Abstract—Business plan of abon cakalang “Bless” is said to be feasible to run because it is supported by marketing aspects, organizational and management aspects, production aspects, and financial aspects. The marketing aspect helps to see market segments, target markets, market demand, competitors, and marketing strategies. Organizational and management aspects help to see the company's organizational structure, licensing, preoperative activities, office equipment and supplies. Production aspects help to see product design, production processes, production capacity, land and buildings, supporting facilities, machinery and equipment, raw materials, and general business costs. The financial aspect in this business is profitable and feasible to run because it has been tested through the calculation of income statement, cash flow, fixed cost variable costs, Payback Period, Net Present Value, Profitability Index, Internal Rate of Return, Break Even Point. Abon cakalang “Bless” is a prospective product to be developed. This is due to the relatively limited production of abon cakalang in the North Minahasa regency region so that the abon cakalang market opportunity is still very large, both in the area and in areas outside the North Minahasa regency. The process of making abon cakalang “Bless” is relatively easy and the equipment needed is also relatively simple so to start this business does not require a large investment cost.

Keywords—business plan, abon cakalang, marketing aspects, production aspects, organizational and management aspects, financial aspects

I. INTRODUCTION

In Era 4.0 (Industrial Revolution), the food industry began to promise as a business that could be profitable, because of the increasing market demand. The existence of this enormous opportunity can make a successful young entrepreneur. But being a young entrepreneur must have soft skills and hard skills. What is meant by soft skills is how to deal well with others, have skills, be kind, and can communicate well. What is meant by hard skills is the mastery of science, technology, and technical skills in accordance with their knowledge. If an entrepreneur already has soft skills and hard skills, it will encourage increased competitiveness of a Nation.

An entrepreneur must be able to play both internally and externally. Internally an entrepreneur plays a role in reducing the level of dependence on others, increasing self-confidence, and increasing the purchasing power of the culprit. Externally an entrepreneur plays a role in providing employment for job seekers.

Abon cakalang is a type of processed food fish that is given seasoning, processed by steaming and frying. The resulting product has a savory texture, good taste and distinctive odor and has a relatively long-lasting power. Among the many fish in Indonesia, there is one fish that can be made for abon, that is skipjack tuna. In addition to good taste, it also proves that the nutritional value and protein of skipjack tuna is very high. Abon cakalang product is one of the efforts to meet the tastes of the people in consuming skipjack tuna as a source of protein.

The reason the authors chose this abon cakalang product is because skipjack tuna is a typical fish of the North Sulawesi region, so that the raw material of the fish is easily accessible. The author of the plan will produce skipjack tuna because besides being able to be marketed in his own area, this product can also be marketed outside the region, considering that many families from North Sulawesi region and relatives have settled in other regions but still miss for North Sulawesi specialty products.

With the development of the era, more and more abon cakalang is sold in the market with a variety of flavors, unique and attractive packaging. The increase in demand for these products is not only caused by population growth, basic needs, but also influenced by an increase in people's purchasing power. To fulfill the desires and expectations of a relatively high market, businessman can take advantage of the opportunity to open a business abon cakalang, besides that the raw material is quite abundant. This type of product is very popular and is a daily necessity for most residents of the North Minahasa Regency. Therefore, with the opportunities that exist encouraging to build this abon cakalang business, in addition to fulfilling market demand, they also get profit.

A. Market Prospects

Abon cakalang is very easy to find consumers, ranging from children to parents like abon cakalang. Especially if it is able to produce abon cakalang that is tasty, delicious, and is durable.

B. Economic Benefits

The business of processed skipjack tuna products is quite promising, because the benefits are quite large. Will offer and provide convenience for customers by providing cheap prices but with good quality products. In addition, this business can directly provide added value in the form of revenue for the seller, besides that it can contribute to the government in the form of payment of taxes / levies.
C. Social Benefits

The presence of this type of business can certainly be felt by all parties specifically to consumers who consume these products. Given the type of production produced includes the category of foods that contain lots of protein that is free of cholesterol which can interfere with health.

II. STUDY OF BUSINESS PLAN ASPECTS

According to Stanton (2005: 120), “marketing includes all systems related to activities to plan and determine prices, to promote and distribute goods or services that can satisfy the needs of buyers, both actual and potential” [1].

According to Malayu Hasibuan, “organization is a formal, structured and coordinated union system of a group that works together to achieve certain goals. Organization is only a tool and container” [2].

According to Kotler, “A product is anything that can be offered to a market for attention, acquisition, use or consumption. It includes physical objects, services, personalities, place, organization and ideas” [3].

