

CHAPTER I

INTRODUCTION

A. The Initial Idea

The food and beverage industry are one of the major parts of the tourism sector and the industry that will continue to experience growth. Food and beverage are essential for human survival, meeting the physiological needs as explained in Abraham Maslow's hierarchy of needs. (TRIVEDI, 2019). That's why this industry will always be an essential component of society and if people need to eat and drink, there will always be a need for food and beverages. The food and beverage industry not only plays a major role in the tourism industry all over the world but also it plays a really important role in Indonesia.

TABLE 1
Gross Regional Domestic Product (GRDP)
In 2010 Constant Price and Current Price by Industry
Year 2021 – 2023

Industry	GDRP Number (Million Rupiah)					
	Constant Price - 2010			Current Price		
	2021	2022	2023	2021	2022	2023
Food and Beverage	37.636.212,60	37.892.401,30	38.601.448,50	60.225.612,20	63.302.730,20	67.060.541,90

Source: (Badan Pusat Statistik, 2024)

Based on Table 1, the number of gross regional domestic products of the food and beverage industry in Indonesia from the year 2021 to 2023 keeps increasing both calculated from the 2010 constant market price and the current market price. Especially in the calculation of the current market price from 2022 to 2023, there's a significant increase of 3.757.791,6. This

indicates that the contribution from the food and beverage industry to the Indonesian economy is increasing too.

TABLE 2
Number of Medium and Large-Scale Food and Beverage Service
Activities by Province and Business Type In 2022

No	Provinsi Province	Jenis Usaha / Business Type			Jumlah Total
		Restoran / Rumah Makan Restaurant	Katering / Catering	PMM Lainnya / Others	
1	Aceh	22	1	1	24
2	Sumatera Utara	207	.	8	215
3	Sumatera Barat	143	2	5	150
4	Riau	244	10	3	257
5	Jambi	38	.	2	40
6	Sumatera Selatan	363	27	14	404
7	Bengkulu	34	.	.	34
8	Lampung	95	.	3	98
9	Kep. Bangka Belitung	31	.	.	31
10	Kepulauan Riau	88	6	9	103
11	DKI Jakarta	4,460	114	684	5.258
12	Jawa Barat	1.175	60	103	1.338
13	Jawa Tengah	441	21	16	478
14	Yogyakarta	277	11	17	305
15	Jawa Timur	534	39	49	622
16	Banten	387	15	44	446
17	Bali	236	10	48	294
18	Nusa Tenggara Barat	50	1	9	60
19	Nusa Tenggara Timur	29	.	6	35
20	Kalimantan Barat	36	4	.	40
21	Kalimantan Tengah	31	:	1	33
22	Kalimantan Selatan	122	6	4	132
23	Kalimantan Timur	99	16	8	123
24	Kalimantan Utara	10	.	.	10
25	Sulawesi Utara	59	.	8	67
26	Sulawesi Tengah	13	.	.	13
27	Sulawesi Selatan	134	10	26	170
28	Sulawesi Tenggara	23	1	3	27
29	Gorontalo	17	1	.	18
30	Sulawesi Barat	1	.	.	1
31	Maluku	21	1	.	22
32	Maluku Utara	13	.	1	14
33	Papua Barat	9	1	.	10
34	Papua	22	1	5	28
Indonesia		9.464	359	1.077	10.900

Source: (Food and Beverage Service Activities Statistics, 2022)

Based on the table of 2022 BPS data, there were 10,900 food and beverage businesses across Indonesia, including restaurants, catering

services, and other food and beverage enterprises. From the data shown, DKI Jakarta had the highest number of companies at 5,258. Considering the number of food and beverage service businesses in Indonesia, it proves that the market for the industry is still high and always in demand and this makes the food and beverage industry to become one of the most important sectors for the Indonesian economy. With the food and beverage industry as part of the tourism sector and as the data above has shown even with only the food and beverage industry, it already contributes significantly to boosting the economy, that's why the tourism sector has been proven to play a crucial role in boosting economies around the world. Many countries all over the world recognize the significant potential of tourism and have made it a key industry for generating foreign currency, creating jobs, reducing poverty, increasing incomes, improving living standards, and stimulating other economic activities. (Ernawati, 2019). With that, the food and beverage industry fulfilled the triple bottom line concept which consists of economic, environmental, and society (Hammer & Pivo, 2016), especially as the food and beverage industry focused on eco-friendly packaging and no waste products.

In Indonesia, the tourism sector has become a vital indicator of the country's economic growth and development plans. According to the Indonesian Tourism Law of 2009 or *Undang-Undang Republik Indonesia Nomor 10 Tahun 2009 tentang Pariwisata*, tourism plays a significant role in national development. It contributes substantially to the local economy, enhances the economic well-being of the population, and promotes a more

equitable distribution of business opportunities and job vacancies through tourist visits and spending within the country. Indonesia is a highly populated country with a total population of 283,866,803 people as of 2024 approximately and is renowned for its growing tourism industry. DKI Jakarta, officially known as the Special Capital Region of Jakarta is the capital city of Indonesia and is the most populous city in Indonesia.

TABLE 3
Number of Population by Regency / City in DKI Jakarta
Year 2022 - 2023

Regency / City	Number of Population by Regency/City in DKI Jakarta Province (Person)	
	2022	2023
Kep Seribu	28.262	28.523
Jakarta Selatan	2.234.262	2.235.606
Jakarta Timur	3.066.074	3.079.618
Jakarta Pusat	1.053.482	1.049.514
Jakarta Barat	2.458.707	2.470.054
Jakarta Utara	1.799.220	1.808.985
DKI Jakarta	10.640.007	10.672.100

Source: (Badan Pusat Statistik, 2024)

According to the data presented in Table 3, the population of DKI Jakarta has increased from 2022 to 2023. This population growth can indicate a possible rising demand for goods and services, including food and beverages, thereby creating favourable market conditions for businesses in this industry.

