

Japanese Restaurant Business Plan In New Capital Nation of Indonesia

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Abstract

Plan the capital of Indonesia has moved being in East Kalimantan Province, providing opportunities and chances promising business-like Japanese Restaurant. This addressed for give planning and feasibility business on Japanese Restaurant in East Kalimantan Province. Japanese Restaurant This own potency big for success with superiority material standard easily available, unique taste, diverse menu, location strategic, and halal food, as well as promotional strategies through social media and delivery services. SWOT analysis shows strengths and opportunities that can be utilized, as well necessary weaknesses and threats overcome. Planning finance with capital of IDR 750,000,000 shows projection sale positive with a target of IDR 9,720,000,000 in five years, IRR 27.47%, and NPV IDR 324,787,595. With a strong marketing strategy and proper management, restaurants This expected Achieve planned sales and profit targets.

Keyword : *Planning business, feasibility business, Japanese Restaurant.*

1. INTRODUCTION

President of the Republic of Indonesia in 2022 has decide moving the capital of Indonesia from the Special Region The capital city of Jakarta becomes East Kalimantan Province. This decision has based a number of one consideration among them is the existing capital city of Jakarta start too densely populated by people and their activities, because That Government decide move center his government become at location East Kalimantan Province. East Kalimantan Province has Lots the advantages that make it ideal location for investment and development business restaurant. First, decisions Indonesian government for move Mother state city to this region give encouragement significant for development infrastructure that includes roads, bridges, airports and facilities general other. Enhancement infrastructure This No only make it easier accessibility, but also opening opportunity for various type business, incl restaurant, for developing

(Shimamura & Mizunoya, 2020), (Akhmadi & Himawan, 2021), (Kong, 2023).

East Kalimantan Province has Lots the advantages that make it ideal location for investment and development business restaurant. First, decisions Indonesian government for move Mother state city to this region give encouragement significant for development infrastructure that includes roads, bridges, airports and facilities general other. Enhancement infrastructure, This is not only make it easier accessibility, but also opening opportunity for various type business, incl restaurant, for developing (Maulani, Larasati, & Kuntjoro, 2018). Apart from that, East Kalimantan has riches source Power abundant nature, incl. oil, gas, and coal, which have long been Power pull for investors. Presence industry extractive This create field work and improve Power buy public local. Strength economy increasingly local increase This will give strong foundation for business restaurant, because the more

many residents who have Power buy taller and more stylish a more modern life (Lestari, Warsilan, & Gaffar, 2020).

Condition the relative geography of East Kalimantan safe from risk disaster natural like flood, earthquake earth, tsunami and eruption mountain fiery is also one reason main Why this province suitable for investment period long. Security and stability environment This give certainty for investors and actors business that they can operate his business with risk minimal disruption. This factor is very important in industry restaurants in need continuity operational for success (Afkarina, Wardana, & Damayanti, 2019). Diversity culture in East Kalimantan, with various ethnicity and culture rich local, also offers potency unique for business restaurant. Businessman can utilise diversity This with serves a diverse and unique menu that can interesting interest tourists and residents local. Apart from that, potential tourism in East Kalimantan, with beauty its enchanting nature like forest Rain tropics, rivers, and beautiful beaches, increasingly interesting traveler from domestic and foreign. Arrival traveler This will push request to service quality culinary, open opportunity big for business restaurant for developing (Agustaniah, Wicaksono, & Djakfar, 2022).

Government the East Kalimantan area is also active in give various incentives and convenience for investors. Supportive regulations, convenience in the licensing process, as well various facility supporter business make province This more interesting for investors. Support government this is very crucial in help businessman restaurant for overcome various challenge beginning in start business (Ramadhan & Arief, 2023). Regionally, growth East Kalimantan's economy in the fourth quarter of 2023 is the highest second in Kalimantan. Apart from taking notes outstanding performance Ordinary, East Kalimantan's economy has role strategic in Kalimantan economy in general overall, because reaching 47.21% of Kalimantan's total economy.

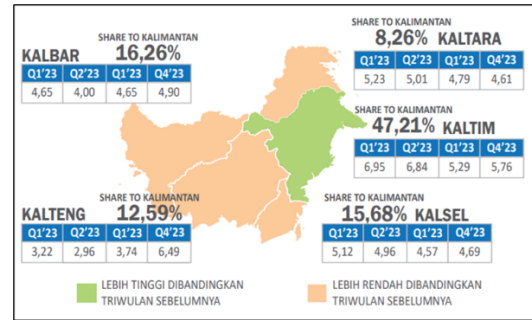


Figure 1

Every Provinces Economic Growth in Kalimantan 2023

Source: Report Economy East Kalimantan Province Bank Indonesia, February 2024

On picture on showing that condition color green taller compared to quarterly before, whereas more orange color low compared to quarterly previously. East Kalimantan's economy grew 6.22% (yoy) throughout in 2023, taller from year previously amounted to 4.48% (yoy). From the side spending, growth economy of East Kalimantan throughout 2023 is driven by spending construction, investment, and government. Positive growth in line with performance economy more than national achievement, those graphic can see in the picture chart unders.

