



BUSINESS FEASIBILITY STUDY OF POTAMEN POTATO RAMEN RESTAURANT

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ABSTRACT

Along with the increasing number of diabetes sufferers in Indonesia, especially West Java, this has led to an increase in demand for gluten-free food. Potatoes, a primary food in several countries, can be processed into delicious gluten-free food such as ramen. By combining Indonesian people's favorite Japanese cuisine with the gluten-free based ingredients and creating Potamen (Potato Ramen) this is expected to help people live healthier lifestyle. This analysis will be conducted using the business feasibility technique to ascertain whether a business can run. Potamen's primary target market is people with gluten-intolerant or celiac disease, Gen Z, and Millennials who prioritize a healthy lifestyle. From a marketing perspective, we have considered Potamen promotion, particularly social media such as TikTok or Instagram, paid celebrity advertisements, banners, brochures, and other marketing channels. According to Potamen's financial research, the company will have a payback period of roughly two years and nine months, with an initial investment of IDR 700,000,000. With all these positive financial indicators shows that Potamen business proved feasible for the long term.

Keywords: *Gluten-free Food, Japanese Ramen, Food and Beverage Business, Feasibility Study.*

1. Introduction

Globalization is one of the factors driving rapid development in a country. The effects of globalization have resulted in the spread of popular culture in society. Currently, one of the effects of globalization is felt in the culinary sector. The culinary sector has experienced significant growth on a global scale. This is where people around the world are becoming bolder in choosing food and looking for new and unique culinary experiences. This trend can be caused by a variety of factors, including globalization, increased travel, and exposure to different cultures through media platforms such as television drama series (K-dramas or J-dramas), anime, manga, games, and social media (YouTube, Instagram, TikTok, Twitter, and other social media platforms) (Setyani and Azhari, 2020).

According to an infographic from the Japan. Indonesia is the Southeast Asian country with the biggest Japanese restaurant openings (Shertina, 2021). This is evidenced by the number of Japanese restaurants in Indonesia recorded in 2023 reaching up to 3003 (Smartsrapers, 2023). In addition, Indonesia is also known as top 5 country with high level of consumption of food and beverage products from Japan. From a grater scale, the customer trends of Japanese food service companies, with total 19.23% of Indonesian consumers prefer Japanese cuisine (Ernawati & Suwandojo, 2019). This trend related with customer demand in Indonesia result in improved sales and brand image of Japanese restaurants. Businesses took advantage to the changing demographic trends to promote the sale of Japanese culinary and traditional meals in the city (Cottan et al., 2023).

As the Japanese brand image, sales, and demand for Japanese food increase, this has the effect of increasing the number of Japanese restaurants in Indonesia because of public trust in the Japanese brand image which is known to be good and always prioritizes quality and service. Japanese cuisine frequently becomes popular because of its distinctive attributes and delicious flavors. One type of Japanese cuisine that is currently booming is Japanese ramen. Ramen, a beloved Japanese noodle dish, has gained immense popularity worldwide. Its rich broth, springy noodles, and delectable toppings make it a culinary delight. As concluded by Hamzon Situmorang (2019) among several types of Japanese food sold in Indonesia, people tend to consume ramen over other Japanese foods. This is because ramen tastes delicious and this can be easily found in many cities throughout Indonesia.

While ramen is traditionally made from wheat flour, there has been a rise in alternative versions to accommodate various dietary preferences and restrictions. One such variation is ramen made from potato starch. Potato starch ramen provides an excellent alternative, allowing people with gluten restrictions to enjoy a satisfying bowl of noodles without compromising on taste or texture. Potatoes have a low starch content (20-36%) making it gluten-free (Tong *et al.*, 2023). This is because starch has a long time to be digested by the body compared to carbohydrates from wheat flour, so it will take a long time for the body to break it down into sugar, so the body will produce less sugar compared to when eating using ramen from wheat flour (Naomi *et al.*, 2021). In addition, potato starch can also reduce hyperglycaemia and dyslipidaemia so that it is more efficient in use compared to wheat flour (Naomi *et al.*, 2021).

By combining Indonesian people's favorite Japanese cuisine with the gluten-free based ingredients and creating Potamen (Potato Ramen) this is expected to help people live healthier lives without compromising the taste and texture of the food they consume.

