

## **ABSTRACT**

*Mosaic mirror is a work of art that utilizes the remnants of the mirror. In Bali, Bogor, and Jakarta mosaic mirror has become a business. Seeing a business opportunity, the authors attempt to design a mosaic mirror in Palembang.*

*Palembang Mosaic Mirror is the name of the company planned to venture mosaic mirror in Palembang. The target market is the consumer products that mirror mosaic from 15 to 35 years. Based on the technical aspects, PMC uses simple technology. Based on the HR aspect, Palembang Mosaic Mirror hiring production workers and marketing for the first year to third as much as 1 person and for the fourth year to hire two people. Management aspect, organization is Lini and risks can be overcome. In the juridical aspect, SITU and SIUP be well taken care. The planned production capacity in the first, second, third, and fourth is 304 units, 665 units, 1023 units, and 1382 units. Based on a business feasibility analysis found that the payback period for 3.007 years, NPV Rp.8.281.053,00, and an IRR of 18.59%, it can be said the business is worth. In the aspect of the environment can be said that there is no effect on the environmental impact.*

*Key words: Mosaic Mirror, Business Feasibility Analysis, Payback Period, NPV, IRR*