



LA PATTESERIE

ASSIGNMENT 3: BUSINESS PLAN REPORT

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LA PATTESERIE SHOP

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Aside from that, we'd want to thank our professor, Madam Intan, for her aid in finishing our business plan project. She always motivates us and tells us how to complete our projects so that we can get a good outcome from our research. We opted to create a bakery on our campus since there is a big demand for it. We are really thankful to UiTM Pasir Gudang Campus and the Faculty of Chemical Engineering for allowing us to study here.

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EXECUTIVE SUMMARY

This third assignment is a business plan that focuses on the entrepreneurial and management aspects of beginning a new company. In this task, our group intended to construct La Patterserie, a bakery. La Patterserie is a bakery business that offers a range of cakes for consumers to pick from based on their preferences, and our goal is to meet our customers' demands. The bake ingredients offered by La Patterserie are of great quality and serve the best taste of bake. This flavour will satisfy all of our consumers. La Patterserie aims to build its first location in UiTM Pasir Gudang Campus, Johor in 2023, as there is a significant potential for sales due to the large number of students and workers that live and work there.

La Patterserie is a three-person partnership firm. La Patterserie will offer a welcoming, pleasant environment where customers can expect excellent customer service and high-quality food at a reasonable price. We would also like to invite students from the UiTM Pasir Gudang Campus to spend time on our premises. As our pastry shop also offers free Wi-Fi, students may come by and enjoy some entertainment such as TV broadcasts and music. Aside from that, we intended to broadly present new menus as trending innovations.

La Patterserie would be open between 7.30 a.m. until 9.30 p.m., where people generally buy bread before heading to class to keep their bodies energetic, and it will be open from Sunday to Friday. These products are deemed marketable because they will meet the market's target demands, which are primarily those of students, staff, and lecturers. La Patterserie also intends to develop other bakery locations around the country in the future. This is essential in order to grow profits and share our innovative products with more people.

ADMINISTRATION PLAN

I. BUSINESS MISSION, VISION AND OBJECTIVE

VISION:

Our long-term shop goal is to be favored choice for bread, biscuits, and bakery food products by delivering a portfolio of high quality, high value bakery products which are delightfully tasty and nutritious. We wish to offer something for every person, for every meal and snacking occasion.

MISSION:

To distribute and sell affordable yet best quality bread and bakery products and thus create joyful and happy moments in people's lives. Our mission is to make best quality products which being tasty should also be wholesome, natural, healthy and nutritious and that should contribute meaningfully to the health, well-being and quality of life for every person who buys and consumes our products.

OBJECTIVES:

- Focusses to be leading a reputable bakery.
- To provide good quality products
- To be competitive in the market
- Our shop contributes to enhanced job opportunities

II. BUSINESS LOGO AND DESCRIPTION

A logo and symbol are essential for each firm for a variety of reasons. Because it attracts attention, creates a long-lasting impression, establishes the foundation of your brand identity, is memorable, sets you apart from rivals, fosters brand loyalty, and is well-liked by your target market. Therefore, it is crucial to ensure that your logo accurately reflects your company and has the power to appeal to customers when creating one.



Figure 1: Official logo of La Patisserie Shop Ent

LOGO, COLOUR, WORDS	DESCRIPTION
Hat bakery	Symbolic figure to all bakery shop
La Patisserie words	Our company name of bakery in terms France language
Yellow whole grain	The main ingredients for making bread
	Symbolizing discipline in maintaining cleanliness as a food manufacturing company.
	Symbolizing for strength, authority, and power.

