

Analysis of Business Model Canvas and Integration of Islamic Values in the 10k Breakfast Business

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ABSTRACT

The low rate of breakfast consumption in Indonesia, especially among students and workers, due to factors such as time and budget constraints, creates business opportunities for practical and affordable breakfast solutions. Sarapan 10K responds to this need, but its operations are not yet based on a systematic business model framework. This study aims to analyze the application of the Business Model Canvas (BMC) and examine the integration of Islamic values in the business practices of Sarapan 10K to understand the strengths, weaknesses, and opportunities for business development. This study uses a qualitative approach with a case study design. Data was collected through in-depth interviews with business managers, observations, and document analysis, then analyzed thematically based on the nine BMC blocks. The results show that Sarapan 10K has built a strong value proposition based on affordability, completeness, and halal certification, as well as serving a diverse customer segment. However, weaknesses were found in revenue stream diversification, digital channel and ordering platform optimization, and dependence on a cost structure that is vulnerable to fluctuations. On the other hand, this business has integrated Islamic business principles such as justice, tauhid, khilafah, ma'ad, nubuwwah, which are manifested through amanah, shidiq, fathanah, and tabligh, as well as social responsibility. The study recommends diversifying revenue, utilizing social media, and strengthening Sharia-based 10K Breakfast MSME Partners through zakat, coaching programs, and profit-sharing systems to improve competitiveness and sustainability.

Keywords: Business Model Canvas, Culinary SMEs, Islamic Values in Business Practices

INTRODUCTION

Food consumption is one of the factors that determine an individual's nutritional status. Daily intake makes a significant contribution to fulfilling various essential nutrients for the body, including proteins, fats, vitamins, and minerals. Consistently skipping breakfast can trigger weight gain, decreased immunity, risk of malnutrition, and anemia due to iron deficiency. Individuals who do not eat breakfast will tend to be hungry more often during the day and night than those who eat breakfast regularly, because energy requirements actually increase when breakfast is neglected. This condition causes them to consume larger portions of food at lunch and dinner (Ulfah et al., 2025). According to the results of the 2018 Basic Health Research (Riskesmas), as many as 41% of school age do not eat breakfast before starting learning activities at school (Aryani, 2025). Based on information from the Ministry of Health (Kemenkes), in Indonesia, around 31.2% of adults have a habit of not eating breakfast regularly (Zahri, 2024). The factors that cause this are varied, including financial limitations, busy work that prevents the opportunity to have breakfast, a

busy morning lecture schedule that takes up time, the habit of waking up early, to complaints such as discomfort in the stomach when going to breakfast (Purnawinadi & Lotulung, 2020). Based on this data, there are potential business opportunities in providing practical, healthy, and affordable breakfast solutions for workers, students, and students. In the city of Bandung, the trend of breakfast stalls with a flat price of IDR 10,000 per portion is becoming more and more popular, providing a diverse and affordable menu choice for residents. These places provide more than 100 variants of dishes, ranging from onde-onde, kebabs, rice-based dishes, traditional cakes, to sushi, all at the same price. In addition to producing their own, they also partner with local MSME actors to enrich the variety of menus (Dewi, 2025). In the culinary business world, the use of Business Model Canvas (BMC) functions as an appropriate instrument to design and develop businesses with a strategic approach. BMC is built on nine key components, namely: Customer Segments, Value Proposition, Distribution Channels, Customer Relationships, Revenue Sources, Core Resources, Key Activities, Strategic Partnerships, and Cost Structure (Alip Suroto & Debby Fifiyanti, 2024). BMC can assist entrepreneurs in designing the right value proposition, determining market segments, choosing effective distribution channels, and understanding financial and operational aspects in a more structured manner. This study aims to analyze the application of BMC in the 10K Breakfast business that focuses on consumers with limited budgets, to determine whether the elements in BMC can support the sustainability and competitiveness of this business.

Based on research by Fakhira et al (2020), it was found that the majority of adolescents in Indonesia tend to ignore the importance of breakfast and consume breakfast with low nutritional quality, while their preferences lead to practical and varied foods. This research aims to overcome this problem by offering smoothies as a practical breakfast alternative. Using the Customer Discovery approach and Business Model Canvas mapping, the results showed that 100% of adolescent respondents expressed interest in buying breakfast smoothies with the main value proposition of practicality, made from tropical fruits and vegetables mixed with milk, and free of artificial sweeteners. This positive response opens up opportunities for collaboration with educational institutions for the provision of smoothies in the school and campus environment. Financial analysis also indicates that this business model has promising profit potential (Fakhira et al., 2020). Another study conducted by Yustianingsih et al (2024) analyzed the application of the Business Model Canvas (BMC) in Hatara Coffee, a coffee shop that serves coffee, non-coffee, as well as heavy and light foods. The case study, which was conducted from October 2023 to May 2024 with mixed methods (qualitative and quantitative), aims to evaluate the nine BMC blocks to determine their feasibility and business continuity strategies. The results of the study clearly map the nine elements of BMC applied by Hatara Coffee in its business operations (Yustianingsih et al., 2024). Although many studies have discussed the application of BMC to culinary businesses, research on the application of BMC to culinary businesses with very affordable prices and high sales volumes, such as 10K Breakfast, is still limited. Therefore, this study tries to fill this gap by analyzing the elements of BMC

applied to the 10K Breakfast business, to understand more deeply how this business model can be designed and improved to remain competitive and sustainable.

