

ABSTRACT

Permadi, Agus Setiawan. 2014, *Thesis*. Title: “*The Implementation of Occupation Auxiliary Management in Increasing the Profitability*” (Case Study in UMKM “UD PASTI MAJU” Peternakan Ayam Petelur Kabupaten Blitar)

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Occupation auxiliary is very important for UMKM, in the ideal limits, it is not too big and too small due to the use of occupation auxiliary which is efficient to increase the UMKM's profitability. The purpose of this research is to recognize the efficiencies of the use of occupation auxiliary in increasing the profitability in UMKM Ayam Petelur in the Blitar Regency.

This research utilizes descriptive qualitative which use study case model. The data collection of this research use interview, documentation, observation, and triangulation. The data analysis which is used in this research are, first is data collection. Then processed and analyzed by descriptive method which has a purpose to describe the efficiency of the use of occupation auxiliary in increasing the profitability by comparing the UMKM's scales for three periods, make a report about the use of occupation auxiliary, the efficiency of the use of occupation auxiliary analysis and complemented by ratio of profitability analysis.

The findings of this research showed that 1) in three years UMKM “UD PASTI MAJU” Peternakan Ayam Petelur in Blitar Regency, the use of occupation auxiliary which is applied are based on the need of daily expulsion, cover the exertion's loss, buy the permanent assets and pay the long-term debt. 2) from the analysis of efficiency ratio, the use of occupation auxiliary and profitability ratio showed that the management implementation of occupation auxiliary in UMKM “UD PASTI MAJU” walks efficient and also increasing the profitability. In suggestion, the researcher said that the allocation of financing surplus had better to invest in short-term and utilizes the available resource maximally to obtain the maximal benefit.