2. Literature Review

Located in Summarecon area, Bekasi, Potamen is a gluten-free ramen restaurant that serves delicious Japanese ramen that has a unique taste in every bite without having to worry about the gluten contains in the ramen. Our gluten-free ramen is made from potato starch from local farmers and is processed through standard procedures for organic ingredients to maintain and preserve the nutritional value of the ingredients. Therefore, Potamen proudly provides all-natural and organic ingredients with no artificial flavor, artificial coloring, or artificial preservatives to deliver our best quality foods.

The growing awareness of celiac disease or other gluten-associated allergies means demand for gluten-free products all around the world is increasing. The replacement of gluten becomes a necessity to avoid the occurrence of any such disorder (Farah *et al.*, 2017). This situation of health consideration makes consumer demand continues to influence food markets and gluten-free product labeling standards. The market for gluten-free foods is expanding far beyond meeting the needs of just those with a medical need to avoid gluten. In recent years, the gluten-free food sector has expanded rapidly, with a projected market growth of over 9.5% in 2032 (Werner White, 2023).

The gluten-free ramen business has promising potential in a growing market driven by the latest health trends and consumer demand. Through innovative product development and a focus on quality, brands can effectively serve massive numbers of consumers who seeking gluten-free alternatives. Future research should continue to explore formulation techniques to increase the product growth rate of the gluten-free product and market penetration.

There are few theories used to divine the feasibility of this business, as follows:

Porter's Five Forces

Michael Porter's five-force strategic analysis model, introduced in a 1979 article published in the *Harvard Business Review*, remains a fundamental tool for strategic analysts plotting the competitive landscape of an industry (Peter Gratton, 2024). The purpose of this method is to help businesses evaluate the competitiveness of an industry and make informed decisions

PESTLE Analysis

PESTLE analysis is a tool that helps identify and assess the external factors that may impact a company or industry, Political, Economic, Social, Technological, Legal, and Environment (Masturoh, 2019). The purpose of this analysis is to comprehend an overall view of the environment in which the business operates, the opportunities that can be taken, and the risks that can be minimized.

3. Research Method

Type and Source of Data

This research uses a descriptive research model that contains information about business feasibility in marketing and financial planning. This descriptive research aims to precisely and methodically describe the characteristics of an object or subject within research. The type of data used is primary data obtained through direct observation and analysis. Meanwhile, secondary data sources were obtained from existing literature studies and also from regional data published on the website.

Data Collection Method

The technique used in research in collecting data is through literature and field studies. Literature study is a process that involves identifying supporting data and evaluating previous studies related to research. Meanwhile, research using study observation techniques collects data by making direct observations that supporting this research, such as daily business situations from the environment, market, to the time and location that are suitable for business.

Data Analysis Method

To gain information about gluten-free ramen restaurant business feasibility to support the analysis, in this study uses qualitative and quantitative methods. This research is qualitative because it provides an overview of the object of research with business concepts, geographical locations, and marketing plans such as Porter's Five Forces, SWOT analysis, and PESTLE analysis. In other side, there is quantitative method used to determine financial planning calculations, such as Income statement, Balance sheet, Cash Flow, Payback Period, Net Present Value and Profitability Ratio.

Research Design

Below is the procedure carried out to complete the research:

1. Determine research topics, identify research problems, and determine objectives.
2. Looking for theories related to the research topic and used as a basic guide before conducting research analysis.
3. Determine the method used for research this can support research analysis.
4. Do data analysis.
5. Make conclusions based on the results of the study.

4. Results and Discussion

Industry Analysis

The industry analysis used Porter's Five Forces method.

Porter's Five Forces

Porter's Five Forces is a method that analyses and identifies strengths and weaknesses of the industry to determine the business strategy to be used.

a. Rivalry Amongst the Competitors

Over time, the number of businesses in the FnB (Food and Beverage) industry, particularly those specializing in Ramen, has been steadily increasing. These restaurants actively follow trends and continuously innovate the flavors of their products. Some establishments even modify their recipes to ensure their Ramen appeals to a broader audience. As a result, the competition within the industry has become intense.

Intensity: High

b. Bargaining Power of Buyers

The buyer or customer plays a crucial role in the success of any business. Potamen recognizes this and continuously strives to enhance the quality of its store and products. However, it is ultimately the customers who make the decision to choose our brand or visit our store and make a purchase. Customers have multiple options to select from when deciding what they want to buy

Intensity: Low

c. Bargaining Power of Suppliers

There are few suppliers in Bekasi and around Bekasi that can provide all raw materials for making gluten-free ramen. The problem is high costs associated with gluten-free products compared to gluten-containing products are expected to limit the market growth in the coming years. The replacement of gluten-containing wheat with potato starch might increase production costs for manufacturers. If the price offered by the suppliers does not match Potamen needs, we will be looking for alternative product or suppliers around West Java so Potamen has higher power than the suppliers.