Based on the background that has been explained, the formulation of the problem in this study is focused on several main aspects that need to be analyzed to understand the application of the Business Model Canvas (BMC) in the 10K Breakfast business. First, how are the elements in BMC, such as Customer Segments, Value Proposition, Channels, Customer Relationships, Revenue Streams, Key Resources, Key Activities, Key Partnerships, and Cost Structure, applied in such efforts to address price-sensitive market challenges? Furthermore, this study aims to analyze the application of Islamic values of the 10K Breakfast business, using the indicators that have been determined.

The purpose of this study is to describe and analyze the application of Business Model Canvas in the 10K Breakfast business, as well as to examine the integration of Islamic values in business practices. It is hoped that this research can contribute to the development of literature on the application of BMC in culinary businesses that focus on market segments with low purchasing power, as well as provide useful insights for MSME entrepreneurs in designing and managing culinary businesses at affordable prices.

LITERATUR REVIEW

MSMEs Culinary Business

Micro, Small, and Medium Enterprises (MSMEs) are types of businesses run by individuals or business entities with a limited scale of operations (Ariyanto et al., 2021). MSMEs play a crucial role in encouraging the improvement of the community's economy, especially at the local regional level (Daud et al., 2025). The challenge for culinary MSMEs today is that in their business marketing they still use offline methods. This limits access to information for consumers, potentially reducing buying interest. As a result, the business suffered losses due to the loss of market opportunities that should have been achieved (Hanny et al., 2020).

In the culinary business, in addition to adequate nutritional content, the implementation of strict hygiene and sanitation is very important to maintain the nutritional value of food while preventing contamination by disease agents, such as bacteria, fungi, viruses, and other pathogenic microbes. Food hygiene is an effort to protect food through maintaining the cleanliness of the food itself and the surrounding environment. Regulation of the Minister of Health of the Republic of Indonesia No. 1096 of 2011 concerning *Jasaboga* Sanitation Hygiene stipulates six main principles. First, the selection of good and quality raw materials. Second, storing raw materials in the right place to maintain their quality. Third, the preparation and processing process must use clean equipment and involve the use of personal protective equipment (PPE) by food handlers. Fourth, cooked food needs to be stored in a clean container and protected from destructive factors such as dust, microbes, and sun exposure. Fifth, food transportation should use safe containers that prevent

spills. Sixth, food is served in clean and closed containers, with the presenter maintaining personal hygiene and wearing PPE (Pramono et al., 2023).

Business Model Canvas

The Business Model Canvas is a strategic management tool that provides a comprehensive framework for mapping the essential elements of various business ventures. The difference with a business plan lies in its nature. A business plan is a formal and detailed document, while a canvas is designed to concisely describe the entire business model on a single page. As such, both present a business model, but with a different scope of detail (Holdford et al., 2022). The Business Model Canvas (BMC) was first introduced by Osterwalder and Pigneur through a "nine building blocks" approach. The purpose of this model is to make it easier for entrepreneurs to manage and grow their businesses. The nine building blocks in detail include: value propositions, customer segments, customer relationships, channels, revenue streams, key resources, key activities, key partnerships, and cost structures. (Puji Santoso & A. Dewantoro Marsono, 2023).

The Business Model Canvas (BMC) plays a role in helping MSMEs expand market share, increase customer satisfaction, and boost overall business performance. Therefore, they need to develop innovative strategies to start a business by considering various aspects of the BMC approach, including the use of digital technology (Sadikin et al., 2023).

Value Proposition

Value Proposition is a business framework designed to assist business actors in analyzing customer needs and designing more focused and effective business strategies (Kamilah et al., 2025).

Customer Segment

Customer Segments refer to the group of individuals or organizations that are targeted by a company's services. Customers occupy a central position in every business model. Without the presence of customers, it is impossible for a company to survive in the long term. To be able to serve better, companies can group customers into different segments based on similar needs, behavioral patterns, or other specific characteristics (Manalu et al., 2022).

Customer Relationships

Customer Relationships are a vital factor for business growth, expansion, and resilience in the long run. Therefore, companies must identify the right type of relationship for each customer segment to ensure continued success. This includes involvement in various forms of business relationships, from personal assistance, specialized services, self-service and automation, to community building and collaboration (Fakieh et al., 2022).

