# MAHASEN START UP CLOTHING BRAND BUSINESS

# FINAL ASSIGNMENT OF BUSINESS REPORT

## A FINAL REPORT

Presented as Partial Fulfillment of the Requirements to obtain the Bachelor Degree in Economic Development Program



By

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**FACULTY OF BUSINESS AND ECONOMICS** 

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## **DECLARATION OF AUTHENTICITY**

Here in I declare the originality of Final Assignment of Business Report I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgment. All quotations are cited and listed in the bibliography of the Business Startup Final Assignment Departement of Economics Faculty of Business and Economics Universitas Islam Indonesia. If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, March 10, 2024

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#### **Abstract**

The Indonesian fashion industry is experiencing tremendous growth, and demand for modest clothing, especially abayas, continues to increase. Having a great interest in Muslim fashion, and seeing the potential of this business, the author came up with a good idea to create a start-up business. Packaged with simple models and colors but can give an elegant impression, the author offers an abaya product that is suitable for female students, considering that the city of Yogyakarta is very supportive as a student and tourist city, the author feels that building a business in the city of Yogyakarta is the right thing.

Considering that this business is just starting, many things that need to be better prepared, this thesis explored the interesting prospects of launching an abaya fashion business in Indonesia. The aim is to find out, What is Abaya's market niche, Who the main target of Abaya, and What marketing plan to use for selling Abaya. Even though it has only been running for a short time, this business has made profits that make it feasible for this business to continue moving forward. Even though the development of this business is still far from the author's expectations, it is very necessary to carry out evaluations to develop and improve the quality of this business by the author while running this business.

keywords: Abaya, Fashion Industry, Modest Fashion, Start-up Business, Yogyakarta

#### **Abstrak**

Industri fashion Indonesia sedang mengalami pertumbuhan yang luar biasa, dan permintaan terhadap pakaian sopan khususnya abaya terus meningkat. Memiliki ketertarikan yang besar terhadap fashion muslim, dan melihat potensi dari bisnis ini, maka penulis mempunyai ide untuk membuat sebuah start up bisnis. Dikemas dengan model dan warna yang simpel namun dapat memberikan kesan elegan, penulis menawarkan produk abaya yang cocok untuk mahasiswi, mengingat kota Yogyakarta sangat mendukung sebagai kota pelajar dan wisata, penulis merasa membangun bisnis di kota Yogyakarta adalah hal yang tepat.

Mengingat bisnis ini baru dimulai, banyak hal yang perlu dipersiapkan dengan lebih baik, maka skripsi ini mengeksplorasi prospek menarik peluncuran bisnis fashion abaya di Indonesia. Tujuannya untuk mengetahui, Apa ceruk pasar Abaya, Siapa sasaran utama Abaya, dan Rencana pemasaran apa yang digunakan untuk menjual Abaya. Meski baru berjalan dalam waktu singkat, namun bisnis ini sudah menghasilkan keuntungan yang membuat bisnis ini layak untuk terus maju. Walaupun perkembangan usaha ini masih jauh dari harapan penulis, sangat perlu dilakukan evaluasi untuk mengembangkan dan meningkatkan kualitas usaha, selama menjalankan usaha ini.

Kata kunci: Abaya, Industri Pakaian, Pakaian Modis, Rintisan Bisnis, Yogyakarta.

#### **CHAPTER I**

#### INTRODUCTION

## 1.1 Study Background

Yogyakarta is one of the most popular tourist destination cities in Indonesia. According to the territorial area in Indonesia, Yogyakarta is in the middle of the Java Islands, which means it has a strategic area. This archipelago has numerous population figures in Indonesia. With this strategic area, Yogyakarta has opportunities and fortunes for small and large business owners. Apart from that, Yogyakarta is also known as an Indonesian student city, where there are many educational places in Yogyakarta, so it attracts many immigrants from outside the city, even outside the island and abroad, because Yogyakarta is a comfortable place to study and develop.

With the potential that the city of Yogyakarta has, several people have the desire to open their businesses as a means of economic livelihood, with a large number of immigrants, students, and tourists coming, opening up opportunities for the potential of various types of existing businesses to develop well, one of which is the fashion field. The fashion sector is related to primary needs, namely basic needs that must be met by all humans. These needs are very important to fulfill to survive daily life. Therefore, many entrepreneurs in Yogyakarta have quite promising clothing brands, judging by the interest in them from various circles. So, any type of fashion model in Yogyakarta still has its fans.

Fashion is a very broad creative art. Everyone has unique tastes in clothing. Fashion can even be a characteristic of a person or a group. In the Muslim-majority, especially in the East countries, they have a unique way of dressing, namely using the Abaya. The abaya is an outer garment normally worn by women. It is long-sleeved, floor-length, and traditionally black. Many women wear the Abaya as their mandatory daily clothing because it meets the requirements of Islamic law which requires women to cover their "curves" of bodies properly. Now the abaya has started to enter the Indonesian fashion industry market, even during the month of Ramadhan. The market demand can increase greatly. This is because the Abaya is very flexible. It can be used in any activity, formal or informal. However, there are still many who have the view that wearing Muslim clothing looks less fashionable, seeing opportunities and market research that the writer did, made the writers take the initiative to create Mahasen.

Mahasen is a small business that focuses on the fashion sector. Mahasen was made in 2023, in Yogyakarta, the Center of Java. It inspired the owner to make this brand because of

her grievances. It was because she had an interest in wearing an abaya, but the owner wanted something simple and fit to wear nowadays. So she made an abaya with a simple model and basic color to make it easy to mix and match. The meaning of Mahasen itself is inspired by goals to make every Muslim girl feel easy and confident when they wear a long dress and still feel fashionable with the model and stay comfortable even if she's wearing a long dress to cover her body the way like Islamic sharia. The definition and the purpose of the abaya itself is a loose-fitting full-length robe worn by some Muslim women to protect themselves and disguise their body shape like what in Islamic sharia the way to do.

## 1.2 Problem Formulation

- 1. What is Abaya's market niche?
- 2. Who is the main target of the Abaya Mahasen?
- 3. What marketing plan to use for selling Abaya of Mahasen?

# 1.3 Program Objectives

Firstly, this report aims to identify the Abaya market niche as a women's clothing category. The purpose of market niche is to serve and ensure consumer specific wants and needs are met with the products or services. The industry may consist of many different types of customers, but with niche market appeals to a much smaller target audience to focus. The author sees the potential of the business in women's wear market niche since Abaya is usually worn by women. In arab abaya is seen as a form of cultural image "The abaya in modern times like today is not just standardization but is a form of cultural image presented to the country. The culture expressed in this clothing will become a symbol of honor for Arab women in terms of the values of modesty, elegance, and even fashion that must be maintained. (Rizki Amalia Sholihah, 2020)". In Indonesia the demand for Abaya is increasing year by year, people nowadays choose Abaya as their complementary clothes, especially in Islamic Events the demand for Abaya is increasing so highly, and Abaya can be used as formal and informal outwear depending on customer taste. So, the author focuses this business on the women's wear market niche as the category, to optimize the ensure of consumer specific wants and needs on target.

