificant This has become a driving factor for Unggul Taman to develop its business products by diversifying its business into a distribution business. However, before diversifying, a feasibility study is required to determine whether the business will be profitable. business diversification plans are worth pursuing, matter This done for avoid various risk and loss financial Which may be faced in the future and also to avoid wrong decision making.

According to Nurjannah, as cited in Rizal et al. (2024), a business feasibility study is an in-depth analysis and study of a business that is about to be or has been launched, in this case to determine its feasibility. Through this in-depth analysis, various aspects can be identified, such as market and marketing, financial aspects, management aspects, and technical and operational aspects, which are necessary to determine whether the business will be successful and sustainable in the long term.

Studies eligibility business important for development business Because can allows to address where and how it will operate. A business feasibility study can also identify potential obstacle Which can hinder the operation and recognize amount funds needed to run business. The importance of feasibility studies based on on the organization's desire to get it right before committing resources, time or budget. A studies eligibility business can disclose ideas new Which can completely change the scope of the project. Conducting a feasibility study will be beneficial for business owners because it gives them and other stakeholders a clear picture of the proposed project (Manan et al., 2024).

2. Methods

This research uses a qualitative method with a descriptive approach. Qualitative research is approach Which display study Which produce data descriptive in the form of written or spoken words from people and observed behavior. Even though there is quantitative data such as in the financial aspect, the data results from this aspect will still be explained descriptively based on the results of the research conducted (Sugiyono, 2013).

On study This, researchers use two source data, that is First source data primary in the form of text derived from the results of interviews and observations with the owner of the Unggul Taman business to examine aspects related to the market and marketing, management aspects, technical and operational aspects and aspect finance. Source data second that is data secondary Which covers information which are already There is and can accessible by researchers with do studies document start from article, books, e-books, journals, websites related to this research (Sembiring et al., 2024).

The data collection techniques used in this study were first, direct observation at the Unggul Taman store by the researcher to obtain supporting data for the study. The researcher also conducted documentation using a smartphone as an instrument. Second, data collection was conducted through

3. Results and Discussion

Aspect Market and Marketing

The results of the interview with the owner of Unggul Taman, it was found that information on market and marketing aspects directly obtained, power Superior Garden obtained is This business has an official business permit as proof of legality, the business location is in a strategic place so that it is easy for consumers to reach, the products offered are very diverse with many... choice design And including service manufacturing design in accordance request customer, Affordable product prices and supporting facilities are available for consumer convenience. Overall excellence This become strength main thing that can improve superior competitiveness of the park in market.



A SWOT analysis is a method for identifying internal factors, including strengths and weaknesses, as well as external factors, including opportunities and threats, within a structure such as an organization, industry, country, or region. The advantage of this analysis lies in its ability to measure the strengths of the object under study, thus determining its competitiveness compared to other institutions. A weakness of SWOT analysis is that the mapping of strengths and opportunities

is only temporary, and the data obtained cannot be used as a permanent reference for the future. A SWOT analysis allows a company to assess its strengths, identify existing weaknesses, capitalize on available opportunities, and anticipate and avoid various threats it may face (Cipta, Hendra, and Hatamar, 2020).

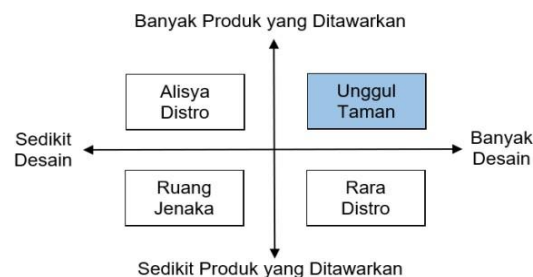
The weaknesses of Unggul Taman that were found were that the limited number of employees was an obstacle in business operations, the promotions carried out were still not optimal because they only relied on uploads on applications such as WhatsApp and Facebook and there were other competitors who... offer product similar with quality Which more Good. Recognize weakness This It is important that Unggul Taman can plan improvement strategies to increase its competitiveness.

Unggul Taman's potential lies in the fact that clothing is a basic necessity that everyone constantly needs. The business's proximity to several offices and campuses provides an opportunity to build strong relationships with potential customers in the surrounding area. The strategy of attracting new customers by offering special deals also provides an opportunity to expand market share. All of these factors demonstrate significant potential for Unggul Taman to expand its business and increase its competitiveness in the market.