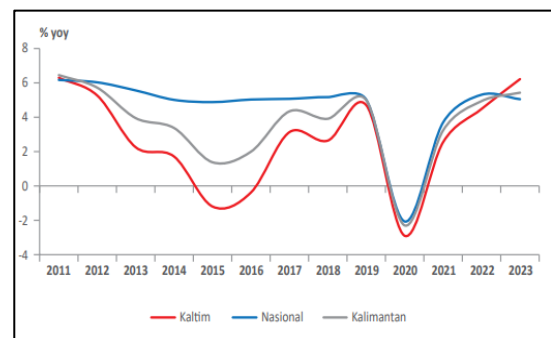


Figure 2

Economic Growth of East Kalimantan, Kalimantan Province and National 2023

Source: Report Economy East Kalimantan Province

Bank Indonesia, February 2024

In table under This show that field business field trading large & retail and supply accommodation & meals drink, come in into the top 5 (five). in growth economy field the most significant and largest businesses in East Kalimantan Province in 2023. Table below this can also be done

explain that projection for opening Restaurants in East Kalimantan Province are possible investment give impact positive for development business.

Table 1
East Kalimantan Economic
Growth Based on Business Fields (yoy)
Throughout Year 2023

No	Based on Business field	2020	2021	2022	2023
..	12.97%
..	2.00%	.....	.....	9.66%
..	5.62%	.....	11.96%	.....
..	9.23%
..	6.12%	6.12%	.....	8.84%
..	3.23%	.....	.....	8.70%

Source: Report Economy East Kalimantan Province Bank Indonesia, February 2024

Furthermore, is projection possible Global and Domestic growth explained in the table below.

Table 2
Projections Global and Domestic Growth

Country	2020	2021	2022	2023
World	-2.8 %	6.3 %	3.5 %	3.1 %
Developed countries	-4.2 %	5.6 %	2.6 %	1.6 %
.....
.....
Japan	-4.2%	2.2 %	1.0 %	1.9 %
Developing country	-1.8 %	6.9 %	4.1 %	4.1 %

Source: IMF (processed), Review Policy Bank Indonesia Monetary, February 2024

Data in table on originate from International Monetary Fund (IMF) which uses the countries Indonesia, Malaysia, the Philippines, Thailand and Vietnam for representing ASEAN / Developing Countries. Temporary that is, Consensus Forecast using Indonesia, Malaysia, Philippines, Singapore, Thailand and Vietnam. So that can explain that Bank Indonesia provides projection Global and Domestic growth with notice several developed countries, which is one of them Japan is a capable country in a way consistent grow during four-year final (2020-2023).

Based on existing data outlined above, yes explain that the new National Capital region namely East Kalimantan provides chance for do investment business with significant development. Opportunity business in the field Restaurant is one of activities that have prospect business that owns potency with the location of the declared capital city is East

Kalimantan Province. Opportunity the can generating large surpluses if own draft Mix The right marketing in the compile plan activity effort that will run it the. Restaurant with draft from Japan can become choice, where is Japan is one of the developed countries that has projection the most significant economic growth, so opportunity open Restaurant with Draft Japan can become choice investment in the new capital city of Indonesia, namely in East Kalimantan Province. Need will appropriateness business become urgency study for can give information and opportunities other for opening and investing Japanese Restaurant in East Kalimantan Province.

2. LITERATURE REVIEW

4P Marketing Mix Strategy (Product, Price, Place, and Promotion) in Plant Materials Fruit Rare by Ghazalli (2019) for material plant fruit rare by MARDI Company, Malaysia. With adopt element suitable product with preference consumer, set Competitive prices, choose location strategic distribution, and carry out effective promotion, MARDI is capable increase awareness and demand to product they. Study This underline How a structured and integrated approach from 4P can support success marketing in sector agriculture, in particular in introduction product new to the market.

Marketing Mix Strategy to Plan Business Zayurku, where study This conducted by Napitupulu et al. (2022) explore How implementation of the 4P marketing mix strategy (Product, Price, Place, and Promotion) influence planning business Zayurku. This study shows that understanding deep about each of the 4P elements is very important for guard request product still tall. With focus on customization product in accordance market needs, determination competitive price, distribution effective products, and attractive promotions, business My Zayur can increase Power attraction and sales the product. Study This emphasize importance marketing strategy adaptation in service business for still relevant and competitive in the market.

Research by Ayub et al. (2013) reviewed use deep SWOT analysis planning marketing strategic. Study This highlighting How SWOT analysis can be an effective

mediator in identify problem critical and decisive objective strategic. They stressed importance integrate SWOT with intelligence marketing for make plan more strategic systematic and directed. Research result This show that SWOT analysis can help company in understand internal strengths and weaknesses, as well opportunities and threats external facing, so possible planning more strategic informed.

Research by Abdolvand and Asadollahi (2012) discusses planning industry strategic using the SWOT model. Study This emphasize that SWOT analysis is tool useful analytics for every factor that shape industrial strategy. With analyze strengths, weaknesses, opportunities and threats, company can develop optimal and sustainable strategies. Study This confirm that SWOT helps in strategy formulation with give view comprehensive about internal and external environment company.

Study with title "Study of Problems and Feasibility of Coffee Business" research appropriateness coffee business with use analysis finances include method Net Present Value (NPV), Internal Rate of Return (IRR), Net B/C Ratio, Gross B/C Ratio, Return on Investment (ROI), and Payback Period. Research result show that all reviewed journals use net present value (NPV), internal rate of return (IRR), and Payback Period, with the majority also use Gross Benefit / Cost (B/C) Ratio and Net B/C Ratio. Study This aim for give reference in evaluate appropriateness coffee business in Indonesia (Wayan et al., 2023). Next, research title "Analysis of Financial Feasibility and Development Strategies for Cattle Farming Businesses in the Damarwulan Cattle Group, Samarinda City" carried out by Kadafi et al (2023) use tool analysis period return, value now net (NPV), and profit margin net (NPM) for evaluate appropriateness financial business farm cow. Research result show that business farm cows in the Group Cattle Damarwulan worthy in a way financial with positive NPV value and period possible returns accepted. Additionally, analysis ratio finance like Return on Investment (ROI) and Total Debt to Asset Ratio are also used for determine the right development strategy.

