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## Business Plan for Non-formal Education Services

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### ABSTRACT

Business plan design skills are essential competency for entrepreneurs, as a well-crafted business plan helps stakeholders easily understand and trust the proposed document. This study aims to describe business planning analysis from four key perspectives: (1) marketing, (2) operations, (3) human resources, and (4) finance, and focusing on the case of Gama Private Center, a non-formal educational institution. This study used qualitative case study approach. The findings reveal that Gama Private Center employs a structured business plan that includes: (1) a marketing strategy informed by market research and a marketing mix; (2) human resource planning encompassing recruitment processes, training, and compensation schemes; (3) operational strategies focusing on customer proximity, engaging learning methods, and user-friendly Standard Operating Procedures (SOPs); and (4) financial planning, including initial capital calculation, funding identification, cash flow forecasting, and financial feasibility analysis. The study contributes theoretically by advancing the understanding of business planning concepts in non-formal education, emphasizing market analysis, consumer segmentation, and operational strategies for success. Practically, it provides actionable insights for non-formal education entrepreneurs, including consumer-centered marketing strategies, human resource development, and structured business planning to enhance competitiveness and sustainability. Future research is recommended to explore the scalability of these strategies across diverse educational contexts.

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## Introduction

Over the past few decades, private tutoring has grown rapidly and is now a global phenomenon (Entrich, 2020). Supplementary learning in private tutoring is commonly known as shadow education because much of the content mimics the content of a typical school curriculum (Bray, 2023). Some private tutoring contributes to children's learning and social skills, as well as providing employment. A survey by Polaris Market Research (2022) revealed the value of the global private tutoring market to be USD 92.30 billion in 2021 and is expected to grow at a CAGR of 8.6% during the forecast period. The growth factors of the market are the benefits of private tutoring during the pandemic, rapid urbanization, and increasing competition among students. It provides one-on-one teaching assistance to students from schools or organizations not part of the regular school system. In Indonesia shadow education has grown rapidly, the number of tutoring institutions in Indonesia is estimated to be 1,362 institutions with 955,863 students or 70.88% and the number of students attending tutoring will increase by 10% each year (Hayati, 2020).

Tutoring institutions or private lessons are non-formal educational institutions in Indonesia that offer guidance for various subjects such as Math, English, and others (Wijayanti, n.d.). They provide help and support for students to improve their academic skills. To meet the different learning needs of students, private tutoring institutions offer personalized learning services with customized teaching methods (Wardhana & Ratnasari, 2022a). The private tutoring business is an attractive solution to offer, this is due to the increasing competition and public demand for better quality education (Zhang & Bray, 2021). This opportunity has made many people interested in starting a business in the education sector, marked by the proliferation of private tutoring institutions in various regions. Every businessman wants his business to run well and stay afloat. For this reason, every business entity needs to think about the right strategy to answer market demand by considering the opportunities and challenges that exist. Business actors also need to have a clear and targeted business plan to survive for a long time (Ryandono et al., 2019).

Comprehensive business planning is a crucial element in starting a business (Fichter & Tiemann, 2020). The main function of business planning is to design strategies and initial plans for the business. Without good planning, a company will have difficulty in growing (Wardhana, 2023). Therefore, entrepreneurs need to develop a business plan so that the business can run in a directed manner and achieve success (Biby & Nazaina, 2021). Business entities need to make careful business plans including business objectives, expected benefits, costs, and capital required, marketing strategies, and target markets. The benefits of business planning include a better understanding of the business model, a clear target market, more effective sourcing of funds, and a clearer focus and direction for the business. In addition, business planning makes it easier to predict the future and level up the business (Iman et al., 2022).

The problem often faced by business owners is the lack of careful planning because they are too focused on making products without paying attention to other aspects that are more important in starting a business (Solihin & Yuneline, 2023). The skill of designing business plans is one of the important competencies that entrepreneurs must have (Wahidmurni et al., 2020). Writing a business plan requires precision so that various interested parties can easily understand and trust the document (Zakik et al., 2022). Each component in the business plan must be explained in detail. Business plans that can be said to be feasible, profitable, and capable of development need to be studied in the aspects of marketing, human resources, operations, and finance (Sulastri et al., 2022).

