

## **ABSTRACT**

*This study aims to (1) describe the production process of cocoa powder in the "Chocolate X" business in Masamba District, North Luwu Regency (2) Analyze the added value of cocoa powder production in the "Chocolate X" business in Masamba District, North Luwu Regency (3) Describe the amount of production and analyze the income earned by the cocoa powder product business in the "Chocolate X" business in Masamba District, North Luwu Regency. This research was carried out in "Chocolate X". This research was conducted from December 2022 to February 2023. The data analysis method used is descriptive analysis, added value and profit. The results showed that the processing of cocoa beans into cocoa powder, namely the dried cocoa beans were fermented first and then roasted, then the separation of skin and seeds, pasting, councing, pressing fat, cocoa cake, refining cocoa, and producing chocolate powder which was then marketed. to outlets. The amount of value added to powdered cocoa products is Rp. 126,540/kg and the ratio of added value to the output value of raw coffee beans is 70.30%. The added value of powdered cocoa products is in the high category because it is greater than 40%. The amount of product profit for a month is Rp. 3,569,752 .*

*Keywords: Chocolate, Cocoa, Value Added.*