With all the data presented above, there's no doubt that the food and beverage industry will still have a high number of market and demand, that's why there are many opportunities to enter the industry such as opening

restaurants, café, bar and many more. One popular type of café is a dessert café which focus on selling dessert and beverages. The dessert industry has become one of the main focuses in the culinary industry because it is the most popular business in Indonesia. The dessert business can be popular because it has plenty of room for innovation and developing creativity in desserts (Anggareta, 2022) . In culinary development, dessert have become very popular in so many menus, everyone can enjoy dessert anywhere and anytime. However, with more culinary development, desserts have also undergone significant changes, which were originally served after dinner, now desserts can be enjoyed for breakfast, lunch, and even as snacks. Currently, desserts are no longer just a complementary menu in restaurants or cafes, many restaurants and cafes make desserts their main. This type of food is very popular and has become a lifestyle for people from children to adults (Anggareta, 2022).

Therefore, this business feasibility study examines a dessert-focused business designed with a key differentiator to distinguish it from the numerous cafes and dessert establishments in the market. The unique concept incorporates innovative dessert offerings, personalized customer experiences, and a strong brand identity, ensuring a memorable and distinct presence in a competitive market. By exploring market demand, operational costs, and growth potential, this study aims to evaluate the overall viability of the venture. Additionally, the focus on sustainability, high-quality ingredients, and customer loyalty programs further enhances its competitive advantage.

TABLE 4
Percentage of Food Booked at Medium and Large Scale of Food and Beverage Service Activities by Province and Consumption Year 2022

Provinsi / Province	Porsi Yang Dipesan / Food Ports Booked			Jumlah / Total
	Dikonsumsi di Tempat / On the Spot	Dibawa ke Tempat Lain / Take Away		
		Dibawa Konsumer / Carried by Consumer	Ojek Online / Online Services	
Aceh	50,9	36,11	12,99	100,00
Sumatera Utara	61,35	19,56	19,09	100,00
Sumatera Barat	61,07	30,13	8,8	100,00
Riau	56	28,15	15,84	100,00
Jambi	63,99	17,9	18,11	100,00
Sumatera Selatan	48,77	34,51	16,72	100,00
Bengkulu	63,08	26,83	10,08	100,00
Lampung	53,33	27,04	19,63	100,00
Kep. Bangka Belitung	53,83	37,87	8,30	100,00
Kepulauan Riau	60,84	19,53	19,63	100,00
DKI Jakarta	52,82	25,32	21,86	100,00
Jawa Barat	48,76	28,27	22,97	100,00
Jawa Tengah	63,34	22,63	14,03	100,00
Yogyakarta	72,32	20,42	7,26	100,00
Jawa Timur	46,87	35,27	17,86	100,00
Banten	39,98	35,91	24,11	100,00
Bali	68,67	17	14,33	100,00
Nusa Tenggara Barat	51,01	29,73	19,25	100,00
Nusa Tenggara Timur	60,59	28,68	10,74	100,00
Kalimantan Barat	60,54	27,66	11,80	100,00
Kalimantan Tengah	57,81	34,12	8,08	100,00
Kalimantan Selatan	54,8	32,29	12,9	100,00
Kalimantan Timur	73,52	16,62	9,86	100,00
Kalimantan Utara	47,67	47,74	4,59	100,00
Sulawesi Utara	56,47	24,86	18,67	100,00
Sulawesi Tengah	34,12	50,49	15,39	100,00
Sulawesi Selatan	63,80	21,07	15,13	100,00
Sulawesi Tenggara	56,34	18,08	25,58	100,00
Gorontalo	85,56	12,08	2,36	100,00
Sulawesi Barat	28	36,6	35,4	100,00
Maluku	73,19	18,34	8,47	100,00
Maluku Utara	64,40	31,24	4,36	100,00
Papua Barat	70,85	26,3	2,86	100,00
Papua	54,94	36,25	8,81	100,00
Indonesia	54,34	26,54	19,12	100,00

Source: (Food and Beverage Service Activities Statistics, 2022)

Based on the food and beverage activities statistics in 2022, dining on the spot is the preferred choice for most people in Indonesia, with 54.34% and 52.82% in Indonesia and DKI Jakarta respectively. This indicates that the classic café idea, involving customers coming in to eat on-site, still offers a substantial chance for growth in the food and drink sector.

TABLE 5
Preliminary Survey Result

In a week, how often do you visit a café / dessert café? (30 Respondents)	
Options	Percentage
<1 times	10%
1-2 times	6,7%
3-4 times	80%
5-6 times	3,30%
>6 times	0%

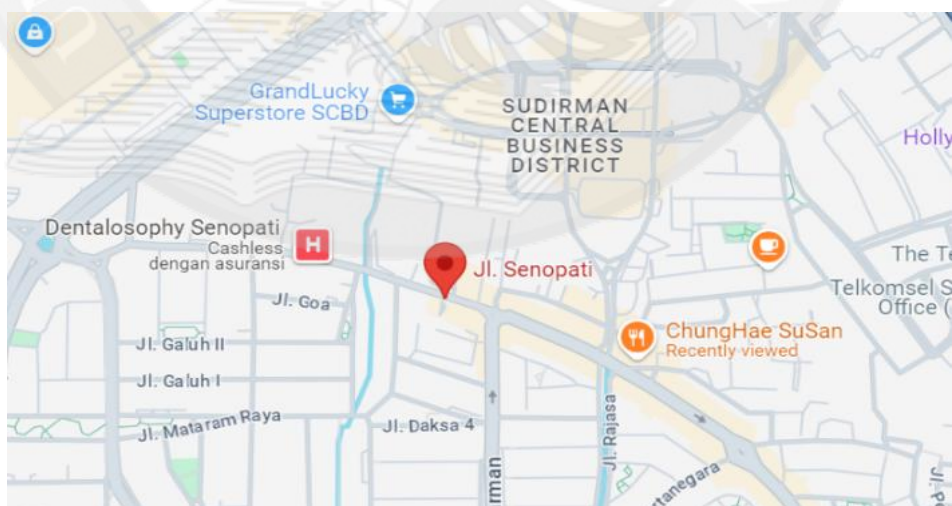
Source: Data Processing, 2024

Additionally with the preliminary survey conducted to find if there's a market potential for Guilela Dessert Café, one of the questions asked in the survey is about café visitation frequency, and with the result out of 30 respondents, 80% of respondents visits café or dessert café three to four times in a week which indicates that is significant demand for café business and a promising market opportunity for a new café or dessert café.