The second aim is to identify the main target of Abaya customers. The identified market niche is aimed at marketers who can get specific with value propositions and advantages of the products. To optimize the market niche, the author must select the target audience

first, the purpose is to focus on who they want to sell the products. It's important to identify the target market on what platform they like to shop, what kind of Abaya they like, and how's the price. After that, it can get enough information to finalize what kind of business plan must be implemented and finally focus on marketing to the specific audience. As a result, the author knows more about what kind of preparation the author needs to start a business in Abaya.

Third, the author realizes that marketing is another one of the main factors of business success. The third aim is how to develop a marketing plan to sell products optimally. It's important to realize what kind of platform consumer use nowadays, what kind of products and services they like, how much price they offer, and what influences their buying decision. Marketing helps increase brand awareness and get attention to attract people to buy our products and services. Many different types of social media marketing methods are used by fashion brands and businesses. These can include influencer marketing, paid social media advertising, content marketing, and giveaways. These methods can be used across a variety of platforms to ensure that a brand's messaging is consistent and maintains the brand's appearance for all current and potential customers.

# 1.4 Output

- 1. Abaya has its meaning for women, namely modesty and elegance. This is in line with Muslim clothing which recommends covering the curves of the body. According to Leila Bassam's explanation, the appearance of the abaya occurred a long time ago. "The black abaya appeared in Saudi 75 years ago, originating from Iraq or Syria. "Abayas became popular when Malik Abdul Aziz Al Saud distributed them as gifts to royal tribal leaders in the early 1930s" (Rizki Amalia Sholihah, 2020). As time goes by, Abayas have evolved into different models following the times, accompanied by consumer interest. The material, which falls and is soft, like silk and other soft fabrics, and is comfortable to wear in all kinds of activities, is the target of women. The expected output, of this business of Abaya Mahasen can be one of Indonesian women choosing to buy an Abaya with quality materials that can be trusted, this also supports Indonesian Muslim women to wear clothes that cover the curves of the body better with comfortable models and materials.
- 2. Mahasen focuses the main target on Female students in the age range 18-25. The main reason is consideration of price and models that make it more acceptable to the middle age group. The price of the Mahasen Abaya is still considered to be in the

middle of the market price, which is still affordable for some people who do not have their income and those who already have their income. The second expected output by targeting consumers can make the author focus more on paying attention to the Abaya market according to the age range and consumer groups that have been determined. With a more detailed target market, increasing the author's attention to price, quality, strategy marketing, and delivery of products and services in the future, is of course the main key to maintaining and improving business quality well.

3. The last one, it is expected that the marketing of Mahasen succeed in helping the business grow and more people, so that the author can optimize the selling of products and services by sharing benefits from the content that has been produced to the consumer. By marketing, it will help the author have a connection more widely and get a suggestion that can help the business quality growth. The more people know about the business, will increase loyalty from customers, and trust from customers of our products and services. So on with the statement from IFA Paris" Beyond the conventional task of product promotion, it plays a multifaceted role that influences brand perception, consumer engagement, trendsetting, and overall business success. "(International Fashion Academy, 2023.)

#### 1.5 Benefits

#### a. For students:

- 1. Train student's abilities and skills in entrepreneurship.
- 2. Train and improve students' mentality in facing business competition.
- 3. Increase student's knowledge, skill, activity, and experience in carrying out business activities.

## b. Education Sector

Entrepreneurs can play a vital role in revolutionizing the education sector and bringing positive change to students and educators. The knowledge and skills of entrepreneurship can bring new ideas and innovative solutions to overcome educational challenges. This can teach students valuable skills such as problem-solving, critical thinking, creativity, and risk-taking, which are critical for future success. Entrepreneurs have the potential to have a significant impact on the education sector, making it more innovative, accessible, interesting, and relevant for the future. By utilizing the creative

thinking of entrepreneurs, they can contribute to building a better and beneficial education system for all students.

#### c. Environmental Business Sector

Building a fashion business in Yogyakarta is certainly a big opportunity. Yogyakarta has many communities of local designers, which in the future, when Mahasen develops larger, can become an opportunity to create new jobs which will become an opportunity for economic growth in Yogyakarta. Mahasen has the innovation of using cloth pouches to wrap its products instead of single-use plastic, which supports the environmental business sector.

# 1.6 Systematic Writing

The final report of this business project consists of 5 chapters, including:

- 1. Chapter I: Introduction explained the study background of the problem, problem formulation, Output, program benefits, and systematic writing.
- 2. Chapter II: Blue Ocean Strategy.
- 3. Chapter III: Business Project Implementation Methodology described the general description of the business overview, business feasibility analysis, Business Project Sustainability, and Blue Canvas Strategy.
- 4. Chapter IV: Business Project Implementation and Analysis described the business profile, realization of the business project budget, business project implementation, Identify the problem solution, and analysis of business project implementation.
- 5. Chapter V: Conclusions and Recommendation briefly contained the conclusions of the business project research and recommendations based on the experiences that have been carried out for further improvement of the implementation process.

#### **CHAPTER II**

#### LITERATURE REVIEW

## 1.1 Blue Ocean Strategy

Blue Ocean Strategy is a simultaneous differentiation to open new market space and also create new demand. In principle, it is about creating a market space where there are no competitors, so that competition becomes irrelevant. In this strategic theory, there are many opportunities for rapid profitable growth. Blue Ocean Strategy is the concept of planning how strategic efforts are to assess a business so that its development can be broader. The reason is, that competition in the business world tends to be competitive. Therefore, so that a company can achieve profitable growth, a strategy needs to be implemented.

The essence of the blue ocean strategy is how to create innovations. This requires shifting attention from supply to demand, from a focus on competition to a focus on innovative value creation to unlock new demand. The process to achieve this is through differentiation and low-cost efforts at the same time. In blue ocean strategy, there is the Strategy Canvas, as the main diagnostic tool and action framework for building an attractive blue ocean strategy. Strategy Canvas was developed by Chan Kim and Renée Mauborgne, to make it easier for owners and buyers to see and find out the comparison of a product or brand with a simple description.

Strategy Canvas helps to build a compelling blue ocean strategy with a visual analytics and action framework that graphically captures comparative information in one simple overview, to configure its offer to buyers about the comparison of offers from its competitors. The strategy canvas was developed by Chan Kim and Renée Mauborgne. There are strategic elements to this theory; competitive factors, the level of offers buyers receive from all these factors, and the strategic profile and cost structure of you and your competitors. This makes it possible to see and understand where our business and competitors are currently focused on product factors, service, delivery quality, and what customers receive from existing competitive offerings. In addition, to explain the meaning of the horizontal axis on the strategy canvas, it captures the various factors on which a business is competitive, while the vertical axis shows the level of offers that buyers receive from all the main competing factors.

The strategy canvas has two objectives, capturing the current state of the art in the current market space, allowing users to see what factors a business type compares to, what buyers are receptive to, and what the strategic profile of the key players is. This encourages users to take action by redirecting their focus from non-customers to customers in an industry.

