

ABSTRACT

One of eye cosmetics that is currently become a beauty trend in Indonesia is Eyelash Extension. The Eyelash Extension is a treatment that able to make the original eye lashes are longer,thicker with using an extension method. Artificial Eyelashes will pasted one by one on the original eyelashes using a special glue. Based on the research provided, the eye cosmetics are taking the important role in the finished make up look. Based on Bandung BPS Statistics : Bandung in Figure,2017 the amount of women in age 20-44 in Bandung City are 51.835. This is a large amount of beauty consumers comparing to the amount of beauty clinic which is only 41 in Bandung City.

As a new startup business, a feasibility study is required to determine that the business is feasible to be implemented or not, since there will be an investment which required a large amount of fundings. The feasibility analysis will consist of 3 aspects, which are the market aspect, technical aspect, and financial aspect.

The NPV result is Rp Rp 155,653,113 this amount is greater than 0 which indicates the business is profitable.The payback period is approximately 1.313 years. The result of the IRR calculation is 51% which is greater than the MARR which is $51\% > 11.74\%$. The BCR (Benefit Cost Ratio) value is 1.354 ($1.354 > 1$) which shows that the business is profitable. The ROA (Return on Asset) keep decreasing from 0.78 in 2019, 0.45 in 2020, and 0.31 in 2021. In terms of ROE (Return in Equity) the value is growing from 0.78 in 2019, 0.80 in 2020, and 0.82 in 2021. ROI (Return on Investment) is increasing from 0.36 in 2019, 0.40 in 2020, and 0.43 in 2021. The material sensitivity has the positive NPV and IRR value stays until it reach the 72.63%.The price of good sold has the positive NPV and IRR value stays until it reach the 17.07%

Keywords : Feasibility analysis, Eyelash extension, NPV, PBP, IRR, BCR