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From iumk to bpom: feasibility analysis of minie cake business based on legal and financial aspects

Nandika S. Ayu[1], Amanda Miranti[2], Hikmahijriya R. Iskandar[3], Surahman[4], Rahmawati I. Wibowo[5]

[1,2,3,4,5]Business Administration, Samarinda State Polytechnic, Samarinda, Indonesia

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ABSTRACT

This study evaluates the business feasibility of Minie Cake by reviewing four main aspects, namely market finance, human resources, and legal aspects. A mixed approach was used through observation, interviews, and financial data analysis with NVP, IRR, and BEP indicators. The results show that the Minie Cake business is classified as feasible and profitable, with a positive NPV of IDR 8,707,917,836, an IRR of 2297%, and a BEP of only 258 units per year. In addition, compliance with business licenses, ranging from IUMK to BPOM certification, increases consumer confidence and business sustainability. This study concludes that the combination of financial viability and legal compliance is a strong foundation for the long-term competitiveness of Indonesian MSME bakeries.

Corresponding Author:

Nandika Sekar Ayu,
Business Administration,
Samarinda State Polytechnic,
Loa Janan Ilir, Samarinda, 75131, Indonesia,
Email: nndkaskrayu5894@gmail.com

INTRODUCTION

The development of Micro, small, and Medium enterprises in the culinery sector, particulary the bakery industry, has increased significantly and contributes to the creative economy through job creation and value added products. However, business syccess is not solely determined by capital or profit, but also by operational management, market understanding, human resource, and legal compliance (Garcia et al., 2022). Therefore, business feasibilty analysis is essential to ensure sustainable development.

Previous studies highlight the importance financial feasibility using indicators such as net Present Value, Internal Rate of Return, and Break Even point (Akbar et al., 2025). Market oriented research emphasizes the role of digital transformation and communication in improving MSMEs performance, consumer trust and repurchase and operationa intention (Batoteng et al., 2023; Surahman et al., 2023, 2025). From an operational perspective, celaner production has been shown to improve efficiency and sustainability in small scale bakeries (Bantacut, 2019), while human resource quality remains a key determinant of service perfomance and customer satisfaction (Kharisma & Hidayah, 2024; Sitepu et al., 2021).

Despite these findings, existing studies remain fragmented, as financial, market, human resource, and legal espects are mostly examined separately. Legal compliance, includings business licensing, halal certification, and food safety regulation, is often treated as an administratif issue rather than an integral component of business feasibility (Garcia et al., 2022). Consequently, there is a lack of comprehensive research intergratimg these four aspects in the context of bakery MSMEs in Indonesia.

This study addresses the gap by devoloping an intergrated feasibility framework that sumultaneously analyzes market conditions, financial performance using Net Present Value, Internal Rate of Return, and Break Even Point, human resource readiness, and legal compliance including IUMK, SIUP, NIB, halal certification, and BPOM registration. The findings emphasizes that financial profitability alone is insuffcient without legal legitimacy and organizational capacity, thereby extending the theoretical framework of MSMe feasibilty studies in the bakery sector.

RESEARCH METHOD

This study uses a mixed method, combining quantitative and qualitative approaches to obtain a comprehensive understanding of Minie Cake Azhari et al., (2023). Data was collected systematically, objectively, and thoroughly through observation, interviews, and questionnaires to ensure validity and questionnaires to ensure validity and reliability (Rahma et al., 2024; Romdona et al., 2025).

Participants include business owners, production and marketing employees, as well as regular consumers and general buyers Nur & Utami, (2022) . Owners and employees provide information on operational processes, while consumers provided insights regarding product quality, pricing, service, and customer loyalty Krisnadhi et al., (2024). Purposive sampling was applied to select respondents who were most relevant and able to provide detailed and in-depth information according to the study's objectives. A total of 10 participants were involved, consisting of 1 store manager, 4 employees, and 5 consumers, ensuring that the data collected was representative and comprehensive for analysis (Rasnawati et al., 2023)

