

## AN ANALYSIS OF THE BUSINESS FEASIBILITY OF PONTIANAK'S BINGKE CAKE IN BANDUNG CITY

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### Abstract

This study examines the feasibility of expanding the Pontianak traditional delicacy—bingke cake—to Bandung City. Employing a mixed-methods approach (qualitative and quantitative), it evaluates market dynamics, human resource requirements, and financial viability. Data were collected through interviews, observations, and documentary studies. Financial feasibility was analyzed using the Break-Even Point (BEP) method, while strategic readiness was assessed via SWOT analysis. The results indicate that sales volume in recent months has consistently exceeded the break-even point, signifying financial viability for expansion. The SWOT analysis revealed strengths in cultural appeal and market potential within Bandung, but also identified challenges such as limited production capacity and human resources. The study concludes that the bingke cake business is feasible for expansion and provides strategic recommendations, including workforce development and local marketing strategy adjustments. These findings contribute to entrepreneurship literature and offer practical guidance for MSMEs in developing traditional culinary businesses in urban markets.

**Keywords:** *BEP analysis, Bandung, MSME expansion, bingke cake, SWOT*

### INTRODUCTION

In recent years, Indonesia's culinary industry has exhibited a strongly positive growth trend. Changing lifestyles, technological advancements, and growing public interest in regional specialties have created promising new business opportunities in this sector (Winarno, 2021). One traditional food gaining attention is bingke cake, a Pontianak delicacy characterized by its unique flavor profile and significant cultural heritage value. The urgency of this initiative stems from the critical need to preserve and develop traditional culinary heritage while enabling its adaptation to contemporary markets. Concurrently, market expansion becomes imperative amidst rising demand, prompting businesses to scale production capacity and extend geographical reach. Bandung City was selected as the expansion target owing to its status as a creative hub with a dynamic culinary ecosystem receptive to innovation (Kotler & Keller, 2021).

The purpose of this community service activity is to analyze the feasibility of expanding the Pontianak-style bingke cake business to the city of Bandung through a financial analysis and business strategy approach. The analysis was conducted using the Break-Even Point (BEP) method to assess financial feasibility and the SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis to evaluate the readiness and challenges of the business expansion (Suharyadi & Purwanto, 2021). The problem-solving framework entails a comprehensive assessment of market, financial, and human resource dimensions. The study further includes evaluating additional workforce requirements necessary to support sustainable business growth at the expansion site.

Theoretically, this study draws upon literature in entrepreneurship (Zimmerer et al., 2021), market expansion strategies (Alma, 2020), and MSME management (Wibowo & Saptono, 2021). Additionally, it examines the specific operational context of the locally established bingke cake enterprise, which demonstrates a positive sales trajectory, alongside consumer preferences for traditional foods in Bandung based on primary and secondary data sources. Through this systematic, data-driven approach, the endeavor is anticipated to not only produce a comprehensive business feasibility roadmap but also establish a replicable development model for local wisdom-based MSMEs capable of competing in national markets.

## LITERATURE REVIEW

Research on MSME business feasibility, particularly within the traditional culinary sector, has been extensively conducted by academics and business practitioners. Such studies typically focus on financial, managerial, market, and growth/expansion dimensions. Within the context of traditional cake enterprises such as bingke, several relevant literature sources provide conceptual and theoretical grounding for this investigation. A study by Fazura and Husein (2024) highlights the importance of SWOT analysis in addressing the challenges of production costs and competition in the traditional food market. Although it provides a comprehensive overview of internal strengths and weaknesses as well as external opportunities and threats, the study lacks depth in terms of financial analysis, such as the break-even point (BEP), which is crucial in assessing the feasibility of expansion.

Conversely, Ningrum et al. (2022) employed a quantitative approach utilizing Net Present Value (NPV), Average Rate of Return (ARR), Payback Period (PP), and Profitability Index (PI) methods to evaluate a cake business in Pangkalpinang. While financially robust, this study did not explore cultural contexts or market expansion strategies, thus providing limited insight into regional food enterprise dynamics in new territories such as Bandung. In addition, a study by Anvaulauvaa et al. (2024) examined the expansion of food stalls into modern cafes. This research provides insights into the challenges of business transformation in market expansion, but the product context is different because it does not discuss traditional cakes. Similarly, the research by Zulkarnaen and Yasin (2023) on klepon businesses is relevant in terms of product, but it does not discuss the target cities for expansion and the dynamics of human resources, which are important aspects of this study.