Channel

Channels are methods that companies apply to interact and convey their products or services to customers. This method can be a communication, sales, or distribution channel that is managed by the company itself or through partner

channels. As a part that is directly related to consumers, the channel's function includes providing education about the company, products, and services, as well as assisting customers in evaluating the value proposition offered by the company (Rinawati & Khusnudin, 2025).

Revenue Streams

Revenue Streams reflect the income earned by a company. This concept explains how the company makes money from each customer segment. To make a profit according to the existing segmentation, the company can apply various strategies, such as setting the right price, offering promotions, or using other methods in selling its products or services (Athia et al., 2018).

Key Resources

Key Resources are the most crucial assets or resources that a company has, which is the main determinant of the success of business operations. These resources are able to provide added value for customers and are an absolute prerequisite for a business to function. The type of Key Resources required can vary and should be tailored to the characteristics of each company's business model (Abbie Pangestu & Jaharuddin, 2022).

Key Activities

Key Activities refers to a series of key activities carried out by a company so that business operations run smoothly. This activity is also designed to provide added value to customers and bring profits to the company (Yuliani & Yuniarto, 2021).

Key Partnerships

Key Partnerships refer to the strategic parties or partners that the company needs for the organization's operations to run. The presence of these key partners is important to ensure the smooth running of business activities and mitigate risks. Therefore, building and maintaining good relationships with these key partners is a must (Wibowo & Pradopo, 2021).

Cost Structures

According to Qastharin (2016), cost structure includes all expenses needed to run a business. This cost structure serves as a driver for increased productivity to achieve the expected sales target. Included in this cost component are activities that aim to build and increase added value and revenue through the relationship between customers and sellers (Abdul Hafiz Ihza Mahendra & Asmawi, 2022).

Basic Principles of Islam in Business Practice

For a Muslim, eating halal food is an obligation. In fact, Allah SWT places good food (thayyib) above righteous deeds. Therefore, the concept of halal business has a deep meaning. For business people, "halal" not only means that the product is free from prohibited ingredients, but also that it must be meaningful in a social context. More than that, Islam not only emphasizes halal, but also prioritizes the nature of thayyiban, which is good business and brings real benefits to society (Sutan, 2018). Allah says about halal and thayyiban in Surah Al Baqarah verse 168 which means: "*O people, eat some (food) on earth that is lawful and good (halalan thayyiban) and do not*

follow the steps of Satan. Indeed, he is a real enemy to you." Based on the interpretation of the Ministry of Religion, Allah SWT commands mankind to consume halal food, which is permissible both in substance and how to obtain it, as well as good (thayyib), which is healthy, safe, and not consumed excessively. This food is the sustenance that He created on earth for all humans. At the same time, humans are warned not to follow the steps of Satan who constantly persuades them to meet their physical needs in a way that violates God's provisions. Humans are also reminded to always be vigilant, because Satan is a real enemy to them (Kemenag RI, 2025). Halal refers to everything that is allowed by the sharia to be consumed, used, or done. This halal status is achieved after an object is processed in a way that eliminates harm and is obtained through a legitimate transaction, not from a prohibited practice. Allah SWT also sets the standard of thayyib (good) for food. Food that is thayyib must provide benefits, do not harm the body, is not disgusting, tastes good, is still suitable for consumption, and of course is in harmony with all His commandments (Ghozali et al., 2024).

To ensure that the profits obtained bring good to business people and the surrounding community, the application of business principles that reflect universal values is a must. The following are five basic business principles in Islam that need to be used as a reference (Alfaqih, 2017):

1. Tauhid. Tawheed or creed is the most fundamental foundation in Islam. This principle affirms that Allah SWT is the absolute Owner of the entire universe. Man was created solely to worship Him. Thus, business practices must be based on total surrender and the belief that all buying and selling transactions essentially manage the mandate from Allah, so that business must be run as a form of worship.
2. Justice. Allah SWT is the Creator of the entire universe, and justice (Al-'Adl) is one of His fundamental attributes. In the eyes of God, all human beings are seen as equal and have the same potential to do good. The only difference on His side is the level of piety of each individual. This divine principle teaches mankind to always uphold justice in all aspects of life, including in the context of business practices.
3. Nubuwwah.
The Prophet is one of the main examples in entrepreneurship, especially for Muslims. He was a true businessman whose success has been widely recognized and studied by historians, both Islamic and Western. The business principles and management that he applies have proven to be relevant and will continue to be adaptable in modern business practices, both now and in the future (M. Syafi'i et al., 2025).

The following are the business practices that have been exemplified by the Prophet:

- a. Shidiq (honest). Shiddiq is the ultimate honesty that is reflected not only in words, but also in actions that are consistent with words. This value includes an attitude of anti-lying, cheating, betrayal, and fabricating facts. In essence,

shiddiq is the perfect harmony between speech and deeds (Trisnawati et al., 2021).