The idea for the business came from a passion for creating desserts and sweet treats, rise in population, and a potential market for dessert café coupled with a recognition of the increasing numbers of diabetes and excessive sugar consumption in Indonesia. Given the strong association between desserts and sugar, individuals with high blood sugar levels often avoid them entirely. However, many people still crave desserts. The experience during a pastry internship at a hotel revealed a common request from guests for sugar-free dessert options, which were often unavailable unless specifically requested. Reflecting upon this experience and the presented data, the idea for Guilela Dessert Café was created, a concept centred around offering healthier, low-sugar, and sugar-free desserts.

Despite the growing popularity of gluten-free and healthier dessert options in Indonesia, there remains a limited number of dessert cafés that specialize in serving low and sugar free treats and beverages. From the result of observation most popular brand that sells serving low and sugar free treats and beverages only sells their products online, some brand includes Beyond Treats & Meal (@beyondtreats), Crumbld (@crumbld.id), HaloVege (@halovege) and SuperFoodStory (@superfoodstory.id), these brands only focus on selling their products online. While these healthier alternatives are increasingly available online, they are often absent from being sold in dessert café menus. This means that individuals seeking both delicious desserts and refreshing drinks in a café setting may still find themselves consuming excessive sugar. That's why the idea of this business in form of dessert café could have a potential market and success in the food and beverage industry.

FIGURE 1
Map Location of Senopati, South Jakarta



Source: Google Map (2024)

South Jakarta specifically in Senopati area become the chosen location for Guilela Dessert Café to operate. It is widely acknowledged that South Jakarta is known for being a comfortable and prestigious neighbourhood in the city. Senopati, being one of its areas, adds more to this reputation. This section of Kebayoran Baru is commonly known as an ideal spot for millionaires. Properties in this location offer not only comfort and prestige but also the possibility of high capital gains and returns and with Guilela targeting the upper- and middle-class customers, this location is suitable considering the price range and quality given by the dessert café.

Secondly, Senopati is situated in the heart of Jakarta's central business district (CBD) and is in proximity to various other key areas like Sudirman-Thamrin-Kuningan. This allows a wide range of groups, including customers and employees, to easily reach Senopati. Additionally, the atmosphere in Senopati is very dynamic and modern, with many upscale restaurants, cafes, and boutiques. This establishes an appealing setting that caters to the desired target market for Guilela Dessert Cafe.

Lastly, with the several factors has been mentioned on why Senopati is an advantageous location for the business and even with many cafés or dessert café in the area, there are no dessert café that have the same concept as Guilela Dessert Café especially in term of the products. That means Guilela Dessert Café a have a potential to introduce unique café concept to Senopati market.

TABLE 6
Preliminary Survey Result

In a week, how often do you consume sweet foods (desserts) and drinks that contain sugar? (30 Respondents)	
Options	Percentage
< 1 times	0%
1-2 times	26,70%
3-4 times	66,70%
> 4 times	6,70%
Are you trying to limit your sugar intake at the moment? (30 Respondents)	
Options	Percentage
Yes	66,70%
Sometimes	33,30%
No	0%
Do you agree that reducing sugar intake can contribute to our overall health and well-being? (30 Respondents)	
Options	Percentage
1 (Strongly Disagree)	3,3%
2 (Disagree)	0%
3 (Slightly Disagree)	0%
4 (Slightly Agree)	13,30%
5 (Agree)	36,70%
6 (Strongly Agree)	46,70%

Source: Data Processing, 2024

From the preliminary survey conducted with questions as shown in table 6, revealed that desserts and sweet beverages remain popular, with 66.70% of respondents consuming them three to four times weekly. And although people consume these sweet treats, it doesn't mean they don't know about the impact of sugar on their health, 66,70% out of 30 respondents are trying to limit their sugar consumption. Furthermore, people also recognized the positive impact of limiting sugar on overall health and well-being, with 46.70% strongly agreeing and 36.70% agreeing with this statement.

Additionally, The International Diabetes Federation (IDF) estimates that the number of people with diabetes in Indonesia will skyrocket to 28.57

million by 2045, a 47% increase from 2021. This rapid rise is evident in the past decade, with a 167% increase in cases from 2011 to 2021. Additionally, diabetes-related deaths have surged by 58% in the same period. The 2023 Indonesian Health Survey (SKI) by Indonesia Ministry of Health or *Kementrian Kesehatan (Kemenkes)* further underscores this trend, reporting an increase in the prevalence of diabetes among the population aged 15 and above.

With the data presented above, there is a promising opportunity for Guilela Dessert Café to make a significant impact on the Indonesian food and beverage industry. Given the substantial market for dessert café and desserts, low number of dessert café that focuses on selling healthier, low-sugar, and sugar-free desserts and beverages, people recognition of sugar impact on their health and lastly the concerning high rates of diabetes and excessive sugar consumption in the country, Guilela aims to address the challenge of providing healthier dessert options in a classic dessert café form. By offering low-sugar and healthier alternatives, the café seeks to empower individuals with diabetes or those managing their sugar intake to enjoy desserts without compromising their health. Additionally, the growing number of young people at risk of developing diabetes highlight the importance of this initiative, emphasizing the need for healthier dessert options. By offering sugar-free and low-sugar, alternatives, the business can cater to this demographic, promoting healthier lifestyles while still satisfying sweet cravings.

