

Journal of Social Welfare and Community Development (SOWEL)
Vol. 1 No. 2, June 2024: 91-102
E-ISSN : 3089-5863
https://ejournal.bacadulu.net/index.php/sowel

Operational Financial Viability of a Family-Run Wet-Cake MSME in Padasuka Village, Bandung Regency

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Article Info:

Keywords:
MSME Financial Management;
Operational Profitability;
Cost Reconciliation;
Revenue-Cost Ratio;
Sensitivity Analysis;

Article History:
Received : 19-03-2024
Revised : 02-06-2024
Accepted : 06-06-2024

Article DOI :
https://doi.org/10.70550/sowel.v1i2.309

Abstract

This study evaluates the monthly operational financial viability of a family-run wet-cake micro, small, and medium enterprise (MSME) in Padasuka Village, Bandung Regency, Indonesia. A descriptive quantitative single-case design uses owner-reported production, price, and cost data collected in August 2022. The analysis reconciles inconsistent reported profits, distinguishes operating expenditure from investment, and evaluates revenue coverage, a profit-to-cost ratio, unit economics, and explicitly hypothetical cost-and-revenue sensitivity scenarios. The reported production profile comprises 22,500 units per month at IDR 2,000 each, implying IDR 45,000,000 in revenue. Identified monthly expenses total IDR 21,329,673 and yield an estimated operating surplus of IDR 23,670,327, a revenue-to-cost ratio of 2.11, and a profit-to-cost ratio of 1.11. Under a conservative combined scenario of 20% lower revenue and 20% higher raw-material and labour costs, the calculated surplus remains IDR 11,072,327. These figures indicate positive performance only for the reference monthly cost profile; they do not establish long-term investment feasibility. The contribution is a transparent, decision-oriented reconciliation framework for family-run MSMEs with incomplete accounting records.

How to cite : Rizkia, M. I. H., Khotimatussannah, N., & Handayani, D. (2024). Operational Financial Viability of a Family-Run Wet-Cake MSME in Padasuka Village, Bandung Regency. *Journal of Social Welfare and Community Development*, *1*(2), 91-102. https://doi.org/10.70550/sowel.v1i2.309



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INTRODUCTION

Micro, small, and medium enterprises (MSMEs) contribute to household income, local employment, and community economic activity. For food enterprises, however, sustained production and apparently strong sales do not necessarily establish financial viability. Decisions about product pricing, purchasing, labour, marketing, and expansion require a clear distinction between gross revenue, expenses, operating surplus, and capital investment. Cost information becomes particularly consequential for family-run firms in

which business transactions and household finances may not be consistently separated (Datar & Rajan, 2018; Nurmawati et al., 2022).

The case examined here is a family-run wet-cake business in Padasuka Village, Kutawaringin District, Bandung Regency. According to the case materials, the enterprise has operated since 2010 and produces approximately 750 kg, equivalent to 22,500 units, in a typical month. Its reported selling price is IDR 2,000 per unit. Marketing relies largely on word of mouth, while business records remain relatively simple. These characteristics create a practical tension: substantial reported production activity coexists with limited formal financial administration.

An additional problem arises in the source calculations. The reported monthly fixed and variable expenses sum to IDR 21,329,673, yet different passages report profit as IDR 23,815,000 or IDR 21,815,000, and some ratios use IDR 21,185,000, the variable-cost subtotal, as their denominator. These discrepancies matter because profit and its financial ratios must be calculated from a common revenue period and a common, clearly specified cost base. The available materials demonstrate differences in recorded or presented calculations; they do not establish whether these arose from original bookkeeping errors, transcription, calculation mistakes, or incorrect cost classification. Attributing a specific cause would require checking the underlying transaction records with the owner.