Financial data, including initial investment, sales revenue, operating costs, and net cash floe, were analyzed to assess the business's financial feasibility using three main methods, namely NPV, IRR, and BEP. NVP is used to determine the net value of all cash flows, considering the time value of money Palandi & Kalalo, (2023). In this study, a discount rate of 10% was applied, reflecting a reasonable expected return for SMEs, taking into account market conditions and the inherent risks of small bakery businesses. The project life was set at 5 years based on the economic lifespan of bakery equipment and the typical business cycle of MSEs. These assumptions provide a pratical and realistic basis for calculating NVP and evaluating the viability of the business.

$$NPV = \sum_{t=1}^{n} \frac{CF_t}{(1+IRR)^t} - I_0 = 0$$

In addition, the Internal Rate of Return (IRR) method is used to find the level of return on investment that makes the value NVP=0 (Abuk & Rumbino, 2020).

$$IRR = NVP \frac{NVP_1}{NVP_1 - NVP_2}(i_2 - i_1)$$

Break Even Points (BEP) are calculated to determine the break-even point between total revenue and expenses incurred (Ponomban, 2012).

$$BEP_{unit} = \frac{Fixed\ costs}{Selling\ price\ per\ unit\ - Variable\ cost\ per\ unit}$$

RESULTS AND DISCUSSIONS

Market Analysis

Market analysis shows that the market potential for cake shops with good quality and affordable prices is increasingly showing positive developments. This is in line with the lifestyle of people who tend to look for food products that are practical and easy to access, especially through online delivery services. The owners of Minie Cake stated that the increasing use of delivery apps provides a great opportunity for their business to reach a wider range of customers (Meitasari & Sinduwiatmo, 2024).

In addition, the main market segment of Minie Cake is 15-50 years old, including teenagers, college students, young workers, and young families. This segment is very familiar with digital technology and prefers the convenience of online ordering Farizky, (2024). Minie Cake applies a different strategy from competitors in general by offering high-quality cakes but at a price that is not too expensive. Minie Cake is able to provide quality equivalent to a more affordable price, so that customers feel that they get more value while increasing the attraction for new buyers and building customer loyalty.

Technical and Operational Aspect Analysis

In the technical and operational aspects, the flow of the Minie Cake production process begins with preparing raw materials, then flour processing, mixing ingredients, forming dough, baking, and cooling A S. Putri et al., (2025) products. After that, the quality and packaging of the product are neatly inspected using a sealer machine. This production activity requires main equipment such as ovens, racks, light industrial mixers, and sealer machines.

In terms of capacity, the throughput calculation is done simply to ensure production effectiveness. Minie Cake also implements quality planning in accordance with HACCP standards even though it is still in the pre-certification stage. This effort plays an important role in maintaining consistency of product quality and food safety

In determining the business location, Minie Cake uses a rating factor approach by considering the proximity of the location to raw materials, logistics access, availability of utilities, and rental costs. This approach aims to improve operational efficiency and support smooth distribution to various branches (Sofansyah et al., 2024).

Human Resource Analysis

Beyond the number of employess and recruitment patterns, several human resource management indicators are used to assess the long-term feasibility of the Minie Cake business. These indicators include employee turnover rate, training frequency, employee satisfaction, and performance evaluation. Minie Cake shows a relatively low employee turnover, which supports operational stability and reduces recruitment and training costs. Regular training, particularly related to production techniques and hygiene standards, helps mentain consistent product quality and minimize operational errors Rahardjo, (2021) Employee satisfaction is supported through incentives and meal allowances, while performance evaluation is carried out through direct supervision, allowing quick feedback and corrective actions Rasnawati et al., (2023) . Collectively, these indicators strengthen organizational resilience and contribute to long-term business sustainability.

Analysis of Legal Aspects

Legal compliance is a key determinant of business feasibility. Minie Cake has fulfilled all required legal permits, including IUMK, NIB, SIUP, halal certification, and BPOM distribution permits (Putri & Rohman, 2023) IUMK, NIB, and SIUP are obtained through the OSS system with relatively short processing time and minimal costs, making them accessible for MSMEs. Halal certification and BPOM registration require longer processes and higher costs but provide significant benefits by increasing consumer trust, particularly in Muslim-majority markets, where halal assurance strongly influences purchasing decisions (Lestari, 2024). Overall, legal compliance enhances product credibility, enables wider market access, and support the long-term sustainability of the Minie Cake business.

