

## ABSTRACT

*Fashion has a very close relationship with fashion, appearance and lifestyle. Over time, fashion will continue to evolve with the times, both functionally and emotionally according to what is expected and the form of depiction in the minds of its users. Thrift shop business planning can be done by analysing market and marketing aspects, operational aspects, human resource aspects, and financial aspects. This study used a qualitative research method with a natural setting described in a narrative manner, so that the activities and impacts of the actions taken can be found. The results of the study show that the thrift shop business for generation Z has a very good opportunity to start a business. The ur.secondhand thrift shop business development requires a total funding of IDR 3,030,000 with a total cost of equipment depreciation of IDR 638,611. The thrift shop business earned total sales of up to IDR 49,750,000 with operational costs incurred reaching IDR 29,400,000 in the period March 2021 to February 2022. The funding issued can generate a Pay Back Period (PBP) for 1 year and 8 months, Net Present Value (NPV) of IDR 17,320,000, Return on Investment (ROI) of 16%, Return on Assets (ROA) of 75%, Return on Equity (ROE) of 631%, and Return on Sales (ROS) of 38%. From the existing analytical calculations, it can be concluded that the thrift shop business can be implemented and is feasible to run*

*Keywords: Business plan, business eligibility, thrift shop*