Previous Indonesian feasibility studies have applied a variety of financial indicators. Ely and Darwanto (2014) combined financial feasibility metrics with business-development strategies for seaweed cultivation. Rahmadani and Makmur (2019) examined production, marketing, and investment appraisal in a tofu-and-tempe MSME, including discounted investment measures. Nugroho and Mas'ud (2021) used basic revenue-cost and break-even indicators to consider the viability of a sprout business. More recently, international SME evidence has documented barriers to cost-accounting implementation in smaller founder-influenced firms (Roffia et al., 2024), while Indonesian research has linked digital accounting information quality to more effective managerial decisions (Kusumawardhani et al., 2024). These studies demonstrate the usefulness of sound financial information, but the present case raises a narrower methodological question: how should operating performance be evaluated when a family-run MSME reports inconsistent earnings and does not provide a complete investment or audited accounting record?

The research gap addressed is therefore one of measurement and decision usefulness rather than the discovery of a new financial ratio. An investment cost-benefit analysis (CBA) normally compares costs and benefits over a project horizon using discounting and a defined investment baseline (Boardman et al., 2018). This study instead evaluates one reported monthly operating profile. Its academic contribution is to make the reconciliation steps, cost categories, related ratios, and analytical limits explicit, then translate those results into feasible financial-control decisions for a household-scale enterprise. The framework could inform other MSME case assessments but cannot support population-wide generalisation.

The study asks three questions: (1) What are the identified monthly cost structure, implied revenue, and estimated operating surplus of the Padasuka wet-cake MSME? (2) What do consistent monthly revenue-to-cost, profit-to-cost, unit-cost, and margin measures indicate about its reported operational viability? (3) How robust is the measured surplus under explicitly hypothetical changes in raw-material costs, sales revenue, and labour costs, and what management actions follow?

https://doi.org/10.70550/sowel.v1i2.309

e-ISSN: 3089-5863

The objectives are to reconcile the source financial figures, describe monthly operational profitability with transparent denominators, and propose proportionate improvements in bookkeeping, procurement, and marketing. Evaluating a new production facility or expanded capacity remains beyond the available evidence because it requires separate investment, market, and cash-flow data.

LITERATURE REVIEW

Financial Viability, Cost Classification, and Decision-Relevant Information

Financial viability at the operating level asks whether income generated by routine activity can cover the expenses attributed to the same period. Managerial accounting distinguishes direct production costs, indirect manufacturing costs, operating or selling expenses, and investment outlays because each category serves different decisions (Datar & Rajan, 2018; Garrison et al., 2021). A cash payment for equipment is not equivalent to monthly expense; where appropriate, depreciation allocates the cost of equipment to periods of use. Conversely, selling and distribution expenses should not be silently excluded from an operating-surplus calculation simply because they are not direct production inputs.

A separate distinction is needed between cost function and cost purpose. Fixed and variable classifications describe how a cost changes as activity changes within a relevant range, whereas production, administrative, and selling classifications describe where or why a cost arises. A wage payment can be a production cost yet remain fixed for a month. Without evidence about shifts, contracts, units sold, waste, and idle capacity, treating every operational expense as fully variable would yield a potentially misleading break-even estimate (Garrison et al., 2021).

Cost-Benefit Analysis and the Limits of Monthly Profitability Indicators

CBA provides a conceptual discipline for comparing economic benefits with costs and for specifying the decision, reference situation, time horizon, and assumptions (Boardman et al., 2018). Full investment CBA also needs initial and replacement investments, forecasts over several periods, a discount rate, and relevant benefits or costs not captured by a single month of sales. Because those records are unavailable, the current analysis should not be labelled a full CBA, nor should a monthly profit divided by monthly expenses be called return on investment (ROI). The empirical approach is more accurately described as monthly operational profitability and revenue-coverage analysis informed by CBA's principle of explicit cost-benefit comparison.

The principal indicators are defined using the same monthly revenue (TR) and all identified monthly expenses (TC). The revenue-to-cost ratio is TR/TC. The profit-to-cost ratio is (TR − TC)/TC. The reported operating-surplus margin is (TR − TC)/TR. These are not three independent findings: profit-to-cost ratio = revenue-to-cost ratio − 1, and operating-surplus margin = (revenue-to-cost ratio − 1)/(revenue-to-cost ratio). Their value lies in showing the same underlying surplus from distinct decision perspectives, not in providing separate tests of investment feasibility.