Research conducted by Sadri and Mardiana (2022) shows that tutoring helps children improve their academic performance, motivation, and interest in learning. In addition, tutoring also helps overcome learning difficulties experienced at school and supports parents who cannot accompany their children in

learning. Tutoring has now become an important necessity to reinforce the understanding of material acquired at school. This phenomenon needs to be responded to quickly by business entities engaged in education. One of the service businesses engaged in non-formal education is Gama Private Center. Based on observation data, Gama Private Center was established in 2022, at this relatively young age Gama Private Center already has hundreds of students and partner teachers and has opened new branches in several areas of East Java including Blitar, Tulungagung, Kediri, Malang, and Surabaya. Initial observation data also shows that there are obstacles in several aspects, such as the lack of teachers as partners in certain areas which results in many empty classes, this makes many potential customers cancel to register at the Gama Private Center. Operationally, the institution also does not have an official license so it lacks the trust of the wider community.

The tutoring business “Gama Private Center” was originally a family business. Family business organizations are the most common type of business found around the world. Family business studies are gaining ground in Indonesia with more and more research on Indonesian family businesses appearing in various scientific journals. Despite this, the survival rate of family businesses is considered low. The low survival rate of family businesses, according to some studies, is also related to the issue of management succession, a difficult situation they have to face (Pramudya, 2021). This research contributes to the study of business planning for family business owners, particularly those in the micro and small business category. To maintain business resilience, every business person is required to always be well-informed of business developments (Juliansyah et al., 2021).

Based on the information obtained, it is interesting to examine more broadly about business planning at the Gama Private Center as a non-formal education institution. The preparation of business planning can be reviewed from the aspects of marketing, human resources, operations, and finance (Wardhana, 2023). In line with the findings of previous research, this study affirms the importance of preparing business plans by analyzing some of these aspects. Evidence of the importance of analyzing some of these aspects in preparing business plans is shown by Yudha (2021) who has concluded that the business being run is declared feasible by considering marketing, operational, organizational, and human resource aspects as well as financial aspects.

The results of Astuti and Yanti (2021) research also stated that the business establishment was declared feasible based on market and marketing aspects, technical and operational aspects, financial aspects, and organizational and management aspects. The research findings of Soelaiman and Liusca (2022) show that business planning in terms of marketing, resources, operations, and finance can realize the vision and mission to be achieved. Previous research has highlighted the importance of business planning in the public sector with a focus on marketing, operations, human resources, and finance (Ghifara et al., 2022). Several things have not been discussed, especially in the context of a new institution like Gama Private Center. Unique constraints, such as a shortage of partner teachers leading to empty classes and potential customers canceling enrollment, as well as the absence of an official license affecting public trust, require more in-depth analysis (Ryandono et al., 2022). In addition, previous research has not offered practical solutions to the problem of recruiting and managing teaching staff in non-formal education businesses. This research is expected to fill the gap by developing a business planning model that is not only relevant for Gama Private Center but can also be replicated by other non-formal education institutions as a practical reference.

This research makes aspects of marketing, human resources, operations, and finance as an analysis of business planning in the field of non-formal education services. The marketing aspect is important to design a targeted strategy to reach potential customers, given the high competition in this sector. Human

resources are prioritized because the availability of qualified teaching staff greatly affects operational success and customer satisfaction, while operational aspects play a role in ensuring services run efficiently, with the support of good standard procedures (A. T. R. C. Yudha et al., 2024). In addition, financial aspects are critical to ensure business sustainability through sound fund management and strategic investment planning (Riduwan & Wardhana, 2022). These four aspects not only reflect the main components of business planning but also offer a comprehensive approach to overcoming practical obstacles, increasing public trust, and supporting the development of adaptive and competitive business models in the non-formal education sector.