Study next with title "Investment Evaluation Methods for Business Performance" by Zatrochova & Katrencik

(2023). Study This highlighting importance method evaluation investment like NPV and IRR in evaluate performance business. This study emphasize that evaluation ROI is aspect crucial in industry for ensure return optimal investment. Study This give guide about How use ratio finance can help in planning business and taking more good decisions.

3. RESEARCH METHOD

Election location study done in a way intentionally (purposely), that is based on consideration certain in accordance with objective study. The research location is in East Kalimantan Province in particular Regency North Penajam and Kutai Kartanegara, because location The new capital of Indonesia is in that area. Research methods used is study quantitative with approach descriptive, ie studies cases in East Kalimantan Province with using derived primary and secondary data from location research that contains planning business Japanese Restaurant. Analysis of the data used for analyze planning business Japanese Restaurant through approach analysis with description as following:

Marketing Mix 4P according to Goi (2009) is approach marketing developed by Jerome McCarthy in the 1960s and consists of from four element main: Product (Product), Price (Price), Place (Place), and Promotion (Promotion). Product covers all matter about goods or services offered, incl quality, design, features, and service addition. Pricing includes pricing strategies influencing price Power pull products on the market. Place covers channel distribution used for sell product to consumer. Promotion covers all activity communication used for promote product and build connection with consumer.

SWOT analysis according to Phadermrod, Crowder, & Wills (2016) are tool analysis strategic use for identify Strengths (Strengths), Weaknesses (Weaknesses), Opportunities (Opportunities), and Threats (Threats) of something organization. SWOT helps organization for understand internal and external factors that influence performance their Strengths and weaknesses are internal factors that can controlled by the organization, whereas opportunities and threats is factor external must anticipated and responded to Effective use of SWOT involve No only identify factors

This but also develop strategies that leverage strength, overcoming weakness, exploit opportunity, and protect from threat.

Planning finance business according to Fursa et al. (2023) is a planning process use source Power finance company for reach objective business period short and term long. This includes making budget, projection cash flow, and analysis need investment. The main purpose planning finance is ensuring availability of sufficient funds for operation business, optimize capital structure, and maximizing mark company. This process involves identification capital requirements, sources funding, and allocation of funds for various fruitful project calculation net present value, internal rate return, payback period, gross margin, net profit margin & return on investment potential. Planning effective finance help business for face market uncertainty and minimizing risk finance.

4. RESULT AND DESCUSSION

4.1. Analysis Results Marketing Mix 4P (Product, Price, Place, and Promotion)

Strength main already owned for realize plan activity business, This is on the product, ie food typical Japan. This matter based to something reason Where has he has Human Resources (HR) who have skill as well as Experienced and Material Resources standard obtained direct from Japan. Momiji Restaurant has ability manage as well as maintain taste and quality product that makes characteristic typical a Japanese Restaurant. Related tightly with middle market segmentation and above are marketing targets product, then determination of Balikpapan City as an expansion target business is one of the right choices. Apart from will Becoming the new National Capital, Balikpapan City is door gate to other cities in the known East Kalimantan region with results earth like oil, natural gas and coal, so Lots activity activity business there it is possible Lots visited visitor from various big cities and foreign countries.

With do analysis price principal product to Power buy consumers, as well compare them with price product competitors, then can obtained something conclusion that determination price product that will be offered Still Enough competitive and profitable. Draft marketing will more directed to activities business located in Balikpapan City, with offer various choice more products

and flavors Specific as well as nuances classic Japan. With notice factors the above, hopefully plan establish business Restaurant This can materialized in accordance with the expected target.

Analysis Mix Marketing with the "4Ps". own demands with Customer Value, where mark customer according to Johnshon and Weilstein (2014) created when products and users come together in situation use certain. Every transaction is evaluation according to dissatisfaction, satisfaction, or high satisfaction in reception mark. Search value by customers to product or service company give rise to the so -called theory with customer delivered value, namely big difference value provided by customers to product or services offered company to him (customer value) with necessary costs issued by the customer for get the product.

Satisfaction customer reflection from feeling like or disappointed someone shows up after compare between perception or the impression to performance is under hope, customer No satisfied. But if performance exceed hope, customer very satisfied and happy. If the perceived performance is below hope, customer they will feel disappointed, if performance fulfil hope customer, customer will feel satisfied, meanwhile If performance exceed hope so customer will feel very satisfied. Satisfaction This Of course will can felt after the customer concerned consume product (Kotler and Keller, 2016). Loyalty customer is commitments held closely by customers for buy or put forward something product form goods or service in a way consistent, This cause purchase repeated on the same brand, though customer the get influence situational or marketing from competitors For replace other brands (Oliver in Jeremia and Djurwati, 2019).