Recordkeeping and the MSME Research Position

Research on MSMEs has linked financial records, accounting understanding, and management performance, reinforcing the practical importance of reliable documentation for operating decisions (Aullah et al., 2022; Nurmawati et al., 2022). Roffia et al. (2024)

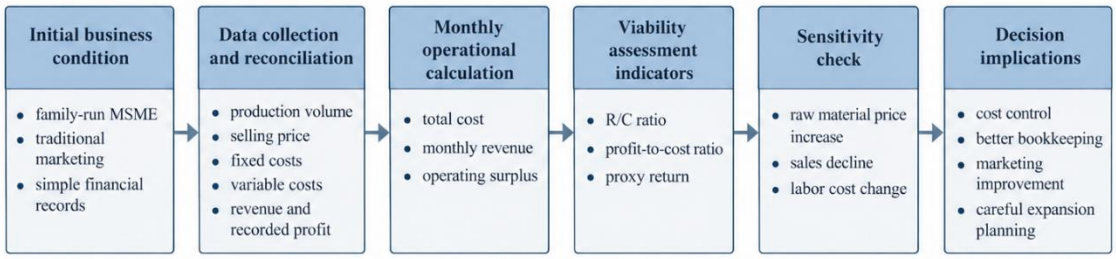
e-ISSN: 3089-5863

identify constraints on cost-accounting adoption in SMEs, including skills and founder involvement, while Kusumawardhani et al. (2024) report links between digital accounting systems, information quality, and decision making in Indonesian SMEs. These studies examine broader implementation and organisational relationships rather than reconciling the cost denominators of the present wet-cake enterprise. Meanwhile, Rahmadani and Makmur (2019) illustrate how a fully specified investment feasibility study can use payback, net present value, and internal rate of return when the requisite projected investment data exist. The present study complements those approaches by providing an explicitly bounded, auditable calculation pathway for a single established food enterprise with incomplete source documentation. Its value is methodological transparency and local managerial decision support, not broad causal inference or a claim of a novel financial theory.

Conceptual Framework

The assessment begins with owner-reported activity and expenses, identifies the exact monthly analytical boundary, separates known from unknown amounts, computes internally consistent ratios, and tests clearly identified cost-and-revenue scenarios. The resulting recommendations concern recordkeeping and risk management rather than automatic approval of expansion.

Figure 1. Decision-Oriented Framework for Monthly Operational Viability Assessment



Source: Developed by Author

METHODS

Design, Unit of Analysis, and Source Period

This research applies a descriptive quantitative single-case study design to the Padasuka wet-cake MSME. A case-specific approach is suitable for examining a bounded enterprise and the implications of its internal financial information, while avoiding unsupported claims about other firms (Yin, 2018). The sole unit of analysis is one enterprise's monthly operating profile. The source manuscript reports that owner interviews were conducted in August 2022. It does not provide a dated transaction ledger establishing the precise first and last day covered by every reported monthly total. Thus, August 2022 is the documented collection date, not an independently verified financial-statement period.

The available primary information is the owner's account of production volume, average product price, ingredient costs, wages, transport, packaging, other expenses, depreciation, and maintenance. The reported monthly figures were taken from the submitted case manuscript. No additional interviews, site visits, invoices, bank statements, inventory audits, or independently verified observations were undertaken for the present revision. Missing evidence is identified rather than estimated.

https://doi.org/10.70550/sowel.v1i2.309

e-ISSN: 3089-5863

Expense Classification and Completeness

For reconciliation, monthly costs are first preserved exactly as reported in the source: the source-labelled fixed-cost group consists of depreciation and maintenance; the source-labelled variable-cost group consists of materials, wages, transport, packaging, and miscellaneous expense. For managerial interpretation, raw materials, production wages, and packaging are provisionally treated as production-related; transport is a selling or distribution outlay; and the nature of miscellaneous expenditure, maintenance, and depreciation requires transaction-level confirmation. This second classification does not change the arithmetic total. Initial machinery purchases, working-capital investment, debt service, and new expansion expenditure are not included because the underlying amounts are undocumented.