TABLE 7
Preliminary Survey Result

If there is a café / dessert café that sells sweet foods (desserts) and drinks that focus on healthier, low sugar and sugar-free made with alternative sugars that still make the sweet taste of the dessert the same but healthier, would you be interested in visiting that café? (30 Respondents)	
Options	Percentage
1 (Strongly Not Interested)	3,3 %
2 (Not Interested)	0,00 %
3 (Slightly Not Interested)	3,3 %
4 (Slightly Interested)	6,70 %
5 (Interested)	33,30 %
6 (Strongly Interested)	53 %

Source: Data Processing, 2024

Additionally, the concept of a dessert café that focuses on healthier, low sugar and sugar-free desserts and beverages may sounds not interesting and people may fear the taste of healthier products, but the preliminary survey conducted shows that people are still interested in the concept of the café with 53% response with strongly interested and 33,30% response with interested with the concept of Guilela Dessert Café. This just prove even more that there is a potential for this business to be opened in the market. While Guilela Dessert Café cannot eliminate the consumption of sugar, it can contribute to a positive shift by offering healthier choices and encouraging individuals to be more mindful of their sugar intake when consuming dessert.

B. The Objectives

The objective of this Business feasibility study is to assess the viability or the feasibility of establishing the Guilela dessert cafe. As an aspiring entrepreneur, it is important to have a strong belief in the potential

success of their business. This belief forms the basis for establishing a unique business with a distinct selling point that sets it apart from its competitors. It is also important to guarantee that the business's products or services have a beneficial impact on society. With that belief, the idea of Guilela Dessert Café was developed. This objective analysis focus into various aspects of the proposed venture to determine its potential for success. By undertaking this study, the business owner can gain valuable insights into potential funding sources, including private investors, financial institutions offering loans or credit facilities, and governmental entities that may provide regulatory support or infrastructure assistance.

There are two parts in the objective of this feasibility study, major and minor objectives:

1. Major Objectives

- a. Market and Marketing Aspect

The market and marketing aspect in the major objective focuses on analysing the demand and supply for business. This also include the analysis of the business segmentation, target market and position in the market. Lastly The marketing aspect analyses the marketing mix (8P). The aim is to ensure that all marketing activities are in line with the target market the business want to reach, so that the product will be well-received by consumers.

- b. Operational Aspect

The operational aspect in the major objective analyses everything related to operational activities such as technology, the type of

activities and facilities required and analysing the facilities and how they can have an influence on operational activities of the business. Not only that this aspect also includes the calculation of the location and space requirement of the business. The goal is to ensure that the operational activities of Guilela dessert café can run smoothly.

c. Organization and Human Resources Aspect

The organization and human resources aspect in the major objective focuses on the analysis of employment, business management, organizational structure and the duties and responsibilities assigned to each respective job position. This aspect also includes the analysis of recruitment, selection, orientation, training and development, reward system, reward, and punishment. This is to ensure that everyone working in Guilela dessert café will do their responsibilities well and be paid and compensated accordingly.

d. Financial Aspect

The financial aspect focuses on the analysis of various financial aspects of a business, including where the money comes from, how much it costs to run, how much profit can be expected, and the overall financial health of the business. It also includes projections of future financial statements, such as balance sheets and income statements, as well as calculations to determine the point at which the business will break even. Additionally, the ratios and ratios and

value of potential investments, evaluates the business's financial performance using ratios, and identifies potential risks and strategies to mitigate them.

2. Minor Objectives

- a. To introduce to more people that there are sugar alternatives such as allulose, stevia, and monk fruit extract, that are healthier and can be used in making desserts or other food and beverage in exchange of the usual sugar.
- b. To generate job opportunities for the local population, which will contribute to decreasing unemployment rates.
- c. To develop accurate, effective, and efficient strategies that enable the business to compete successfully in the dessert and pastry market.
- d. To help mitigate the health risks associated with excessive sugar consumption, particularly for individuals with diabetes in Indonesia, by creating healthier, low-sugar dessert options.

C. Research Methodology

The research methodology used in this study is called a descriptive business feasibility study. The comprehensive evaluation that assesses the viability of a new business or project is called a business feasibility study. It involves a series of analyses to determine if the venture is feasible and likely to succeed (Sari, 2021). A descriptive study is a research method used to provide a comprehensive data of a particular phenomenon. It involves collecting, analysing, and interpreting data to create a detailed picture of a situation as it exists at a specific point in time. By doing so,

descriptive research aims to understand, explain, and potentially solve problems related to the subject matter (Rengkuan et al., 2023). In the writing of this feasibility study, descriptive research will be conducted on all research variable that includes market and marketing aspects, organisational and human resources aspects, operations and technical management aspects, and financial aspects. The data obtained from field observations and surveys of all aspects will be used as a reference for conducting a business feasibility analysis. And from those data obtained, then there will be a set of actions described that must be taken to meet the feasibility criteria of the relevant business venture.

1. Market and Marketing Aspect Analysis

Conducting market analysis is the initial and most important stage in developing a business strategy. Entrepreneurs can acquire a thorough understanding of market conditions, consumer trends, and business growth potential in their target market through a comprehensive market analysis. By conducting thorough market analysis, entrepreneurs can discover business opportunities, assess market demand, and predict possible changes. The marketing strategy is also crucial for the success of a business. Through creating an effective marketing plan, business owners can draw in clients, establish a reputable brand identity, and enhance the sales of their offerings. Efficient marketing tactics can also establish a competitive edge and distinguish a company from its competitors (Al Arifah & Misidawati, 2024).

