

## **ABSTRACT**

*Salon Akhwat Center is a salon that provides services for muslim women, especially those who use the veil. Bandung, which only has six salons Muslims scattered in several locations in Bandung. Because of the small number of competitors, but the large number of consumers in the market. So the salon Akhwat Center has a greater chance for success. Surveys and data collection needed to determine the location of the salon Akhwat Center in Bandung. After collection and processing of data, it was found that the area will be the location of the opening of the salon Akhwat Center located at Jalan Buah Batu, with a percentage of 81% potential market, available market is 58% of the potential market, and the market target of 1% of the available market , So the opening of the Salon Akhwat Center deserves seen by the market aspect. Requirements in the financial aspects, such as the need for investment funds, estimated revenue, operating costs, the state revenue, cash flow and balance sheet are used calculate the investment, such as Pay Back Period (PBP), Net Present Value (NPV) and Internal Rate of Return (IRR) the time period set for the financial projections is 5 years. Calculation of Pay Back Period (PBP), Net Present Value (NPV) and Internal Rate of Return (IRR) was conducted to determine the feasibility level of investment value. Results of calculation of the level of investment is Rp 181.600.252,69 NPV, IRR = 46,03% and PBP = 2.795 years. Thus, open from salon Akhwat Center is feasible because the IRR is greater than MARR and positive NPV.*

*Keywords : Feasibility Analysis, Salon Akhwat Center, Net Present Value, Internal Rate of Return, Pay Back Periode*