Completeness is assessed against the categories available in the manuscript, not against an independent ledger. The reconstruction includes every explicitly reported monthly category exactly once. Costs that are not documented—such as taxes, spoilage, unsold products, unpaid family labour, rent, utilities if not within miscellaneous expense, interest, and inventory adjustments—cannot be confirmed as zero. Consequently, "total cost" throughout this article means total identified cost, and "surplus" means the revenue less those identified costs rather than audited net income.

Data Reconciliation Procedure

The review follows four reproducible steps. First, it transcribes each reported expense and the monthly quantity and unit price without alteration. Second, it sums the two reported cost groupings and compares their combined total with the source total. Third, it recalculates surplus directly from implied revenue minus total identified expense. Finally, it applies a single denominator, total identified monthly expense, for the revenue-to-cost and profit-to-cost ratios, and documents how these figures differ from the inconsistent figures in the submitted text. This procedure detects arithmetic inconsistencies but cannot determine whether the underlying owner data were accurate or why the initial manuscript contained conflicting entries.

Table 1. Operational Definitions and Appropriate Boundaries

Measure	Definition and calculation	Boundary
Reported monthly revenue	TR = monthly quantity × price per unit	Assumes all reported output was sold at the stated average price
Monthly identified expense	TC = fixed-labelled subtotal + variable-labelled subtotal	Includes every source-reported category, not necessarily every economic cost
Operating surplus	OS = TR − TC	Not independently audited net profit or cash flow
Revenue-to-cost (R/C)	TR / TC	Same reference month, consistent all-identified-cost denominator
Profit-to-cost	OS / TC = R/C − 1	Not a discounted project benefit-cost ratio or ROI
Operating-surplus margin	OS / TR	Percent of implied revenue after identified expenses

Measure	Definition and calculation	Boundary
Unit expense	TC / reported units	Conditional on 22,500 units belonging to the same period
Full investment ROI, NPV, IRR	Not calculated	Investment baseline, time series, and cash flow unavailable

Scenario Assumptions and Calculation

An illustrative one-factor and combined sensitivity analysis examines the direction and scale of exposure to the three risks identified by the reviewers: higher material prices, weaker sales, and higher labour costs. The baseline uses the stated monthly revenue and recorded expenses. A 10% or 20% increase in materials or labour adds that percentage of the relevant recorded cost to total monthly expense. A 10% or 20% decrease in sales reduces monthly revenue by that percentage. In each scenario, all other recorded costs are held constant. In the combined downside case, sales are 20% lower while materials and labour expenses are each 20% higher. The outcomes are deterministic what-if calculations, not observed fluctuations, probability forecasts, or estimates of future market conditions.

Scenario operating surplus = Scenario revenue − [IDR 21,329,673 + added material cost + added labour cost]

Holding expenses constant when revenue falls is a deliberately conservative short-term stress assumption, consistent with a possible loss of sales after production has already occurred. It is not a model of how purchases, labour scheduling, or production would adapt over longer periods. Without reliable cost-behaviour evidence, a conventional cost-volume-profit break-even point is not estimated. Ratios and rounded amounts are recalculated from the unrounded source values.

RESULTS AND DISCUSSION

Monthly Cost Structure and Revenue Reconstruction

The owner-reported operating profile is 750 kg, equivalent to approximately 22,500 wet-cake units, per month, at a stated selling price of IDR 2,000 per unit. Multiplying the reported quantity by the average selling price implies revenue of IDR 45,000,000. The materials do not separately verify monthly sold quantities or collections; the implied revenue therefore assumes complete sale of the stated production at the stated price.