The market and marketing aspect analysis will involve the following steps:

a. Market Segmentation

To effectively target and reach potential customers, a comprehensive market segmentation analysis is necessary. This involves identifying distinct customer segments based on various factors such as demographics (age, gender, income, education, etc.), psychographics (lifestyle, values, interests, etc.), and behaviour (purchasing habits, usage patterns, etc.). By understanding these segments, businesses can tailor their marketing efforts to resonate with specific customer groups.

b. Market Size and Growth

Assessing the market size and growth potential is crucial for understanding the overall market opportunity. This involves estimating the current market size, analysing historical growth trends, and forecasting future growth prospects. In this case, the analysis of the current market for café in Indonesia especially DKI Jakarta and the growth of that type of business in the industry now. By understanding the market's size and growth potential, businesses can determine the viability and scalability of their venture.

c. Customer Needs and Preferences

Analysis of customer needs and preferences is essential for developing products or services that meet customer expectations. This involves conducting market research to understand what customers value, their

pain points, and their desired features. By identifying customer needs, businesses can create offerings that provide unique value and differentiate themselves from competitors.

d. Competitive Analysis

A competitive analysis is essential to understand the competitive landscape and identify opportunities for differentiation. This involves evaluating competitors' strengths, weaknesses, market share, pricing strategies, and marketing tactics. By analysing competitors, businesses can identify gaps in the market, develop unique selling propositions, and devise strategies to gain a competitive advantage.

e. Marketing Strategy

A well-developed marketing strategy is crucial for attracting customers and promoting the business. Creating a good marketing strategy starts with STP (segmentation, targeting, and positioning), followed by identifying internal and external factors with the porter's five forces analysis, and then conducting a SWOT analysis. Guilela Dessert Café will also be using the Business Model Canvas which can help the business to better understand their market needs and develop effective marketing strategies for a more thorough market and marketing analysis. A Business Model Canvas (BMC) is a helpful tool that businesses can use to outline their core ideas and strategies. It provides a concise one-page overview where companies can document the essential elements of their business, including products, services, and operations (Fakieh et al., 2022).

2. Operational Aspect Analysis

Evaluating the feasibility of these operational factors is essential prior to launching a business. In this aspect, one must consider determining the location, layout, factory equipment arrangement, and the production process, including technology selection. Therefore, the evaluation of the operational aspect involves examining the business preparedness to conduct its operations through assessing the suitability of the location, production area, layout, and the readiness of the equipment to be utilized.

a. Location

The success of a business depends significantly on the ideal location. The selection process should be done with caution, considering elements like accessibility, characteristics of the target audience, distance from suppliers, and compliance with regulations.

b. Layout

The efficiency and operations of a business can be greatly affected by the design of its layout. An effectively planned design can boost efficiency, lower expenses, and improve customer satisfaction. Considerations should include the movement of individuals and resources, space usage, and safety rules.

c. Capacity

Capacity is the highest amount of output or production that a business can reach in a specific timeframe. Evaluating capacity

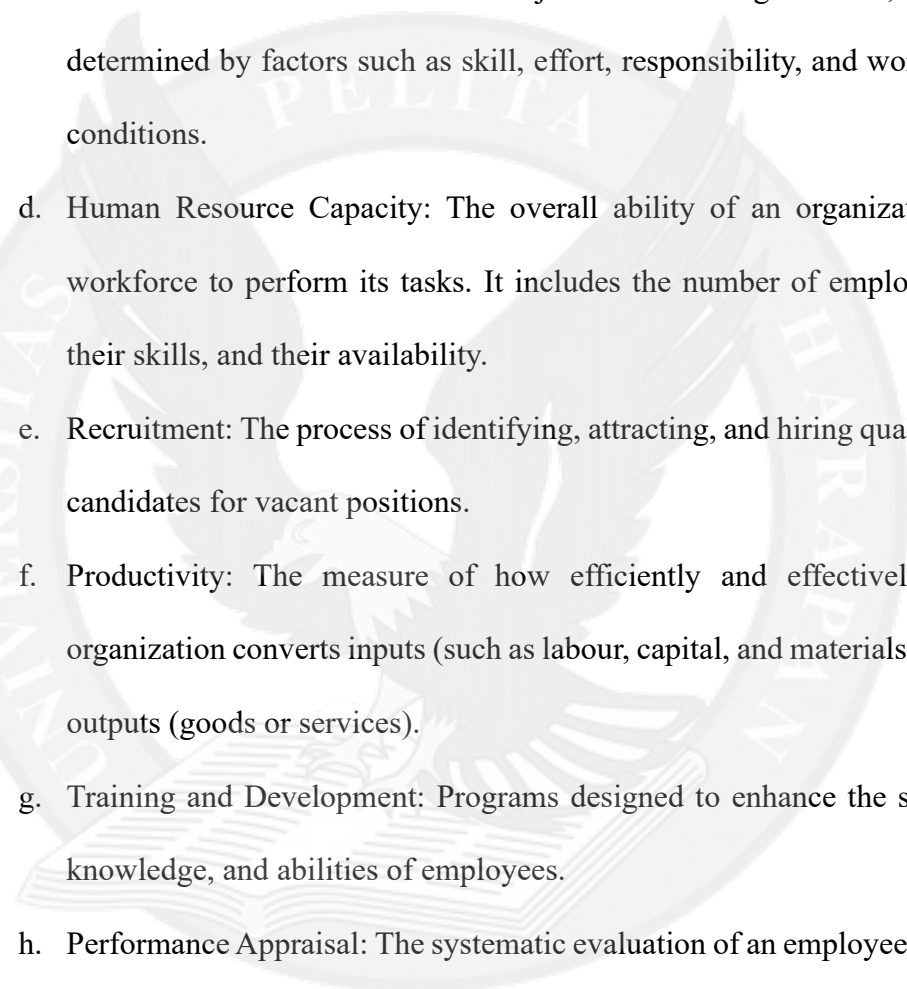
requirements is crucial, considering expected demand, operational efficiency, and future growth predictions. Having too much capacity can result in resources being wasted, whereas having too little capacity can restrict sales and profitability.

d. Facilities

Facilities are the necessary physical assets and infrastructure needed for a business to function. This consists of buildings, machinery, equipment, and utilities. The choice of facilities should align with the business's needs and budget. Factors to consider include maintenance costs, energy efficiency, and regulatory compliance.