4.2. SWOT Analysis Results (Strengths, Weaknesses, Opportunities, Threats)

As for the results calculation SWOT analysis after pre -survey research is as following, with Internal Factor Analysis Summary (IFAS) as following:

Internal Factor Analysis Summary (IFAS)

Source: Data Processing Results, April 2024

External Factor Analysis Summary (EFAS)

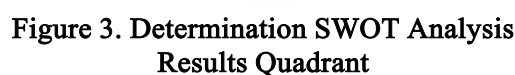
Source: Data Processing Results, April 2024

Calculation Results IFAS & EFAS
Source: Data Processing Results, April 2024

Based on results calculations in the table IFAS and EFAS above, then is known the x- axis and y- axis are as following:

Determination x & y axis SWOT Analysis

Based on determination from SWOT analysis above, then can determined position quadrant is as following.



Based on position quadrant that has determined so SWOT strategy analysis can be described in the table following this:

Based Strategy SWOT analysis

4.3. Analysis Results Planning Finance Capital Requirements

Capital required For business Restaurant This estimated reaching IDR 750,000,000 (seven hundred and fifty million rupiah) is appropriate details attached, where expected amount the can obtained from Investors, with plan use like following:

- | | |
|--------------------|---------------------|
| 1. Pre-Operational | ± Rp. 150,000,000,- |
| 2. Licensing | ± Rp. 15,000,000,- |
| 3. Investment | ± Rp. 480,000,000,- |
| 4. Working Capital | ± Rp. 105,000,000,- |

This restaurant business is projected for a period of 5 (five) years, it is hoped that within that time a return on investment capital can be set aside from the profits each year, where interest or cost of capital has also been taken into account assuming an interest rate of $\pm 12\%$ (twelve percent) per year.

Table 6 Capital Requirements

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1	Pre-Operational	150,000,000
2	Legalization	15,000,000
3	Inventory	480,000,000
4	Working Capital	105,000,000
Total		750,000,000

Source: Data Processing Results, April 2024

Next table explained cost upper pre - operational business Japanese Restaurant, with description as following:

Table 9
Pre -Operational

No	Description	Qty	Units	Price	Amount
1	Pre-Operational	1	Set	150,000,000	150,000,000
2	Legalization	1	Set	15,000,000	15,000,000
3	Inventory	1	Set	480,000,000	480,000,000
4	Working Capital	1	Set	105,000,000	105,000,000
TOTAL					750,000,000

Source: Data Processing Results, April 2024

Next table explained cost legalization or permits issued on business Japanese Restaurant, with description as following:

Table 10
Legalization

No	Description	Remark	Amount
1	Domicile	RT / RW / Kelurahan / Kecamatan	1,000,000
2	Business Object & Interference Permits	Related Agencies Government	2,000,000
3	Business Permit	Related Agencies Government	2,000,000
4	Company Register Permission	Related Agencies Government	2,000,000
5	Health Permit	Related Agencies Government	2,000,000
6	Building Permit	Related Agencies Government	3,000,000
7	Memorandum Of Understanding	Notary Public	3,000,000
Total			15,000,000

Source: Data Processing Results, April 2024

Next table explained about inventory or list of needs for supply beginning on business Japanese Restaurant, with description as following:

Table 11
Inventory

No	Description	Remark	Qty	Units	Unit Price	Total
1	Architecture	Interiors	1	Set	75,000,000	75,000,000
2	Furniture	Exterior	1	Set	25,000,000	25,000,000
3	Kitchen Equipment	Table	15	Pcs	1,000,000	15,000,000
4	Mechanical & Electrical	Chairs	60	Pcs	500,000	30,000,000
5	Motorcycle	Counters	5	Pcs	3,000,000	15,000,000
6	Office Equipment	Food & Beverage	1	Set	100,000,000	100,000,000
7		Storage	1	Set	50,000,000	50,000,000
8		Service	1	Set	50,000,000	50,000,000
9		Dyeing	1	Set	15,000,000	15,000,000
10		Exhaust	5	Units	2,000,000	10,000,000
11		Installation	1	Set	15,000,000	15,000,000
12		Air Conditioning	5	Units	1,500,000	7,500,000
13		Sign Boards	1	Units	10,000,000	10,000,000
14		Hand	1	Units	12,500,000	12,500,000
15		Computers & Printer	1	Set	7,500,000	7,500,000
Total						480,000,000

Source: Data Processing Results, April 2024

Furthermore, is summary working capital executive on business Japanese Restaurant, with description as following:

Table 12
Executive Summary

No	Description	Remark	No	Description	Remark
1	Capital Requirements	750,000,000	8	Production Costs	5,688,000,000
a	Pre-Operational	150,000,000	b	1 st Year	948,000,000
b	Legalization	15,000,000	c	2 nd Year	1,042,800,000
c	Equipment	480,000,000	d	3 rd Year	1,211,600,000
d	Working Capital	105,000,000	e	4 th Year	1,312,400,000
2	Fixed Capacity	60	f	5 th Year	1,312,200,000
3	Occupancy	100%	9	Averages	1,121,800,000
4	Guest Target Averages	60	10	Operational Costs	3,057,000,000
a	Daily	60	a	1 st Year	551,000,000
b	Weekly	1,800	b	2 nd Year	571,200,000
c	Yearly	21,600	c	3 rd Year	611,400,000
5	Buying Power Averages	90,000	d	4 th Year	651,600,000
a	1 st Year	75,000	e	5 th Year	691,800,000
b	2 nd Year	82,500	f	Averages	611,400,000
c	3 rd Year	90,000	10	Other Expenses	375,750,000
d	4 th Year	97,500	a	1 st Year	97,650,000
e	5 th Year	105,000	b	2 nd Year	88,400,000
6	Sales Target Averages	5,400,000	c	3 rd Year	75,150,000
a	Daily Sales	5,400,000	d	4 th Year	61,900,000
b	Weekly Sales	162,000,000	e	5 th Year	52,650,000
c	Yearly Sales	1,944,000,000	f	Averages	75,150,000
7	Total Sales Target	9,720,000,000	11	Net Profit	699,250,000
a	1 st Year	1,620,000,000	a	1 st Year	43,350,000
b	2 nd Year	1,782,000,000	b	2 nd Year	8,400,000
c	3 rd Year	1,944,000,000	c	3 rd Year	119,850,000
d	4 th Year	2,106,000,000	d	4 th Year	159,100,000
e	5 th Year	2,268,000,000	e	5 th Year	198,350,000
f	Averages	1,944,000,000	f	Averages	119,850,000