Table 2. Monthly Reported Expense Categories, Preserved without Alteration

Reported category	IDR/month	Interpretive classification
Raw materials	13,190,000	Production-related; source-labelled variable
Labour	4,800,000	Production-related; cost behaviour unverified
Transport	450,000	Operating/distribution expenditure
Packaging	1,300,000	Production/fulfilment expenditure
Other expenses	1,445,000	Unspecified operating expenditure

https://doi.org/10.70550/sowel.v1i2.309

e-ISSN: 3089-5863

Reported category	IDR/month	Interpretive classification
Source-labelled variable subtotal	21,185,000	As reported in the original source
Equipment depreciation	74,673	Period depreciation; equipment purpose unverified
Maintenance	70,000	Maintenance outlay; source-labelled fixed
Source-labelled fixed subtotal	144,673	As reported in the original source
Total Identified Monthly Expense	21,329,673	All recorded costs in operating-surplus denominator

Raw materials represent 62.26% of the source-labelled variable subtotal (IDR 13,190,000 / IDR 21,185,000). Labour accounts for a further 22.66%. The nominal share of costs labelled variable is 99.32% of total identified expenses; this is a property of the source labels, not evidence that the full amount would vary proportionally with production. In particular, contracted wages and some miscellaneous or distribution charges could be sticky or fixed within the period. A cost-behaviour audit is therefore a prerequisite for reliable break-even or expansion analysis.

Identifying and Explaining the Numerical Inconsistencies

The source reports two different profit figures and, in some calculations, substitutes the variable-cost subtotal for full monthly expense. These are inconsistencies in the supplied written analysis; the available evidence does not permit attribution to a specific underlying bookkeeping fault. Table 3 separates source-reported amounts from the arithmetic reconciliation to avoid silently replacing historical figures.

Table 3. Transparent Reconciliation of the Original Manuscript Figures

Item	Source manuscript	Verified arithmetic / interpretation
Fixed-labelled expense	IDR 144,673	IDR 74,673 + IDR 70,000 = IDR 144,673
Variable-labelled expense	IDR 21,185,000	Sum of five reported categories = IDR 21,185,000
Total identified monthly expense	IDR 21,329,673	IDR 144,673 + IDR 21,185,000 = IDR 21,329,673
Implied monthly revenue	IDR 45,000,000	22,500 × IDR 2,000 = IDR 45,000,000
Profit in one source table	IDR 23,815,000	Equals revenue less variable subtotal only
Profit in another source passage	IDR 21,815,000	Cannot be obtained from the documented subtotals
Reconciled operating surplus	Not consistently reported	IDR 45,000,000 − IDR 21,329,673 = IDR 23,670,327
Expense denominator in some original ratios	IDR 21,185,000	Understates total identified expenses by IDR 144,673

The value IDR 23,815,000 corresponds exactly to IDR 45,000,000 − IDR 21,185,000 and therefore appears arithmetically consistent with excluding the fixed-labelled subtotal. This explains one numerical difference but does not prove whether the exclusion was intentional or a recordkeeping error. The alternative reported IDR

e-ISSN: 3089-5863

21,815,000 cannot be reconstructed from the disclosed expense schedule. Determining why it appears would require review of the original worksheets or entries with the owner. A transparent revision must therefore describe the observable arithmetic pattern without claiming to have identified the cause.

Consistent Operating-Performance Ratios

Using the same full identified expense denominator yields the following metrics. The revenue-to-cost ratio (R/C) is 2.1097 (approximately 2.11), meaning that each IDR 1 of identified expense corresponds to roughly IDR 2.11 in implied monthly revenue. The profit-to-cost ratio is 1.1097 (approximately 1.11), indicating an estimated surplus of IDR 1.11 per IDR 1 of identified expense. The operating-surplus margin is approximately 52.60% of revenue. Importantly, these measures reflect the same underlying difference between revenue and expense and should not be presented as three independent confirmations of viability.

$$R/C = 45{,}000{,}000 / 21{,}329{,}673 = 2.1097 \approx 2.11$$
$$\text{Profit-to-cost} = 23{,}670{,}327 / 21{,}329{,}673 = 1.1097 \approx 1.11$$
$$\text{Operating-surplus margin} = (23{,}670{,}327 / 45{,}000{,}000) \times 100 = 52.60\%$$

The reconstructed total identified expense per reported unit is approximately IDR 948 (IDR 21,329,673 / 22,500), while the surplus per reported unit is approximately IDR 1,052. Both figures depend on the reported volume, sales assumption, and completeness of documented expense categories. The 110.97% figure obtained by multiplying the profit-to-cost ratio by 100 is simply a return relative to monthly expenses; it is not investment ROI. Investment ROI cannot be computed without evidence of the capital invested and returns attributable to that capital (Boardman et al., 2018; Garrison et al., 2021).