3. Organisational and Human Resources Aspect Analysis

Human resource management is a process that involves planning, organizing, leading, and controlling activities related to job analysis, job evaluation, recruitment, development, compensation, promotion, and termination of employment to achieve predetermined goals (Saputro, 2016). This analysis will include a thorough review of the laws and regulations that apply to the business. Considering additional factors examined in this feasibility analysis, the author will decide if the business should operate as a public or private organization, define the obligations and duties of shareholders, and identify the necessary licenses for both the business location and its products. From a human resource management aspect in this feasibility study, several key factors that are required to be analysed, that includes :

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- a. **Job Design:** This refers to the process of structuring work to improve job satisfaction and productivity. It involves tasks, methods, and relationships.
 - b. **Job Description:** A formal document that outlines the duties, responsibilities, and reporting relationships of a job.
 - c. **Job value:** The relative worth of a job within an organization, often determined by factors such as skill, effort, responsibility, and working conditions.
 - d. **Human Resource Capacity:** The overall ability of an organization's workforce to perform its tasks. It includes the number of employees, their skills, and their availability.
 - e. **Recruitment:** The process of identifying, attracting, and hiring qualified candidates for vacant positions.
 - f. **Productivity:** The measure of how efficiently and effectively an organization converts inputs (such as labour, capital, and materials) into outputs (goods or services).
 - g. **Training and Development:** Programs designed to enhance the skills, knowledge, and abilities of employees.
 - h. **Performance Appraisal:** The systematic evaluation of an employee's job performance.
 - i. **Compensation and Benefit:** All forms of pay or rewards given to employees in exchange for their work.
 - j. **Career Planning:** The process of setting career goals and developing a plan to achieve them.

- k. Retrenchment: This term often refers to downsizing or layoffs, which is a reduction in the number of employees. However, in a broader context, it can also mean cost-cutting measures to improve efficiency.

4. Financial Aspect Analysis

The financial aspect of a business feasibility study is used to assess a company's finances, which includes: the acquisition of funds, estimation of income, and the types of investments along with the costs incurred during the investment, as well as projections of financial statements consisting of income statements, balance sheets, and cash flow statements (Kristanto et al., 2019). For the financial aspect of this feasibility study, these following factors are to be considered and analysed:

- a. Determining the initial investment requirements.

Calculating the total fixed assets, pre-operational expenses, and working capital helps determine the initial investment needed.

- b. Sales revenue and costs.

This refers to the income generated from sales and the expenses associated with making those sales.

- c. Determining projected operational cash flow.

The analysis is conducted by adding net income to depreciation and interest after tax, resulting in the calculation of the after-tax cash flow on the income statement

- d. Determining the terminal or final cash flow.

This refers to the net cash inflow or outflow expected at the end of a project or investment.

e. Calculating NPV, IRR, and payback period.

1) NPV (Net Present Value)

The steps involved in calculating the NPV are as follows:

Determine the present value of cash flows, this involves discounting both incoming and outgoing cash flows using the project's cost of capital. Then Sum up the discounted cash flows in which all the discounted cash flows are added together to obtain the project's NPV. Lastly, evaluate the NPV, if the NPV is positive, the project is considered viable. However, if the NPV is negative, the project should be postponed (Dai et al., 2022).

2) IRR (Internal Rate of Return)

When thinking about the IRR, it is the rate of discount that causes the NPV of the project to be zero. For a project to be considered worth investing in, its rate of return should exceed the opportunity cost of the capital. The IRR represents the highest capital opportunity cost that the investor can tolerate (Dai et al., 2022).

3) Payback period

It calculates the amount of time (years/months) needed for an investment to recover its value (Dai et al., 2022).

f. Calculating the Break-even point (BEP)

The Break-Even Point (BEP) happens when the business operations do not generate any profit or loss. To put it another way, when the company's revenue matches its costs, no profit is made (income equals total costs). BEP analysis is a method that examines the correlation between sales volume and profitability. A company will make a profit when sales exceed costs but will experience a loss if sales only cover a portion of costs, falling below the break-even point (Manuho et al., 2021).

Each of the four aspects of mentioned, the market and marketing aspect, the operational aspect, the organisation and human resources management aspect and the financial aspects will be analysed and written in this feasibility study divided into four different chapters.

Chapter 1. Initial Idea

To clearly define the business concept and its theoretical underpinnings. This involves outlining the unique value proposition, target market, and the underlying the problem that can be solved by the business idea.

Chapter 2. Market and Marketing Aspect Analysis

To assess the market potential and develop effective marketing strategies. This includes analysing market trends, identifying target customers, understanding competitor dynamics, and developing a comprehensive marketing plan.

Chapter 3. Operational Aspect Analysis

To evaluate the operational feasibility of the business, including production processes, supply chain management, and logistics. This involves assessing the availability of resources, infrastructure, and expertise required to execute the business plan.

Chapter 4. Organisation and Human Resources Aspect Analysis

To determine the organizational structure and human resource requirements necessary to support the business. This includes outlining the roles and responsibilities of key personnel, developing a staffing plan, and assessing the availability of qualified talent. Including the thorough review of the laws and regulations that apply to the business and if the business should operate as a public or private organization, the obligations and duties of shareholders, and identify the necessary licenses for both the business location and its products.

Chapter 5. Financial Aspect Analysis

To evaluate the financial viability of the business and assess its potential profitability. This involves preparing financial projections, conducting a cost-benefit analysis, and identifying potential funding sources.