- b. Amanah. Amanah is a trustworthy and responsible attitude, as opposed to betrayal. In essence, amanah means determination to fulfill obligations in accordance with the set rules (Trisnawati et al., 2021).
 - c. Fathanah (intelligent). In building a business, we must develop intellectual, emotional, and spiritual intelligence in a balanced manner. Training these three intelligences is important considering that today's business world is very competitive and dynamic. However, such an intelligent mindset also needs to be directed in accordance with Islamic principles. For this reason, before starting a business, it is important to understand various aspects so that the business run is not only relevant to the times, but also does not harm other parties (Zainal et al., 2022).
 - d. Tabligh (convey). The nature of tabligh in business actualizes the principles of personal and interpersonal communication. This is reflected in various activities such as sales, marketing, advertising, and public opinion formation that are carried out appropriately and proportionately (Trisnawati et al., 2021).
4. Khilafah. Khilafah represents human beings as leaders (caliphs) on earth who have been given intellectual and spiritual potential by Allah SWT, and are endowed with natural resources as a means to maintain their survival. The main function of human beings as caliphs is to maintain order in social interactions (mu'amalah), including business activities, in order to reduce the potential for conflicts, disputes, and chaos.
 5. Ma'ad (Hasil). In the Islamic view, the life of the world is a field for the hereafter. This means that the world is a place for humans to strive through work, activities, and pious deeds as provisions. The basic principle is that every good deed will be rewarded accordingly, and vice versa. The concept of ma'ad also refers to the meaning of this reward or reward. According to Imam Al-Ghazali, the implications of ma'ad in the context of business are reflected in the motivation to make a profit. The profit can not only be achieved in this world, but will also be obtained as a reward in the hereafter.

RESEARCH METHODS

This study uses a qualitative approach with a case study design to gain an in-depth and contextual understanding of the application of Business Model Canvas (BMC) in the 10K Breakfast MSME business. The selection of this key informant is based on the consideration that the coordinator has holistic knowledge of business operations, marketing strategies, partnership relationships, and financial structures, so as to be able to provide comprehensive information to fill the nine BMC blocks. Interviews are conducted in a semi-structured manner with question guides developed based on BMC components, which allow for in-depth exploration as well as the flexibility to dig up unexpected information. The interview process is recorded

with the informant's permission to ensure the accuracy of the data, then transcribed verbatim. The data that has been collected is analyzed using thematic analysis techniques. The analysis stages start from transcription, repeated reading for understanding, coding data based on the nine elements of BMC and emerging themes, to the preparation of key themes that describe business models, challenges, opportunities, and optimization strategies. To maintain the validity of the data, this study applies source triangulation by confirming and completing interview data with brief observations at the business location and analysis of supporting documents (such as menu photos or simple promotional materials). This research upholds ethical principles by explaining the purpose of the research, ensuring the confidentiality of the informant's identity, and obtaining informed consent before the interview is conducted.

RESULTS AND DISCUSSION

Analysis of the Application of Business Model Canvas in 10K Breakfast Business

Based on information obtained from interviews and observations, it was found that the business operations of the 10K Breakfast have not been prepared based on a systematic business model framework. Therefore, an in-depth analysis is needed using the business model canvas (BMC) tool which consists of nine main elements, namely customer segment, value propositions, channels, customer relationship, revenue stream, key sources, key activities, key partnerships, and cost structure (Setijawibawa, 2015). In this study, the researcher seeks to analyze and discuss the findings obtained and provide recommendations to the 10K Breakfast based on the nine aspects in the canvas model business as follows:

