

CHAPTER II PRODUCT DESIGN

2.1 Business Concept & Product Specification

2.1.1 Business Concept

Our product is a roll cake inspired by Indonesian traditional cake that has a thick cream inside. In Indonesia itself, roll cake is a well-known food that is loved by all generations because it can be eaten at breakfast, snack, or as a dessert. Nevertheless, most roll cakes in Indonesia have a thin cream. Therefore, we want to create a roll cake for people who love cream, who are not too concerned about their health, to satisfy their desires and create a unique flavor such as creating a roll cake based on Indonesian traditional cake. Moreover, Covid-19 has been around for about 3 years and it's still hard to meet people or eat outside. Hence, we are going to use a social media platform to sell our product and promote our brand to potential customers like Shopee, Instagram, Facebook, and others. The packaging will be boxes with ice gels and wood utensils.

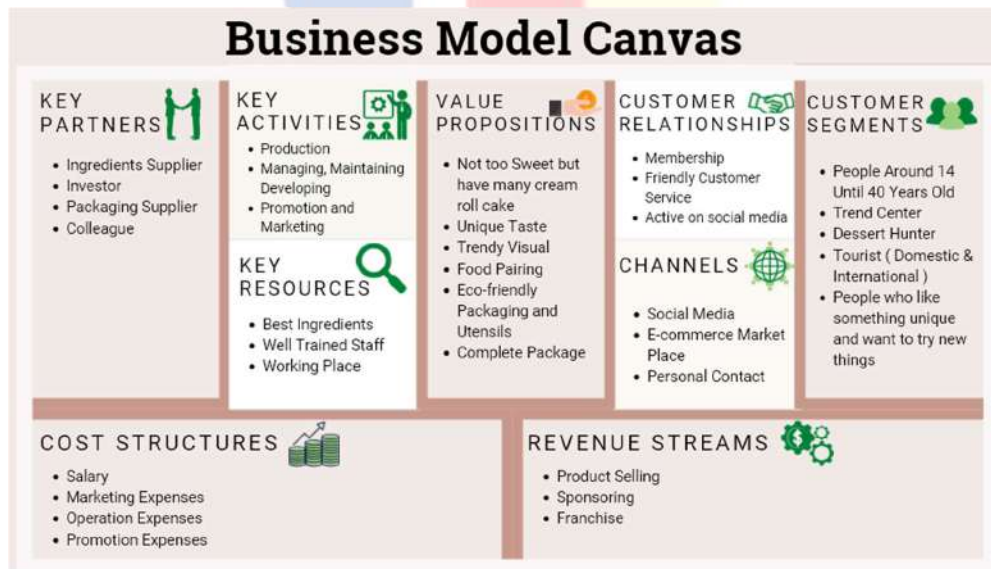


Figure 2. 1 Business Model Canvas

2.1.2 Product Specification

Our brand is Roll N Eat and has the slogan ‘*Roll Cake or not to Roll Cake*’. We came up with these slogans because even the visual of our product is like the usual roll cake but the inside or the flavor is inspired by Indonesian traditional cake or Indonesian representative foods where it makes us different from the original roll cake. In the first batch, we will release three variants of roll cake, there are:

1. Elephant Ear Roll Cake: Inspired by *Kue Kuping Gajah* in Indonesia. This roll cake has chocolate cake and vanilla cream with Oreo crumble on the top.



Figure 2. 2 Elephant Ear Roll Cake

2. *Putu Ayu* Roll Cake: Inspired by *Putu Ayu* cake in Indonesia and this roll cake has pandan cake and brown sugar cream flavor with Roma crackers and coconut flakes on the top.



Figure 2. 3 *Putu Ayu* Roll Cake

3. Sesame Balls Roll Cake: Inspired by a Chinese Dessert that is famous in Indonesia named *Onde-Onde* in Indonesia. This roll cake has vanilla cake and mung bean cream with white sesame seeds on the top.



Figure 2. 4 Sesame Balls Roll Cake

The second batch:

1. *Rendang* Roll Cake: Inspired by '*Rendang*' dishes in Indonesian. This roll cake has rendang paste in both cream and cake with beef floss on the top.



Figure 2. 5 *Rendang* Roll Cake

2. Chicken Satay Roll Cake: Inspired by Indonesian street food, that is *Sate Ayam*. This roll cake has satay paste in both cream and cake with chopped cashew nut.



Figure 2. 6 Chicken Satay Roll Cake

3. Chicken *Opor* Roll Cake: Inspired by Indonesian dishes, that is *Opor Ayam*. This roll cake has *Opor* paste in both cream and cake with fried shallot chili flakes.



Figure 2. 7 Chicken *Opor* Roll Cake

Our roll cake has a size of 28 cm x 7 cm x 6 cm, there are two options of packaging, which are small and big. The small package will include one roll cake, one pouch that contains two pieces of teabag with sugar, a greeting card from us, and followed by a wooden set of utensils.



Figure 2. 8 Inside Packaging

The big package will contain two pieces of roll cake, one pouch that contains two pieces of tea bags with sugars, and a greeting card from us. Also, the customers can choose whether to use ice gels or not, and candle birthday (optional), with an additional Rp 5.000 to make the product in a good condition and maintained even though delivered far range.