To consider the matters referred to above, Blue Ocean Strategy has two strategic analysis tools, namely the Strategy Canvas and the 4 Action Framework: The initial Strategy Canvas depiction is intended to provide an overview of a business's position compared to its competitors. In the strategy canvas, the value curve is fundamental. The value curve graphically depicts the performance of a business against competitiveness factors in the market. Strategy Canvas helps to build a compelling blue ocean strategy with a visual analytics and action framework that graphically captures comparative information in one simple overview, to configure its offer to buyers about the comparison of offers from its competitors.

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The Key Success Factors that have been obtained will be included in the strategy canvas to see how they compare with competitors. The Four Actions Framework developed by Chan Kim and Renée Mauborgne is used to reconstruct buyer value

elements in the construction of a new value curve or strategic profile. This is aimed at breaking the trade-off between differentiation and low costs to create a new value curve. This framework has four keys: Eliminated, Reduced, Raise, and Create. The hope is to challenge the strategic logic of a business. With this theory, the goal is that every business can find out what factors a business considers trivial and must be eliminated, what factors must be reduced to far below the standards of a business, which factors must be improved, and any factors that have never been offered.

The key factors for success in business in this area are brand, marketing, product quality, product innovation, customer education, quality control, price, founder, store, and after-sales. The 10 important components in this case are the key aspects that are used as competitive factors in the clothing industry. The following is a more detailed explanation regarding the definition of the 10 key success factors in business in the fashion industry:

#### 1. Brand

Brands in business in the fashion industry are important because they can encourage customer confidence in buying clothes.

## 2. Marketing

Marketing is another important component that a business does to be able to better follow existing marketing trends, such as advertising on social media, doing endorsements, and collaborating with well-known design artists.

## 3. Product Quality

In terms of products, of course, the quality of the products being sold must always be considered so that there are good and satisfying results so that customers do not experience disappointment.

#### 4. Product Innovation

Product innovation must be prioritized so that there are new models from the previous ones so that customers can have different collections and avoid feeling bored with the same products.

#### 6. Customer Education

Customer education is needed so that customers know and understand that the product chosen has good quality.

# 7. Quality Control

Regarding product quality, quality control must have standards in which one aspect should receive more attention.

#### 8. Price

Price is a sensitive aspect for some business customers, so they must provide competitive prices to compete in the market.

#### 9. Founder

What is meant by the founder here is the person who initiated a brand. In some markets, the founder is important, but some markets don't pay attention to it.

## 10. Shop (Online & Offline)

In today's digital era, having an offline and online shop is important to make it easier for customers to buy goods.

#### 11. After Sales

After-sales service is a crucial aspect that a company must have to develop well, for relationships with existing customers.

From the 10 Key Success Factors, it can be determined which aspects require ERRC (Eliminate, Raise, Reduce, Create). To determine and see changes that must be implemented, removed, or to create new value for a business in the future.

#### CHAPTER III

# BUSINESS PROJECT IMPLEMENTATION METHODOLOGY

#### 3.1 Business Overview

#### 3.1.1 Business Name

A business name is very important in starting a business so that our products are known to the wider community. The owner who chose this product will be named Mahasen, it's means *beauty* and *luminous*. The owner chose this name because the meaning it has the same purpose as the reason the owner wanted to create this brand, She had wanted to make an abaya that made people look beautiful and luminous, so every person who wore it would have looked elegant.

## 3.1.2 Target Market

The author saw the potential of this business as a women's wear niche market. Specifically, Women's wear refers to clothing designed and tailored for women. It included various types of garments such as dresses, tops, bottoms, outerwear, and accessories. Mahasen has seen the potential of the target market start at 18-25 age, at this age normally female students, some of this age have individual capital, and some others still depend. The model of Abaya Mahasen which is simple, has a modest color, and the price is in the middle of the market, suits female students. Since this business started, the consumers of Mahasen are around the target market age, a lot from the female students. They most likely wear something simple and still give a sweet elegant impression, with the flexibility of the model's Abaya it's resonates very closely related to the busy lifestyle of female students, it's helps them also because the model is simply, the chosen of colors and the materials are a good quality of silk, it supports them to using in several activities formal and informal events.

## 3.1.3 Marketing strategy

Globalization helps a lot in the marketing of brands nowadays through digital marketing. Good marketing has become an increasingly vital element for business success. Marketing greatly affects our daily lives. Marketing management is the art and science of selecting target markets to achieve, and communicate superior customer value (Armstrong et al., 2014). The chance to maximize the opportunity of nowadays technology made Mahasen choose the promotional strategy that will be used to promote Mahasen products online,

namely using social media such as Instagram, Facebook, TikTok, and the marketplace, Shopee.

The marketing strategy that was implemented was online, marketing via social media (Whatsapp, Instagram, and TikTok) and a marketplace such as Shopee with the name Mahasen.id. The Marketing Mix 4P, helps the author explain explanations of Marketing purposes of Mahasen, the explanation is about :

## The Marketing Mix

#### **Product**

Sahara Abaya Mahasen is a long-length outwear inspired by traditional Arab female clothes. Sahara Abaya has been innovative in suiting female students in the market fashion industry in Indonesia, with the models and color also the quality of the fabric materials surveyed. The models suit the busy lifestyle of female students, the simple-elegant models and natural colors are helpful for female students who still have a lot of events.

#### Price

The price of Sahara Abaya Mahasen is Rp.260.000. The price is in the middle of the market price, and with the quality the authors offered, it's a fit price for Abaya of Mahasen.

#### **Place**

Mahasen has decided to use several channels to sell the products and build communication with customers:

1. Instagram: Instagram is the first platform from Mahasen to sell and promote the business. Also, Instagram is one of the most potential platforms to reach out to customers, remember Instagram has been a hype platform on social media since then until now.

## **Promotion**

Mahasen has several promotion strategies:

- Advertising: mahasen has tried to use MetaAds which helps to market the business on Instagram and Facebook, and it helps to reach people widely.
- Discount Strategy: Mahasen has several discount events, especially for female students, and free shipping costs. Most likely

- 2. Facebook: Mahasen uses Facebook to use the benefits of MetaAds as an advertising tool that will help the business reach out to the marketing.
- 3. Shoppe: Mahasen has started using Shoppe as a marketplace, the author sees the potential of Shoope as highly used by the customers, because the shoppe usually offers many discounts for customers. It's helpful for sellers and buyers, and the application provides a good service to be used for.
- **4.** Tiktok: Mahasen has a Tiktok account focusing on marketing on this platform. Since the Covid-19 era, TikTok has been a highly trendy platform used by people. Additionally, TikTok has a feature of TikTok shops started in the middle of 2021 until right know, a lot of sellers selling their products on this platform, see the potential of this platform, the author has the plan to focus on TikTok content to increase the brand awareness of Mahasen for the costumers.

- customers see the discount as they decide to ship.
- 3. Endorsement: for the next plans,
  Mahasen wants to take the
  Endorsement strategy to help the
  brand Awareness to attract
  customers to buy our products
  with their trust in influencers that
  suit Mahasen products.

Table 1. The 4P Marketing Mix.

SeSegmentation, targeting, and positioning (STP) also help the author to redefine the market products, and how. The function of this analysis is that marketing communications are more focused, relevant, and personalized for the customers.