Picture 1. BMC 10K Breakfast Mohammad Toha Bandung

Key Partners	Key Activities	Value Propositions	Customer Relationships	Customer Segments
<ul style="list-style-type: none"> Raw Material Supplier Location Owner Odyasey MSMEs who entrust their products Supplier Kemasan/Packaging Culinary Event Organizer 	<ul style="list-style-type: none"> Looking for MSME partners with quality, halal products, consistent in production and agreed with the commission. Cooking Food Hygienically and Quickly Serving purchases quickly and conveniently Ensure sufficient stock of raw materials Post Business Activities on WhatsApp and Put Up Clear Price Banners 	<ul style="list-style-type: none"> Priced Varied Menu Food Pays Attention to Nutritional Content and Hygiene Complete Menu Package (Rice, Side Dishes, Vegetables, Drinks), 30 Menus per day Halal and quality ingredients and spices Quick Delivery Process / No Long Queue Familiar Menu Packaging Praktis & Food Grade One Stop Breakfast Solution A Mutually Beneficial Partnership Ready to Receive Payment via QRIS and Cash 	<ul style="list-style-type: none"> Discounts for customers fixed quantity Responsive and Friendly Service Receiving Criticism and Menu Suggestions Through WA No. Communication via WhatsApp 	<ul style="list-style-type: none"> Young Workers and Employees Students and Students Local Communities (Around Sales Locations) Informal Workers (Such as Online Motorcycle Taxis) Campus PKK Mothers Stuttgart
	Key Resources		Channels	
	<ul style="list-style-type: none"> Strategic location near school and Tegal is relieved and crowded Outlet Equipment and Supplies Stable and Quality Raw Material Availability Honest and Skilled Human Resources Trusted MSME Partners 		<ul style="list-style-type: none"> Strategic Offline Kiosks/Outlets Upload Products and Promotions on WhatsApp WA Community Group Delivery Order MSME Partner Network Creating Attractive Banners, Banners, and Promotional Tools 	
Cost Structure		Revenue Streams		
<ul style="list-style-type: none"> Production Cost (raw materials, seasonings, cooking oil, production wages) Rental Fees Service Labor Fee IDR 1,000 per package sold Packaging Cost (plastic cups, plastic spoons, mica containers, stickers, plastic bottles, crackle bags) Operational Costs (internet, fuel, water, electricity) Delivery Cost to Mang Ojek Fees for Promotion (banners, banner rolls) Equipment and Equipment Cost (tables, chairs, gas, tarpaunits, etc.) 		<ul style="list-style-type: none"> Breakfast Package Sales of IDR 10,000 with an average of 100pc sold per day Drink Sales Rp 10,000 		

Source: data processed (2025)

a. Value Propositions

The 10K Breakfast Value Proposition is built on the principle of meeting the needs of customers in a price-sensitive market, with a comprehensive approach to functional, emotional, and social aspects. Functionally, this business offers affordable prices supported by complete packages (rice, side dishes, vegetables, and drinks) and a fast serving process, thus answering consumers' basic needs for practical, nutritious, and time-saving breakfast. From an emotional perspective, the emphasis on halal and quality ingredients, hygiene, and familiar menus creates a sense of security, comfort, and trust, especially important to overcome the notion that cheap food often sacrifices quality. The social aspect is strengthened by positioning as a one-stop breakfast solution, which makes it easier for customers without the hassle of finding several places. In addition, the variety of 30 daily menus, practical packaging, and the ease of cash and QRIS payments further complement the consumer experience. By combining affordability, completeness, and reliability, 10K Breakfast manages to create unique value that not only appeals to thrifty consumers, but also builds an ongoing foundation for long-term customer loyalty.

b. Customer Segments

Based on the Business Model Canvas (BMC) theory, Customer Segments refer to different groups of customers served by a business. Breakfast 10K has identified several key segments that clearly reflect targeting strategies based on demographic, geographical, and behavioral characteristics. The youth and employee segments as well as students and students show a focus on urban consumers with high mobility, limited time, and price sensitivity, which is in line with the main value proposition of practical, complete, and affordable breakfast. The local communities around the sales location and informal workers such as online motorcycle taxis reflect a geographical approach that takes advantage of the proximity of the location and routine daily consumption patterns. Meanwhile, the campus segment, PKK mothers, and studios represent opportunities for group purchases or joint bookings, which can stabilize demand and increase sales volume. By diversifying this customer segment, 10K Breakfast not only expands market reach but also mitigates the risk of dependence on a single group of consumers.

c. Customer Relationships

Based on the Customer Relationships element, 10K Breakfast has built a customer relationship strategy that focuses on affordability, responsiveness, and two-way communication, especially through digital platforms such as WhatsApp. The implementation of discounts for fixed customers with bulk purchases serves as an economic incentive that directly addresses the needs of price-sensitive markets, while driving retention and loyalty. In terms of interaction, the responsive and friendly service reflects a personal assistance approach, while the willingness to accept criticism and menu suggestions through WhatsApp invites customers to play a role in co-creation, thus creating a sense of belonging and deepening

emotional attachment. This strategy is in line with the characteristics of urban customers who prioritize convenience, speed, and accessibility where WhatsApp acts as an efficient, familiar, and cost-effective communication channel. However, for long-term development, 10K Breakfast can consider service automation through chatbots, simple CRM system integration for personalization, as well as expansion into social media platforms to build community and reach a wider segment of customers. Overall, 10K Breakfast's customer relationship approach not only supports the core value proposition of a practical and affordable breakfast solution, but also reflects Islamic values in business, such as honesty, responsiveness, and fairness in serving consumers.

d. Channels

Breakfast 10K has developed an integrated channel strategy between offline and digital approaches to achieve a wide reach. Strategic offline kiosks or outlets serve as direct service points that provide physical access and trust through real presence, especially for the surrounding community and spontaneous customers. On the digital side, product uploads and promotions on WhatsApp and the use of community groups enable personalized, responsive, and efficient interactions to build customer engagement on an ongoing basis. Delivery order services expand geographic reach while answering the needs of consumers who prioritize convenience and time efficiency. In addition, the MSME partner network creates synergies to strengthen distribution and expand the market without having to develop its own channels in full. Promotional support such as banners, banners, and attractive props play a role in increasing visibility and visual appeal, both at the point of sale and the surrounding environment.