## **Literature Review**

### **Business Plan**

A business plan is the first step of any business where the entrepreneur summarizes the company's business strategy and shows how to implement the strategy (Wijayanti & Ryandono, 2020). In preparing it, aspiring entrepreneurs must develop the business idea in print and think about how to launch the idea before money and time are invested. A business plan is the process of identifying the range of possible actions the company could take, figuring out where the company would stand as a result of each possible action, comparing and taking this position into account for all actions, and then choosing the course of action to take based on the evaluation (Mansoori & Lackéus, 2020). In other words, business planning includes everything that is made to run the business in the future by optimizing resources and preparing for all possibilities and risks that exist. On a more practical level, innovation is one of the most important things in business development (Santoso & Kusuma, 2023). Currently, there are many views on the importance of innovation to maintain business relevance in a changing and uncertain environment (Ghifara et al., 2022). This will further impact business development where innovative and flexible approaches can stimulate business growth.

A business plan is an important task that needs to be prepared before starting a business. The business plan should include details about the business concept, finance, marketing, and others (Sitompul et al., 2022). A business plan is a document that details the goals of the company and the plan to achieve those goals (Maulana, 2023). Starting from marketing activities to financial and operational activities of the company. Moreover, a business plan helps the leadership team stay on track with the same goals. As mentioned earlier, every company should have a well-crafted business plan. Ideally, this business plan is reviewed regularly and updated to reflect goals achieved or changes made. A detailed business plan can also be used as a powerful weapon to attract investors and borrow money from financial institutions such as banks (Goni et al., 2021). A business plan should be created before starting a business. The aim is to ensure the readiness and ability of the company's leaders in a targeted manner. Having a business plan will make it easier for you to run your business and stay aligned with your goals (Sund et al., 2021). That way, the company could run smoothly and generate abundant profits. For beginners, a business plan is the first step before forming a company or injecting capital into it.

### **Market and Marketing Aspects**

According to Kotler and Armstrong (2016), the analysis of market and marketing aspects of business planning is a process of all business activities from planning, pricing, marketing and product distribution to achieve the fulfillment of consumer needs. Market and marketing analysis is fundamental in starting a business, because this aspect is needed to determine demand, market potential, and market share owned by competitors (D. Darmawan & Grenier, 2021). In this aspect, companies are encouraged to achieve

sales targets by taking steps to increase funds to maintain product sales. This is done because it is the main source of company revenue from sales. The sales aspect is always closely related to the purchasing power of the market and the consumers who are the segment of the market (Loestefani et al., 2022).

Achieving a company's target requires a variety of competitive strategies. These various strategies are the STP (Segmentation, Targeting and Positioning) strategy and the marketing mix that is carried out (Schlegelmilch, 2022). STP is a manifestation of three sequences of processes that are carried out through the stages of one business strategy. STP that is carried out is the most important initial stage in recognizing customer value. STP is located at a strategic level as an effort to determine how the strategy is facing market competition. The next strategy to implement is the marketing mix.

### **Human Resource Aspects**

Human resource planning is a series of steps taken to anticipate the needs of the organization in the future, as well as to meet the human resource needs that arise from this situation. Gary Dessler in Setiyati (2019) states that human resource management involves policies and activities that combine various aspects of personnel into one position, including recruitment, selection, training, and others. Workforce planning is a systematic effort to estimate the future demand and supply of labor in an organization (Wardhana & Ratnasari, 2022b). The human resource planning process involves four important activities, namely providing current human resources, anticipating future needs, managing human resource potential, and implementing procedures for quality improvement such as monitoring and evaluation. It aims to ensure that the skills, abilities, and behaviors of employees match the needs of the organization (Mendo et al., 2023).

Human resource planning also involves projecting the demand and availability of human resources and can support the recruitment, selection, and training process. The point is to ensure that the number of staff matches the demands of the job without leaving vacancies. Thus, human resource planning can be viewed as a management effort to shift an organization's human resources from their current roles to desired future positions to achieve organizational goals (Irmayanti & Keri, 2021).

### **Operational Aspects**

The smooth running of a business is closely related to the technical or operational aspects used. Operational aspects include the use of input and output components, both in the form of goods and services (Liu & Zhao, 2022). Strategies to support the vision and mission of a company or organization need to pay attention to operational aspects, which require the conversion of inputs into outputs in the form of products or services. Companies need to have competitive competitiveness, competitiveness related to the output produced in the operational area, namely through differentiation strategies, fast and precise responses, and low costs (Zaki et al., 2024).