In the future, we will launch some roll cakes that become a trend in Indonesia, such as Truffle, Black Sugar Milk Tea, *Pisang Hijau*, and many others.

2.2 Cost of Goods Sold (COGS) & Production Process

1. Elephant Ear Roll Cake

a. Single

Table 2. 1 Elephant Ear Roll Cake Single COGS

Elephant Ear Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	125	gr	1000	gr	Rp 15,000	Rp 1,875
3	All Purpose Flour	35	gr	1000	gr	Rp 12,000	Rp 420
4	Corn Starch	35	gr	1000	gr	Rp 18,000	Rp 630
5	Milk	50	ml	1000	ml	Rp 18,000	Rp 900
6	Vegetable Oil	50	ml	2000	ml	Rp 26,500	Rp 663
7	Lemon Juice	25	ml	500	ml	Rp 58,000	Rp 2,900
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Cocoa Powder	5	gr	180	gr	Rp 30,000	Rp 833
10	Icing Sugar	8	gr	425	gr	Rp 20,000	Rp 376
11	Cream	75	ml	1000	ml	Rp 50,000	Rp 3,750
12	Oreo Cookies	133	gr	133	gr	Rp 7,500	Rp 7,500
13	Baking Paper	1	pcs	25	pcs	Rp 25,000	Rp 1,000
14	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
15	Roll Cake Placemat	1	pcs	1	pcs	Rp 1,500	Rp 1,500
15	Tropicana Slim Sugar	1	pcs	160	pcs	Rp 72,000	Rp 450
16	Dilmah Pure Green Tea	1	pcs	100	pcs	Rp 251,000	Rp 2,510
17	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
18	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
19	Small Package	1	pcs	1	pcs	Rp 7,535	Rp 7,535
20	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
Total Basic Food Cost							Rp 42,981
MPA.						10%	Rp 4,298
Total Basic Food Cost							Rp 47,279
Food Cost Percentage							47%
Selling Price							Rp 100,000

b. Double

Table 2. 2 Elephant Ear Roll Cake Double COGS

Elephant Ear Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	125	gr	1000	gr	Rp 15,000	Rp 1,875
3	All Purpose Flour	35	gr	1000	gr	Rp 12,000	Rp 420
4	Corn Starch	35	gr	1000	gr	Rp 18,000	Rp 630
5	Milk	50	ml	1000	ml	Rp 18,000	Rp 900
6	Vegetable Oil	50	ml	2000	ml	Rp 26,500	Rp 663
7	Lemon Juice	25	ml	500	ml	Rp 58,000	Rp 2,900
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Cocoa Powder	5	gr	180	gr	Rp 30,000	Rp 833
10	Icing Sugar	8	gr	425	gr	Rp 20,000	Rp 376
11	Cream	75	ml	1000	ml	Rp 50,000	Rp 3,750
12	Oreo Cookies	133	gr	133	gr	Rp 7,500	Rp 7,500
13	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
14	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
15	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
16	Roll Cake Placemat	2	pcs	1	pcs	Rp 1,500	Rp 3,000
17	Baking Paper	2	pcs	25	pcs	Rp 25,000	Rp 2,000
18	Dilmah Pure Green Tea	2	pcs	100	pcs	Rp 251,000	Rp 5,020
19	Tropicana Slim Sugar	2	pcs	160	pcs	Rp 72,000	Rp 900
20	Big Package	1	pcs	1	pcs	Rp 12,210	Rp 12,210
21	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
Total Basic Food Cost							Rp 78,392
MPA.						10%	Rp 7,839
Total Basic Food Cost							Rp 86,231
Food Cost Percentage							48%
Selling Price							Rp 180,000

2. Putu Ayu Roll Cake

a. Single

Table 2. 3 Putu Ayu Roll Cake Single COGS

Putu Ayu Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	100	gr	1000	gr	Rp 15,000	Rp 1,500
3	All Purpose Flour	38	gr	1000	gr	Rp 12,000	Rp 456
4	Corn Starch	37	gr	1000	gr	Rp 18,000	Rp 666
5	Milk	50	ml	1000	ml	Rp 18,000	Rp 900
6	Oil	50	ml	2000	ml	Rp 26,500	Rp 663
7	Lemon Juice	25	ml	500	ml	Rp 58,000	Rp 2,900
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Pandan Leaf	5	gr	250	gr	Rp 8,500	Rp 170
10	Icing Sugar	8	gr	425	gr	Rp 20,000	Rp 376
11	Cream	75	ml	1000	ml	Rp 50,000	Rp 3,750
12	Brown Sugar Paste	15	gr	1000	gr	Rp 25,000	Rp 375
13	Water	15	ml	19000	ml	Rp 23,000	Rp 18
14	Coconut Flakes	15	gr	1000	gr	Rp 7,000	Rp 105
15	Roma Crackers	100	gr	300	gr	Rp 8,500	Rp 2,833
16	Baking Paper	1	pcs	25	pcs	Rp 25,000	Rp 1,000
17	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
18	Tropicana Slim Sugar	1	pcs	160	pcs	Rp 72,000	Rp 450
19	Dilmah Pure Green Tea	1	pcs	100	pcs	Rp 251,000	Rp 2,510
20	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
21	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
22	Small Package	1	pcs	1	pcs	Rp 7,535	Rp 7,535
23	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
24	Roll Cake Placemat	1	pcs	1	pcs	Rp 1,500	Rp 1,500
Total Basic Food Cost							Rp 37,846
MPA.						10%	Rp 3,785
Total Basic Food Cost							Rp 41,631
Food Cost Percentage							42%
Selling Price							Rp 100,000

