

## ABSTRAK

RAHMAH AZZAHRA LUBIS. *Studi Kelayakan dan Pengembangan Bisnis Dimsum.io pada Produk Dimsum Mentai*. Dibimbing oleh Dr. Ir. Mukdin Markus Turnip, Ms. dan Binsar Sihombing, S.E., M.Si.

Penelitian ini bertujuan untuk menganalisis kelayakan finansial pengembangan usaha dimsum.io pada produk dimsum mentai serta mengetahui tingkat ketahanan usaha terhadap perubahan kondisi operasional berdasarkan simulasi usaha. Dimsum.io merupakan usaha kuliner yang bergerak di bidang makanan oriental dengan produk utama berupa dimsum original, frozen dimsum, dan dimsum mentai. Produk dimsum mentai dipilih sebagai fokus penelitian karena memiliki tingkat permintaan tertinggi dibandingkan varian lainnya. Metode penelitian yang digunakan adalah deskriptif kuantitatif dengan pendekatan studi kelayakan finansial berbasis simulasi usaha. Analisis dilakukan melalui penyusunan struktur biaya, perhitungan Harga Pokok Produksi (HPP) menggunakan metode *variable costing*, analisis Break Even Point (BEP) dengan pendekatan *Weighted Average Contribution Margin* (WACM), Payback Period (PP), serta analisis sensitivitas. Data penelitian diperoleh dari data operasional aktual dan simulasi target penjualan usaha dimsum.io. Hasil penelitian menunjukkan bahwa berdasarkan simulasi usaha, total biaya operasional sebesar Rp. 46,236,291 per bulan terdiri dari biaya tetap sebesar Rp. 10,030,963 dan biaya variabel sebesar Rp. 36,205,328. Berdasarkan hasil analisis WACM sebesar Rp. 9.998 per porsi, diperoleh titik impas (BEP) sebesar 1.003 porsi per bulan atau 39 porsi per hari. Dengan target penjualan sebesar 2.028 porsi per bulan, usaha berada di atas titik impas dengan margin of safety sebesar 50,5%. Investasi awal sebesar Rp45.896.337 diperkirakan dapat kembali dalam waktu 4,39 bulan atau sekitar 4 bulan 11 hari. Hasil analisis sensitivitas menunjukkan bahwa usaha masih layak dijalankan ketika harga bahan baku naik 5%, namun usaha mulai mengalami kerugian apabila penjualan turun secara bertahap hingga berada di bawah titik impas. Berdasarkan hasil penelitian, pengembangan usaha dimsum mentai dimsum.io dinilai layak secara finansial berdasarkan simulasi usaha yang dilakukan serta memiliki tingkat ketahanan usaha yang cukup baik selama volume penjualan dapat dipertahankan di atas titik impas dan pengendalian biaya bahan baku dilakukan secara konsisten.

Kata kunci: Dimsum.io, dimsum mentai, studi kelayakan finansial, break even point, payback period, analisis sensitivitas.

## ABSTRACT

**RAHMAH AZZAHRA LUBIS.** *Feasibility Study and Business Development of Dimsum.io on Mentai Dimsum Products. Mentored by Dr. Ir. Mukdin Markus Turnip, Ms. and Binsar Sihombing, S.E., M.Si.*

This study aims to analyze the financial feasibility of developing Dimsum.io's mentai dimsum business and evaluate the business resilience toward operational changes based on business simulation. Dimsum.io is a culinary business specializing in oriental-style food products, including original dimsum, frozen dimsum, and mentai dimsum. Mentai dimsum was selected as the focus of this study because it has the highest level of consumer demand among all product variants. This research employed a quantitative descriptive method with a business simulation-based financial feasibility approach. The analysis included cost structure preparation, calculation of Cost of Goods Sold (COGS) using the variable costing method, Break Even Point (BEP) analysis using the Weighted Average Contribution Margin (WACM) approach, Payback Period (PP), and sensitivity analysis. The data were obtained from actual operational records and simulated sales targets of Dimsum.io. The results showed that based on the business simulation, the total monthly operational cost amounted to Rp. 46,236,291, consisting of fixed costs of Rp. 10,030,963 and variable costs of Rp. 36,205,328. Based on the WACM result of Rp. 9.998 per portion, the business reached a Break Even Point of 1,003 portions per month or 39 portions per day. With a sales target of 2,028 portions per month, the business exceeded the break-even point with a margin of safety of 50,5%. The initial investment of Rp45,896,337 is estimated to be recovered within 4,39 months or approximately 4 months and 11 days. The sensitivity analysis indicated that the business remained financially feasible when raw material prices increased by 5%; however, the business began to experience losses when sales gradually declined below the break-even point. Based on the findings, the development of Dimsum.io's mentai dimsum business is considered financially feasible based on the conducted business simulation and demonstrates good business resilience, provided that sales volume remains above the break-even point and raw material costs are consistently controlled.

**Keywords:** *Dimsum.io, mentai dimsum, financial feasibility study, break even point, payback period, sensitivity analysis.*