## **ABSTRACT**

This study aims to analyze the differences in sales turnover at APM Pisang Bandung, with a particular focus on the two main outlets, Sukabirus and Sukapura. In addition, this study also aims to identify the factors that influence sales turnover at the two outlets. The factors analyzed include location, marketing strategy, and income.

The research method used in this study is a qualitative method. Data were collected through in-depth interviews, direct observation, and analysis of related documents. The population in this study were the management, employees, and customers of both UMKM APM Pisang Bandung outlets. The sample was selected using purposive sampling technique to gain in-depth insights from respondents who have direct knowledge and experience related to operations and sales at both outlets.

The results show that there is a significant difference in sales turnover between Outlet Sukabirus and Outlet Sukapura. Outlet location, marketing strategy and product quality were found to have a major influence on this difference. Outlet Sukabirus, which is located in an area with higher foot traffic, shows a greater turnover compared to Outlet Sukapura. In addition, the more aggressive marketing strategy and product innovation implemented at Outlet Sukabirus also contributed to the increase in sales.

This study concludes that factors such as strategic location, effective marketing strategies, and high product quality are critical in increasing UMKM sales turnover. These findings can serve as a guide for the management of UMKM APM Pisang in formulating policies and strategies to improve sales performance at other outlets.

**Keywords:** Sales turnover, UMKM, Income