### **Financial Aspects**

A business is said to be good if it can provide decent profits and can fulfill its financial obligations (Tangngisalu, 2021). Activities on this financial include calculating the amount of capital needed for the initial working capital needs of procuring fixed assets (Pratiwi et al., 2022). It also analyzes the most profitable financing options by determining how much capital must be prepared from external loans and how much funding from own capital. The acquisition of financial analysis results will be used as a description of the state of the financial plan with interested parties (Wijayanti et al., 2021).

From a financial perspective, research in this area aims to determine the costs that will be incurred and the estimated amount. Of all the evaluation factors in a company feasibility study, financial factors have the most impact on financial decision-making because their value is known and cannot be taken lightly

without careful consideration and calculation. Short-term and long-term effects can also arise from financial factors (Eka Purwanda & Raden Willa Permatasari, 2022). Financial analysis is one of the factors used to evaluate the company's overall finances (I. Rahman et al., 2022). The viability of a business or investment can be assessed using criteria such as Profitability Index (PI), Internal Rate of Return (IRR), Payback Period (PP), and Net Present Value (NPV) (Qosim et al., 2023).

## **Methodology**

This research aims to gain an understanding of the analysis carried out on business planning in terms of marketing, human resources, operational, and financial aspects. For this reason, qualitative research methods are used in research, because according to Adlini et al. (2022), qualitative research is a research method that aims to gain an understanding of reality through an inductive thinking process. The type of research uses case study research by directly observing the object under study and conducting in-depth interviews with the owner of Gama Private Center. Case study according to Baxter and Jack is a research approach that facilitates researchers to investigate a phenomenon using diverse data sources Case study research aims to study certain social units intensively (Nurahma & Hendriani, 2021).

The subjects in this study are the owners, partners teachers, and employees of Gama Private Center. Data collection in this study was carried out by conducting in-depth interviews with informants, being directly present in the field for observation, and collecting various reports and documents that already exist for documentation. Qualitative data analysis techniques use data analysis by collecting, condensing, presenting data, drawing conclusions, and final reporting. To determine the validity of the data findings, the researcher adjusted the data validity checking technique by Moleong, namely the source triangulation technique, and discussion through discussions with peers (Dadang Cunandar & Niken Julia Agustin, 2020).

## **Results and Discussion**

### **Results**

#### **1. Market and Marketing Aspects**

Private tutoring is a form of learning outside of school where only one student and a maximum of five students as subjects or learners. Generally, activities take place at the student's home with a flexible schedule. The non-formal education institution “Gama Private Canter” is a business institution that offers private tutoring services for all subjects of kindergarten, elementary, junior high, and high school with a bonus of recitation or memorization. The curriculum used by Gama Private Center follows the latest school curriculum. Seeing potential opportunities in the demand of parents who want their children to be able to read, write, and count at pre-school age, as well as parents who have limited time and ability to accompany their children in learning, parents prefer to enroll their children in private lessons so that their children can learn accompanied by professional teachers. This shows that business planning at the institution can properly analyze market demand based on geographic, demographic, psychographic, and behavioral segmentation.

The market chosen by the institution is students with parents from the middle to upper economic class. Gama Private Center offers private lessons in all subjects and bonuses for reciting or memorizing juz 30, Gama Private Center tutoring is ready to help and provide assistance in doing homework that can be done with teachers and learning by professional teachers with interesting learning methods. This shows that business planning at the institution can set the right target market and positioning. The marketing aspect of business planning requires in-depth analysis of segmentation, targeting, and positioning so that marketing implementation can be monitored properly so that later it runs effectively and efficiently (Ryandono et al., 2019).