The threats facing Unggul Taman stem from the high level of competition in the distribution business. Furthermore, volatile raw material prices also pose a threat to business continuity. This situation can impact production costs and the company's profits. need anticipate threat the so that can maintain competitiveness and business continuity.

After do observation and interview, known location geographical Superior Park is at in the center of Makassar City, South Sulawesi, South Latitude, close to several offices, close to a number of campus and also near with House inhabitant, so that more allows to get share market Which more fast. Segmentation demographic Superior Park is man and women aged 15 to 35, ranging from schoolchildren to workers. Segmentation psychographics Superior Park is consumer Which like style life casual, expressive and follows and likes the latest fashion trends.

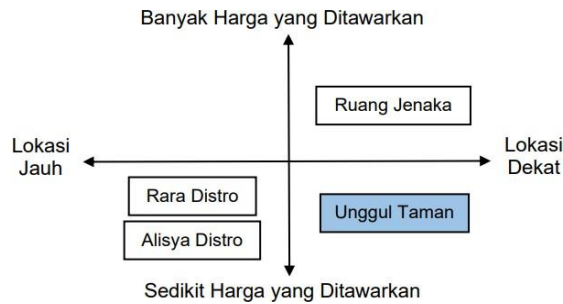
Target market Superior Park is public in City Makassar, man and woman with the target population is 15 to 35 years old, including students, college students, and workers. The following is a positioning map based on the products and designs of several Unggul Taman competitors, as obtained from the researcher's observations:



Picture 2. Map Position Based on Product And Design
Source: Researcher Data Processing Results 2025

Based on information Which obtained from observation and interview, known Superior Taman is superior in the number of products and designs offered compared to its three main competitors. Unggul Taman not only offering clothes t-shirts, but rather also offers several products like trousers and hat. Design Which offered Also is designs Which unique and in progress trends, besides That Superior Park Also provide service request design (making design) or the existence of designs from customers. Meanwhile, its competitor, Alisya, offers several products like dress, trousers And jacket, will but design services that offered no There is and there is only design which has been made, Ruang Jenaka only offers clothing and design products there is also only a little, Rara Distro just offer product dress And trousers jeans And Lots the design that offered, will but service design his No Can request design (making design). Design Which provided by Superior Park A little more Lots compared to with third the competitor. Matter Which differentiate is design services his like request design (design creation).

Here is the positioning map based on the prices and locations of several Unggul Taman competitors obtained from the results of the researcher's observations:



Picture 3. Map Position Based on Price and Location
Source: Researcher Data Processing Results 2025

Based on Picture 3, known Superior Park more superior in price Which offered and also its location is close, namely in the middle of Makassar City which is included in the office area, housing area and campus. Room Humor offer price tall will but the location too near and is at in middle City Makassar, whereas Rara Distro and Alisya Distro offers slightly lower prices but the location is far from the center of Makassar City.

According to data from the Makassar City Trade Office, the number of textile and apparel industries in Makassar City increased in 2023 compared to the previous year. show that on year 2022 amount industry This as much as 751 unit, whereas by 2023, the number of industries is expected to increase to 939. This growth in the number of industries reflects the significant market potential and increasing business opportunities in the apparel sector in Makassar City. With the increasing number of clothing businesses, the market in Makassar City is becoming increasingly competitive. competitive and dynamic. Condition This show that aspect market and marketing the clothing sector can be said to be feasible, so Unggul Taman as a business in the clothing sector is advised to continue innovate and increase capacity production with utilise existing market opportunities (One Data Makassar City, 2025).

Management Aspects

The management aspect is one of the most important and inseparable elements in preparing a business feasibility study report. The success of a project or activity that has been declared feasible for development is greatly influenced by the role of management in achieving the project or activity's objectives. In a business feasibility study, the management aspect encompasses general management functions, including planning, organizing, implementing, and directing, as described by Trisnawati in Sultoni (2020).

According to Yusuf et al., (2023) in the book Management Theory, management functions are the main elements in management Which become guidelines manager for reach objective in a way effective and efficient. This function includes planning, organizing, managing human resources and controlling which are interrelated in carrying out organizational management.