However, this channel strategy still has some significant shortcomings. First, the use of social media (such as Instagram, Facebook, or TikTok) as a means of promotion and communication that is broader, interactive, and visual-based is not optimal. Social media can be an effective tool to reach younger customer segments, build brand narratives, and strengthen engagement through informative and engaging content. In addition, the absence of an integrated booking platform (such as a standalone application or cooperation with online delivery services) can reduce the ease of access for customers who prefer structured digital transactions. By complementing existing channel strategies, 10K Breakfast can strengthen reach, increase interaction with potential customers, and build differentiation amid increasingly fierce competition in the practical food business.

e. Revenue Streams

The current 10K breakfast relies on two main revenue streams that are still relatively modest and centered on physical products. First, the sale of breakfast packages for Rp 10,000 with an average of 100 pcs per day is the backbone of the business, which provides a predictable daily income of around Rp 1,000,000. Second, the sale of additional drinks such as Wedang Jahe at the same price (IDR 10,000) serves as upselling to increase the average transaction value. From BMC's perspective, this revenue structure shows a high reliance on sales volumes and

very affordable fixed prices, which correspond to the price-sensitive target market. However, this model also contains risks such as thin profit margins and vulnerability to fluctuations in demand or increases in the price of raw materials, so that if there is a significant increase in the price of raw materials, it is necessary to adjust the price of the product. For future development, 10K Breakfast needs to consider diversifying revenue streams, such as offering premium packages at higher prices (e.g. breakfast packages plus special drinks or double side dish packages), creating subscription packages for corporate or community customers, or selling retail products such as cut fruits, chips, various contemporary drinks, deserts, spices or packaged chili sauce. By expanding revenue sources, businesses can improve financial stability, widen profit margins, and build resilience in the face of market dynamics.

f. Key Resources

10K Breakfast has built diverse and strategic partnerships to support its business continuity. Raw material suppliers are the most critical partners, as the availability and quality of materials directly affect product consistency and value attractiveness. Location owners play an important role in determining the accessibility and physical visibility of a business, especially considering that strategic location is one of the factors that attract customers. Logistics partners such as Mang Ojek allow for the expansion of reach through delivery services, which complement direct sales channels. MSMEs that entrust their products not only enrich menu variety, but also create a mutually beneficial collaborative ecosystem within the scope of local businesses. Packaging suppliers are an important support in maintaining the quality of presentation and supporting the hygienic and practical image that is part of the value proposition. Finally, culinary event organizers open up opportunities to expand brand exposure, reach new segments, and test market response firsthand. Through this partnership, 10K Breakfast has successfully optimized resources, reduced operational risks, and strengthened its position as an affordable and trusted breakfast solution. However, to improve resilience and scalability, 10K Breakfast can consider deepening strategic partnerships, for example by establishing long-term supply agreements to stabilize raw material prices, or working with online delivery platforms to expand delivery coverage in a more structured manner.

g. Key Activities

At the 10K Breakfast, this key activity is well-structured to support daily operations while strengthening its position in a price-sensitive market. First, the activity of finding and managing MSME partners who provide quality, halal, and consistent products is an important foundation to maintain the availability of a varied menu without having to bear the risk of production itself. Cooperation with a clear commission system also ensures the sustainability of the partnership relationship. Second, a hygienic and fast cooking process is at the core of fulfilling the promise of value in the form of healthy and ready-to-eat food, which directly answers customers' needs for practicality and food safety. Third, fast and friendly

service is not only a determining factor in customer experience, but also supports operational efficiency in the midst of heavy sales volumes. Fourth, planned raw material stock management ensures smooth production and avoids potential sales losses due to product unavailability. Fifth, promotional activities such as posting business activities on WhatsApp and putting up clear price banners act as effective communication channels to build brand awareness, price transparency, and customer engagement, especially in the local community and regular customers. Overall, these activities are interconnected and create an efficient operational cycle: from procurement, production, to service and promotion. However, to improve scalability, 10K Breakfast could consider adding activities such as digital tracking of sales data for consumption pattern analysis, development of quality control standards for hygiene and storage of raw materials or the development of an integrated ordering system that can reduce reliance on manual communication. Thus, key activities not only maintain daily operations, but also become the basis for future business growth and innovation.