A product/service must have advantages to compete with other competitors. As in the case of the Gama Private Center, it has experienced mentors, affordable fees, teachers come to the house, flexible schedules, and can apply for a change of teacher if it is not suitable. The services offered are: a) tutoring all subjects from elementary, junior high, and high school levels; b) kindergarten literacy tutoring; c) private English tutoring; d) physics tutoring for junior high and high school; e) Computer Based Written Exam preparation private tutoring; f) Accounting tutoring. In addition, the institution also makes products/services other than tutoring programs, namely learning modules and Olympic preparation tutoring. Gama Private Center makes diverse products and does not focus on just one type of product. The number of products provided and having different functions is what is needed by consumers to meet the various needs they need. The availability of these various products/services is the right way to reach a variety of target markets (Wardhana et al., n.d.).

The price for each product offered by the Gama Private Center is adjusted to the level of education and the minimum wage of the district/city where the consumer comes from, the price range for tutoring starts from Rp. 160,000.00. The price offered to consumers is quite affordable when compared to the quality of services provided. The prices offered also vary with a meeting package system. This shows the pricing strategy offered by using penetration pricing techniques by setting affordable prices to create a lot of demand from consumers. The prices at Gama Private Center can be seen in the following table:

**Table 1. Price list of Gama Private Center Products/Services**

Package	The monthly tutoring package fee								
	Silver (60 minutes)			Gold (90 minutes)			Platinum (120 minutes)		
	SBY	MLG	BLT	SBY	MLG	BLT	SBY	MLG	BLT
4x/month	260.000	180.000	160.000	280.000	200.000	180.000	320.000	220.000	200.000
8x/month	520.000	360.000	320.000	560.000	400.000	360.000	640.000	440.000	400.000
12x/month	780.000	540.000	480.000	840.000	600.000	540.000	960.000	660.000	600.000
16x/month	1.040.000	720.000	640.000	1.120.000	800.000	720.000	1.280.000	880.000	800.000
20x/month	1.300.000	900.000	800.000	1.400.000	1.000.000	900.000	1.600.000	1.110.000	1.000.000

Source: Course fee data processed (2024)

Gama Private Center is headquartered in Blitar Regency, East Java. The learning process by partners (private tutors) is carried out in each consumer's home spread across various regions of East Java including Blitar, Malang, Tulungagung, Kediri, and Surabaya. However, it is also open to consumers from all over Indonesia for online tutoring. The strategy of distributing services by choosing teachers who come to the house makes it no longer difficult for consumers to access services. The suitability of service distribution to consumer needs can maximize sales and profits.

Service promotion is carried out by Gama Private Center using the word-of-mouth promotion method by utilizing the networking of owners, employees, and partners. The activity of spreading messages to convey the advantages of the products owned has a positive impact on sales and the development of the institution. In addition, promotions are also carried out through social media such as Facebook ads, Facebook marketplace, Instagram, TikTok, WhatsApp, and websites. The activity of spreading messages to convey the advantages of products owned by utilizing social media has a positive impact on sales and business development. The results of this marketing strategy through social media can be measured from a wide audience reach. Many regular customers at Gama Private Center come from outside Blitar, the number of consumers from outside the region indicates that digital marketing communication tools are also very effective in marketing products because they have many supporting features.

Human resources are an important factor in the marketing mix. Appropriate competencies are the main focus in planning human resource strategies at Gama Private Center. The need for appropriate competencies to support activities such as delivering educational services to consumers, organizing class schedules, financial records, and other managerial activities. The process strategy in the Gama Private Center marketing mix can be seen from the services provided. Consumers or potential customers who want to know information about products/services can directly contact the contact person available and can also go through the website or social media. Prospective consumers will be greeted by the admin on duty, then the admin will offer several program package options and explain their advantages, then the admin will ask for the type of program that consumers (prospective students/guardians/parents of students) want to obtain or run. Based on the results of the research, Gama Private Center uses a marketing strategy by displaying activities, achievements, and testimonials of learning outcomes on its various social media. This means that the institution has used a marketing strategy by showing physical evidence (Physical Evidence).

In response to the marketing planning conducted by Gama Private Center, the results showed that the institution has been able to manage marketing strategies by implementing several corrective actions with further investigation and will increase the number of its customers. The research also found that Gama Private Center has designed business planning based on marketing analysis and marketing mix. Marketing analysis by looking at market demand precisely based on geographic, demographic, psychographic, and behavioral segmentation. Gama Private Center has the advantages of experienced mentors, affordable fees, teachers coming to the house, flexible schedules, and the ability to apply for a teacher change if it is not suitable. The target market chosen is students with parents from the middle to upper economic class.