Financial Analysis

The analysis of the financial feasibility of this cake shop business was carried out to find out whether the business is financially feasible in carrying out its operations Ngamel, (2012). Based on basic financial data, this business is projected to be able to sell an average of 200 units of cakes per day with the number of operating days reaching 335 days per year. Thus, total sales are estimated at 67,000 units of cakes every year. The selling price of cakes is in the range of IDR 1,500 to IDR 88,000 per unit, so in this analysis the average selling price assumption of IDR 44,750 per unit is used. The initial investment required to start a business is IDR 100,000,000. The fixed cost burden incurred every year is recorded at IDR 8,857,833, while the annual variable cost reaches IDR 692,239,000. Using a discount rate of 10% and a project life of 5 years, the data is the basis for calculation in the analysis of the financial feasibility of the business.

Fixed Fees

No	Description	Quantity	Unit	Price	Unit	Cost		
						Per Day (IDR)	Per Month (IDR)	Per Year (IDR)
1	Oven	2	Unit	2.500.000	5 Years	6.944	83.333	1.000.000
2	Mixer	3	Unit	1.100.000	4 Years	5.729	68.750	825.000
3	Scales	2	Pcs	25.000	2 Years	174	2.083	25.000
4	Baking Pan	24	Pcs	29.000	3 Years	1.611	19.333	232.000
5	Cake Mold	136	Pcs	1.250	3 Years	394	4.722	56.667
6	Spatula	10	Pcs	5.000	2 Years	174	2.083	25.000
7	Rolling Pin	3	Pcs	25.000	5 Years	104	1.250	15.000
8	Piping Bag	52	Box	35.000	1 Year	12.639	151.667	1.820.000
9	Whisk	5	Pcs	10.000	3 Years	116	1.389	16.667
10	Sieve	2	Pcs	15.000	4 Years	52	625	7.500
11	Special Cake Knife	3	Pcs	20.000	5 Years	83	1.000	12.000
12	Gas Cylinder	3	Unit	900.000	10 Years	1.875	22.500	270.000
13	Gas Stove	3	Unit	300.000	5 Years	1.250	15.000	180.000
14	Plastic/Stainless Steel Bowl	10	Pcs	30.000	5 Years	42	500	6.000
15	Display Case	1	Unit	3.000.000	10 Years	2.083	25.000	300.000
16	Table	1	Unit	1.000.000	10 Years	694	8.333	100.000
17	Chair	6	Unit	30.000	5 Years	42	500	6.000
18	EDC Machine	1	Unit	2.500.000	5 Years	3.472	41.667	500.000
19	Gloves	100	Pcs	20.000	1 Year	7.222	86.667	1.040.000
20	Cleanig Cloth	1	Dozen	30.000	5 Years	42	500	6.000
21	Trash Can	3	Pcs	45.000	5 Years	188	2.250	27.000

Continued

No	Description	Quantiy	Unit	Price	Unit	Cost		
						Per Day (IDR)	Per Month (IDR)	Per Year (IDR)
22	Air Conditioner	1	Unit	3.000.000	10 Years	2.083	25.000	300.000
23	Tray	12	Pcs	35.000	5 Years	583	7.000	84.000

24	Fan	2	Pcs	200.000	5 Years	556	6.667	80.000
25	Metal Rack	4	Unit	500.000	20 Years	694	8.333	100.000
26	Broom	3	Pcs	35.000	1 Year	729	8.750	105.000
27	Mop	2	Pcs	30.000	1 Year	417	5.000	60.000
28	Measuring Spoon	3	Pcs	15.000	1 Year	313	3.750	45.000
29	Refrigerator	2	Unit	8.000.000	10 Years	11.111	133.333	1.600.000
	TOTAL			23.435.250	-	61.416	736.986	8.843.833

Based on interviews and data collection, Minie Cake's investment costs were used to purchase facilities and equipment that support the production and operational processes, such as main equipment, supporting equipment, and storage facilities. The largest cost component was the purchase of a refrigerator worth IDR 8,000,000, as it plays an important role in maintaining the quality of raw materials and finished products. Conversely, the smallest expense is a spatula worth IDR 5,000, although it still plays an important role in the process of mixing dough and applying ingredients.