h. Key Partnerships

10K Breakfast has a number of key resources that have been well identified and support its business operations significantly. First, strategic locations close to schools and crowded areas such as Tegal Lega in Mohammad Toha Bandung, are the main physical assets that provide high accessibility to potential customer segments, such as students, students, and workers. This location not only increases visibility, but also facilitates impulse buying and supports the concept of fast food. Second, adequate outlet equipment and equipment are resources to support daily operations, ensuring an efficient, consistent, and compliant production process with speed and cleanliness standards. Third, the availability of stable and quality raw materials is the foundation of the 10K Breakfast value proposition, as the quality and halal of the ingredients directly affect customer satisfaction and trust. Fourth, honest and skilled human resources are crucial human assets, not only in carrying out production and service processes, but also in building good relationships with customers and partners. Fifth, a network of trusted MSME partners functions as an external resource that strengthens supply chains, diversifies menus, and adapts to market demand without increasing the burden of internal production. Although these resources are already solid, future development can be directed towards the digitalization of the management system, as well as continuous training for human resources to increase service capacity and adapt to business developments. By retaining and optimizing these key resources, 10K Breakfast can strengthen competitiveness, maintain quality consistency, and ensure long-term business sustainability.

i. Cost Structures

The cost structure of a 10K Breakfast can be categorized into two main approaches: cost-driven (focusing on cost efficiency) and value-driven (focusing on value creation), with a strong tendency in the former given its price-sensitive target market.

The biggest cost is likely to come from production costs, which include raw materials, seasonings, cooking oil, and production wages. This is a variable cost that is directly related to sales volume. This is followed by the cost of renting a place as a key fixed cost component that guarantees access to a strategic location. Service labor costs calculated per package sold (Rp1,000/package) is an interesting variable cost structure, as it directly links incentives to sales productivity. Packaging costs and operational costs (internet, fuel, water, electricity) are essential supporting elements to maintain the quality of presentation and smooth daily operations. Delivery fees to Mang Ojek and promotional fees (banners, banners) represent an investment to expand the reach and attract new customers. Finally, equipment and equipment costs are semi-fixed, necessary to build and maintain basic operational capacity.

This fee structure shows that Breakfast 10K has identified critical components in considerable detail. For optimization, businesses can evaluate economies of scale opportunities (such as purchasing bulk raw materials to reduce cost per unit) or process efficiency (e.g. reducing waste in production). In addition, while cost-control-oriented, certain allocations—such as food-grade packaging and promotions—still reflect efforts to create value and customer trust. An in-depth analysis of the contribution of each menu plan's margin to these costs will be critical to ensuring profitability and business sustainability.

Examining the Integration of Islamic Values in 10K Breakfast Business Practices

Based on operational data and the business model it runs, 10K Breakfast has integrated a number of Islamic values in its business practices, both implicit and explicit. The following is an analysis based on the main principles of Islamic economics and business:

1. Tayyiban Halalan Principles.
Halal and quality raw materials and attention to hygiene show a commitment to the principle of halal tayyiban. It not only meets sharia, but also builds customer confidence in product safety.
2. Fairness and Transparency (Al-'Adl):
 - a. The fixed affordable price (Rp 10,000) reflects the principle of fairness in pricing, without exploiting consumer needs.
 - b. Clear price banners prevent gharar (ambiguity) in transactions, in accordance with the prohibition of fraud in buying and selling.
 - c. The application of the contract of sale (wages based on the completion of tasks) in the payment of labor. This mechanism guarantees fairness as the amount of reward is agreed upon in advance and paid in full after the work is completed, eliminating gharar and ensuring a fair exchange between effort and reward.
3. Social Responsibility and Care (Maslahah):

- a. Partnerships with local MSMEs and a fair profit-sharing/commission system support community economic empowerment, in line with the principle of ta'awun (help-help) (QS. Al-Maidah: 2).
- b. The strategic location near the school and campus facilitates access to groups of students who often have limited budgets, showing an orientation to the public benefit.
4. Excellent Service:
 - a. Honest and skilled human resources and responsive service reflect the practice of Islamic business values that have been exemplified by the Prophet, namely amanah (trustworthy), tabligh (good communication skills), fathanah (skilled) and shidiq (honest) in business interactions.
 - b. Receiving criticism and suggestions via WhatsApp shows humility (tawadhu) and openness to improvement.
5. Charitable fund.

Each MSME partner is asked to be willing to give alms for a charitable fund that is used for the development of MSME partners. This is based on the principle of monotheism that the purpose of doing business is not only for profit but also in the context of worship to Allah so that it can move the conscience of MSMEs to be willing to share some of the profits for the progress of the business together.
6. Business as a mandate for management and social benefits.

