

ABSTRACT

The Curecupcake is a cake shop that has been established since 2021 with its address at Jalan Seruni Komplek Villa Mitra Blok B number 1 Palembang City, South Sumatra Province. The Curecupcake is a cake shop that provides cupcakes or cakes or tarts with cake decorations that can be created according to customer wishes. The Curecupcake owner starting operations in 2021 plans to focus her business so that it can operate well in the future. Based on sales data from May to July 2021, sales of The Curecupcake in May to June decreased by Rp. 1,654,000 and increased from June to July of Rp. 1,182,000. Based on the dynamics of The Curecupcake's sales in May to July which are still up and down, The Curecupcake wants to expand its business so that the business can run smoothly in the future and increase its sales. Based on these problems, the problem formulation described is how large the market demand and product marketing strategy in The Curecupcake business in Palembang City, how to design technical and operational aspects of The Curecupcake business in Palembang City, how are the financial aspects, sensitivity levels and risks in The Curecupcake business in the Palembang City and how the design is integrated into The Curecupcake business in the Palembang City.

Based on the conditions that exist in The Curecupcake, advanced calculations are needed in the form of business design and feasibility to find out the future prospects of The Curecupcake's business which is still in the early stages of starting a business. The business design and feasibility that will be carried out for The Curecupcake's business is designed from the market, technical and financial aspects.

Based on the results of the design that has been carried out, the design results are obtained from the results of the technical aspect of the design where the contents of the design are an integrated system starting from the human aspect in the form of labor, materials in the form of raw materials, facilities and machine tools as well as information about The Curecupcake's business. The results of the design from the human aspect are in the form of designing the number of workforce requirements for The Curecupcake, which has a total of 6 employees in 2022 - 2026. The results of the

material aspect design are in the form of raw materials for making products with raw materials such as eggs, flour, sugar, butter, SP, oreos, cream and fondant. The results of the facility aspect design are in the form of designs on operational equipment such as 2 ovens, 1 showcase refrigerator and 2 mixers. The results of the facility aspect design are also the results of calculating the floor area requirements as well as the layout for The Curecupcake store. The results of the design aspect of sales information regarding the location of The Curecupcake store.

Based on the business feasibility design carried out, the design for the business design and feasibility of The Curecupcake store has an NPV of IDR 77,601,178, an IRR of 28.60% and a PBP of 3.5 years so that it can be declared a viable business. Determination of sensitivity is carried out on the design of business policies with the results of the design being sensitive to an increase in production costs by 11%, sensitive to an increase in labor costs by 8%, sensitive to a decrease in selling price by 5% and sensitive to a decrease in demand by 10,50%. The percentage of total risk is added by the MARR for comparison with the IRR. The MARR value is 13,33% plus the total risk so that the MARR with risk becomes 20,37%. Based on the calculation results, the IRR obtained is 29,91% which is greater than the MARR with risk. The NPV value is IDR 42.929.085 and the PBP is 4 years, so it can be stated that The Curecupcake's business is feasible to run.

The results of the business design and feasibility of The Curecupcake store which are designed from the market, technical and financial aspects are expected to be taken into consideration by The Curecupcake business owner to be able to develop a newly opened store properly in the future and the sales results are always increasing.

Keywords: Feasibility design, NPV, IRR, PBP, Sensitivity