STP ANALYSIS				
SEGMENTATION	• Age: 18-25.			
	• Female Students > Middle to Upper Income.			
TARGETING	Arabian Female			
	Consumers who like Abaya / long-dress			
Female Muslim				
POSITIONING	Abaya of Mahasen came to the market to offer simply			
	elegant models of Abaya, that can be worn for daily formal and			
	informal events, with the quality and			
	middle price in the market.			

Table 2. STP Analysis

In marketing, several services help the business in the marketing segment using fees, like MetaAds and Endorsement on Influencer. MetaAds will show on Facebook and Instagram on timelines peoples, it will help to spread it widely the brand and products. Endorsements by Influencers are really helpful if we have more budget, people more trust products if they can see directly, or hear from their trusting people, but it has a different budget for each influencer, it's important to choose the best who suits our products, like they followers are mostly suits with our target market or not, are they personally and taste are suited with our products or not, it's better to have a survey first to decide who are worthy to spend money for marketing our products with.

MARKETING BUDGET			
Price			
MetaAds	Rp.15.000/day		
Endorsement of Influencer	Depending on RateCard which Influencer		

Table 3. Marketing Budget

Until right now Mahasen has using MetaAds to support Digital Marketing for the business using MetaAds. The author cooperation with Bootcamp students who need start-up business as they research using MetaAds. So, they choose to have a barter benefit on each other, the author accepts the business for being to research, and the student of bootchamp has a start-up business to research. As a conclusion, the first budget the author must spend is free, using this mutualistic cooperation.

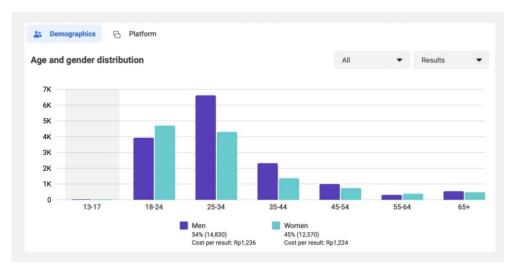


Chart 1. Result MetaAds Mahasen.

Source: Primary Data Process, 2024

#### 3.1.4 Business Location

Mahasen's temporary business location will start at the author's boarding house, namely on Jln. Rambutan No. 05, Condong Catur, Sleman, DIY. The author chose the location here because this business is just starting so it doesn't have its special place for production and sales.

## 3.2 Idea of Business Activity

Mahasen was formed from the author's view that the Muslim women's clothing business, especially the Abayas, is a profitable opportunity. During certain periods such as Eid al-Fitr, Ramadan, and other Islamic holidays, the demand for abayas increases drastically. However, after Abaya began to enter the clothing business market in Indonesia, many people used Abaya as complementary clothing for everyday use and at formal events. The author chose to build this business in Yogyakarta, Yogyakarta itself is known as a student city, and tourist city and culture, therefore there is always the opportunity to have new arrivals every year. Most of them come and live in Yogyakarta, especially students and those who have a career path, the average age range is teenagers to adults. This is in line with Mahasen's target customers, where the Mahasen collection is indeed beneficial for women from teenagers to adults and the elderly. Apart from that, the city of Yogyakarta is also geographically very strategic because it is in the middle of the island of Java, which will be a strategic point for sending goods for online sales.

Mahasen himself has a taste for making simple and basic models. In the future, the Mahasen collection can become part of a repeater outfit that can be used repeatedly and is easy to mix and match according to customers' wishes. Of course, this also benefits customers because they can have several models in one Mahasen Abaya collection. This was inspired by the owner who likes Abayas but finds it difficult to get a simple and basic model, according to the wishes of the owner of Mahasen, therefore Mahasen was created, even though it has only just been established, Mahasen has good opportunities judging from the things that have been considered.

Moreover, Mahasen will collaborate with several parties, such as fabric production, tailors, label production, and package senders. This is also beneficial for several parties involved. The benefits of Mahasen can be felt by several parties and the results can be enjoyed by Abaya lovers and Muslim fashion lovers.

## 3.3 Market Opportunity

During the Covid-19 period, a lockdown system was implemented which required everyone to stay at home and carry out various activities. This causes some people to be unable to carry out their activities effectively, but with the implementation of the lockdown system, everyone has switched to the online purchasing system to meet their needs, both in terms of clothing and food. Even though the economic system has declined, some UMKM are running their businesses online thereby saving their financial condition and business, many are also starting to choose to become business pioneers in various diverse fields.

The interest of people who only rely on online shopping systems goes hand in hand with UMKM which is starting to enter the e-commerce market. Of course, businesses have innovations or are different from their competitors to be able to survive in this e-commerce market, so when entering the month of Ramadhan, Abaya sales increase drastically and become popular among Indonesian people, which previously was complementary clothing among the Middle Eastern Arab population, become widespread and developed and accepted by Indonesian society. In this case, it is proven that the increase in public interest in Abaya is a choice, especially during the Ramadan season and other Islamic commemorations. Even after COVID-19 is over, the number of enthusiasts and requests for abayas continues to increase among Indonesian people, as reported below. "This has become a customer favorite, it has been

reproduced four times," according to Ganesha, owner of an Abaya clothing business in Tanah Abang, Jakarta (Irfan Maulana, 2023).

As stated in the previous section, Yogyakarta has a great opportunity to start a business, seen from several considerations. Finally, the author decided to continue building his business in Yogyakarta, with the hope of developing his business increasingly and better.

## 3.4 Business Feasibility Analysis

## a. Legal Aspects or Legality

Mahasen is a small business that started less than a year ago, the legality hasn't been processed. The owner has a plan to administer the legality of Mahasen to DJKI, a government organization to maintain the validity of local brands in Indonesia. The project implementation is a personal business, the project field is a clothing brand, and the project location is in Jln. Rambutan No. 05, Condong Catur, Sleman, DIY.

## b. Economic and Cultural Aspects

This business does not have a serious negative impact on the surrounding environment. Output related to the operation production of Mahasen is waste from the remaining fabric, but this has been submitted and managed by garbage collectors or sent to remaining fabric collectors who are still needed for reusable projects. The economic side from Mahasen is a positive impact, Mahasen is a start small business that is open the new employment opportunities. Of course, the lower the unemployment rate in an area, the greater the welfare rate of an area. Even though Mahasen's production volume is still relatively small, at least this helps the income of several workers at vendors who collaborate with Mahasen.

#### c. Management Aspect

Mahasen is a start small business, and the owner is still preparing everything personally. Judging from the management aspect, The owner has prepared a plan in terms of system, flow, design, selling, and marketing Mahasen.

## d. Financial aspect

The initial source of funds to start the business of Mahasen came 100% from the author's funds. The author calculates the ROI (Return on Investment) which is used to measure the ability to generate profits on the investment made. The ratios can show the calculation of how effective the business is at risking investment funds in the form of investment so that it can see the feasibility level of a business. The results have a meaning, if the ROI is higher given a positive scale number, business performance should maximize profits. Instead, the lower ROI value results in negative it shows that the business has to increase in maximizing profits for better business performance.