Source: Data Processing Results, April 2024

Furthermore, is summary executive ratio from planning with assumption ethnic group flower by 12% above business Japanese Restaurant, with description as following:

Table 13
Financial Ratio

Years	Cash Flow	Cumulative	Discount Factor (12%)	Present Value
0	-750,000,000	-750,000,000	1	-750,000,000
1	282,221,000	-467,779,000	0.893	254,143,353
2	282,471,000	-185,308,000	0.797	225,129,387
3	302,721,000	97,413,000	0.712	215,537,352
4	322,971,000	420,384,000	0.636	205,405,156
5	343,221,000	763,605,000	0.567	194,406,307
NPV				324,787,595
IRR				37.47%
Payback Period				3 years 3 months
Gross Margin				41.48%
Net Profit Margin				9.25%
Potential ROI				20%

Source: Data Processing Results, April 2024

4.4. Forecasting and Sales Targets

Forecast Estimated Expected Sales Target, illustrated in two parts:

- The first part illustrates the estimated sales targets that are expected to be achieved in the First Year with a description of the targets for each month and their averages.
- The second part illustrates the estimated sales targets that are expected to be achieved over 5 (five) years with a description of the average funds for each year.

This Sales Target Estimate is prepared with the assumptions that the seating capacity is 60 seats, and the guest occupancy ratio is 100%, and consumer purchasing power starts from IDR 75,000,- in first, it increases every year with an inflation assumption of 10%, until in the fifth year it reaches IDR 105,000,-, with an average of IDR 90,000,-.

Table 14
Forecasting Sales Target For 1 Year

No	Description	Month					
		1	2	3	4	5	6
1	Seat Capacity	60	60	60	60	60	60
2	Occupancy	100%	100%	100%	100%	100%	100%
3	Guest Average						
4	Daily	60	60	60	60	60	60
5	Monthly	1,800	1,800	1,800	1,800	1,800	1,800
6	Buying Power	75,000	75,000	75,000	75,000	75,000	75,000
7	Sales Target						
8	Daily	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
9	Monthly	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000

Source: Data Processing Results, April 2024

Next table is forecasting sales targets for 5 (five) years on business Japanese Restaurant, with description as following:

Table 15
Forecasting Sales Target For 5 Years

No	Description	Years					Averages
		I	II	III	IV	V	
1	Seat Capacity	60	60	60	60	60	60
2	Occupancy	100%	100%	100%	100%	100%	100%
3	Guest Average						
4	Daily	60	60	60	60	60	60
5	Monthly	1,800	1,800	1,800	1,800	1,800	1,800
6	Buying Power	75,000	75,000	75,000	75,000	75,000	75,000
7	Sales Target						
8	Daily	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
9	Monthly	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000

Source: Data Processing Results, April 2024

4.5. Forecasting Profit and Loss Statement

Forecast Estimated expected Profit and Loss can get illustrated in 2 parts:

1. The first part illustrates forecast Estimated expected Profit and Loss can obtained in Year First with description the month.
2. The second part illustrates forecast Estimated expected Profit and Loss can obtained for 5 (five) years with description the year.

In the year of second and year next illustrated increase in assumed sales targets with exists increase price material standard equivalent with Inflation \pm 10%. In another section, the increase is also illustrated costs such as: Overhead Costs and Labor Costs, which are separated attached the details.

Table 16
Forecasting Profit and Loss Statement for 1 Year

No	Description	Month						Total	%
		1	2	3	4	5	6		
1	Sales Target	135,000	135,000	135,000	135,000	135,000	135,000		
2	Production Cost								
3	Material Cost	47,250	47,250	47,250	47,250	47,250	47,250	567,000	35.00%
4	Direct Labor Cost	25,000	25,000	25,000	25,000	25,000	25,000	300,000	18.52%
5	Other Costs	6,750	6,750	6,750	6,750	6,750	6,750	81,000	5.00%
6	Total	79,000	79,000	79,000	79,000	79,000	79,000	948,000	58.52%
7	Gross Profit	56,000	56,000	56,000	56,000	56,000	56,000	672,000	41.48%
8	Operational Cost								
9	Overheads	10,000	10,000	10,000	10,000	10,000	10,000	120,000	7.41%
10	Indirect Labor	10,000	10,000	10,000	10,000	10,000	10,000	120,000	7.41%
11	Marketing	6,750	6,750	6,750	6,750	6,750	6,750	81,000	5.00%
12	Depreciation	6,750	6,750	6,750	6,750	6,750	6,750	81,000	5.00%
13	Amortization	2,750	2,750	2,750	2,750	2,750	2,750	33,000	2.04%
14	Sharing Revenue	6,750	6,750	6,750	6,750	6,750	6,750	81,000	5.00%
15	Total	44,250	44,250	44,250	44,250	44,250	44,250	531,000	32.78%
16	Net Profit	11,750	11,750	11,750	11,750	11,750	11,750	141,000	8.70%
17	Other Expenses								
18	Interest	7,500	7,500	7,500	7,500	7,500	7,500	90,000	5.50%
19	Tax	618	618	618	618	618	618	7,416	0.47%
20	Total	8,118	8,118	8,118	8,118	8,118	8,118	97,434	6.00%
21	Net Profit	3,632	3,632	3,632	3,632	3,632	3,632	43,350	2.68%

