

ABSTRACT

This study discusses the feasibility study of opening a DW Jawarana Ice Cream business in the Bandung branch. DW Jawarana Ice Cream is an UMKM that sells soft *ice cream* with various *topping* variants. The target market for DW Jawarana Ice Cream is students and the lower middle class. Based on the results of the author's interview with the owner, there are obstacles experienced by DW Jawarana Ice Cream, namely not being able to follow trends and unable to meet customer requests to dine at the main store location due to the narrow store area, unavailability of parking areas for customers, and lack of facilities such as the availability of tables and places to eat. With these problems, this UMKM plans to open a branch at Jalan Dipati Ukur No. 86, Lebakgede, Coblong District, Bandung City. This location was chosen by the owner because it has parking space for potential customers. The opening of the DW Jawarana Ice Cream branch in this location will consider market, technical and financial aspects. The estimated *demand* for each product in this location in 2024 is 12.468 DW Special Toppings, 13.732 DW Flurry, 11.444 DW Float, and 12.407 DW Sundae. It is estimated that each product will increase 0.72% annually based on population growth in Coblong District. Based on the results of the feasibility calculation of opening a DW Jawarana Ice Cream branch at this location for five years, an NPV value of IDR92.654.878.46 was obtained, an IRR value of 30%, and a PBP of 4 years. The opening of an UMKM branch in this location is sensitive to lower selling prices, increased labor costs, decreased *demand*, and increased raw material costs. Opening a business is not feasible if there is a 3% decrease in selling price, a 12% increase in labor costs, a 2% decrease in *demand*, and a 4% increase in raw material costs.

Keywords — [*market aspects, technical aspects, financial aspects, NPV, IRR, PBP*]