H.M. Yacob Ibrahim stated, “Financial aspects that need to be discussed, are related to investment cost estimates, estimated operating and maintenance costs, working capital requirements, sources of financing, estimated income, calculation of investment criteria. In addition to these calculations also need to be displayed calculation of profit/loss projections, cash flow projections and sources of capital” [4].

III. DISCUSSION

A. Marketing Aspects

In this business of abon cakalang “Bless”, several things that need to be considered are how to implement the marketing mix, price, place and promotion. Here is a marketing mix scheme as shown in Fig. 1.

![Marketing Mix Diagram](image)

**Fig. 1. Marketing mix.**

The item to be produced is shredded Cakalang fish, a raw fish that has been steamed or grilled and then blended with boiled to dry blended ingredients. Abon fish is the raw fish selected because it tastes sweeter than fish like that. Selected new fish with features are abon fish that will be used: bright colored skin, black eyes and pink gills.

Place, what is meant here is how ready for sale are the fish that were produced. The first is fish sold to family, friends, related communities (church youth). It also supports promotional activities. Second, the products will be deposited at acquaintance shops and some shops in the North Minahasa area. Shredded fish production is located in the North Minahasa Region.

Place, what is meant here is how ready for sale are the fish that were produced. The first is fish sold to family, friends, related (church youth) communities. It also promotes promotional activities. Second, the products will be deposited in the North Minahasa area's acquaintance shops and some shops. Shredded fish production is located in the North Minahasa Region.

B. Organizational and Management Aspects

George R. Terry in his book Principles of Management (Sukarna, 2011: 10) divides four basic functions of management, namely Planning, Organizing, Actuating and Controlling [5].

This aspect of organization and management begins with the planning where this activity will be carried out. Planning what’s going to be done, how to do it, selling it to whom and so on.

Organizing this business is needed so that the business can run smoothly. How to run this business to evaluate this business activity.

C. Production Aspects

The scope of the Production Planning and Control (PPC), which includes planning and controlling the production process starting from, scheduling, supplying materials, calculating materials, and controlling production activities to be achieved according to the target. All activities are very important in every production process so that the production process is not hampered [6].

The aspect of production concerns the activity of shredded fish products ranging from selection of fish, processing to packaging. Fish selection is clear, fresh skipjack fish with the above mentioned characteristics. It is also important to choose the spice ingredients that will be used to mix the shaved fish in order to get a good taste. How fish are processed to become shredded fish is linked to processing. The last thing is the packaging of fish so it can be exciting to sell it well.

Processing development also anticipated that processing innovation will boost the added value and generate a product variety to expand the market and absorb labor. Fish processing can be performed in different ways: salting, drying, smoking, fermentation, low and high temperature processing and processing of by-products [7], [8].

Skipjack (Katsuwonus pelamis) is the raw materials used in smoked fish processing. The raw material of smoked fish has been acquired in two ways. First, the processors purchase straight from the fishermen the raw materials. This might occur in a season of fish. Second, processors purchase the raw materials from cold storage, and it does not happen in any fish season [9], [10]. However, In Manado, generally purchases raw materials used in smoked fish processing from fishermen. Because of the uncertainty of accessibility of raw
materials, manufacturers are unable to schedule the raw materials bought well.

D. Financial Aspects

To see whether a business is feasible or not, discussion is based on the results of data analysis. The data states that the business plan of abon cakalang “Bless” is feasible. This is consistent with the results of the business feasibility analysis, showing that:

Payback Period results 1 year 8 months, which means that capital that has been invested can be readily accepted. This is in accordance with the opinion of Moh Benny Alexandri (2009: 168) that said the Payback Period is the period needed to be able to recoup investment spending using cash flow. The time needed for funds invested in an investment can be fully recovered [7], [11].

Net Present Value value is Rp 121,104,160 means positive money value so the investment is said to be profitable because it exceeds the initial investment amount of Rp 102,395,000. This is in accordance with the opinion of Sutarno (2012: 205) said that the NPV is the excess of the cash value of cash receipts generated by the project, above the initial investment amount. This means that this business is feasible to run [12].

The results of the Profitability Index 2.18 means that this business plan is acceptable because the total value of the present value during the project life month has a greater than 1 (> 1). This is in accordance with the opinion of Moh Benny Alexandri (2009: 172) saying that the Profitability Index is a method of calculating the feasibility of investing that divides between Present Value of Proceeds with Present Value of Outlays. If the result is greater than 1, the investment is refused. If the result is less than 1, the investment is refused [11].

Internal Rate of Return (IRR) results is 52.93% means the project is considered feasible because the IRR is greater than the percentage of the cost of capital (loan interest). This is in accordance with the opinion of Sutarno (2012: 206) said that the internal rate of return (IRR) is also called the adjusted rate of return for time, defined as the interest rate which equates the net present value to zero. Project decision provisions are accepted if the IRR exceeds the cost of capital.

