



UNIVERSITI TEKNOLOGI MARA

ENT 300

FUNDAMENTAL OF ENTREPRENEURSHIP

FACULTY OF ACCOUNTANCY

BUSINESS PLAN

“DELICIOUS HOMEMADE CUPCAKE”

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EXECUTIVE SUMMARY

Delicious Homemade Cupcake is a start-up homemade cupcake located in Sabah, Malaysia. The company expects to catch the interest of cupcake lovers around Sabah. Delicious Homemade Cupcake plans to build strong market position in Borneo due to the partners' experience in pastry industry.

Delicious Homemade Cupcake aims to offer its products at a competitive price to meet demand of the customers. It incorporated in the state of Malaysia. It is equally owned and managed by its five partners. Our company offers a very pleasant taste and freshest cupcake during the day and providing a delivery service for customers who order in a large quantity during business operations.

Delicious Homemade Cupcake anticipate sales of about RM135,594 in the first year, RM138,306 in the second year, and RM142,455 in the third year of the plan. Profits for this time period are expected to be approximately RM16,903 in year 1, RM31,003 by year 2, and RM43,279 by year 3. The company does not anticipate any cash flow problems.

INTRODUCTION

Nowadays, cupcakes are among the popular choices for birthday party, weddings, mothers' day, fathers' day, graduations and all life's celebrations. We love to design creative cupcakes to make our customers' special occasions unforgettable. We always use the freshest ingredients and make our cupcakes look astonishing. After all, the best part of any cupcake is how it tastes.

Delicious Homemade Cupcake is a new firm producing homemade cupcake located in Sabah, Malaysia. Our business entity is based upon Partnership which consists of 5 persons who have certain qualification in accountancy field and some with wide knowledge in bakery and pastry industry.

The brand of the product is "Yumoreo" which was originally come from two different words, "Yummy" and "Oreo". We combined this two words become "Yumoreo" because our homemade cupcake is extremely pleasing to the tongue and very tasty with less sweetness, and we are using "Oreo" as the main decoration.

As we are operating fully as a home-baked, we will use online business as promoting tools and as a place for ordering. However, we would not forget to prepare flyers to be given to the potential customers. Our business hours will start at 8am until 5pm. Delivery service only up to 5pm based on our business hours. However, we will still operating from 5pm until 9pm as to wait for order to come.

Touching on pricing strategy, we practiced a reasonable price, so that customers will reorder our homemade cupcake for next time. In addition, cash discount would also be given to customer who orders in large quantities.

It is likely not an easy task to attract potential customers as our firm is just formed. Considering the existing product that had been marketed by the other company, we will put the best price on our product to meet our short term goal.