Source: Data Processing Results, April 2024

Furthermore, is Forecasting Profit and Loss Statement for 5 (five) years on business Japanese Restaurant, with description as following:

Table 17
Forecasting Profit and Loss Statement for 5 Years

No	Description	I		II		III		Total	Averages
		TOTAL	%	TOTAL	%	TOTAL	%		
1	Sales Target	1,620,000	100.00%	1,782,000	100.00%	1,944,000	100.00%		
2	Production Cost								
3	Material Cost	567,000	35.00%	623,700	35.00%	680,400	35.00%	3,402,000	35.00%
4	Direct Labor Cost	300,000	18.52%	330,000	18.52%	360,000	18.52%	1,650,000	18.52%
5	Other Costs	81,000	5.00%	89,100	5.00%	97,200	5.00%	450,000	5.00%
6	Total	948,000	58.52%	1,042,800	58.52%	1,137,600	58.52%	5,088,000	58.52%
7	Gross Profit	672,000	41.48%	739,300	41.48%	803,600	41.48%	4,032,000	41.48%
8	Operational Cost								
9	Overheads	120,000	7.41%	132,000	7.41%	144,000	7.41%	720,000	7.41%
10	Indirect Labor	120,000	7.41%	132,000	7.41%	144,000	7.41%	720,000	7.41%
11	Marketing	81,000	5.00%	89,100	5.00%	97,200	5.00%	450,000	5.00%
12	Depreciation	81,000	5.00%	89,100	5.00%	97,200	5.00%	450,000	5.00%
13	Amortization	33,000	2.04%	36,300	2.04%	39,600	2.04%	180,000	2.04%
14	Sharing Revenue	81,000	5.00%	89,100	5.00%	97,200	5.00%	450,000	5.00%
15	Total	531,000	32.78%	577,500	32.78%	624,000	32.78%	3,060,000	32.78%
16	Net Profit	141,000	8.70%	156,800	8.70%	170,400	8.70%	858,000	8.70%
17	Other Expenses								
18	Interest	90,000	5.50%	99,000	5.50%	108,000	5.50%	507,000	5.50%
19	Tax	7,416	0.47%	8,118	0.47%	8,820	0.47%	34,554	0.47%
20	Total	97,434	6.00%	107,118	6.00%	116,820	6.00%	588,000	6.00%
21	Net Profit	43,350	2.68%	47,682	2.68%	51,580	2.68%	258,000	2.68%

Source: Data Processing Results, April 2024

Furthermore, is Salary with calculation cost power Work direct on business Japanese Restaurant, with description as following:

Table 18
Labor Costs Direct

No	Description	Basic Salary	Position	Jbt	Presence	Transport	Eat	Jan. Kes	Gross Salary
1	Chief Cook	1,500,000	750,000	30,000	750,000	150,000	150,000	165,000	3,495,000
2	Cook Assistant	900,000	450,000	18,000	450,000	150,000	150,000	99,000	2,217,000
3	Help	600,000	300,000	12,000	300,000	150,000	150,000	66,000	1,578,000
4	Bar tender	750,000	375,000	15,000	375,000	150,000	150,000	82,500	1,897,500
5	Bar Assistant	450,000	225,000	9,000	225,000	150,000	150,000	49,500	1,258,500
6	Service Captain	450,000	225,000	9,000	225,000	150,000	150,000	49,500	1,258,500
7	Personnel Service	300,000	150,000	6,000	150,000	150,000	150,000	33,000	939,000
8	Dishwasher	300,000	150,000	6,000	150,000	150,000	150,000	33,000	939,000
No	Description	Plup	Pjp	5% Tax	Take Home Pay	Amount	Total		
1	Chief Cook	1,000,000	2,330,000	116,500	3,215,500	1	3,495,000		
2	Cook Assistant	1,000,000	1,118,000	55,900	2,062,100	2	4,434,000		
3	Help	1,000,000	512,000	23,600	1,486,400	2	3,156,000		
4	Bar tender	1,000,000	815,000	40,750	1,774,250	1	1,897,500		
5	Bar Assistant	1,000,000	209,000	10,450	1,198,550	2	2,517,000		
6	Service Captain	1,000,000	209,000	10,450	1,198,550	1	1,258,500		
7	Personnel Service	1,000,000	-	-	906,000	4	3,756,000		
8	Dishwasher	1,000,000	-	-	906,000	2	1,878,000		
						15	22,992,000		
						Thr	1,866,000		
						Direct Cost	24,258,000		
						Rounding	25,000,000		