b. Double

Table 2. 4 *Putu Ayu* Roll Cake Double COGS

<i>Putu Ayu</i> Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	100	gr	1000	gr	Rp 15,000	Rp 1,500
3	All Purpose Flour	38	gr	1000	gr	Rp 12,000	Rp 456
4	Corn Starch	37	gr	1000	gr	Rp 18,000	Rp 666
5	Milk	50	ml	1000	ml	Rp 18,000	Rp 900
6	Oil	50	ml	2000	ml	Rp 26,500	Rp 663
7	Lemon Juice	25	ml	500	ml	Rp 58,000	Rp 2,900
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Pandan Leaf	5	gr	250	gr	Rp 8,500	Rp 170
10	Icing Sugar	8	gr	425	gr	Rp 20,000	Rp 376
11	Cream	75	ml	1000	ml	Rp 50,000	Rp 3,750
12	Brown Sugar Paste	15	gr	1000	gr	Rp 25,000	Rp 375
13	Water	15	ml	19000	ml	Rp 23,000	Rp 18
14	Coconut Flakes	15	gr	1000	gr	Rp 7,000	Rp 105
15	Roma Crackers	100	gr	300	gr	Rp 8,500	Rp 2,833
16	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
17	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
18	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
19	Baking Paper	2	pcs	25	pcs	Rp 25,000	Rp 2,000
20	Dilmah Pure Green Tea	2	pcs	100	pcs	Rp 251,000	Rp 5,020
21	Tropicana Slim Sugar	2	pcs	160	pcs	Rp 72,000	Rp 900
22	Big Package	1	pcs	1	pcs	Rp 12,210	Rp 12,210
23	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
24	Roll Cake Placemat	2	pcs	1	pcs	Rp 1,500	Rp 3,000
Total Basic Food Cost							Rp 68,122
MPA.						10%	Rp 6,812
Total Basic Food Cost							Rp 74,934
Food Cost Percentage							47%
Selling Price							Rp 160,000

3. Sesame Balls Roll Cake

a. Single

Table 2. 5 Sesame Balls Roll Cake Single COGS

Sesame Balls Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	130	gr	1000	gr	Rp 15,000	Rp 1,950
3	All Purpose Flour	38	gr	1000	gr	Rp 12,000	Rp 456
4	Corn Starch	37	gr	1000	gr	Rp 18,000	Rp 666
5	Milk	50	ml	100	ml	Rp 18,000	Rp 900
6	Oil	50	ml	2000	ml	Rp 26,500	Rp 663
7	Lemon Juice	25	gr	500	gr	Rp 58,000	Rp 2,900
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Yellow Food Colouring	5	gr	30	gr	Rp 5,000	Rp 833
10	Icing Sugar	8	gr	425	gr	Rp 20,000	Rp 376
11	Cream	80	ml	1000	ml	Rp 50,000	Rp 4,000
12	Peeled Mung Bean	15	gr	1000	gr	Rp 30,000	Rp 450
13	Water	50	ml	19000	ml	Rp 23,000	Rp 61
14	White Sesame Seeds	15	gr	1000	gr	Rp 40,000	Rp 600
15	Baking Paper	1	pcs	25	pcs	Rp 25,000	Rp 1,000
16	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
17	Tropicana Slim Sugar	1	pcs	160	pcs	Rp 72,000	Rp 450
18	Dilmah Pure Green Tea	1	pcs	100	pcs	Rp 251,000	Rp 2,510
19	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
20	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
21	Small Package	1	pcs	1	pcs	Rp 7,535	Rp 7,535
22	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
23	Roll Cake Placemat	1	pcs	1	pcs	Rp 1,500	Rp 1,500
Total Basic Food Cost							Rp 36,988
MPA.						10%	Rp 3,699
Total Basic Food Cost							Rp 40,687
Food Cost Percentage							43%
Selling Price							Rp 95,000

b. Double

Table 2. 6 Sesame Balls Roll Cake Double COGS

Sesame Balls Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	130	gr	1000	gr	Rp 15,000	Rp 1,950
3	All Purpose Flour	38	gr	1000	gr	Rp 12,000	Rp 456
4	Corn Starch	37	gr	1000	gr	Rp 18,000	Rp 666
5	Milk	50	ml	1000	ml	Rp 18,000	Rp 900
6	Oil	50	ml	2000	ml	Rp 26,500	Rp 663
7	Lemon Juice	25	gr	500	gr	Rp 58,000	Rp 2,900
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Yellow Food Colouring	5	gr	30	gr	Rp 5,000	Rp 833
10	Icing Sugar	8	gr	425	gr	Rp 20,000	Rp 376
11	Cream	80	ml	1000	ml	Rp 50,000	Rp 4,000
12	Peeled Mung Bean	15	gr	1000	gr	Rp 30,000	Rp 450
13	Water	50	ml	19000	ml	Rp 23,000	Rp 61
14	White Sesame Seeds	15	gr	1000	gr	Rp 40,000	Rp 600
15	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
16	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
17	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
18	Baking Paper	2	pcs	25	pcs	Rp 25,000	Rp 2,000
19	Dilmah Pure Green Tea	2	pcs	100	pcs	Rp 251,000	Rp 5,020
20	Tropicana Slim Sugar	2	pcs	160	pcs	Rp 72,000	Rp 900
21	Big Package	1	pcs	1	pcs	Rp 12,210	Rp 12,210
22	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
23	Roll Cake Placemat	2	pcs	1	pcs	Rp 1,500	Rp 3,000
Total Basic Food Cost							Rp 66,407
MPA.						10%	Rp 6,641
Total Basic Food Cost							Rp 73,047
Food Cost Percentage							43%
Selling Price							Rp 170,000

