

## **ABSTRACT**

*POL Takoyaki is a company engaged in culinary, this business started on June 11, 2017. Products sold POL Takoyaki is takoyaki with topping octopus, beef, meatballs, crab stick, sausage and mozzarella cheese. POL Takoyaki different with another brand is in POL Takoyaki every dish there is always a grated cheese with fixed price. Price serving POL Takoyaki is Rp 10.000,00 and via GOJEK Rp 15.000,00. Market aspect of POL Takoyaki was obtained from the spreading of 270 questionnaires as preliminary data in this research. After the questionnaires were distributed to 270 respondents, the data was processed to find out potential markets, available markets and target markets. While the technical aspects and financial aspects obtained from secondary data from various sources. On the technical aspects there are several things studied, it is the location, human resources, production capacity and layout. In the financial aspect of NPV calculation section is Rp 48,867,718.00, PBP is 2.62 and IRR is 51%. From the calculated NPV, PBP and IRR parameters, the POL Takoyaki business is considered feasible to run because the NPV value is positive, the PBP is less than the financial projection time and the IRR is more than the Minimum Atactive Rate of Return (MARR) of 7%.*

*Keywords: Layout, NPV, PBP, IRR, MARR*