Process planning on Superior Park use approach mixture between top-down and bottom-up interactively, where leaders and employees jointly discuss formulating innovative plans, involving all parties so that ideas are in line with the real needs and conditions of the company.

Strategy implementation Which done Superior Park that is compensation in the form of wages main, lunch and permits. Unggul Taman's control takes the form of supervision carried out directly by the owner and also by each division. The owner supervises the performance of the production and operations divisions. The production division supervises raw materials until they produce saleable products. The operations division supervises security and safety. Unggul Taman customer convenience.

Based on the research results, Human Resources (HR) at Unggul Taman still needs one employee for the marketing department as well as to carry out development and training so that... performance that can be produced optimal. Capital Superior The park is managed by One party, namely the owner of Unggul Taman, makes it easier to determine strategic plans and make decisions. Unggul Taman has a sufficient number of employees to run the business. This. Distribution task has arranged to each part so that No happen accumulation of tasks and not quite enough answer. Superior Owner The park ensures every part operate his responsibility with Good. Evaluation on aspect management it is said worthy, However It is recommended to develop human resources by providing training to improve the performance of Unggul Taman employees.

Aspect Technical and Operation

The technical aspects of a business feasibility study concern the technical and technological aspects that will be used in the company. These technical and operational aspects encompass various key elements that will be used at Unggul Taman, including strategic production selection, product planning, and implemented quality plans. Unggul Taman also considers the selection of appropriate technology, production capacity planning, and business layout. By considering these aspects, Unggul Taman can ensure efficient business operations and high-quality products and services (Daoed and Nasution, 2021).

Based on results study, location business Superior Park is at in Road Life Sumoharjo KM 4, No. 100 B, Pampang, Panakkukang, South Sulawesi. This location is popular with students due to its proximity to several campuses and numerous workers, making it a suitable location for a distribution business. Prime Location Park is at on the edge road so that each many days passed by the community, this can help increase public awareness of the existence of Superior Park. Superior Park will make as much as 500 pcs per month Because The sales target is 400 pcs per month, so Unggul Taman has 100 pcs reserves every month so that you don't run out of stock.

Based on information regarding infrastructure regulations by Greatnusa (2023), it is known that a business must meet safety standards, such as providing fire extinguishers to ensure the comfort of customers and employees while indoors. Unggul Taman does not yet meet the infrastructure standards for distro businesses, such as fire extinguishers. This presents a challenge because not all minimum facilities are available.

The layout for the new product from Unggul Taman uses a scale comparison of 4 meters x 12.16 meters, it can be seen that there are several facilities and infrastructure provided. Aspect technical And operation it is said worthy supported with election location Which appropriate layout, equipment and supplies availability, and a well-thought-out planning agenda. This analysis plays a crucial role in ensuring the success of business diversification.

Aspect Finance

Data collection for analyzing the financial aspects of a business feasibility study is conducted through observations of land conditions and documentation studies. Data analysis for the financial aspects involves analysis of capital requirements and investment feasibility, including payback period analysis. Period (PP), Net Present Value (NPV), Profitability Index (PI), Internal Rate of Return (IRR), Average Rate of Return (ARR), and Break Even Point (Nastiti , Wibowo and Suhandiah , 2023).

Based on the results of an interview with the owner of Unggul Taman, it was discovered that the initial capital to carry out business diversification comes from personal funds. At the beginning of the establishment Superior Park, only the owner manages his financial data which results in all forms of transactions being Superior Park No recorded with Correct, matter This Which make researchers do analysis Financial reports are prepared manually with the aid of records. Investment is the investment of capital by an investor to obtain a profit. Investment is typically made over the long term through the acquisition of fixed assets, the purchase of stocks , or other securities to generate profit (Nadila et al ., 2023).