4. *Rendang* Roll Cake

a. Single

Table 2. 7 *Rendang* Roll Cake Single COGS

<i>Rendang</i> Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	200	gr	1000	gr	Rp 15,000	Rp 3,000
3	All Purpose Flour	35	gr	1000	gr	Rp 12,000	Rp 420
4	Corn Starch	35	gr	1000	gr	Rp 18,000	Rp 630
5	Milk	35	ml	1000	ml	Rp 18,000	Rp 630
6	Oil	35	ml	2000	ml	Rp 26,500	Rp 464
7	Lemon Juice	15	gr	500	gr	Rp 58,000	Rp 1,740
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Instant <i>Rendang</i> Paste	25	gr	50	gr	Rp 7,900	Rp 3,950
10	Hot Water	7	ml	19000	ml	Rp 23,000	Rp 8
11	Butter	85	gr	1000	gr	Rp 120,000	Rp 10,200
12	Beef Floss	50	gr	1000	gr	Rp 140,000	Rp 7,000
13	Baking Paper	1	pcs	25	pcs	Rp 25,000	Rp 1,000
14	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
15	Tropicana Slim Sugar	1	pcs	160	pcs	Rp 72,000	Rp 450
16	Dilmah Pure Green Tea	1	pcs	100	pcs	Rp 251,000	Rp 2,510
17	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
18	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
19	Small Package	1	pcs	1	pcs	Rp 7,535	Rp 7,535
20	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
21	Roll Cake Placemat	1	pcs	1	pcs	Rp 1,500	Rp 1,500
Total Basic Food Cost							Rp 51,176
MPA.						10%	Rp 5,118
Total Basic Food Cost							Rp 56,293
Food Cost Percentage							47%
Selling Price							Rp 120,000

b. Double

Table 2. 8 *Rendang* Roll Cake Double COGS

<i>Rendang</i> Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	200	gr	1000	gr	Rp 15,000	Rp 3,000
3	All Purpose Flour	35	gr	1000	gr	Rp 12,000	Rp 420
4	Corn Starch	35	gr	1000	gr	Rp 18,000	Rp 630
5	Milk	35	ml	1000	ml	Rp 18,000	Rp 630
6	Oil	35	ml	2000	ml	Rp 26,500	Rp 464
7	Lemon Juice	15	gr	500	gr	Rp 58,000	Rp 1,740
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Instant <i>Rendang</i> Paste	25	gr	50	gr	Rp 7,900	Rp 3,950
10	Hot Water	7	ml	19000	ml	Rp 23,000	Rp 8
11	Butter	85	gr	1000	gr	Rp 120,000	Rp 10,200
12	Beef Floss	50	gr	1000	gr	Rp 140,000	Rp 7,000
12	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
13	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
14	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
15	Baking Paper	2	pcs	25	pcs	Rp 25,000	Rp 2,000
16	Dilmah Pure Green Tea	2	pcs	100	pcs	Rp 251,000	Rp 5,020
17	Tropicana Slim Sugar	2	pcs	160	pcs	Rp 72,000	Rp 900
18	Big Package	1	pcs	1	pcs	Rp 12,210	Rp 12,210
19	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
21	Roll Cake Placemat	2	pcs	1	pcs	Rp 1,500	Rp 3,000
Total Basic Food Cost							Rp 94,782
MPA.						10%	Rp 9,478
Total Basic Food Cost							Rp 104,260
Food Cost Percentage							47%
Selling Price							Rp 220,000

5. Chicken *Opor* Roll Cake

a. Single

Table 2. 9 Chicken *Opor* Roll Cake Single COGS

Chicken <i>Opor</i> Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	200	gr	1000	gr	Rp 15,000	Rp 3,000
3	All Purpose Flour	38	gr	1000	gr	Rp 12,000	Rp 456
4	Corn Starch	37	gr	1000	gr	Rp 18,000	Rp 666
5	Milk	40	ml	1000	ml	Rp 18,000	Rp 720
6	Oil	35	ml	2000	ml	Rp 26,500	Rp 464
7	Lemon Juice	15	gr	500	gr	Rp 58,000	Rp 1,740
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Instant Chicken <i>Opor</i> Paste	30	gr	45	gr	Rp 5,350	Rp 3,567
10	Hot Water	8	ml	19000	ml	Rp 23,000	Rp 10
11	Butter	85	gr	1000	gr	Rp 120,000	Rp 10,200
12	Fried Shallot Chili Flakes	20	gr	35	gr	Rp 5,900	Rp 3,371
13	Baking Paper	1	pcs	25	pcs	Rp 25,000	Rp 1,000
14	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
15	Tropicana Slim Sugar	1	pcs	160	pcs	Rp 72,000	Rp 450
16	Dilmah Pure Green Tea	1	pcs	100	pcs	Rp 251,000	Rp 2,510
17	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
18	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
19	Small Package	1	pcs	1	pcs	Rp 7,535	Rp 7,535
20	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
21	Roll Cake Placemat	1	pcs	1	pcs	Rp 1,500	Rp 1,500
Total Basic Food Cost							Rp 47,327
MPA.						10%	Rp 4,733
Total Basic Food Cost							Rp 52,060
Food Cost Percentage							45%
Selling Price							Rp 115,000