Intensity: Medium

d. Threat of New Entrants

The increasing demand for gluten-free options, coupled with the popularity of ramen, makes the gluten-free ramen restaurant market attractive to potential new entrants. The growing awareness of gluten intolerance and the desire for healthier dining options create a favorable environment for new businesses to enter the market.

Intensity: High

e. Threat of Substitutions

In the case of a gluten-free ramen restaurant, a potential replacement could be another gluten-free restaurant that offers alternative gluten-free dishes. These substitutes may include gluten-free pizzerias, cafes that focus on healthy and nutritious food, or local cuisine that offers gluten-free options. Understanding customer preferences is important to evaluating the chance of other business substitutes. If customers appreciate unique experience of consuming gluten-free ramen in Potamen, the threat of substitution may be lower. However, if customers are open to exploring different dining options and less loyal to gluten-free ramen, the threat of substitution will increase.

Intensity: Medium

Financial Assumptions

1. Depreciation rate of equipment, furniture, and building are 10% per year
2. Expenses of inventory and utilities are expected to increase 5% every year
3. Marketing expenses expected to increase 5% per year
4. Employee salary is projected to increase 10% per year
5. The amount of tax that should be paid as much as 0.5% from their gross sales (Direktorat Jenderal Pajak, 2018)

Table 1. Source of Fund & Expenses Statement of Potamen

Source	Amount
Owner Investment	700.000.000
Total	700.000.000

Expenses	Amount
Marketing and Promotion	37.000.000
Inventory	27.225.000
Equipment	34.041.000
Furniture	22.700.000
Packaging Material	29.562.000
Employee Salary	449.150.000
Building Renovation	50.000.000
Cash (working Capital)	50.321.500
Total	700.000.000

Source: *Self-Developed (2024)*

Fund Sources and Reports are divided into two parts, sources and expenses. For sources, there is an initial investment IDR. 700.000.000. In the other part, costs are divided into several types of expenditure, starting from marketing and promotion IDR 37.000.000, inventory of IDR 27.225.000, equipment of IDR 34.041.000, furniture IDR 22.700.000, employee salary consisting one CEO and five employees IDR 449.150.000, building renovation IDR 50.000.000.

Table 2. Income Statement of Potamen

	Year 1	Year 2	Year 3	Year 4	Year 5
Gross Sale	1.186.076.000	1.363.987.400	1.568.585.510	1.803.873.337	2.074.454.337
COGS (30%)	355.822.800	409.196.220	470.575.653	541.162.001	622.336.301
Gross Profit	830.253.200	954.791.180	1.098.009.857	1.262.711.336	1.452.118.036
Expenses					
Marketing and Promotion	37.000.000	38.850.000	40.792.500	42.832.125	44.973.731
Salaries	449.150.000	494.065.000	543.471.500	597.818.650	657.600.515
Gas	960.000	1.008.000	1.058.400	1.111.320	1.166.886
Internet Connection (WIFI)	7.659.000	8.041.950	8.444.048	8.866.250	9.309.562
POS System	1.350.000	1.417.500	1.488.375	1.562.794	1.640.933
Water & Electricity	12.000.000	12.600.000	13.230.000	13.891.500	14.586.075
Building Renovation	50.000.000	0	0	0	0
Total Expenses	558.119.000	555.982.450	608.484.823	666.082.639	729.277.703
Net Income Before Tax	272.134.200	398.808.730	489.525.035	596.628.697	722.840.333
Tax (0.5%)	1.360.671	1.994.044	2.447.625	2.983.143	3.614.202
Net Income	270.773.529	396.814.686	487.077.409	593.645.553	719.226.131
Monthly Net Income	22.564.461	33.067.891	40.589.784	49.470.463	59.935.511

Source: Self-Developed (2024)

The calculation in this income statement used the formula below:

Gross Profit

Gross profit is the company's total sales minus the cost of goods sold (COGS). If total sales are all the products the company sells, the cost of goods sold is all the variables included in sales.