To help to assess the feasibility of Guilela Dessert Café and the analysis of the four aspects mentioned above, it is essential to gather valid and reliable information. For the data obtained to be valid and reliable, the sources used need to be credible and trustworthy and this can be achieved through business research. As defined by (Sekaran and Bougie, 2020) business research is a structured and systematic approach to examining specific

challenges within the business environment and developing solutions. And to be able to acquire reliable and valid data for this business feasibility study, these following research methods will be used:

1. Data Sources

There are two types of data sources that will be used to support the business feasibility study for Guilela dessert café which are primary and secondary data:

a. Primary Data

Primary data is data obtained without intermediaries, or in other words, collected directly by the researcher (Sekaran & Bougie, 2016) . Therefore, the data received is still unprocessed. There are four primary methods for collecting the data: interviews, observations, questionnaires, and experiments. According to (Sekaran & Bougie, 2016), gathering primary data is a crucial step in the research process. This business feasibility study employs two data collection methods: surveys using questionnaires and observations. Here's a breakdown of these methods:

1) Questionnaires

Questionnaires play an important role in collecting the necessary data during research. According to (Sekaran & Bougie, 2016) , a questionnaire is a set of questions designed to be answered by respondents, where the provided questions relate to the respondent's identity, and

respondents will choose answers by selecting the options provided by the researcher. It can also be done through direct interviews or over the phone and then processed into data to support the research. Questionnaires can be distributed by placing them in the location of the population from which data is to be taken for self-filling or sent to the respondent's address. Additionally, it can also be distributed by creating access so that respondents can fill out the questionnaire through a website that can be accessed via the respondents' electronic devices. Questionnaires are an effective way to obtain data because they can be distributed in large numbers in a relatively short time. The author will distribute questionnaires for the data needed in the feasibility study of Guilela Dessert Café. The questionnaire will be distributed via the internet and the questionnaire will also be distributed to people who like to come to cafes in the South Jakarta area and its surroundings especially in Senopati area.

The sampling method used will be non-probability, specifically a convenience sampling method. A non-probability sampling technique refers to when researchers select samples based on subjective judgment, ease of access, or availability of population members. In other words, there is no random process used to select the sample.

Consequently, not every member of the population has an equal chance of being selected. A sampling technique conducted by freely selecting samples at the researcher's discretion. Convenience Sampling is a technique known as accidental sampling. It's a type of non-probability sampling where the researcher chooses participants based on their accessibility and availability (Sugiyono, 2021).

For several sections of the questionnaire, the likert scale will be used from strongly agree to strongly disagree with gradations as follows:

6 = Strongly Agree

5 = Agree

4 = Slightly Agree

3 = Slightly Disagree

2 = Disagree

1 = Strongly Disagree

The data collected from the questionnaire will go through mean and frequency tests to know which of the six gradations have the highest number for each question and statements in the questionnaire.

2) Observations

Observation refers to the primary research method that involves collecting data by going directly into the field. Observation is done by recording people's behaviour and what happens in the community, which is recorded without communicating with the parties (Sekaran & Bougie, 2016)

b. Secondary Data

Secondary data refers to the data or information that has already been gathered by others and is easily accessible to use. Secondary data is the data that is collected that can help to assist and support the needs of primary data. According to (Sugiyono, 2021), Secondary data is a source of data that does not directly provide data to the data collector. For this business feasibility study, the secondary data that will be used includes:

1) Government Data Sources

The Central Bureau of Statistics or Badan Pusat Statistik (BPS) is a government agency that provides valuable statistical information, such as population data and consumer patterns. This data will be crucial for analysing the feasibility of the business.

2) Internet and Websites

Online platforms offer a lot of different resources, including academic journals, articles, and other relevant data that can be used in this business feasibility study.

3) Libraries

Libraries contain a variety of books that can serve as valuable secondary data sources. These include books on tourism, research methods, the food and beverage industry, and other types of books that will help the writing of this business feasibility study.

D. Theoretical Conceptual Overview

1. Definition of Restaurant

A restaurant is a commercially operated space or place that provides food and beverage services (Sabbhata Yatra, 2022). Customers pay a certain amount of money in exchange for the food and drinks they receive at a restaurant. Additionally, restaurants typically employ servers who are ready to attend to patrons whether they're dining or simply gathering with friends. Restaurants, as establishments that provide food and beverages, encompass a wide range of dining experiences including fine dining, bars, pubs, casual dining, fast food, cafes, and catering services. Beyond merely serving food and drinks, restaurants aim to create enjoyable dining experiences for their customers. This involves creating a comfortable atmosphere, providing friendly and efficient service, and paying attention to details such as decor, table settings, and lighting to stimulate appetite.

2. Types of Restaurants

Based on (Wika & Ekawatiningsih, 2020) book "Food and Beverage Service Management", there are several types of restaurants:

a. Automat Restaurant or Vendetarian

A type of restaurant that uses automated machines. Customers insert coins into these machines to purchase food or drinks.

b. Bistro

A small restaurant that serves wine and daily changing main courses (cycle menu). It's known for its cozy atmosphere and often offers a limited menu.

c. Canteen

Typically found in offices, schools, or shopping malls. Canteens provide meals for employees or students and often offer a self-service or cafeteria-style setup.

d. Café

A small restaurant that specializes in coffee, tea, pastries, and sandwiches. Cafes have a casual atmosphere and typically offer a more limited menu compared to full-service restaurants. Cafés, derived from the French term for "coffee," have developed into more than just places for coffee. Today, these places are where individuals can unwind and have casual chats while sipping on a range of drinks like sodas and low-alcohol options. Cafés are known for their cozy ambiance, variety of entertainment options, and emphasis on customer satisfaction. Most cafés offer comfy seating and music to improve the customer experience (Musfialdy & Lusrivirga, 2021).

e. Cafeteria

Like a cafe, but with a self-service model. Customers select their food from a display and pay at the counter. Cafeterias often offer a variety of ready-to-eat dishes.

f. Steak House

A restaurant that specializes in steak, typically served with sides like vegetables, carbohydrates, and sauces.

g. Cabaret

A restaurant that combines dining with live entertainment, such as singing, dancing, or comedy acts.