b. Double

Table 2. 10 Chicken *Opor* Roll Cake Double COGS

Chicken <i>Opor</i> Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	200	gr	1000	gr	Rp 15,000	Rp 3,000
3	All Purpose Flour	38	gr	1000	gr	Rp 12,000	Rp 456
4	Corn Starch	37	gr	1000	gr	Rp 18,000	Rp 666
5	Milk	40	ml	1000	ml	Rp 18,000	Rp 720
6	Oil	35	ml	2000	ml	Rp 26,500	Rp 464
7	Lemon Juice	15	gr	500	gr	Rp 58,000	Rp 1,740
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Instant Chicken <i>Opor</i> Paste	30	gr	45	gr	Rp 5,350	Rp 3,567
10	Hot Water	8	ml	19000	ml	Rp 23,000	Rp 10
11	Butter	85	gr	1000	gr	Rp 120,000	Rp 10,200
12	Fried Shallot Chili Flakes	20	gr	35	gr	Rp 5,900	Rp 3,371
13	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
14	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
15	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
16	Baking Paper	2	pcs	25	pcs	Rp 25,000	Rp 2,000
17	Dilmah Pure Green Tea	2	pcs	100	pcs	Rp 251,000	Rp 5,020
18	Tropicana Slim Sugar	2	pcs	160	pcs	Rp 72,000	Rp 900
19	Big Package	1	pcs	1	pcs	Rp 12,210	Rp 12,210
20	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
21	Roll Cake Placemat	2	pcs	1	pcs	Rp 1,500	Rp 3,000
Total Basic Food Cost							Rp 87,084
MPA.						10%	Rp 8,708
Total Basic Food Cost							Rp 95,793
Food Cost Percentage							46%
Selling Price							Rp 210,000

6. Chicken Satay Roll Cake

a. Single

Table 2. 11 Chicken Satay Roll Cake Single COGS

Chicken Satay Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	195	gr	1000	gr	Rp 15,000	Rp 2,925
3	All Purpose Flour	35	gr	1000	gr	Rp 12,000	Rp 420
4	Corn Starch	35	gr	1000	gr	Rp 18,000	Rp 630
5	Milk	25	ml	1000	ml	Rp 18,000	Rp 450
6	Oil	25	ml	2000	ml	Rp 26,500	Rp 331
7	Lemon Juice	15	gr	500	gr	Rp 58,000	Rp 1,740
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Instant Chicken Satay Paste	50	gr	500	gr	Rp 28,700	Rp 2,870
10	Hot Water	10	ml	19000	ml	Rp 23,000	Rp 12
11	Butter	80	gr	1000	gr	Rp 120,000	Rp 9,600
12	Chopped Cashew Nut	15	gr	1000	gr	Rp 70,000	Rp 1,050
13	Baking Paper	1	pcs	25	pcs	Rp 25,000	Rp 1,000
14	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
15	Tropicana Slim Sugar	1	pcs	160	pcs	Rp 72,000	Rp 450
16	Dilmah Pure Green Tea	1	pcs	100	pcs	Rp 251,000	Rp 2,510
17	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
18	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
19	Small Package	1	pcs	1	pcs	Rp 7,535	Rp 7,535
20	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
21	Roll Cake Placemat	1	pcs	1	pcs	Rp 1,500	Rp 1,500
Total Basic Food Cost							Rp 43,162
MPA.						10%	Rp 4,316
Total Basic Food Cost							Rp 47,478
Food Cost Percentage							43%
Selling Price							Rp 110,000