Keterangan	Tahun 1	Tahun 2	Tahun 3	Tahun 4	Tahun 5
Pendapatan	Rp400.320.000	Rp408.326.400	Rp416.492.928	Rp424.822.787	Rp433.319.242
HPP					
Biaya Bahan Baku	Rp120.000.000	Rp122.400.000	Rp124.848.000	Rp127.344.960	Rp129.891.859
Biaya Bahan Pembantu	Rp20.000.000	Rp20.400.000	Rp20.808.000	Rp21.224.160	Rp21.648.643
Biaya TKL	Rp6.000.000	Rp6.120.000	Rp6.242.400	Rp6.367.248	Rp6.494.593
Biaya Overhead	Rp10.000.000	Rp10.200.000	Rp10.404.000	Rp10.612.080	Rp10.824.322
HPP	Rp156.000.000	Rp159.120.000	Rp162.302.400	Rp165.548.448	Rp168.859.417
Laba Kotor	Rp244.320.000	Rp249.206.400	Rp254.190.528	Rp259.274.339	Rp264.459.825
Biaya					
Sewa Lahan	Rp25.000.000	Rp25.000.000	Rp25.000.000	Rp25.000.000	Rp25.000.000
Biaya TKTL	Rp2.000.000	Rp2.040.000	Rp2.080.800	Rp2.122.416	Rp2.164.864
Biaya LTA	Rp12.000.000	Rp12.240.000	Rp12.484.800	Rp12.734.496	Rp12.989.186
Biaya ATK	Rp2.400.000	Rp2.448.000	Rp2.496.960	Rp2.546.899	Rp2.597.837
Biaya Penyusutan	Rp7.440.000	Rp7.440.000	Rp7.440.000	Rp7.440.000	Rp7.440.000
Biaya Pemeliharaan	Rp6.000.000	Rp6.120.000	Rp6.242.400	Rp6.367.248	Rp6.494.593
Promosi	Rp12.000.000	Rp12.240.000	Rp12.484.800	Rp12.734.496	Rp12.989.186
Transportas	Rp6.000.000	Rp6.120.000	Rp6.242.400	Rp6.367.248	Rp6.494.593
Jumlah Biaya	Rp72.840.000	Rp73.648.000	Rp74.472.160	Rp75.312.803	Rp76.170.259
EBIT	Rp171.480.000	Rp175.558.400	Rp179.718.368	Rp183.961.535	Rp188.289.566
Tax 5%	Rp8.574.000	Rp8.777.920	Rp8.985.918	Rp9.198.077	Rp9.414.478
EAT	Rp162.906.000	Rp166.780.480	Rp170.732.450	Rp174.763.459	Rp178.875.088

Table 1. Projection Profit Make a loss Superior Park

Source: Data Primary Processed 2025

Year	Eat	Depreciation	Proceed	Df (10%)	Pv Cash Clean
1	Rp162,906,000	Rp7,440,000	Rp170,346,000	0.91	Rp154,860,000
2	Rp166,780,480	Rp7,440,000	Rp174,220,480	0.83	Rp143,983,868
3	Rp170,732,450	Rp7,440,000	Rp178,172,450	0.75	Rp133,863,598
4	Rp174,763,459	Rp7,440,000	Rp182,203,459	0.68	Rp124,447,414
5	Rp178,875,088	Rp7,440,000	Rp186,315,088	0.62	Rp115,687,011

Table 2. Analysis Net Present Value (NPV)

Source: Data Primary Processed 2025

Year	Eat	Depreciation	Proceed	Df (10%)	Pv Cash Clean
1	Rp162,906,000	Rp7,440,000	Rp170,346,000	0.91	Rp154,860,000
2	Rp166,780,480	Rp7,440,000	Rp174,220,480	0.83	Rp143,983,868
3	Rp170,732,450	Rp7,440,000	Rp178,172,450	0.75	Rp133,863,598
4	Rp174,763,459	Rp7,440,000	Rp182,203,459	0.68	Rp124,447,414
5	Rp178,875,088	Rp7,440,000	Rp186,315,088	0.62	Rp115,687,011
AMOUNT PV NET					CASH Rp672,841,891

Table 2. Analysis Net Present Value (NPV)

Source: Data Primary Processed 2025

NPV = 406.801.891

Net Present Value Value (NPV) or net value when investing in product development at Unggul Taman is greater (>) than 0, so it can be concluded that the business product development plan is feasible to implement.

Analysis Average Rate of Return (ARR)

Perbandingan = 8,539,884

Average Value the calculated Rate of Return (ARR) is greater (>) than the investment value so it is considered feasible and the ARR value is 3.21.

Analysis Payback Period (PP)

PP = 1 Tahun, 6 Bulan

Payback Value Period (PP) obtained for the return on investment capital in developing business products only takes 1 year, 6 months, which is less (<) than investment age that is during 5 year, so it can be concluded that the business product development plan at Unggul Taman is considered feasible.