Overall, the investment cost structure shows that most of the funds are allocated to main equipment that has a direct impact on production quality and business sustainability in the long term.

Variable Costs

No	Description	Quantity	Unit	Price	Unit	Cost		
						Per Day (IDR)	Per Month (IDR)	Per Year (IDR)
1	Wheat Flour	25	Kg	11.000	1 Day	275.000	3.300.000	39.600.000
2	Granulated Sugar	6	Kg	17.000	1 Day	102.000	1.224.000	14.688.000
3	Eggs	30	Piece	55.000	1 Day	1.650.000	19.800.000	237.600.000
4	Margarine/Butter	10	Kg	9.000	1 Week	90.000	1.080.000	12.960.000
5	Powdered Milk	0,5	Kg	50.000	1 Day	25.000	300.000	3.600.000
6	Chocolate Bars	1	Kg	110.000	1 Day	110.000	1.320.000	15.840.000
7	Powdered Chocolate	0,5	Kg	37.000	1 Day	18.500	222.000	2.664.000
8	Cheese	2	Kg	120.000	1 Week	240.000	2.880.000	34.560.000
9	Flavored Paste	3	Bottle	8.000	1 Week	24.000	288.000	19.800.000
10	Baking Powder	1	Bottle	7.000	1 Week	7.000	84.000	1.008.000
11	Baking Soda	1	Bottle	7.000	1 Week	7.000	84.000	1.008.000
12	Jam	2	Bottle	30.000	1 Week	60.000	720.000	8.640.000
13	Chocolate Sprinkles	1	Kg	30.000	1 Week	30.000	360.000	4.320.000
14	Nuts	1	Kg	40.000	1 Week	40.000	480.000	5.760.000
15	Vanilla	1	Bottle	8.000	1 Week	8.000	96.000	1.152.000
16	Glutinous Rice Flour	3	Kg	12.000	1 Day	36.000	432.000	5.184.000
17	Tapioca Flour	5	Kg	7.500	1 Day	37.500	450.000	5.400.000
18	Rice Flour	2	Kg	7.000	1 Day	14.000	168.000	2.016.000
19	Coconut Milk	500	Ml	5.000	1 Day	2.500.000	30.000.000	360.000.000
20	Brown Sugar	3	Kg	30.000	1 Week	90.000	1.080.000	12.960.000
21	Cake Box	100	Pcs	55.000	1 Week	5.500.000	66.000.000	792.000.000
22	Plastic Foil	50	Pcs	10.000	1 Week	500.000	6.000.000	72.000.000
23	Cupacake Cup	50	Pcs	15.000	1 Day	750.000	9.000.000	108.000.000
24	Clear Plastic	100	Sheet	30.000	1 Week	3.000.000	36.000.000	432.000.000
25	Logo Stickers	1000	Pcs	30.000	1 Month	30.000.000	360.000.000	4.320.000.000
26	Gas	5	Kg	110.000	1 Week	550.000	6.600.000	79.200.000
	Labor	8	People	2.000.000	1 Month	16.000.000	192.000.000	2.304.000.000

27								
28	Electricity, Water, Internet	-	-	2.000.000	1 Month	-	2.000.000	24.000.000
29	Building Rent	-	-	60.000.000	1 Year	-	-	60.000.000
	TOTAL			64.850.500	-	61.664.000	741.968.000	8.979.960.000

Based on the interview results and Minie Cake's variable cost table, variable costs include all main and supporting ingredients that vary according to production volume, such as wheat flour, sugar, eggs, margarine, milk powder, chocolate, cheese, and jam. The largest cost component comes from wheat flour, which costs Rp39,600,000 per year, as it is the main ingredient used consistently. Conversely, the smallest cost is baking powder at Rp84,000 per year because the requirement is minimal.

Total variable costs reach IDR 6,922,392 per year, indicating that the majority of production costs are absorbed by the main raw materials. In terms of revenue, sales of 67,000 cake units at an average price of IDR 44,750 generate a turnover of IDR 2,998,250,000 per year. After deducting variable costs of IDR 692,239,000, the gross profit is IDR 2,306,011,000. Taking into account the annual fixed costs of IDR 8,857,833, the net cash flow reaches IDR 2,297,153,167, which is the basis for assessing the financial feasibility of the Minie Cake business.