Table 4. Reconciled Monthly Operating Performance

Indicator	Result	Interpretation
Reported output profile	22,500 units	Monthly production, not independently verified units sold
Implied revenue	IDR 45,000,000	Based on full sell-through at IDR 2,000 per unit
Total identified monthly expenses	IDR 21,329,673	All categories disclosed in the manuscript
Reconciled operating surplus	IDR 23,670,327	Conditional on recorded revenue and cost completeness
R/C ratio	2.11	Implied revenue exceeds identified expense
Profit-to-cost ratio	1.11	Algebraically R/C − 1
Operating-surplus margin	52.60%	Surplus divided by implied revenue
Unit identified expense	IDR 948	Rounded; total expense divided by 22,500 units
Conventional investment ROI	Not available	Initial investment and capital base not supplied

 https://doi.org/10.70550/sowel.v1i2.309

e-ISSN: 3089-5863

Illustrative Sensitivity to Costs and Sales

The baseline surplus is positive under the source figures, but its apparent size should not be interpreted as permanent or guaranteed. A scenario test is useful for evaluating how monthly profitability might respond to the material, sales, and wage risks highlighted in the review. Table 5 reports independent stress assumptions and a cumulative downside scenario; no scenario is an observed result from additional fieldwork.

Table 5. Hypothetical sensitivity calculations (IDR per month)

Scenario	Revenue	Identified expense	Surplus	R/C
Baseline	45,000,000	21,329,673	23,670,327	2.11
Raw-material price +10%	45,000,000	22,648,673	22,351,327	1.99
Raw-material price +20%	45,000,000	23,967,673	21,032,327	1.88
Sales revenue −10%; expense fixed	40,500,000	21,329,673	19,170,327	1.90
Sales revenue −20%; expense fixed	36,000,000	21,329,673	14,670,327	1.69
Labour cost +10%	45,000,000	21,809,673	23,190,327	2.06
Labour cost +20%	45,000,000	22,289,673	22,710,327	2.02
Combined: sales −20%; materials +20%; labour +20%	36,000,000	24,927,673	11,072,327	1.44

The univariate tests show that a 20% rise in raw-material expenditure would reduce the estimated surplus to IDR 21,032,327, whereas a 20% decline in revenue with costs held unchanged would reduce it to IDR 14,670,327. A 20% increase in recorded wages alone would leave IDR 22,710,327. Under the combined assumption, revenue decreases to IDR 36,000,000 while identified expense rises to IDR 24,927,673; the calculated surplus remains IDR 11,072,327 and the corresponding R/C is approximately 1.44. This is an arithmetic illustration of short-run headroom under the stated assumptions, not a forecast or proof that such shocks can be absorbed in practice.

For context, sales revenue would have to fall to approximately IDR 21,329,673 for revenue merely to match the unchanged source cost total. At a unit price of IDR 2,000 this is equivalent to approximately 10,665 fully paid units, but it is only a fixed-expense revenue-coverage threshold, not a valid conventional break-even production volume. True break-even analysis needs an empirically established fixed-versus-variable cost function, accurate units sold, and allowance for production adjustment, wastage, and unsold stock (Garrison et al., 2021). The conservative assumption that all monthly expense remains unchanged is especially strong for ingredients and packaging, which would often decline when output falls.