ROI = ( Net Investment Profit/Investment Cost) x 100% The following calculation of the ROI in the Mahasen business project is : Mahasen Roi = (3.720.000/3.264.000) x 100% = 114%

The ROI calculation for Mahasen is 114% this shows that the ROI owned by Mahasen produces 114% Scale numbers so that this business can continue because it shows that this business still has an opportunity and effectiveness in generating profits.

# 3.5 Business Project Sustainability

Seeing the potential described above, according to the author, this business is worthy of being developed, improved, and continued. Judging from the development so far, it brings several more benefits by establishing collaboration with several parties who also benefit, as well as improving the writer's abilities to develop better. After the final report on the business project ends, the author plans to continue the business and create a collection with innovations, complementing the needs of Indonesian Muslim clothing with Mahasen's principles of wanting simple and elegant products.

The author wants Mahasen to be more active in joining bazaar activities and events so that people get to know the brand offline, as well as strengthening digital marketing to increase the number of people who know the brand online. Apart from that, Mahasen has plans to create an official website so that people can easily find and find out more about Mahasen. The opportunity to have their business website can also open up opportunities for purchases between countries, starting on a small scale, in neighboring countries that are still around Indonesia.

## 3.6 Blue Canvas Strategy Framework

Based on the definition above, Blue Ocean Strategy has two strategic analysis tools, namely the Strategy Canvas and the 4 Action Framework, which contains 10 Key Success Factors that can help determine which aspects require ERRC (Eliminate, Raise, Reduce, Create). To determine and see changes that must be implemented, deleted, or to create new value for a business in the future, in this case, Mahasen has implemented several aspects into the two 4 Action Framework analysis tools first, then implemented them into the Strategy Canvas curve to make it easier for customers know and know the comparisons in Mahasen.

#### 3.6.1 Eliminate:

#### A. Founder

Mahasen has a market that is dominated by the upper middle class, and judging from the background of the founder who is not very strong in his branding, this means that the founder of Mahasen is not given full attention by buyers.

#### 3.6.2 Raise:

## A. Marketing

Mahasen needs to increase marketing through social media and try to collaborate using endorsements with public figures who are trusted by Mahasen's customer target market so that customers can be more interested in getting to know & buying its products.

#### B. Product Quality

The quality of the products sold by Mahasen is very carefully considered so that it is always improved so that customers can feel satisfied with the products they have.

## C. Product Innovation

Product innovation must also be improved both in terms of design and model, by listening to input from customers, and what they need and want from Mahasen collection models in the future.

#### D. Brand

Mahasen's brand awareness must of course be increased so that customer trust continues to increase.

#### E. Store

Having an online and offline shop is indeed a good thing. Currently, Mahasen is in the process of registering sales with one of the online stores, meanwhile, all customer orders can be accessed via Mahasen's official Instagram account. Of course,

having an online & offline shop is one of Mahasen's big goals to facilitate and increase customer satisfaction.

#### 3.6.3. Reduce:

#### A. Price

The price offered by Mahasen would be better if it was lowered, because many competitors find it easier to compete by having cheaper prices, of course, the price factor is one that customers pay very close attention to.

## B. Quality Control

So far, in controlling the quality of Mahasen production, there are not too many obstacles in it, so small things do not need too much attention, such as the location of the logo which is slightly shifted from determining where to store the Mahasen logo, because customers don't pay too much attention to things like that.

#### 3.6.4 Create:

#### A. Customer Education

Customer education needs to be created at Mahasen so that Mahasen customers and potential customers believe that the products offered by Mahasen use premium materials that match the prices offered later.

#### B. After Sales

After-sales service also needs to be created by Mahasen to build a relationship between Mahasen and its buyers (Madear; a special nickname for Mahasen customers).

#### 3.6.4 Strategy Canvas

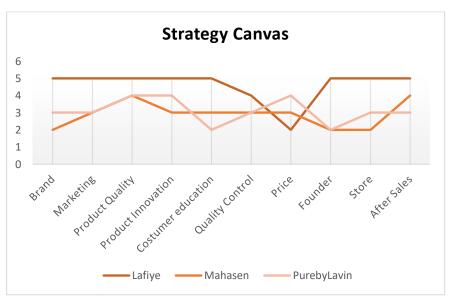


Chart 2. Strategy Canvas

Source: Primary Data Processed (2024).

This strategy canvas it's shows the difference between Mahasen and its two competitors and has chosen as a comparison and inspiration for improving the quality of the Mahasen brand in terms of products and others.

## 3.6.5 Conclusion

Based on data analysis and research results, it can be concluded that the company's blue ocean strategy for Mahasen is as follows:

- 1. Raising the factors such as marketing of the business, product quality, product innovation, and store as well as increasing brand awareness. In addition, some factors need to be created from the business of Mahasen such as after-sales service and customer education.
- 2. Reducing the factors such as price, and quality control. Lastly, the founder factor needs to be eliminated from Mahasen's key factors framework.

#### CHAPTER IV

# **BUSINESS PROJECT IMPLEMENTATION AND ANALYSIS**

#### 4.1 Business Profile

Mahasen is a start-up business focusing on a fashion clothing brand based in Yogyakarta, Central Java, Indonesia. Mahasen has a focus on feminine Muslim model fashion, the first collection is Abaya, the famous long dress from Arabian culture. Mahasen has different characteristics on their Abaya, they choose a premium silk fabric with a basic color, different from the usual abaya that specialty in black jet fabric. Mahasen has a meaning of Beauty and Luminous, it's taken from the Arabic meaning of "beauty, good qualities, and luminous ", The hope is that everyone who uses Mahasen will look beautiful and luminous with the good quality provided.

Mahasen was created on the owner's innovation, it's become from the grievance the owner feels, the owner is addicted to abaya models, but it's hard to find something simple and casual to wear daily. So, the owner decided to make her own, with the fabric she chose personally, also the design, and others. The owner's purpose in choosing the basic model, and basic color it's that she wants the Mahasen abaya can be worn daily, and easy to mix and match with any color of inner dress also if someone wearing pants it still looks match. The simple is that Mahasen has a purpose to make the Mahasen Abaya look beautiful and be nicely worn in any model the customer wants.

Mahasen has a specific target market in Female Students, so they focus on the quality of every little thing indeed, like the abaya, and the packaging. The differences between Mahasen and other competitors are in the model and the fabric Mahasen chooses, Mahasen has characteristics in Premium Silk Fabric Basic Color and models. Meanwhile, a lot of competitors choose different fabrics for their production such as Chiffon, Crepe, Rayon, SnowSheer, and Arabian Crincle. The packaging of abaya Mahasen is wrapped in a Silk pouch with the logo of Mahasen, hopefully, it can be useful for the customer.

# 4.2 Realization of Project Budget

The business project lasts for 11 months. Starting from April 2023 until right now February 2024. This is the following of the realization of the Mahasen Abaya business project budget.