Analysis Profitability Index (PI)

PI = 2, 54

Profitability Value Index The (PI) obtained is greater (>) than 1, so it can be concluded that the business product development plan at Unggul Taman is feasible to implement.

Year	Eat	Depreciation	Proceed	Df 59%	Pv Cash Clean
1	Rp162,906,000	Rp7,440,000	Rp170,346,000	0.63	Rp107,135,849
2	Rp166,780,480	Rp7,440,000	Rp174,220,480	0.40	Rp68,913,603
3	Rp170,732,450	Rp7,440,000	Rp178,172,450	0.25	Rp44,325,044
4	Rp174,763,459	Rp7,440,000	Rp182,203,459	0.16	Rp28,508,090
5	Rp178,875,088	Rp7,440,000	Rp186,315,088	0.10	Rp18,334,219
					Rp267,216,805
1	Rp162,906,000	Rp7,440,000	Rp170,346,000	0.63	Rp106,466,250
2	Rp166,780,480	Rp7,440,000	Rp174,220,480	0.39	Rp68,054,875
3	Rp170,732,450	Rp7,440,000	Rp178,172,450	0.24	Rp43,499,133
4	Rp174,763,459	Rp7,440,000	Rp182,203,459	0.15	Rp27,802,041
5	Rp178,875,088	Rp7,440,000	Rp186,315,088	0.10	Rp17,768,391
					Rp263,590,691

Table 3. Analysis Internal Rate of Return (IRR)

Source: Processed Primary Data 2025

IRR = 59.60%

Internal Rate of Return (IRR) value obtained has a percentage greater than (>) 10% as return Which expected, so that can concluded that plan development The business products at Unggul Taman are said to be feasible.

Break Even Point			
Fixed Costs	Rp72,840,000	Rp72,840,000	Rp72,840,000
Price Sell Per Unit	Rp50,000	Rp70,000	Rp90,000
Variable Costs	Rp161,000,000	Rp161,000,000	Rp161,000,000
Variable CostPer Unit	Rp26,833	Rp26,833	Rp26,833
Amount BEP	3144	1687	1153
Number of Units	5,985 unit		

Table 4. Analysis Break Even Point (BEP)

Source: Data Primary Processed 2025

BEP Produk 1 = 3.144

BEP Produk 2 = 1.687

BEP Produk 3 = 1.153

Jumlah BEP Produk 1 + 2 + 3 = 5.985

Mark Break Even Point (BEP) Which obtained as much as 5,985 unit, it means that Superior The park must sell minimum 5,985 unit per year so that reach point break even (No make a loss and No profit). Therefore, based on the results of the financial analysis of Unggul Taman's product development business, it can be said that it is feasible to run it.

Aspect Law

According to Sulyanto, as cited in Syahputra et al. (2023), legal aspects concern the completeness and legitimacy of a company, from the form of the business entity to the permits and completeness of the documents. The validity of the documents is crucial because they provide the legal basis that must be adhered to should problems arise. According to Artiningsih (2019), to ensure the smooth running of a business, from a legal perspective, a business unit needs several legal entity documents.

Enterprises or businesses can fail due to legal issues or the lack of government permits, both at the regional and higher levels. carry out an idea business, analysis in a way deep And appropriate to aspect juridical must done so that later day business Which has implemented And executed No encounter legal and licensing issues. The legal aspect is the first to be examined. If a business idea is deemed unfeasible based on legal analysis, further analysis is unnecessary (Ermawati & Hidayanti , 2022).

The legal aspects of Unggul Taman are considered suitable for carrying out product development. business because it has fulfil legal elements, comply regulation And condition applicable laws such as a business domicile certificate and having a business registration number.

4. Conclusion

On study This there is conclusion Which can taken that aspect market And marketing, management aspects, technical and operational aspects, financial aspects and legal aspects are said to be feasible because each aspect has fulfilled the criteria. There is. Each aspect has been analyzed in depth so that it can be concluded that the development of Unggul Taman's business products is worthy of being developed. implemented. Evaluation to these factors provide description that this business own opportunity Which Good For develop. Studies Eligibility Business show promising benefits for Unggul Taman.

The recommendation is to continue the implementation phase by diversifying the business and following the established business plan. This way, the product development of this business is expected to achieve its objectives and generate profits.

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