Conceptually, this research adopts the entrepreneurship theory of Zimmerer, Scarborough, and Wilson (2021), which emphasizes innovation, calculated risk-taking, and value creation in new venture development. Furthermore, Kotler and Keller's (2021) market expansion strategy framework informs the formulation of approaches for extending geographical markets, consumer segments, and distribution channels. From an MSME perspective, Wibowo and Saptono (2021) emphasize the flexibility and adaptive resilience of small enterprises in navigating market uncertainties. This perspective holds particular relevance for the operational dynamics confronting the bingke cake venture as it plans expansion into novel competitive territories like Bandung.

Scholarly discourse continues regarding the efficacy of modernizing traditional foods. Researchers (Santoso & Lestari, 2020; Winarno, 2021) contend that contemporary adaptations of traditional products are necessary to engage younger demographics, while cautioning that such modifications require meticulous implementation to preserve intrinsic authenticity. This study contributes to this dialogue through an integrated approach that safeguards cultural elements while strategically implementing modern business frameworks. A critical gap in the literature lies in the scarcity of integrative studies examining financial viability analysis, expansion strategy, and human resource planning within a unified framework for traditional food enterprises in metropolitan contexts. Consequently, this research seeks to fill this scholarly void by offering a comprehensive and implementable framework for Pontianak's signature bingke cake venture expanding into Bandung City.

## METHOD

This study uses a descriptive qualitative and quantitative approach to analyze the feasibility of expanding the Pontianak-style bingke cake business to the city of Bandung. The qualitative approach is used to understand market dynamics, consumer perceptions, as well as the challenges and opportunities faced by business actors. Meanwhile, the quantitative approach is used to measure financial feasibility, particularly through Break Even Point (BEP) calculations.

### Data Origins and Classification

The data used in this study consists of primary and secondary data. Primary data was obtained through interviews with business actors, potential consumers, and MSME practitioners, as well as direct observation in the field. Secondary data was obtained from books, scientific journals, business financial reports, and statistical data from relevant agencies such as the Central Statistics Agency (BPS) and the Ministry of Cooperatives and SMEs.

The data classification comprises:

- Qualitative data: Narrative information regarding expansion motivations, business strategies, and consumer perceptions of Pontianak bingke cake.
- Quantitative data: Numerical metrics and computations including sales volume, production costs, and pricing structures

### Data Collection Techniques

Data was collected using three main methods:

1. **In-depth interviews** were conducted to capture stakeholder perspectives on expansion readiness and workforce strategies from business operators, prospective consumers, and MSME specialists.
2. **Field observation** to understand the production, distribution, and marketing processes of bingke cakes, as well as market dynamics in Bandung.
3. **Documentation study**, to collect historical sales data, cost structures, and scientific references relevant to the research topic.

### Data Analysis Methods

Data analysis was performed using two approaches:

- **Qualitative Analysis (SWOT)**

This technique is used to identify the strengths, weaknesses, opportunities, and threats faced by the bingke cake business. Data obtained from interviews and observations are analyzed descriptively to formulate business development strategies in line with internal and external conditions.

- **Quantitative Analysis (Break-Even Point/BEP)**

Used to evaluate the financial aspects of a business. BEP calculations are performed to determine the break-even point, which is the minimum sales amount required for a business to avoid losses. The formula used refers to the standard BEP model as proposed by Suharyadi and Purwanto (2021):

$$BEP (Units) = \frac{\text{Fix Costs}}{\text{Selling Price per Unit} - \text{Variable Cost per Unit}}$$

$$BEP (Revenue) = \frac{\text{Fixed Costs}}{1 - \frac{\text{Variable Cost per unit}}{\text{Selling Price Per Unit}}}$$

The analysis results will be compared with actual sales targets to assess the financial feasibility of expanding to Bandung. If actual sales exceed the BEP, the business can be considered feasible for development.

With this combined approach, the study is expected to provide comprehensive results from both strategic and quantitative business feasibility perspectives.