## **2. Human Resource Aspects**

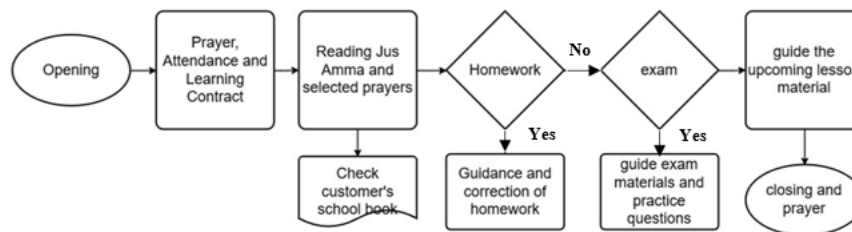
The teacher recruitment process at Gama Private Center goes through written tests, microteaching, Quran recitation tests, graphic design tests for marketing employees, and finally personal interviews. The written test is adjusted to the subject of interest. Microteaching is done by watching prospective teachers teach for 10 minutes. The recitation test is also considered important because it is one of the advantages of the institution. The last stage in the recruitment process is a personal interview with the owner of the institution. The search for human resources is important because this is where the first stage of business introduction begins.

Partners or new teachers at the Gama Private Center also receive training before teaching in the field, the material provided is tips and tricks to become a good teacher. In addition, new teachers who have passed the test get direct guidance from the owner of the Gama Private Center which aims to equalize the vision, mission, and common goals. Several rules need to be considered by new partners/teachers and if they violate the rules that have been set, there is a sanction mechanism. For partners/teachers to be motivated and provide maximum service, the owner of the institution has a reward program for the best partners every month. The research findings also show that there is training by inviting professional mentors every month to develop the quality of resources. Then, at the end of the month, management conducts a performance evaluation with employees and partners/teachers to make improvements every month. Every resource owned should receive training and development in their field of work.

## **3. Operational Aspects**

Research findings related to operational planning at the Gama Private Center, it is known that there are standard operating procedures (SOPs) that need to be implemented by partners or teachers in teaching and learning activities to provide the same quality of service to consumers. In business operations there are technical matters that teachers need to pay attention to, this can be described in the SOP provided. The

Standard Operating Procedure (SOP) for Teaching and Learning Activities at Gama Private Center is as follows:



**Figure 1 Standard Operating Procedure of Mitra Gama Private Center**

Source: SOP Gama Private Center, 2024

Gama Private Center adapts the learning curriculum to that of a regular school. Before learning begins, teachers invite students to recite the Quran and memorize Chapter 30 or daily prayers in the first ten minutes. This is to ensure that the outputs are not only good in academics but also good in religion. In addition, teachers are also encouraged to choose creative and active learning methods so that students do not experience boredom in teaching and learning activities.

#### 4. Financial Aspects

The research findings show that the capital used for the establishment of Gama Private Center is funded from the results of other business units owned. The initial step of business financial planning begins with calculating the initial funding needs including fixed operational financing and working capital. Then identify possible funding sources. Furthermore, calculating cash flow includes income and expenses. The last stage is to analyze the feasibility of the business from a financial aspect.

A review of the financial planning documents revealed some important findings related to the structure of income, turnover, costs, and profit allocation. The organization's main income comes from registrations, tuition fees, and events, with the turnover obtained indicating the total sales achieved. After accounting for COGS (Cost of Goods Sold), a gross profit margin can be calculated, giving an initial idea of profitability before operating expenses (Iman et al., 2022). Operating expenses are categorized into fixed costs and variable costs. Fixed costs include employee and owner salaries and other operating costs (Ryandono et al., 2022). Variable costs include partner wages, marketing costs, module preparation, and other supporting costs that change in line with operational activities. Total costs incurred include a combination of fixed and variable costs, which are then deducted from the gross profit margin to obtain net profit. In addition, the net profit is allocated with the proportion of 10% used for giving, 10% rotated back as capital, and 80% saved.