b. Double

Table 2. 12 Chicken Satay Roll Cake Double COGS

Chicken Satay Roll Cake							
No	Ingredients	Qty/Unit	UOM/Unit	Qty/Pack	UOM/Pack	Cost/Pack	Total Cost
1	Egg	5	ea	20	ea	Rp 20,000	Rp 5,000
2	Sugar	195	gr	1000	gr	Rp 15,000	Rp 2,925
3	All Purpose Flour	35	gr	1000	gr	Rp 12,000	Rp 420
4	Corn Starch	35	gr	1000	gr	Rp 18,000	Rp 630
5	Milk	25	ml	1000	ml	Rp 18,000	Rp 450
6	Oil	25	ml	2000	ml	Rp 26,500	Rp 331
7	Lemon Juice	15	gr	500	gr	Rp 58,000	Rp 1,740
8	Emulsifier	2	gr	70	gr	Rp 15,000	Rp 429
9	Instant Chicken Satay Paste	50	gr	500	gr	Rp 28,700	Rp 2,870
10	Hot Water	10	ml	19000	ml	Rp 23,000	Rp 12
11	Butter	80	gr	1000	gr	Rp 120,000	Rp 9,600
12	Chopped Cashew Nut	15	gr	1000	gr	Rp 70,000	Rp 1,050
13	Wood Utensils	1	set	100	set	Rp 69,000	Rp 690
14	Pouch	1	pcs	1	pcs	Rp 2,000	Rp 2,000
15	Greeting card	1	pcs	1	pcs	Rp 220	Rp 220
16	Baking Paper	2	pcs	25	pcs	Rp 25,000	Rp 2,000
17	Dilmah Pure Green Tea	2	pcs	100	pcs	Rp 251,000	Rp 5,020
18	Tropicana Slim Sugar	2	pcs	160	pcs	Rp 72,000	Rp 900
19	Big Package	1	pcs	1	pcs	Rp 12,210	Rp 12,210
20	Packaging Label	1	pcs	1	pcs	Rp 1,800	Rp 1,800
21	Roll Cake Placemat	2	pcs	1	pcs	Rp 1,500	Rp 3,000
Total Basic Food Cost							Rp 78,754
MPA.						10%	Rp 7,875
Total Basic Food Cost							Rp 86,629
Food Cost Percentage							43%
Selling Price							Rp 200,000

7. Mix Two Flavor Roll Cake

a. Elephant Ear Roll Cake and Putu Ayu Roll Cake

Table 2. 13 Mix Elephant Ear & Putu Ayu Roll Cake COGS

Mix 2 Flavors		
Elephant Ear Roll Cake		Rp 25,276
Putu Ayu Roll Cake		Rp 20,141
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 5,020
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 73,257
MPA.	10%	Rp 7,326
Total Basic Food Cost		Rp 80,583
Food Cost Percentage		44%
Selling Price		Rp 185,000

b. Elephant Ear Roll Cake and Sesame Seeds Balls Roll Cake

Table 2. 14 Mix Elephants Ear & Sesame Seeds Balls Roll Cake COGS

Mix 2 Flavors		
Elephant Ear Roll Cake		Rp 25,276
Sesame Balls Roll Cake		Rp 19,283
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 5,020
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 72,399
MPA.	10%	Rp 7,240
Total Basic Food Cost		Rp 79,639
Food Cost Percentage		43%
Selling Price		Rp 185,000

c. *Putu Ayu* Roll Cake and Sesame Seeds Balls Roll Cake

Table 2. 15 Mix *Putu Ayu* & Sesame Seeds Balls Roll Cake COGS

Mix 2 Flavors		
<i>Putu Ayu</i> Roll Cake		Rp 20,141
Sesame Balls Roll Cake		Rp 19,283
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 72,284
MPA.	10%	Rp 7,228
Total Basic Food Cost		Rp 79,513
Food Cost Percentage		43%
Selling Price		Rp 185,000

d. Elephant Ear Roll Cake and *Rendang* Roll Cake

Table 2. 16 Mix Elephant Ear & *Rendang* Roll Cake COGS

Mix 2 Flavors		
Elephant Ear Roll Cake		Rp 25,276
<i>Rendang</i> Roll Cake		Rp 33,471
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 91,607
MPA.	10%	Rp 9,161
Total Basic Food Cost		Rp 100,767
Food Cost Percentage		50%
Selling Price		Rp 200,000

e. *Putu Ayu* Roll Cake and *Rendang* Roll Cake

Table 2. 17 Mix *Putu Ayu* & *Rendang* Roll Cake COGS

Mix 2 Flavors		
<i>Putu Ayu</i> Roll Cake		Rp 20,141
<i>Rendang</i> Roll Cake		Rp 33,471
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 86,472
MPA.	10%	Rp 8,647
Total Basic Food Cost		Rp 95,119
Food Cost Percentage		48%
Selling Price		Rp 200,000

f. Sesame Seeds Balls Roll Cake and *Rendang* Roll Cake

Table 2. 18 Mix Sesame Seeds Balls & *Rendang* Roll Cake COGS

Mix 2 Flavors		
Sesame Balls Roll Cake		Rp 19,283
<i>Rendang</i> Roll Cake		Rp 33,471
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 85,614
MPA.	10%	Rp 8,561
Total Basic Food Cost		Rp 94,176
Food Cost Percentage		47%
Selling Price		Rp 200,000

g. Elephant Ear Roll Cake and Chicken *Opor* Roll Cake

Table 2. 19 Mix Elephant Ear & Chicken *Opor* Roll Cake COGS

Mix 2 Flavors	
Elephant Ear Roll Cake	Rp 25,276
Chicken <i>Opor</i> Roll Cake	Rp 29,622
Baking Paper	Rp 2,000
Dilmah Pure Green Tea	Rp 10,040
Tropicana Slim Sugar	Rp 900
Wood Utensils	Rp 690
Greeting card	Rp 220
Pouch	Rp 2,000
Big Package	Rp 12,210
Packaging Label	Rp 1,800
Roll Cake Placemat	Rp 3,000
Total Basic Food Cost	Rp 87,758
MPA. 10%	Rp 8,776
Total Basic Food Cost	Rp 96,534
Food Cost Percentage	48%
Selling Price	Rp 200,000