This effort demonstrates the function of the caliphate through strategic resource management, such as utilizing locations near schools and crowded areas for customer accessibility, as well as implementing efficient raw material stock management to avoid waste. In addition, this principle is manifested in the development of a fair business ecosystem, where 10K Breakfast empowers local MSMEs by marketing their deposited products. The orientation to social benefits is also seen from the setting of a very affordable fixed price (Rp10,000) for various segments of society, as well as a commitment to hygiene and food safety as a form of responsibility for consumer health. Thus, 10K Breakfast not only operates as a commercial entity, but also actualizes the value of the caliphate in the context of modern business by creating an inclusive and sustainable economic impact for the surrounding communities.
7. Average sales of 100 pcs per day.

The achievement of sales of 100 pcs/day in Islamic business is not just an indicator of worldly success, but a concrete manifestation of the principle of Ma'ad, a balanced reward for this world and the hereafter. This figure reflects a productive and consistent effort, which in the view of Imam Al-Ghazali, the profit produced is a gift of the world as well as capital to reap the rewards of the hereafter. Every transaction that is halal and blessed becomes charity, where profits are not only enjoyed, but also flowed as zakat, alms, and reinvestment for the wider benefit. Thus, the stable of sales is proof that businesses run with Islamic principles not

only meet the target market, but also sow seeds of goodness as a provision for the hereafter, a real field of worldly life.

Development Areas for Strengthening Islamic Values:

1. Zakat and Sadaqah.

MSMEs that have reached nishob can issue trade zakat. MSMEs can allocate some of the profits for breakfast programs for orphans or underprivileged students.

2. Explicit Halal Labeling.

Even though using halal ingredients, certification or marking of halal symbols on packaging can increase consumer confidence.

3. Profit Sharing System with MSME Partners and Investors.

Develop partnerships with musharakah or mudharabah (profit sharing) patterns with investors for capital to develop business location points as well as with MSME partners. Currently, business managers do not take any profits that should be entitled to profit sharing from MSME partners who entrust their products.

4. Islamic Coaching Activities.

The 10K Breakfast MSMEs can deepen the internalization of Islamic values through a monthly routine coaching program. This program is designed to strengthen daily business practices with an applicative and Islamic approach. Every month, one specific theme is raised, such as the ethics of serving customers (husnul khidmah), usury-free financial management, or the importance of maintaining halal and cleanliness as part of worship. In particular, practical worship materials such as prayer and ablution procedures, dhikr manners, women's fiqh, muamalah fiqh and others can be integrated to enrich the spiritual dimension of MSME partners.

CONCLUSION AND SUGGESTION

The Business Model Canvas (BMC) Breakfast 10K has managed to build a strong foundation and fit the price-sensitive market, but requires optimization to improve scalability, durability, and growth. An analysis of the nine BMC blocks shows that the 10K Breakfast has a comprehensive value proposition, combining affordability, completeness, and reliability through quality halal ingredients. The venture has also identified diverse customer segments and executed efficient key activities to support day-to-day operations. However, some critical areas require more attention, such as: (a) diversification of revenue streams that are still limited to direct sales, (b) digital channel strategies that have not made optimal use of social media and integrated ordering platforms, and (c) cost structures that rely heavily on variable cost control so that they are vulnerable to fluctuations in raw material prices. Recommendations such as premium plan development, subscription systems, and technology integration are important to build business resilience and expansion opportunities.

Breakfast 10K has organically integrated Islamic values in its operations, created strong ethical differentiation, and has great potential to be developed into a

comprehensive sharia business model through structured coaching and institutional programs. The business practice of this business is in line with Islamic principles, starting from halalan tayyiban and justice (al-'adl) in price, the principle of monotheism which is the foundation by placing business as a medium of worship, the principle of the caliphate which is actualized through the role of responsible management of resources, the principle of ma'ad which is reflected in the business orientation which views worldly success as a field of the hereafter, to social responsibility through partnerships with local MSMEs. Values such as amanah, shidiq, fathanah and tabligh are also reflected in the service and management of operations. To strengthen this foundation, institutional steps are needed such as: (a) formalization of the profit-sharing system (musyarakah/mudharabah) with MSME partners and investors, (b) monthly coaching programs that integrate fiqh muamalah with daily business practices, and (c) the initiation of well-managed zakat. Thus, 10K Breakfast can not only improve the sustainability of its business, but also has the potential to become a model for micro-businesses that are financially successful while having a positive socio-spiritual impact in their community.

Further research is needed to supplement the analysis from the consumer side in order to map the Breakfast 10K customer segmentation more specifically. This study can combine demographic data (age, profession, location, income patterns) with behavioral analysis (purchase frequency, menu preferences, transaction time) and psychographic motivations (whether purchasing decisions are driven by price, practicality, or sharia values such as trust in halal ingredients). Data collection can be conducted through structured surveys and in-depth interviews with active customers at various points of sale. The results of this study will produce a more dynamic segmentation map, which can be the basis for more targeted marketing strategies, more personalized menu development, and optimization of distribution and communication channels for each major segment, thereby increasing overall business effectiveness and competitiveness.

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