### Discussion

#### 1. Market and Marketing Aspects

The findings of this study support previous research indicating that accurate market analysis significantly influences consumer decision-making processes (Toha & Supriyanto, 2023). Market segmentation based on geographic, demographic, psychographic, and behavioral factors has proven to be an effective approach in planning tutoring business strategies. These results align with the findings of Masing and Widiana (2021), who highlighted that precise market segmentation and targeting strategies enhance business success.

Regarding pricing, the penetration pricing strategy adopted by Gama Private Center is consistent with the study by Eriswanto and Kartini (2019), which found that pricing strategies significantly influence sales volume. This approach is further supported by Tiyas (2021), who stated that competitive pricing aligned with service quality increases consumer interest. The distribution strategy, in which tutors travel to students' homes, has been shown to improve accessibility and convenience for customers. This finding is in line with the research of Yusuf and Matiin (2023), which found that effective distribution channels enhance consumer decision-making in service selection.

In terms of promotion, word-of-mouth marketing remains a highly effective method for attracting new customers. This aligns with the study by Sari and Aji (2023), which found that word-of-mouth marketing is still relevant in the digital era. Additionally, the use of social media marketing has been shown to have a significant impact on customer outreach (Hasni et al., 2021). The role of human resources in marketing strategies is also crucial, as competent tutors contribute to the success of the institution. This finding is supported by Dawan (2022), who emphasized that enhancing human resource quality is essential in service-based businesses.

The findings of this study align with research by Achsa et al. (2023), which suggests that business owners should adopt innovative marketing strategies to enhance their competitiveness. By applying marketing strategies effectively, businesses can develop sustainable business models and maintain market relevance. Additionally, Rahman (2021) found that tutoring institutions that integrate marketing strategies experience rapid growth, as they maximize strengths and opportunities within their business environment. The approach taken by Gama Private Center reinforces the importance of marketing analysis in business planning, ensuring that services align with market demands and customer expectations.

The results of this study found that appropriate competencies are the main focus in planning human resource strategies, implementing excellent service in the process, and publicizing achievements and testimonials of learning outcomes on various social media. This strategy is important for tutoring service business actors to do following the results of Darmawan and Romadhona (2023) which shows that implementing a marketing mix including product, price, place, and promotion can increase purchasing decisions.

Overall, this study confirms that applying an integrated marketing mix strategy (product, price, place, promotion, people, process, and physical evidence) has helped Gama Private Center improve customer loyalty. This is consistent with the findings of Setyaningsih (2021), which demonstrated that the marketing mix strategy significantly impacts customer retention in tutoring services. Additionally, Ulandari (2023) found that this strategy contributes to increased sales volume. By implementing a well-integrated marketing strategy that aligns with market needs, Gama Private Center has successfully expanded its business. These strategies also support the theory proposed by Kotler and Keller (Iswanto & Sanaji, 2021), which emphasizes that marketing efforts should aim to educate, remind, and persuade customers about the benefits of products and services.

## **2. Human Resource Aspect**

The findings of this study align with previous research highlighting the importance of tutor competence in student satisfaction. Widyastuti and Sutrisno (2020) found a significant impact of tutor competence on student satisfaction, reinforcing the idea that well-trained tutors can enhance customer loyalty in tutoring institutions. The results of this study affirm the findings of Asiska et al. (2024), that job training, motivation, and work environment have a positive effect on employee performance. In addition, the training programs conducted by Gama Private Center also support the findings of Ayu and Hikmah

(2024), who stated that job training positively influences employee performance. This suggests that continuous training is crucial in maintaining high-quality tutoring services.

Furthermore, the institution's approach to human resource planning through structured recruitment, training, and reward systems is consistent with the study by Shet et al. (2021), which emphasizes that analyzing human resource aspects helps businesses develop strategic plans. Similarly, Almakhlali et al. (2023) found that human resource management plays a critical role in business feasibility studies. The implementation of a reward system at Gama Private Center supports the idea that incentives contribute to improved employee motivation and performance. By maintaining a structured human resource management strategy, the institution ensures that its services remain competitive and aligned with its business goals.