$$\text{Gross Profit} = \text{Gross Sale} - \text{COGS (30\%)}$$

Net Income Before Tax

Net income before tax is a measure that looks at a company's profits before the company has to pay corporate income tax. This is basically all of the company's profits without taking any taxes into account.

$$\text{Net Income Before Tax} = \text{Gross Profit} - \text{Total Expenses}$$

Net Income

Net income is calculated as net income before tax minus the tax as 0,5% from net income before tax.

$$\text{Net Income} = \text{Net Income Before Tax} - \text{tax (0,5\%)}$$

Monthly Net Income

Monthly net income is obtained from dividing net income by the number of months in a year which is 12 months.

$$\text{Monthly Net Income} = \frac{\text{Net Income}}{12 \text{ months}}$$

Table 3. Balance Sheet Statement of Potamen

	Year 1	Year 2	Year 3	Year 4	Year 5
Assets					
Current Assets					
Cash	886.813.832	1.203.984.814	1.615.098.138	2.135.877.498	2.784.801.165
Inventory	326.706.000	343.041.300	360.193.365	378.203.033	397.113.185
Fixed Asset					
Equipment	34.041.000	30.636.900	27.573.210	24.815.889	22.334.300
Equipment Depreciation	(3.404.100)	(3.063.690)	(2.757.321)	(2.241.589)	(2.233.430)
Furniture	22.700.000	20.430.000	18.387.000	16.548.300	14.893.470
Furniture Depreciation	(2.270.000)	(2.043.000)	(1.838.700)	(1.654.830)	(1.489.347)
Building	5.500.000.000	4.950.000.000	4.455.000.000	4.009.500.000	3.608.550.000
Building Depreciation	(550.000.000)	(495.000.000)	(445.000.000)	(400.950.000)	(360.855.000)
Total Assets	6.214.586.732	6.047.986.324	6.026.155.692	6.159.858.302	6.463.114.343
Liabilities and Equity					
Owner Fund	5.943.813.203	5.651.171.638	5.539.078.282	5.566.212.748	5.743.888.212
Retained Earning	270.773.529	396.814.686	487.077.409	593.645.553	719.226.131
Total Liabilities and Equity	6.214.586.732	6.047.986.324	6.026.155.692	6.159.858.302	6.463.114.343

Source: Self-Developed (2024)

In the balance sheet, there are two assets, current assets, and fixed asset, where current assets consist of cash and inventory while fixed assets include equipment, depreciation of equipment, furniture, depreciation of furniture, buildings and depreciation of buildings. Liabilities and equity consist of owner's funds and retained earnings. Potamen shows a balanced balance sheet from year to year, which means it reflects financial stability and positive financial health.

Table 4. Cash Flow Statement of Potamen

	Year 1	Year 2	Year 3	Year 4	Year 5
Cash Inflow					
Beginning Balance	700.000.000	886.813.832	1.203.984.814	1.615.098.138	2.135.877.498
Sales Revenue	1.186.076.000	1.363.987.400	1.568.585.510	1.803.873.337	2.074.454.337
Cash Outflow					
Sales Disbursement					
COGS (30%)	355.822.800	409.196.220	470.575.653	541.162.001	622.336.301
Marketing Expenditure					
Marketing and Promotion	37.000.000	38.850.000	40.792.500	42.832.125	44.973.731
Employee Expenditure					
Salaries	449.150.000	494.065.000	543.471.500	597.818.650	657.600.515
Utilities Expenses					
Gas	960.000	1.008.000	1.058.400	1.111.320	1.166.886
Internet Connection (WIFI)	7.659.000	8.041.950	8.444.048	8.866.250	9.309.562
POS System	1.350.000	1.417.500	1.488.375	1.562.794	1.640.933
Water & Electricity	12.000.000	12.600.000	13.230.000	13.891.500	14.586.075
Initial Inventory	27.225.500	28.586.775	30.016.114	31.516.919	33.092.765
Capital Expenditures					
Building renovation	50.000.000	0	0	0	0
Equipment	34.041.000	30.636.900	27.573.210	24.815.889	22.334.300
Furniture	22.700.000	20.430.000	18.387.000	16.548.300	14.893.470
Tax (0,5%)	1.353.868	1.984.073	2.435.387	2.968.228	3.596.131
Total Cash Outflows	999.262.168	1.046.816.418	1.157.472.186	1.283.093.976	1.425.520.670
Cash Flow	186.813.832	317.170.982	411.113.324	520.779.361	648.923.667
Ending Balance	886.813.832	1.203.984.814	1.615.098.138	2.135.877.498	2.784.801.165

Source: Self-Developed (2024)

Potamen is predicted to have positive cash flow every year according to the result of cash flow statement. As a result, the company will not have any trouble paying its operational costs and other expenses related. With a stable cash inflow, Potamen can meet daily operational needs, including employee salaries and electricity bills. In addition, with incoming funds continuing to increase every year, Potamen has the resources needed to invest in research and development, expand its product lines, and explore new markets or business opportunities.