# 4.2.1 Services

Material	Justification of Use	Quantity	<b>Unit Price</b>	Total Price
Tailor Service	Production Process	15 pcs	100.000	1.500.000
Total				Rp. 1.500.000

Table 4. Service Budget

## 4.2.2 Raw Material

Material	Justification of Use	Quantity	Unit Price	Total Price
Lesley Fabric	Production Use	2  m x  15 = 20  m	70.000	1.050.000
Cloth				
Logo Mahasen	Production Use	45 pcs	6.200	279.000
Silk Pouch	Production Use	10 pcs	8.500	85.000
Thank You	Production Use	16 pcs	255	4.080
Card				
Total				1.300.000

Table 5. Raw Material

# 4.2.3 Addition

Material	Justification of Use	Quantity	<b>Unit Price</b>	Total Price
Model Catalog	Production Use	1 Model	By	By personally
			personally	
Studio Photo	Production Use	1 Studio/hour	150.000	150.000
Transportation	Production Use	2 way/ petrol	100.000	200.000
Fee				
Total				350.000

Table 6. Addition Budget

There are so many tools that are needed but not included in the realization budget because the author already owned the equipment before this business was started. So that not all new equipment was purchased when this business was started.

Material	Justification of Use	Quantity	Unit Price
Camera	Photoshoot Catalog	1	Rp.6.200.000
Ipad mini 5	For editing photos of the catalog	1	Rp. 9.299.000
Total			Rp. 15.499.000

Table 7. Equipment

## 4.2.5 Sales

The recapitulation of the sales of Mahasen Abaya products in 4 months based from October 2023 to February 2024.

No.	Month ( 2023 )	Description	Platform	Filled	Total Sales
1.	October	Rp.260.000/pcs	Instagram	2	Rp.520.000
			DM		
2.	November	Free Delivery Discount.	Instagram	3	Rp.780.000
		Rp.260.000/pcs.	DM		
3.	December	Discount 10.000 for students.	Instagram	3	Rp.750.000
		Rp.250.000/pcs.	DM		
4.	January	Free Delivery Discount &	Instagram	5	Rp.1.250.000
		Discount 10.000 for students.	DM		
		Rp.250.000/pcs.			
5.	February	Special Ramadhan Sale	Shoppe	2	Rp.420.000
		Rp.210.000/pcs.			

Table 8. Sales



Chart 3. Sales of Mahasen.

Source: Primary Data Processed (2024)

## 4.2.6 Cash Flow Statement

The following is the Cash Flow Statement of Mahasen from April 2023 until January February 2024. The Cash Flow Statement covers information on the purchasing product that Mahasen needed, until the recapitulation of sales results.

Name	Month	Unit Price	Quantity	Total Price	
Fabric Material	April	Rp.70.000	15	Rp.1.050.000	
Production	April	Rp. 1.500.000	-	Rp. 1.500.000	
Pouch Production	April	Rp. 8.500	10	Rp. 85.000	
Photoshoot Catalog	June	Rp. 450.000	-	Rp. 350.000	
Logo Production	May	Rp. 6.200	45	Rp. 279.000	
Thank You Card		Rp. 225	16	Rp. 4.080	
			Cash Out	Rp. 3.264.000	
Sale	October 2023	Rp. 260.000	2	Rp.520.000	
Sale	November 2023	Rp.260.000	3	Rp.780.000	
Sale	December 2023	Rp.250.000	3	Rp.750.000	
Sale	January 2024	Rp.250.000	5	Rp.1.250.000	
Sale	February 2024	Rp.210.000	2	Rp. 420.000	
	•		Cash In	Rp. 3.720.000	
			Total	Rp.456.000	

Table 9. Cash Flow Mahasen

## 4.2.7 Balance Sheet

The following is the balance sheet for Mahasen from April 2023 – February 2024.

Balance Sheets of Mahasen							
From April 2023-February 2024							
Assets							
Current Assets							
Cash	Rp.3.720.000						
Supply	Rp.2.914.000						
<b>Total Current Assets</b>	Rp. 6.634.000						
Non Current Assets							
Fixed Assets							
Equipment	Rp. 15.499.000						
Depreciation of Equipment	Rp7.180.000						
Total Non Current Assets	Rp.8.319.000						
Total Asset	Rp. 14.953.000						
Liability							
Debt	Rp.0						
Equity							
Capital	Rp.8.319.000						
Retained Earnings	Rp. 6.634.000						
Total Equity	Rp. 14.953.000						
Total Liabilities and Equity	Rp. 14.953.000						

Table 10. Balance Sheet

## 4.3 Business Project Implementation

## 4.3.1 Business Project Plans

## **A.** Project initiation stage

Nowadays, fashion is a lifestyle that is inherent in society. Various kinds of fashion models are always changing very quickly following booming trends. So this is a gap or opportunity in building a fashion business. However, because fashion trends change so quickly, the alternative solution is to choose a fashion style that can be used throughout the ages. Abaya can be a way of solution because only plays with colors and models, the business that will be started is a fashion business in the field of Abaya.

## 4.3.2 Project planning stage

The Abaya that will be produced will have a Simple and Elegant concept, namely having a fashionable and elegant image when using this product. With a combination of beautiful colors, it is hoped that it will attract people to buy it. In launching this Abaya of Mahasen, the author will launch an abaya model with 5 colors. When this business goes well, the author will add a new collection of other new models.

# 4.3.3 Project implementation stage

• Table the processing of preparing Mahasen

No.	Description	Documentation
1	The author finds the materials in several places to find the best materials and good prices.	Image 1. Finding the materials for Abaya Mahasen.
2	Have a consultation with the specialist tailor to discuss the model, and how long will be the process of making the product abaya of Mahasen.	Image 2. Discuss a model and fit the result of Abaya Mahasen
3	Made Gmail for being a contact person by customers, and partners, and for requirements of media social Mahasen for the further	Search in mail  X Google  Mahasen Mail hellomahasen@gmail.com  Manage your Google Account  Image 3. Gmail for Mahasen

4 Instagram Account Mahasen for Marketing Platform, Selling Platform, and for places interactions with the customers. Image 4. Instagram official Account of Mahasen. 5 Facebook Mahasen was () a creating Facebook Ads market products known widely MAHASEN by others. Image 5. Facebook for Mahasen 6. Shoope Mahasen Store is made to make customers who like this platform for shopping easier to MAHASEN\_ID buy the product. Produk Kategori Rp260.000 Image 6. Shoope Mahasen Store

7.	Taking a photo catalog for the								
	collection of Abaya Sahara								
	Mahasen products. The purpose								
	of photos can be used for								
	of photos can be used for Instagram feeds and SnapGram								
	posts, Ads pictures, also Shoope								
	catalog pictures.								



Image 7. Photos Catalog.

8. Mahasen chose the basic color and model for the thank you card and chose one ayat from Al-Quran.

"O children of Adam, We have bestowed upon you clothing to conceal your private parts and as adornment. But the clothing of righteousness - that is best. That is from the signs of Allāh that perhaps they will remember. (Al A'raf: 26)"

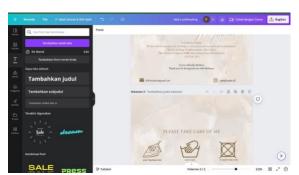


Image 8. Concept of Mahasen 'thank you' card.

9. Mahasen chose a pouch for packaging products to minimize the use of plastic and for reusable packaging. Madear, the consumer of Mahasen can use the package many times.



Image 9. Ordering for Mahasen Pouch package.

10. Upload SnapGram to Instagram Mahasen.id official account to give and share information for the customers.



Image 10. Instagram Story Mahasen.