### **3. Operational Aspects**

The role of operational planning in ensuring service consistency aligns with the findings of Gaskill et al. in (Soelaiman & Liusca, 2022), which highlights that operational plans help translate strategic plans into functional actions. By implementing SOPs, Gama Private Center ensures that its teachers follow a structured approach, maintaining service quality and meeting institutional objectives. Moreover, the institution's emphasis on monitoring and quick response mechanisms supports the idea that continuous evaluation is essential in service-based businesses. Effective operational planning not only enhances service delivery but also strengthens customer satisfaction by promptly addressing issues that arise in the learning process.

### **4. Financial Aspects**

The findings of this study align with Irsan and Permana (2021), who emphasize the importance of analyzing financial aspects as a determinant of business feasibility. A comprehensive financial assessment, including the payback period, internal rate of return, and net present value, is crucial in evaluating long-term business sustainability. The study also supports the findings of Wuryani and Palupiningtyas (2024), which highlights the significance of understanding the structure of fixed and variable costs for effective financial management. Proper categorization of costs ensures financial stability and enhances profitability.

Furthermore, the allocation of net profit into giving, reinvestment, and savings is consistent with the study by Chaniago and Siregar (2022), which suggests that diversifying profit use supports long-term financial growth and stability. Implementing such financial strategies enables businesses to sustain operations and expand strategically. Overall, this research corroborates Hutaaruk et al. (2024), who argue that effective financial management improves financial literacy, inclusion, and sustainability. A well-structured financial strategy enhances business performance and fosters long-term growth, ensuring the institution's stability and prosperity.

## **Conclusion**

The proliferation of tutoring businesses has resulted in both opportunities and challenges for these businesses. For this reason, business entities in this field need to develop the right business plan to survive and continue to grow. In this business planning, Gama Private Center has prepared a good business plan based on four aspects, namely marketing, human resources, operational, and financial aspects. The marketing aspect is analyzed by conducting market research and marketing mix. Marketing reveals that STP includes segmentation, targeting, and positioning which are the essence of strategic marketing. In addition, the marketing mix strategy is also used as a tool to achieve common goals.

Human resource aspects by making plans for the recruitment process, training, and compensation. Human resource planning includes preparing qualified human resources, measuring performance, and developing a compensation system. Operational aspects of service delivery are close to customers,

providing facilities and interesting learning methods, and making standard operating procedures (SOPs) that are easily understood by partners. Business planning in terms of financial aspects is done by calculating initial funding needs, identifying funding sources, calculating cash flow, and analyzing business feasibility from a financial aspect.

Based on the results of this study, several recommendations can be implemented by Gama Private Center and other business developers to improve the effectiveness and sustainability of their business. A customer-centered marketing strategy is an important aspect in attracting and retaining learners, which requires continuous market research and implementation of an appropriate marketing mix. In addition, human resource development, especially in the recruitment and training of partners or teachers, should be a priority to maintain service quality. In terms of operations, increased interaction with customers and the use of innovative learning methods will improve the competitiveness of the institution. A well-thought-out financial planning aspect is also crucial to ensure business stability, including initial capital calculations, cash flow projections and periodic financial feasibility analysis.

For business development, operational legality needs to be completed immediately to increase credibility, while an effective recruitment strategy can overcome the shortage of teaching staff in some areas. A comprehensive and flexible business plan is also key to dealing with the evolving market dynamics. In addition, future research could be more in-depth in exploring the scalability of business strategies, replicable planning models, and more effective approaches to faculty recruitment and management. Studies on legal aspects and technology utilization in the non-formal education business can also provide further insights for the development of this industry. By implementing these recommendations, it is hoped that Gama Private Center and similar institutions can continue to grow and make a greater contribution to the world of non-formal education.

### **Author's Contribution**

All authors discussed the result and contributed to the final article. Hadi's contributions were collecting data, drafting the manuscript and creating conceptual ideas. Prof. Wahid's and ma'am Ni'mah provided excellent guidance and critical revisions. Ma'am Nuryana contributions were collecting data.

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The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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