Tabel Net Present Value

Year	Net Cash Flow	Discount Factor (10%)	PV (Present Value
1	2.297.153.167	1	2.088.321.061
2	2.297.153.167	1	1.898.473.692
3	2.297.153.167	1	1.725.885.175
4	2.297.153.167	1	1.568.986.532
5	2.297.153.167	1	1.426.351.384
Total PV			8.708.017.844
Initial Investment			100.000.000
NVP			IDR 8,707,917,836

Internal Rate of Return (IRR)

$$NPV = \sum_{t=1}^{n} \frac{CF_t}{(1+IRR)^t} - I_0 = 0$$

Information:
CFt = Cash flow in the year t
I0 = Initial investment
n = Project life t
IRR = Discount rate that makes NVP = 0

Because the annual cash flow (CF=2,297,153,167) is much larger than the initial investment (I0 = 100,000,000), the resulting IRR is very high. With a simple approach using the formula:

$$IRR = \left(\frac{CF}{1_0}\right) x\ 100\% = \left(\frac{2.297.153.167}{100.000.000}\right)\ x\ 100\% = 2297\%$$

The IRR value of 2297% is far above the bank interest rate and the discount rate used (10 percent), so the investment can be said to be very profitable and feasible to run.

Break Even Point (BEP)

$$BEP_{unit}\ \frac{Fixed\ costs}{Selling\ price\ per\ unit - Variable\ cost\ per\ unit}$$

Known:
1. Fixed fee (FC) = IDR 8,857,833
2. Annual variable fee (VC) = IDR 692,239,000

3. Number of cakes sold per year = 67,000 units
4. Average selling price per unit (P) = IDR 44,750
1. Variable cost per unit = 692,239,000 ÷ 67,000 = IDR 10,332
2. BEP (units) = 8,857,833 ÷ (44,750 −10,332) = 8,857,833 ÷ 34,418= 258 units per year

The calculation of the Break Even Point (BEP) shows that the variable cost per unit is IDR 10,332, which is obtained from the distribution of the total annual variable cost of IDR 692,239,000 with a total production of 67,000 units. Based on the analysis of BEP in units, it can be calculated by dividing the annual fixed cost of IDR 8,857,833 by the difference between the average selling price per unit of IDR 44,750 and the variable cost per unit of IDR 10,332. The results of the calculation produce a BEP of 258 units per year. This value is very low, because the business only needs to sell around 258 units of cakes per year to be able to cover all operational costs incurred.

NVP	IDR 8,707,917,835	Positive	The project is well worth it
IRR	2297%	Very high	Venture is very profitable
BEP	285 units per year	Very Low	Quick return on investment

With these results, Minie Cake's business was declared very financially viable.

CONCLUSION

Based on the results of the business feasibility analysis covering market, technical and operational aspects, human resources, legal, and financial considerations, it can be concluded thath the Minie Cake business is feasible to run. This business has good market potential with the support of a digital marketing strategy, a structured operational system, competent human resources, and compliance with business legality aspects such as IUMK, NIB, SIUP, halal certification, and BPOM approval. Compliance with these regulations enhances the business's credibility and consumer trust.

From a financial perspective, the analysis results perspective, the analysis results show very good performance, indicated by a positive NPV of IDR 8,707,917,836, an IRR of 2297% whuch is far above the discount rate, and a BEP of 258 units per year, which is considered low. These results indicate that Minie Cake business is capable of generating profits, has a fast return on investment, and has good prospects for business sutainability in the long term.

Suggestion**,** Future research is recommended to expand the scoope of the study by involving a large number of respondents and a wider area so that the research results have a higher level of generalizations. In addition, financial analysis can be further developed by incorporating other methods such as Payback Period, Profitability Index, and sensitivity analysis to test business resilience against changes in costs and market conditions. Furthermore, future research can integrate aspects of sustainability and business innovations, such as the use of environmentally friendly packaging, energy efficiency, and deeper utilization of digital technology. This approach is expected to provide a more comprehensive contribution, both academically and practically, to the development of MSMEs in the bakery sector.

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