Break Even Point (BEP) each unit is 5,834 while Break Even Point currency is IDR 225,235,000, contribution margin is 0.8, minimum sales are IDR 105,717,063. By using the Break Even Point method, the business of abon cakalang “bless” can see the main return point so that it can benefit. This is according to the opinion of Sutarno (2012: 160) BEP analysis is used to find out at what point the sales results are equal to the total costs. Or the company operates in a condition of no profit and no loss, or profit equal to zero. Through the BEP point, we will be able to find out how the relationship between fixed costs, variable costs, profits and volume of activities (sales or production). Therefore, this analysis is also often referred to cost profit volume analysis [12].

In the business of abon cakalang “Bless”, using loans from banks with car guarantees (BPKB), the risk of the collateral may not be returned if it is not paid off or arrears occur. Therefore, with the calculation of business feasibility analysis abon cakalang “Bless” can avoid the risk, because it has been calculated and calculated through a business feasibility analysis. The benefit gained is also determined by the investment analysis available at a company [8],[13]. The processing of this traditional will benefit company from a healthy investment.

IV. CONCLUSION AND SUGGESTION

A. Conclusion

A business plan is a written document prepared by an entrepreneur that describes all relevant elements, both internal and external, regarding the company to start when the business involves aspects of marketing, organization and management, production, and finance.

Business plan of abon cakalang “Bless” in northern Minahasa regency is feasible because it meets marketing, management and organisational requirements as well as manufacturing elements. In addition, by using calculations ranging from income statement, cash flow, financing sources, fixed costs, and variable costs, it can achieve earnings that have been demonstrated in economic aspects.

Abon cakalang “Bless” is a potential product to be created with excellent quality products, appealing designs, affordable prices, and a very strategic place. This is due to the North Minahasa regency’s comparatively restricted manufacturing of subscription cakalang, so the market opportunity for subscription cakalang is still very big and can produce revenues if it is sold in the region.

The management and organization aspects are quite important aspects analyzed for the feasibility of a business. Because even if a business has been declared feasible to be carried out without the support of good management and organization, it is not impossible to experience failure. Therefore the Planning, Organizing, Actuating, and Controlling (POAC) management function must be applied in the business of abon cakalang “Bless” in order to maintain the continuity of the business/organization. POAC is a management foundation for managerial organizations. There are several management process concepts, for example POCC (Planning, Organizing, Coordinating, Controlling), and POSDCoRB (Planning, Organizing, Staffing, Directing, Coordinating, Reporting, Budgeting). However, we use the POAC concept because it is more in line with the organization in this endeavor.

The process of making abon cakalang “Bless” is relatively easy and the equipment needed is relatively simple so to start this business does not require a large investment cost.

The business plan for abon cakalang “Bless” in North Minahasa Regency is said to be feasible because it has used the calculation results analysis using the Payback Period method, the owner’s capital amounting to Rp 102,395,000 can be recovered with a period of 1 year 8 months, Net Present Value is positive with the calculation results get the amount of Rp 121,104,160 then the investment is profitable, the Profitability Index is more than 1 with the calculation results get the amount of 2.18 then it is accepted because it is more than 1, the Internal Rate of Return with the calculation results get the amount of 52.93% then it is accepted because
it is greater than the rate loan interest, BEP at the point of sale is 5,834 units while and rupiah BEP is Rp 225,235,000.

B. Suggestion

When opening a business, it must have the ability to see whether the business being run will experience profits and be feasible to run. For a business that wants to contribute and benefits to the welfare of the cultivator, it must be a good business plan and management in accordance with procedures in which there are marketing aspects, organizational and management aspects, production aspects, and financial aspects.

Considering the market potential in the North Minahasa region is still quite large and there are still opportunities for the entry of competitors, then this needs to be taken into consideration so that abon cakalang “Bless” always innovates from all aspects of the business that remains oriented to customer satisfaction so that survival this business can last for a long period of time.

In order for a business to work properly it must have the ability to regulate everything related to the business, starting from the activities that will be carried out. Thus it must use approaches that are reviewed from the organizational and management aspects.

Need to vary the flavor of abon cakalang “Bless” (from the original taste), for example by developing with onion flavor, spicy taste, sweet taste, spicy sweet taste, and so forth. In addition to taste, the company also needs to standardize the texture (level of refinement) of this products by referring to the diverse tastes of its consumer groups.

Before opening a business, it is necessary to first conduct a business feasibility analysis to assess the profit or loss of a business that will be run. The business feasibility analysis such as Payback Period, Net Present Value, Profitability Index, Internal Rate of Return, Break Even Point, and Margin Contribution.

REFERENCES