h. *Putu Ayu* Roll Cake and Chicken *Opor* Roll Cake

Table 2. 20 Mix *Putu Ayu* & Chicken *Opor* Roll Cake COGS

Mix 2 Flavors	
<i>Putu Ayu</i> Roll Cake	Rp 20,141
Chicken <i>Opor</i> Roll Cake	Rp 29,622
Baking Paper	Rp 2,000
Dilmah Pure Green Tea	Rp 10,040
Tropicana Slim Sugar	Rp 900
Wood Utensils	Rp 690
Greeting card	Rp 220
Pouch	Rp 2,000
Big Package	Rp 12,210
Packaging Label	Rp 1,800
Roll Cake Placemat	Rp 3,000
Total Basic Food Cost	Rp 82,623
MPA. 10%	Rp 8,262
Total Basic Food Cost	Rp 90,885
Food Cost Percentage	45%
Selling Price	Rp 200,000

i. Sesame Seeds Balls Roll Cake and Chicken *Opor* Roll Cake

Table 2. 21 Mix Sesame Seeds Balls & Chicken *Opor* Roll Cake COGS

Mix 2 Flavors	
Sesame Balls Roll Cake	Rp 19,283
Chicken <i>Opor</i> Roll Cake	Rp 29,622
Baking Paper	Rp 2,000
Dilmah Pure Green Tea	Rp 10,040
Tropicana Slim Sugar	Rp 900
Wood Utensils	Rp 690
Greeting card	Rp 220
Pouch	Rp 2,000
Big Package	Rp 12,210
Packaging Label	Rp 1,800
Roll Cake Placemat	Rp 3,000
Total Basic Food Cost	Rp 81,766
MPA. 10%	Rp 8,177
Total Basic Food Cost	Rp 89,942
Food Cost Percentage	45%
Selling Price	Rp 200,000

j. Elephant Ear Roll Cake and Chicken Satay Roll Cake

Table 2. 22 Mix Elephant Ear & Chicken Satay Roll Cake COGS

Mix 2 Flavors	
Elephant Ear Roll Cake	Rp 25,276
Chicken Satay Roll Cake	Rp 25,457
Baking Paper	Rp 2,000
Dilmah Pure Green Tea	Rp 10,040
Tropicana Slim Sugar	Rp 900
Wood Utensils	Rp 690
Greeting card	Rp 220
Pouch	Rp 2,000
Big Package	Rp 12,210
Packaging Label	Rp 1,800
Roll Cake Placemat	Rp 3,000
Total Basic Food Cost	Rp 83,593
MPA. 10%	Rp 8,359
Total Basic Food Cost	Rp 91,952
Food Cost Percentage	46%
Selling Price	Rp 200,000

k. Putu Ayu Roll Cake and Chicken Satay Roll Cake

Table 2. 23 Mix *Putu Ayu* & Chicken Satay Roll Cake COGS

Mix 2 Flavors		
<i>Putu Ayu</i> Roll Cake		Rp 20,141
Chicken Satay Roll Cake		Rp 25,457
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 78,458
MPA.	10%	Rp 7,846
Total Basic Food Cost		Rp 86,304
Food Cost Percentage		43%
Selling Price		Rp 200,000

l. Sesame Seeds Balls Roll Cake and Chicken Satay Roll Cake

Table 2. 24 Mix Sesame Seeds Balls & Chicken Satay Roll Cake COGS

Mix 2 Flavors		
Sesame Balls Roll Cake		Rp 19,283
Chicken Satay Roll Cake		Rp 25,457
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 77,600
MPA.	10%	Rp 7,760
Total Basic Food Cost		Rp 85,360
Food Cost Percentage		43%
Selling Price		Rp 200,000

m. *Rendang* Roll Cake and Chicken *Opor* Roll Cake

Table 2. 25 Mix *Rendang* & Chicken *Opor* Roll Cake COGS

Mix 2 Flavors		
<i>Rendang</i> Roll Cake		Rp 33,471
Chicken <i>Opor</i> Roll Cake		Rp 29,622
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 95,953
MPA.	10%	Rp 9,595
Total Basic Food Cost		Rp 105,548
Food Cost Percentage		47%
Selling Price		Rp 225,000

n. *Rendang* Roll Cake and Chicken Satay Roll Cake

Table 2. 26 Mix *Rendang* & Chicken Satay Roll Cake COGS

Mix 2 Flavors		
<i>Rendang</i> Roll Cake		Rp 33,471
Chicken Satay Roll Cake		Rp 25,457
Baking Paper		Rp 2,000
Dilmah Pure Green Tea		Rp 10,040
Tropicana Slim Sugar		Rp 900
Wood Utensils		Rp 690
Greeting card		Rp 220
Pouch		Rp 2,000
Big Package		Rp 12,210
Packaging Label		Rp 1,800
Roll Cake Placemat		Rp 3,000
Total Basic Food Cost		Rp 91,788
MPA.	10%	Rp 9,179
Total Basic Food Cost		Rp 100,966
Food Cost Percentage		45%
Selling Price		Rp 225,000

o. Chicken *Opor* Roll Cake and Chicken Satay Roll Cake

Table 2. 27 Mix Chicken *Opor* & Chicken Satay Roll Cake COGS

Mix 2 Flavors	
Chicken <i>Opor</i> Roll Cake	Rp 29,622
Chicken Satay Roll Cake	Rp 25,457
Baking Paper	Rp 2,000
Dilmah Pure Green Tea	Rp 10,040
Tropicana Slim Sugar	Rp 900
Wood Utensils	Rp 690
Greeting card	Rp 220
Pouch	Rp 2,000
Big Package	Rp 12,210
Packaging Label	Rp 1,800
Roll Cake Placemat	Rp 3,000
Total Basic Food Cost	Rp 87,939
MPA. 10%	Rp 8,794
Total Basic Food Cost	Rp 96,733
Food Cost Percentage	43%
Selling Price	Rp 225,000