11. Customers who made orders through the shop would automatically have input to the data, there will be a notification for sellers to start packing the package for the delivery process. All delivery processes will be tracked on the shoppe, so the seller and buyers can see the progress of the package.

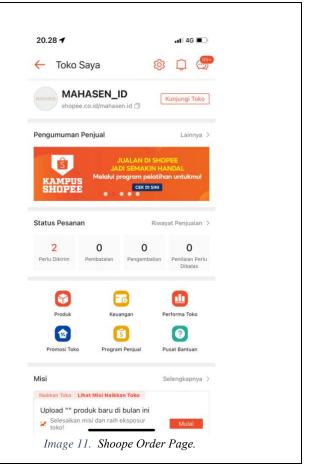


Table 11. Project Implementation Stage

## • Purchase of product raw materials

To purchase fabric products, we will take suppliers who have been surveyed.

## • Product implementation process

For the Mahasen production process, only 1 tailor will be used because the number of products to be made is only small.

#### Product packaging process

For the production packaging process, plastic and clothing logos are needed for the packaging process. Before packaging the product, there is a checking or quality control process for the items that want to be sent. It is hoped that Mahasen products will be known for their good quality so that users are satisfied when using them.

## 4.3.4 Project monitoring and control stage

At this production monitoring and control stage, production schedules are checked and budget realization is recorded in stages so that the production process runs well and is completed on time.

## • Project monitor and Controlling Process

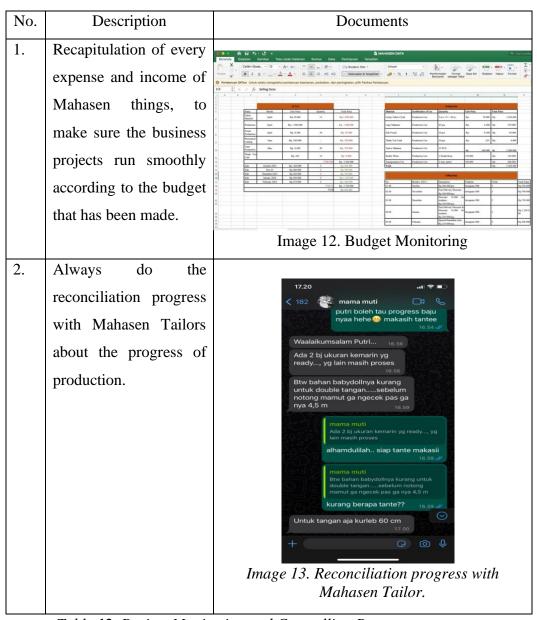


Table 12. Project Monitoring and Controlling Process

## e. Project closing stage

The final stage of this project is creating a final business project report which will end in 11 months.

## 4.3.5 Timeline Business Project

Details	2023						2024				
	April	May	June	July	August	September	October	November	December	January	February
Fabric Survey											
Taylor Survey											
Social Media Preparation											
Abaya Production Process											
Pouch Production Process											
Thank You Card											
Photoshoot Catalog											
Logo Production Logo											
Marketing											
Sales											
Preparation of Business Proposals											
Business Project Final Report											

Table 13. Timeline Business Project

The table explains the timeline of the Mahasen Journey from April 2023 until February 2024.

## 4.4 Problem Identification and Solution

## 4.4.1 Advertising and Marketing

## a. Problem

Advertising and Marketing are one of the main reasons that support the progress of some businesses, the effect of advertising and marketing are broadly effective. It's an open opportunity to make larger spaces for consumers to know more about our products and brand, to attract buyers' attention. Mahasen still has issues with focusing on Advertising and Marketing, remembering Mahasen is a start-up business so people don't know more about this business than, what Mahasen sells and offers.

Mahasen was trying to use MetaAds which later on will show up in Facebook and Instagram timelines, for increasing brand awareness. In the results for viewers of Mahasen MetaAds viewers, it's seen that the range age of 18 - 25 is the highest. But, still, there are a lot of men than women who have seen the content of marketing, even the content product seen it's for women.

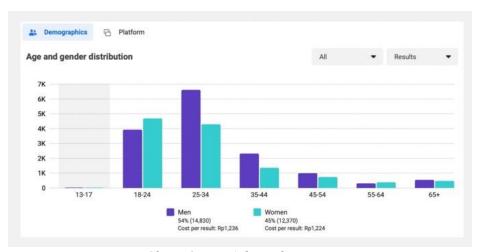


Chart 4 MetaAds Mahasen

Source: Secondary Data Processed (2024)

It shows that MetaAds helps us to spread widely our content, but the target viewers are a random track, even though the branding target market is women, the results on the platform MetaAds have many man results who have seen.

#### b. solution

There are several solutions for marketing and advertising Mahasen, the owner has several strategies:

- 1. Actively making content and uploading to social media. The owner must pay attention to what's on trend right now in social media to increase brand awareness to reach more people knowing about Mahasen and hopefully attract buying interest. Mahasen will be more active on TikTok and Instagram to attract customers, according to TikTok and Instagram now is a trending platform for people who are active on social media. For uploading to Instagram, it's better to save every important content on highlights and put hashtags for uploading in the Tiktok platform, because in Tiktok the hashtag functions are really useful.
- 2. Endorsement is another solution to increase brand awareness and increase the selling of products. Because the customer is influenced directly by their trusting influencer on social media. Mahasen would be endorsed by selective Selebgram

and Tiktokers to increase customer trust, The owner will be selective on influencers who fit on the budget and have worthy values to marketing the Mahasen product.

#### 4.4.2 Production

## a. High price of Taylor service cost

Taylor service of Mahasen is one of the biggest capital costs that has to be spent, if Mahasen wants to sell at a lower or more profitable price, the cost of Taylor service must be decreased from the price right now. As a consequence of the high price of Taylor's service, Mahasen doesn't have a maximum profit for the owner, and hard to set a worthy discount price.

#### b. solution

Since Mahasen is a start-up business, the owner still produces in a small quantity, and using the boutique Taylor service causes a higher cost than using the convection service. After seeing that Mahasen has an opportunity to grow and will taken seriously by the owner, Mahasen has planned to use convection to produce more quantity and save cost than using Boutique Taylor service.

## 4.5 Business Project Implementation Analysis

Analysis of the implementation of the Mahasen Fashion business project for 11 months:

## 4.5.1 Preparation for the Mahasen Production

Preparation of Mahasen will be carried out starting in April 2023. The first step of preparing this start-up brand is on the Production needs, and making an account for the Social media of Mahasen. In the beginning, the owner had to do several surveys on fabric material that suited Mahasen, from the color also the structure quality to find the most fit material. The owner of Mahasen has a contact with Taylor Service to start the production process and discuss the design that has been prepared by the owner. Social media also have to be prepared to support Mahasen as an Online Business, starting with Gmail, Instagram, TikTok, Facebook, and Shoope Store Account.