3. Types of Service

There are different ways to serve food and drinks to customers, and following these methods is important. (Ghadiyali, 2023) categorize these service methods into five types.

a. Table Service

Table service is a type of service where guests are seated at a table, served by a waiter who brings them a menu and water, and takes their orders. The orders then will be brought by the waiter to the guest's table (Ghadiyali, 2023).

b. Assisted Service

This service refers to when customers enter the dining room, obtain plates, and proceed to the buffet stations to select their desired food items. They have the option of being served by a waitress or refilling their plates themselves. At sit-down buffet restaurants, customers

can enjoy their meals at tables and return to the buffet for additional serving (Ghadiyali, 2023).

c. Self-service

Customers can select their desired food items then proceed to the food counter to pay for their meals and take their food to the table by themselves. This type of service is commonly found in hostels, cafeterias, and industrial canteens. While cutlery is provided, the menu and seating options may be limited. There is no formal table service, and highchairs are sometimes available. The service is typically efficient and fast-paced (Ghadiyali, 2023).

d. Single point service

Customers place their orders and make immediate payment at the counter. Upon completing the transaction, they can decide to dine in or take their food to go. Common examples of this service model include vending machines, drive-thru windows, food courts, and kiosk (Ghadiyali, 2023).

e. Specialised or special service

It is called a special service because it has the unique nature of serving food and beverages in locations not intended for this purpose. Examples of this service are room service, delivery orders, tray service on airplanes, and lounge service that uses a special room to serve food (Ghadiyali, 2023).

4. Definition and History of Dessert

Dessert, or more commonly known as dessert, is a type of food that is usually light and served last after the main course. Dessert is served after the table has been cleared of other dishes. The word "dessert" first appeared in the 1600s, taken from the French word meaning "to clear the table." It first appeared in William Vaughan's Health Education guidebook. Dessert comes from the French word "desservir" which means to clear away what has been served. This is because dessert is served at the end of a meal, after the main course." Sugar was used by Europeans to serve desserts in the early Middle Ages. At that time, the demand for sugar was so high that only the elite could enjoy it, and it was usually served at banquets or special parties.

5. Definition of Healthier, Low and No Sugar Dessert

Healthier, low-sugar, and no-sugar desserts refers to the sweet treats that prioritize taste and satisfaction while minimizing or eliminating added sugars. With the growing global concerns about health, specifically diabetes and high sugar intake, have led to the increasing popularity of different sugar alternatives. These options are created to be suitable for people with diabetes as they do not lead to significant rises in blood glucose levels. Allulose, stevia, and monk fruit extract are some instances of these sugar alternatives or natural sweeteners. Allulose offers numerous health benefits over regular sugar, such as not affecting blood sugar levels (glycaemic control). Moreover, diets containing allulose are recommended for averting obesity and diabetes. A key benefit of allulose

is its characteristic sugar flavour, which can be accompanied by a subtle hint of caramel. In 2012, the approval of allulose (GRN No. 400) as safe was granted by the US Food and Drug Administration (Jürkenbeck et al., 2022). Stevia possesses large amounts of diterpene glycosides that the digestive tract cannot break down or absorb. Thus, consumption of stevia sweetener has no impact on blood sugar levels. In contrast to artificial sweeteners with few calories, stevia is safe, non-toxic, and non-mutagenic; it is also 200 times sweeter than sugar with no calories (Ajami et al., 2020). Monk fruit extract's sweetness is derived from its abundant mogrosides, which are a type of glycoside of cucurbitane derivatives present in the fruit. Numerous compounds are sweeter than sugar without calories. Monk fruit extract could be a beneficial sugar substitute for diabetic individuals. Because mogrosides are not recognized by the human body as carbohydrates or sugars, they do not stimulate an insulin reaction (Yeung, 2023). Innovative recipes such as brownies made with no flour but sweet potato, demonstrate that healthier desserts can be both delicious and nutritious.

6. Business Concept

Guilela Dessert Café is a unique establishment dedicated to offering a variety of delectable desserts that prioritize health and well-being. Unlike traditional cafés, Guilela focuses on providing healthier options that are low in sugar or even sugar-free, making them suitable for individuals with diabetes or those seeking a healthier lifestyle. Our menu features a delightful assortment of cookies, cakes, brownies, cupcakes, muffins,

and other sweet treats. In addition to our delectable desserts, we offer a range of beverages that complement our healthy treats. Our drinks are created to be low in sugar or sugar-free, often using alternative sweeteners or natural ingredients. This allows our customers to enjoy both their desserts and beverages without compromising their health goals. Guilela Dessert Café will be using the single point service as customers will come in the café, order in the cashier and pay directly before sitting down to enjoy the desserts and drinks they ordered or do takeaway.

Guilela Dessert Café will be opening its doors at *Jalan Senopati No.92, RT.7/RW.3, Kuningan, Kebayoran Baru, Kota Jakarta Selatan, 12190*, with operating hours from 10:00 AM to 21:00 PM. Guilela Dessert Café boasts a distinctive interior design that creates a playful and fun atmosphere. Our café's colour scheme, playful quotes about sugar and sugar-free treats, and overall ambiance aim to transport our customers to a relaxing and enjoyable escape. We want our customers to feel like they're on a sweet adventure, where they can indulge in delicious desserts without worrying about their health.

'Guilela' is a name that embodies the concepts of "guiltless" and "elating," reflecting the café's mission to provide enjoyable and guilt-free sweet treats. Guilela Dessert Café target market will be the upper- and middle-class customers who value their health and wants to enjoy healthier and sugar-free desserts and beverage.