Implications for Household-Run MSME Decisions

First, the business should establish simple daily records that separate purchases, quantity produced, actual units sold, sales returns, cash collections, wages, transport, overhead, and household withdrawals. A monthly reconciliation should match production to stock movement and sales, check supplier invoices against ingredient consumption,

document depreciation schedules, and distinguish capital expenditures from recurring costs. This is especially important because the source discrepancy cannot be traced confidently without supporting vouchers. Findings from MSME accounting research support prioritising reliable records as an input to performance evaluation (Aullah et al., 2022; Nurmawati et al., 2022).

Second, raw-material purchasing deserves particular attention because it accounts for approximately 62.26% of source-labelled variable expenses. Standard recipes, documented material yields, supplier quotation comparisons, controlled portion sizes, and routine monitoring of spoilage could reduce cost exposure without compromising product safety or quality. Wage records should separately track paid workers, working hours, and any unpaid family contributions; the latter must be identified for a fuller economic-profit assessment.

Third, digital catalogues, messaging applications, and local reseller relationships could complement existing word-of-mouth promotion, but additional sales should not automatically be interpreted as net gains. Delivery charges, marketing fees, waste, receivables, added capacity, and quality-control requirements could offset extra revenue. A separate project-level investment appraisal—covering initial equipment, working capital, incremental staffing, funding, projected cash flows, a relevant discount rate, and possible scenarios—is necessary before recommending capacity expansion (Boardman et al., 2018; Rahmadani & Makmur, 2019).

Theoretical Contribution and Limits of Interpretation

This case offers an applied methodological contribution to MSME feasibility reporting. The key advance is not that a familiar ratio identifies a positive profit, but that different forms of cost, missing investments, inconsistent profits, and dependent ratios are treated openly. Revenue coverage, profit-to-cost, and operating margin jointly provide a consistent diagnostic for the same monthly data, while the sensitivity table identifies where the owner should prioritise monitoring. The approach illustrates a financially grounded decision-support process for family-run enterprises operating without formal management-accounting systems.

There are important limits. The study relies on one owner-reported reference profile associated with data collection in August 2022. The exact reporting month, supporting invoices, and full expense coverage are not independently verified. Quantity produced is treated as quantity sold for the revenue calculation, even though unsold output is not documented. Taxes, owner opportunity costs, rent, inventory changes, financing, and cash conversion are incompletely specified. These omissions could materially alter the surplus and margins. The hypothetical stresses do not estimate likely changes, dynamic cost responses, or financial survival beyond the reference month. No conclusion is offered about investment ROI, long-term project feasibility, growth profitability, or the wider wet-cake MSME population.

CONCLUSION

The Padasuka wet-cake enterprise shows positive monthly operational performance under the figures available in the submitted case study. A profile of 22,500 units priced at IDR 2,000 implies IDR 45,000,000 in monthly revenue. Reconciled identified expenses are IDR 21,329,673, leaving a calculated operating surplus of IDR 23,670,327. The consistent revenue-to-cost ratio is 2.11, the profit-to-cost ratio is 1.11, and the operating-

surplus margin is 52.60%. These measures are internally linked and demonstrate revenue in excess of *identified* expense for the reported reference profile only.

The revision also clarifies that the manuscript contains two inconsistent profit amounts and a ratio denominator that omits the fixed-labelled subtotal. One apparent difference can be explained arithmetically; the actual source of the recording discrepancies remains unconfirmed. Scenario calculations show a positive remaining surplus even under a combined hypothetical decline in revenue and increase in material and labour costs, but this result must not be extrapolated into a claim of sustained resilience. Priorities for the owner are complete transaction-level records, explicit classification of production and operating expenses, ingredient and waste monitoring, and careful assessment of additional marketing costs. Decisions about expanded capacity must be evaluated separately using capital and multi-period cash-flow evidence.

The study is limited by a single case, one owner-reported monthly profile, unknown ledger-period boundaries, absence of independent verification, incomplete potential expense categories, and missing initial investment and projected cash flows. Future research should validate the 2022 source figures against records, measure actual units sold and inventory, determine fixed and variable cost behaviour, and conduct genuine cost-volume-profit and long-horizon investment appraisals. These steps would strengthen both the practical decisions of the enterprise and the reliability of comparisons across similar family-run food businesses.

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