Mahasen still needs to prepare several detailed things for the packaging, logos, and little details like thank you cards for the customers. The owner found several distributors that suit Mahasen product's needs. While waiting on the production process of the product, the owner has to order other things like a logo, pouch for the packaging, and thank you card. The owner of Mahasen has designed on her own all the things that need to be designed and prepared, like logos, thank you cards, and also the feeds of Social Media. In making the concept and design, the author looks for references via several sources like Instagram, and Pinterest.

## 4.5.2 Marketing and Promotion

The marketing and promotion have been carried out since the production process finished, before the marketing and promotion process the author have a photoshoot agenda to support the collection of Mahasen product pictures that can be needed for Marketing and Promotion later on. The process was prepared by the owner and her sister as the model of the Catalog, all the results of the photoshoot section have been edited by the owner before finally post on Social Media Mahasen. The Marketing is done online through MetaAds, Instagram, and TikTok. Because Mahasen is a start-up business, Mahasen focused focusing marketing for increasing brand awareness. Since the owner started to make content, it has helped to get a public response, it's seen that actively making content would take a results of responses by customers from viewers on SnapGram, and Tiktok, and give several results also like increasing likes, keep, and new followers.

## 4.5.3 Competitor

Clothing brands in Indonesia are one type of business that is in great demand in Indonesia. The majority of Indonesia's population consists of Muslims, so Muslim clothing is a big business opportunity that is of interest to many enthusiasts. Mahasen's target market is quite broad, teenage women and beyond can have a Mahasen brand collection. Apart from Mahasen, many other competitors are operating in the same business sector, namely the Women's Muslim Clothing Brand. As the author will discuss here, the author chose two competitors who had started their business earlier than Mahasen, this comparison aims to find out the shortcomings of the Mahasen brand as learning material to improve the quality of Mahasen in any aspect, while in other cases this comparison can help consumers to determine which clothing brand is more suitable for individual consumer choices.

Some of the competitors for Mahasen are Lafiye and PurebyLastin. Since Mahasen is a new start-up business in the fashion industry, there are deficiencies. The competitor's excesses have more followers already so their names are widely known by the public, and the capacity to accommodate customers is highly better than Mahasen.





*Image 14. Competitors image from the website* 

## a. Conclusion

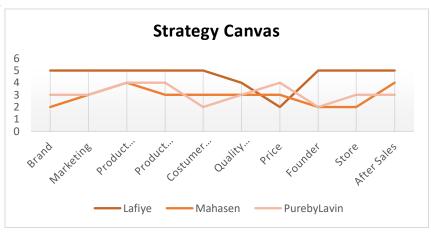


Chart 5. Strategy Canvas

Source: Primary Data Processed (2024)

Based on the theory of Strategy Canvas above, it has been explained about the differences between the three brands, Lafiye, Mahasen, and PurebyLastin. The other brands have several differences, also about the model of the product, the quality of service and production, also in other things. After comparing with competitors and seeing the shortcomings of the Mahasen brand, the author knows several aspects that need to be developed and improved. With fierce competition, the author tries to pay more attention to things that need to be developed at Mahasen. The author needs to improve quality and innovation so that Mahasen gets customer satisfaction. Additionally, the author will focus on marketing in social media more often, to attract the attention of customers and increase

brand awareness which will later help to expand the opportunities for new customers to choose Mahasen products as their choice.



Image 15. Sahara Abaya Mahasen

#### **CHAPTER V**

#### CONCLUSION AND RECOMMENDATION

#### A. Conclusion

Mahasen came from the inspiration of a writer who likes Abayas but has difficulty finding models that are minimalist, simple, and still give an elegant impression. Also seeing the opportunities in the Abaya business in Indonesia, increasing seriousness about this business being realized. Mahasen was created with the hope that it can complement Indonesian Muslim women's clothing, supporting the use of clothing that adheres to Islamic law but still looks fashionable for all users of various ages. Mahasen is made as simple as possible, both in color and model, to make it easier for customers to use the product on various occasions, such as daily basic wearing, dinner, Islamic holiday activities, and many others. Even though the development of Mahasen is still relatively small, the author continues to strive so that Mahasen can develop better and bigger. Another benefit is to help open up employment opportunities that can be useful in the future and support the economy of the author and several people involved in the future.

There were several difficulties when Mahasen was first built, because this business was purely the author's learning to organize and prepare it, with not much basic selling. However, like businesses in general which have many difficulties, this makes the author continue to learn to develop his business to be better and improve its quality better with each progress. The author believes that innovation is very necessary for the progress of a business to improve the quality of its business. The author also pays great attention to the marketing quality of Mahasen, to increase brand awareness, so that many people can get to know Mahasen well. This increase in brand awareness will allow Mahasen to have new consumers, increase sales and consumer trust, and improve Mahasen's quality as a start-up business.

Another important thing that needs to be paid attention to is the quality of Mahasen product production, of course, this is the main thing that needs to be paid attention to, Mahasen must sell quality commensurate with the price offered, and every detail needs to be checked and paid attention to. Of course, some things don't go perfectly, and errors in the production process often occur, but this is when communication between writers and parties working together builds communication and discussions. Of course, the author has succeeded in checking every product sold by Mahasen in every detail. Apart from consumers who want the best results from what they buy, of course, sellers also have the same feeling, wanting to sell the best products so that customers can be satisfied with the results.

Building a business is not easy, especially when this is the first time we try, but doing something we are interested in ourselves makes the journey easier because the desire comes from ourselves. The author takes on every progress of Mahasen, good and bad, with pleasure, with the hope that Mahasen can provide quality and service that always improves and gets better at every phase. Gaining trust and satisfaction from customers is one of the main factors that the author wants. By knowing each of the advantages and disadvantages of the Mahasen business development process, the author knows the things that need to be prioritized in the future.

#### **B.** Recommendation

Based on the results of the Mahasen business project that has been carried out, for anyone interested in building a business in the fashion industry, several things need to be prepared, the author can provide the following recommendations:

- 1. In business, the use of social media as a marketing medium is very important and influential. Therefore, it needs to be done regularly and consistently to gain customer trust, which can later open up opportunities to attract consumers to place orders. Of course, marketing needs to be based on content that is interesting, trendy, and not monotonous. Another hope is that every content we create can provide new insights to consumers.
- 2. Prepare more thoroughly regarding production costs, this can be determined by determining which distributor will become a partner. This greatly influences production costs which will later become a determining factor in the selling price of goods. Each selling distributor has different prices, and tailors also need to be well informed about this, considering that this is an industrial fashion business, neat sewing results are a high consideration for consumers. It is recommended to use convection services rather than individual boutique tailors because, in terms of costs, they are quite different. Of course, when choosing convection, it's a good idea to try sewing a sample first to find out whether the resulting sewing results are as good and neat as expected or not. The cost of making a logo, packaging, and several other details is not small, some distributors have a minimum order for orders. Before ordering, make sure we are sure about the choice of business design that we will build for a long period. Of course, the

design of a business cannot change, because it reflects the characteristics of a business which will be easily recognized by consumers.

3. Apart from that, there are important indicators that must be evaluated and improved, namely the financial recording system which covers various kinds of money in and out transactions, the aim of which is to be able to find out all transactions that have occurred and can be used as evaluation material in the next period. In this report, all transactions and production values have been recorded, but it is possible that some transactions were missed and not recorded by the author.

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