Source: Data Processing Results, April 2024

Furthermore, is Salary with calculation cost power Work No direct on business Japanese Restaurant, with description as following:

Table 19
Indirect Labor Costs

No	Description	Basic Salary	Position	OAS	Presence	Transport	Meal Abs.	Health	Gross Sal
1	Manager	1,500,000	750,000	30,000	750,000	150,000	150,000	165,000	3,495,000
2	Accounting	750,000	225,000	15,000	225,000	150,000	150,000	82,500	1,897,500
3	Secretary	600,000	300,000	12,000	300,000	150,000	150,000	66,000	1,578,000
4	Cashier	450,000	225,000	9,000	225,000	150,000	150,000	49,500	1,258,500
5	Purchasing	450,000	225,000	9,000	225,000	150,000	150,000	49,500	1,258,500
6	Store	300,000	150,000	6,000	150,000	150,000	150,000	33,000	939,000
7	Maintenance	300,000	150,000	6,000	150,000	150,000	150,000	33,000	939,000
8	Security	300,000	150,000	6,000	150,000	150,000	150,000	33,000	939,000
No	Description	Plup (Plup)	Plup (Plup)	5% Tax	Take Home Pay	Amount	Total		
1	Manager	1,000,000	2,330,000	116,500	3,215,500	1	3,495,000		
2	Accounting	1,000,000	815,000	40,750	1,774,250	1	1,897,500		
3	Secretary	1,000,000	512,000	23,600	1,486,400	1	1,578,000		
4	Cashier	1,000,000	209,000	10,450	1,198,550	2	2,517,000		
5	Purchasing	1,000,000	209,000	10,450	1,198,550	2	2,517,000		
6	Store	1,000,000	-	-	906,000	-	-		
7	Maintenance	1,000,000	-	-	906,000	-	-		
8	Security	1,000,000	-	-	906,000	-	-		
						5	9,487,500		
						Thr	790,625		
						Indirect Costs	10,278,125		
						Rounding	10,000,000		

Source: Data Processing Results, April 2024

Furthermore, is Overhead Cost above business Japanese Restaurant, with description as following:

Table 20
Overhead Costs

No	Description	Amount
1	Electricity	2,500,000
2	Water	1,000,000
3	Telephone	1,000,000
4	Legalization	1,000,000
5	Maintenance	1,000,000
6	Transportation	1,500,000
7	Administration	500,000
8	Supplies	500,000
9	Stationary	500,000
10	Miscellaneous	500,000
Total		10,000,000

Source: Data Processing Results, April 2024

4.6. Forecasting Cash Flow Statement

Forecast Money Circulation is also projected in 2 (two) parts:

1. The first section illustrates the Forecast Possible Money Circulation occurred in the year First with description the month.
2. The second part illustrates the Forecast Possible Money Circulation will happen for 5 (five) years with description the year.

In the year of First until with year fifth illustrated Return of Investment Capital (Return On Investment) in a way equally every the year by 20%. It also appears that every done return on Investment Capital, then Interest or Cost of Capital taken into account decrease in a way proportionally over the years next.

Table 21
Forecasting Cash Flow Statement For 1 Year
(,000)

No	Description	0	1	2	3	4	5	6	Total
I Cash In:									
1	Capital	750,000	-	-	-	-	-	-	750,000
2	Sales	-	135,000	135,000	135,000	135,000	135,000	135,000	1,125,000
II Cash Out:									
1	Pre-Operational	150,000	-	-	-	-	-	-	150,000
2	Legislation	15,000	-	-	-	-	-	-	15,000
3	Equipment	480,000	-	-	-	-	-	-	480,000
4	Production Cost	-	79,000	79,000	79,000	79,000	79,000	79,000	79,000
5	Operational Cost	-	13,500	13,500	13,500	13,500	13,500	13,500	13,500
6	Interest	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500
7	Tax	-	618	618	618	618	618	618	618
8	Total	-	645,000	120,638	120,638	120,638	120,638	120,638	1,206,638
Balance		1,095,000	14,362	14,362	14,362	14,362	14,362	14,362	14,362
Accumulation Balance		1,095,000	118,362	133,724	148,086	162,448	176,810	191,172	
III Cash In:									
1	Capital	-	-	-	-	-	-	-	750,000
2	Sales	-	135,000	135,000	135,000	135,000	135,000	135,000	1,125,000
IV Cash Out:									
1	Pre-Operational	-	-	-	-	-	-	-	150,000
2	Legislation	-	-	-	-	-	-	-	15,000
3	Equipment	-	-	-	-	-	-	-	480,000
4	Production Cost	-	79,000	79,000	79,000	79,000	79,000	79,000	79,000
5	Operational Cost	-	13,500	13,500	13,500	13,500	13,500	13,500	13,500
6	Interest	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500
7	Tax	-	618	618	618	618	618	618	618
8	Total	-	645,000	120,638	120,638	120,638	120,638	120,638	1,206,638
Balance		1,095,000	14,362	14,362	14,362	14,362	14,362	14,362	14,362
Accumulation Balance		1,095,000	118,362	133,724	148,086	162,448	176,810	191,172	

Source: Data Processing Results, April 2024

Furthermore, is Forecasting Cash Flow Statement For 5 Years above business Japanese Restaurant, with description as following:

Table 22
Forecasting Cash Flow Statement For 5 Years

Description	0	I	II	III	IV	V	Total
Cash In:							
1 Capital Investment	750,000,000	-	-	-	-	-	750,000,000
2 Sales	-	1,420,000,000	1,782,000,000	1,944,000,000	2,106,000,000	2,268,000,000	9,720,000,000
Total							
	750,000,000	1,420,000,000	1,782,000,000	1,944,000,000	2,106,000,000	2,268,000,000	10,470,000,000
Cash Out:							
3 Pre-Operational	150,000,000	-	-	-	-	-	150,000,000
4 Legislation	15,000,000	-	-	-	-	-	15,000,000
5 Equipment	480,000,000	-	-	-	-	-	480,000,000
6 Production Cost	-	402,000,000	442,200,000	482,400,000	522,600,000	562,800,000	2,412,000,000
7 Operational Cost	-	90,000,000	99,000,000	108,000,000	117,000,000	126,000,000	540,000,000
8 Interest	-	7,650,000	8,415,000	9,180,000	9,945,000	10,710,000	45,900,000
9 Tax	-	7,650,000	8,415,000	9,180,000	9,945,000	10,710,000	45,900,000
Total							
	645,000,000	1,597,650,000	1,721,400,000	1,845,150,000	1,968,900,000	2,092,650,000	9,870,750,000
Balance		1,050,000,000	22,350,000	80,600,000	137,100,000	175,350,000	596,250,000
Accumulation Balance		1,050,000,000	127,350,000	187,950,000	286,050,000	423,350,000	596,250,000

Source: Data Processing Results, April 2024

4.7. Organizational Planning Equity

Restaurant Business This expected can materialized with a total investment of IDR 750,000,000 (seven hundred and fifty million rupiah) expected can obtained from Investors with placement share.

Form of Business

Ideally Restaurant This in the form of a Legal Entity, however for reduce risk cost during activity his business Not yet achieve the expected target, then as alternative can in the form of an Individual Business, where Investors make Agreement Joint Agreement (MoU) completed with Articles of Association / Bylaws created in front of Notary Public or with legalization Notary Public. Furthermore, pointing Person in Charge and Supervisor formal juridical will represent and top name it Restaurant to party other. If later day walk in accordance with what to expect, then can done change become a legal entity.

Table 23. Equity

No	Name	Deposit Amount	Stock Value	Goodwill	Stock Value	%
1	Owner	-	-	150,000	150,000	20%
2	Investor 'A'	375,000	300,000	-	300,000	40%
3	Investor 'B'	0	000	-	000	0%

Source: Data Processing Results, April 2024

Furthermore is Time Schedule on business Japanese Restaurant, with description as following:

Table 24
Time Schedule

No	Activities	1 st Month				2 nd Month				3 rd Month			
		I-1	I-2	I-3	I-4	II-1	II-2	II-3	II-4	III-1	III-2	III-3	III-4
1	Planning	x	x										
2	Licitation			x	x								
3	Architecture					x	x	x					
4	Interior & Exterior					x	x	x					
5	Mechanical & Electrical					x	x	x					
6	Kitchen Equipment					x	x	x					
7	Furniture					x	x	x					
8	Exterior Elements					x	x	x					
9	Stationery									x	x	x	
10	Office Equipment									x	x	x	
11	Merchandise Inventory									x	x	x	
12	Recruitment									x	x	x	
13	Training											x	x
14	Soft Opening											x	x
15	Grand Opening												x

5. CONCLUSION

Planning Business Japanese Restaurant This own potency big for success with utilize uniqueness products, effective promotions, as well planning solid finances. Products offered form food Japan with material standard easily available, unique

taste, diverse menu, and halal food, which is supported with fresh menu diversification. Determination price based on power buy expected consumers increase every year, start from IDR 75,000 per year First up to IDR 105,000 per year fifth. Strategic and clean restaurant location, as well increasing amount residents in the area that, add Power pull restaurant This. Promotion will do via social media and delivery options for reach more lots of consumer.

SWOT analysis shows strength restaurant this is like material standard easily available, unique taste, diverse menu, location strategic, and halal food. However, there are also necessary drawbacks overcome, like material standard No durable, distribution limited, power accommodate consumer few, employees Not yet responsiveness, and brand Not yet famous. Opportunities exist including type classified food new, menu diversification, increasing amount residents, social media promotions, and delivery options. a necessary threat watches out covers competitors' kind of, scared will trend momentary, ascension material standard, change appetite consumers, and culture public.

Possible strategy taken including utilize strength for utilized opportunities, like promote unique flavors and locations strategic via social media. Overcome weakness with utilize opportunities, like repair distribution material raw and utilized social media promotion. Use strength for overcome threats, such as ensure material standard still available although prices go up and adjust the menu accordingly appetite consumer. As well as minimizing weakness and avoidance threats, such as increase responsive employees and build strong brand for compete with competitors.

From the side finances, capital required is IDR 750,000,000, which is used for pre-operational, licensing, investment, and working capital. Investment This expected return in time 3 years 3 months with an IRR of 27.47% and an NPV of IDR 324,787,595. Projection sales and profit and loss show potency positive growth, with sales targets reaching IDR 1,620,000,000 in year first and total sales of IDR 9,720,000,000 in five years, with a gross profit margin of 41.48% and a net profit margin of 5.92%. Cash flow also shows growth positive every year, with return-on-

investment capital in a way equally the year by 20%. With a strong marketing strategy, promotion effective, and proper management, of restaurants Japan This expected can achieve sales and profit targets that have been achieved planned.

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