Table 5. Payback Period of Potamen

	Year 1	Year 2	Year 3	Year 4	Year 5
Initial Investment	700.000.000				
Cashflow	186.813.832	317.170.982	411.113.324	520.779.361	684.932.667
Cumulative Cashflow	186.813.832	503.984.814	728.284.305	931.892.684	1.198.627.449

Source: *Self-Developed (2024)*

The calculation in this payback period used the formula below:

$$\text{Payback Period} = n + \frac{(a - b)}{(c - b)} \times 1 \text{ year}$$

Where:

n = Year when the total cumulative cash flow has not covered initial investment

a = Initial investment

b = Cumulative cash flow at year n

c = Cumulative cash flow at year n + 1

Payback Period Calculation

$$= 3 + ((\text{Rp. } 700,000,000 - \text{Rp. } 728,284,305) / (\text{Rp. } 931,892,684 - \text{Rp. } 728,284,305))$$

$$= 2.861$$

$$= 2.9$$

Thus, the payback period for Potamen is **2 years and 9 months**.

The conclusion is Potamen Restaurant Business Plan is Accepted and Feasible for Long-Term.

Table 5. Profitability Ratio Analysis of Potamen

	Year 1	Year 2	Year 3	Year 4	Year 5
Return on Asset	4%	25%	24%	23%	22%
Return on Sales	23%	29%	31%	33%	35%
Return on Investment	39%	57%	70%	85%	100%

Source: *Self-Developed (2024)*

The calculation in this profitability ratio used the formula below:

Return on Asset (ROE)

Return on assets (ROA) refers to a financial ratio that indicates how profitable a company is with its total assets. Investors can use ROA to determine how efficiently a company uses its assets to generate a profit. A higher ROA means a company is more efficient and productive at managing its balance sheet to generate profits, while a lower ROA indicates there is still room for improvement. On this calculation, ROA in the first year shows a negative result caused by the burden of renovation bills, followed by the low revenue generated. As the year goes by, the percentage will be higher in line with the number of sales generated.

$$\text{Return on Asset} = \frac{\text{Net Income}}{\text{Total Asset}}$$

Return on Sales (ROS)

Return on Sales (ROS) provides insight into how much profit is being produced per rupiah of sales. An increasing ROS indicates that a company is improving efficiency, while a decreasing ROS could signal financial troubles in the future. Potamen shows an increasing ROS every year, which concludes that Potamen can effectively manage its core products and services to generate a higher profit.

$$\text{Return on Sales} = \frac{\text{Operating Profit}}{\text{Net Sales}}$$

Return on Investment (ROI)

Return on investment (ROI) is used to evaluate the profitability of an investment. ROI tries to directly calculate the total amount of return on a particular investment in a company or business when it is compared to the investment's cost. Potamen shows a positive percentage of ROI for the first five years, which describes how beneficial every investment made in this business is.

$$\text{Return on Investment} = \frac{\text{Current Value of Investment} - \text{Cost of Investment}}{\text{Cost of Investment}}$$

5. Conclusion and Implications

Based on the findings and analysis in Chapter 4, Execution Plan of Marketing, Production, Operation, and Manpower, it might be concluded that based on Porter's Five Forces Analysis, Business Model Canvas Analysis, and PESTEL Analysis, it was determined that establishing Potamen gluten-free ramen restaurant has the potential to generate quite good profits, supported by trends in the culinary world where people are starting to switch to healthier food. In addition, a strategic location in the Topaz Commercial Shop House in Bekasi area with easy accessibility, it is hoped that it will be able to reach a wider community. Furthermore, the financial indicator as Income Statement, Cashflow Statement, Balance Sheet Statement, Payback Period, and Profitability Analysis demonstrate that the Potamen gluten-free ramen restaurant is financially feasible to operate this business since it will generate more profit in the future.

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