2.2.1 Production Process

The steps in making a roll cake are:

1. Before baking, preheat the oven at 250° Celsius degrees for 10 minutes.
2. Stir egg yolk, sugar, and emulsifier with a mixer at high speed.
3. Mix the mixture of flour and cornstarch that has been sifted. Next, add the milk and oil, then stir until there are no more lumps.
4. Mix egg white, sugar, and lemon juice until soft peaks.
5. Mix the egg white into the egg yolk mixture gradually using a spatula, then stir using the folding technique.
6. Pour the mixture into the tray, flatten the dough using a spatula.
7. Bake at 170° Celsius degrees for 15-20 minutes.
8. After it is cooked, put the roll cake in a cooling rack and let it cool at room temperature for 15 - 20 minutes.
9. After the cake has cooled, prepare a baking paper that has been sprinkled with icing sugar, then place the cake on top of the baking paper.

10. Fill the cream on top of the cake, then roll it with a long ruler so that the roll is even and tight.

The steps in making the cream are:

1. Pour the whipped cream liquid into the mixer bowl, then add some sugar.
2. Stir on medium speed until the cream expands and does not fall when the bowl of the mixer is turned over.

2.3 Supplier

Business Supplier List

Table 2. 28 Business Supplier Table

Supplier List		
Ingredient Supplier	Superindo	West Jakarta
Tea Supplier	Dilmah	West Jakarta
Pouch Supplier	Dustbag99	Ponorogo
Sugar	Tropicana Slim	West Jakarta
Package Supplier	Custombox	West Jakarta
Label	Aulelei Store	West Jakarta
Baking Paper	Castellyspackaging	West Jakarta

Business Colleague List

Table 2. 29 Business Colleague Table

Colleague	
Shopee, Instagram and Tokopedia	Online Marketplace and Promotions
GoFood, GrabFood, ShopeeFood, and Shopee	Distributions

2.4 Business Process Flow

1. Receive orders on our social media

First, customers order the type of roll cake flavors that we display along with photos on our social media.

2. Receive proof of payment

After selecting the desired type of roll cake flavor, the customer will be redirected to the payment page and follow the payment steps listed there. After that, we receive proof of payment and will carry out the next process.

3. Preparing the product

After receiving proof of payment, the production staff will make the roll cake according to the order from the customer.

4. Packaging the product

Then, after the cake roll has been filled with cream, rolled up, and garnished on it, the packaging staff will carry out the packaging process where the cake roll will be wrapped in baking paper so that the garnish on the cake roll is not exposed to the inside of the packaging.

5. Delivering the product

And lastly, the packaging staff will carry out the delivery process, it can be via GoSend, Grab Express, JNE, JNT, SiCepat, and others.

2.5 Corporation Identity

Table 2. 30 Corporation Identity Table

Business Name	Roll N Eat
The literal meaning of the business/product name	We roll and you eat. So, we called it Roll N Eat
The philosophy	Our company philosophy is baking with passion and delivering with happiness! The direct meaning is

	we want to produce a unique roll cake that familiar in the taste of Indonesian people
Important values that are reflected in the identity	<ul style="list-style-type: none"> - Unique Roll cake - Roll cake representative Indonesian food - Familiar taste
<i>Corporate Culture</i> Description	We want our consumers can feel our love towards roll cake and boost their moods when eating our roll cake

2.6 Logo Philosophies

Our logo represents the main product that we sold, roll cake. We write our slogan around the roll cake “Roll cake not to be Roll cake” which means roll cake that we sell very different from the usual roll cake. Our dessert is inspired by Indonesian representative food, which is not only sweet but also savory, that is why we came up with our slogan. Most of the logo color is burgundy. We use burgundy to represent our passion, ambition, uniqueness, and power.

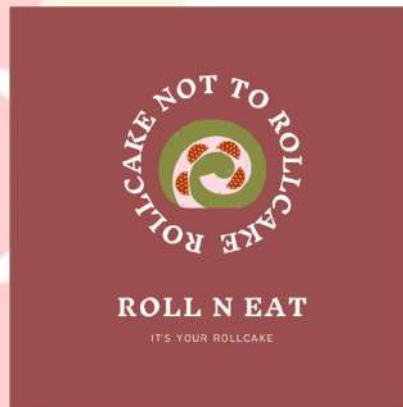


Figure 2. 9 Logo Philosophies

2.7 Corporation Color



Figure 2. 10 Mood Board

2.8 Corporation Font

Roboto

Figure 2. 11 Corporation Font