## RESULTS AND DISCUSSION

This study's outcomes encompass two principal dimensions: a financial viability assessment of Pontianak's traditional bingke cake enterprise in Bandung City employing Break-Even Point (BEP) calculations, and a SWOT analysis delineating internal competencies and external market contingencies confronting business expansion

### 1. Break-Even Point (BEP) Calculation Results

BEP analysis aims to determine the break-even point, which is the minimum sales amount that must be achieved so that the business does not incur losses. Based on sales data and cost structure from December 2024 to May 2025, it is known that the average selling price per box is Rp25,000, and sales volume is trending upward every month.

**Table 1. Bingke Cake Sales Results (December 2024 – May 2025)**

Month	Volume Sold (boxes)	Price per Box (Rp)	Total Sales (Rp)
December	420	25,000	10,500,000
January	460	25,000	11,500,000
February	480	25,000	12,000,000
March	500	25,000	12,500,000
April	540	25,000	13,500,000
May	600	25,000	15,000,000

With fixed costs of Rp6,000,000 per month and variable costs of Rp13,000 per box, the BEP (Break-Even Point) calculation is as follows:

$$BEP (Unit) = \frac{6.000.000}{25.000 - 13.000} = 500 \text{ Box}$$

$$BEP (Rp) = 500 \times 25.000 = Rp 12.500.000$$

This means the business must sell a minimum of 500 boxes per month to reach the break-even point. Based on the sales data from March to May, the number of units sold has exceeded the BEP, indicating that the business is financially feasible for expansion to the city of Bandung.

## 2. SWOT Analysis Results

The SWOT analysis is used to evaluate the internal and external factors that affect the success of the Bingke cake business expansion.

- **Strengths :**  
The product has a distinctive taste, is made through an authentic traditional process, and already has a loyal local market base.
- **Weaknesses :**  
Production is still limited, there is no distribution system outside the city, and the business relies on a small and untrained workforce for expansion.
- **Opportunities :**  
Bandung is a potential market with a young population that appreciates unique and traditional foods. In addition, the culinary tourism trend and increasing government support for MSMEs present further growth opportunities.
- **Threats :**  
Competition from well-established local culinary products in Bandung, changing consumer preferences, and the risk of product taste not aligning with local market preferences.

## 3. Discussion of Findings

The BEP results indicate that this business has strong financial potential for expansion into new regions. Sales figures that have exceeded the break-even point demonstrate business stability over the past few months. This aligns with the findings of Fitriyana et al. (2025), who emphasized the importance of BEP in assessing the initial feasibility of a local culinary business. Meanwhile, the SWOT analysis provides a strategic overview of the business's readiness from both internal and external perspectives. The main strength of Bingke cake lies in its high cultural value and unique taste, which aligns with the preferences of young consumers in Bandung who appreciate authentic products (Winarno, 2021). However, weaknesses in distribution and human resource limitations could hinder the expansion process. Therefore, a well-planned strategy for recruiting new staff and implementing operational training is necessary (Santoso & Lestari, 2020). Product adaptation to local tastes must also be considered to ensure acceptance by new consumers.

## 4. Implications of Findings

This study shows that the Bingke cake business has promising development prospects, both financially and strategically. These findings can serve as a reference for MSME actors in designing expansion strategies based on data and comprehensive analysis. Moreover, the study contributes to the body of entrepreneurial literature related to MSME growth strategies in traditional culinary products within major cities.

## CONCLUSION

Based on the research on the feasibility of expanding the traditional Pontianak Bingke cake business to Bandung, it can be concluded that the business holds strong potential both financially and strategically. The Break-Even Point (BEP) analysis shows that actual sales volume has exceeded the break-even level, indicating the business can cover operational costs and start generating profits. The SWOT analysis also highlights key strengths, such as the product's uniqueness, cultural value, and alignment with the current market trend favoring traditional foods. Expansion opportunities in Bandung are considerable, given the high public interest in culinary innovation and culturally rooted products. However, the business still faces challenges, particularly in terms of limited human resources and competition from well-established local culinary products.



This research is expected to serve as a basis for business owners to formulate effective and sustainable expansion strategies. A primary focus going forward should be on recruiting and training competent new personnel to ensure smooth operations and maintain product quality. In addition, marketing strategies must be adapted to fit consumer characteristics in Bandung. For long-term development, business owners can consider product diversification, collaborations with local culinary communities, and leveraging digital platforms to expand market reach. With a well-planned and adaptive approach, the traditional Pontianak Bingke cake business has the potential to grow into a widely recognized regional culinary icon on the national stage.

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