III. ORGANIZATIONAL CHART

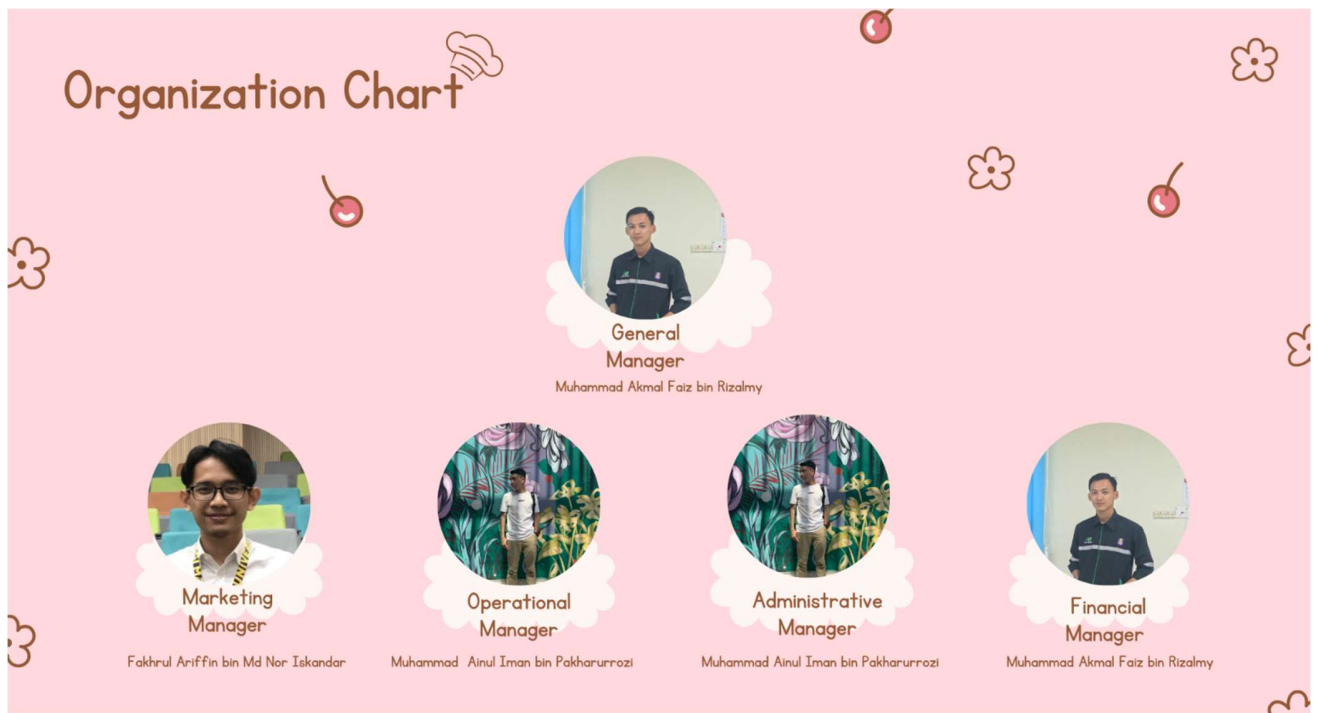


Figure 2: Administration Organizational Chart

An organisational chart shows the internal organisation of a business or organisation. Its goal is to depict the chains of command and reporting connections inside the company. To represent the personnel and positions, boxes or other forms may occasionally incorporate pictures, contact information, links to email and web sites, symbols, and artwork. There are both straight and angled lines that link the tiers. The Nasty Chocolate Sdn. Bhd. administration organisational chart is shown in Figure 2.

The administrative department provides helpful services that facilitate efficient work operations and free up decision-makers to focus on tasks and responsibilities that provide value. Administrative tasks include tasks that keep a company functioning efficiently and daily. In addition, office administrators are frequently the first to contact clients or customers who are located outside the walls of the business, whether it be via phone call or in person. Along with offering courteous assistance to anyone entering the facility or calling the number, they maintain visitor logs, monitor staff attendance, and supply the necessary paperwork for the firm.

IV. ADMINISTRATIVE PERSONNEL SCHEDULE

Schedule of Task & Responsibilities

POSITION	TASK RESPONSIBILITIES
General Manager	<ol style="list-style-type: none">1) Responsible for improving efficiency and increasing departmental profits while managing the company's overall operations.2) Delegate responsibilities to the best qualified employees and enforce all policies, procedures, standards, specifications, guidelines, training programs, and cultural values.3) Developing all the managers to improve the business of company.4) Overseeing daily business operation5) Formulating policies
Administrator Manager	<ol style="list-style-type: none">1) Processing employee data, updating company policies and assisting in the hiring process.2) Assist in day-to-day office administration department such as purchase reservation, for customers, issuance of purchase requisitions, monitor payment due date, monitoring of stationery and pantries supply, staff PPE etc.3) Office activities such as meetings, conferences, interviews, orientations, and training sessions must be planned, scheduled, and promoted.

	<p>4) Supervising unique initiatives and measuring progress against business objectives.</p>
<p>Marketing Manager</p>	<ol style="list-style-type: none"> 1) Evaluation of all marketing initiatives' efficacy. Marketing campaigns are regularly reviewed, improved, and their viability is assessed. 2) Directs the creation of multi-channel, integrated marketing, branding, and promotional strategies and plans for a certain business unit or department. leads and creates new marketing efforts as needed for the business or senior leadership. 3) Analyzing and improving the pricing and marketing plans. 4) Working with the departments of sales, finance, public relations, and production to coordinate marketing initiatives. 5) Creating and delivering yearly and quarterly reports 6) Researching market trends and forecasting. 7) Organizing the personnel marketing for each department. 8) Staying current with marketing tactics and trends
<p>Operation Manager</p>	<ol style="list-style-type: none"> 1) Coordinate and manage workflow to ensure that tasks are completed and timely delivery of high-quality products.

	<p>2) Responsible for ensuring design conformity with the product (quality, food safety and regulatory).</p> <p>3) Assist in overseeing and directing daily production operations and keep an eye on all production lines to ensure that they are operating at their highest potential.</p> <p>4) Ensure that laboratory batches, fragrance batches, and raw materials are released following testing in accordance with requirements.</p> <p>5) Introduce the appropriate procedures and methods throughout the company.</p> <p>6) Creating a plan, enhancing performance, obtaining supplies and resources, and ensuring business compliance</p> <p>7) Ensure that all activities are conducted in a suitable and economical manner.</p>
<p>Finance Manager</p>	<p>1) To oversee the hospital's cash planning, including patient refund procedures, and to plan, track, and manage cash and bank balance for operation accounts.</p> <p>2) Supervise and manage all aspects of general accounting and finance, including taxes, accounts payable, accounts receivable, general ledger, and capital expenditures.</p> <p>3. Ensure the integrity and compliance with group policies and standards of the budget planning process used by the organisation by offering analytical help.</p>

	<p>4) Look for strategies to maintain or cut expenditures.</p> <p>5) Ascertain that all monetary legal criteria are satisfied.</p> <p>6) Creating processes for financial reporting.</p>
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Manpower Planning

POSITION	NO OF PERSONNEL
• General Manager	1
• Administrator	1
• Marketing	1
• Operation	1
• Financial	1
• Workers All Area	6
TOTAL	11

V. REMUNERATION SCHEDULE

The overall payment an employee receives is known as their remuneration. In addition to base pay, it also includes any bonuses, commissions, overtime pay, or other financial perks that an employee receives from their firm. Both direct cash payments and taxable fringe benefits, such as the use of a company automobile for personal travel, are acceptable types of remuneration.

Position	No of Staff	Monthly Salary (RM)	EPF (11%) (RM)	SOCSSO (3%) (RM)	Total (RM)
General Manager	1	2,000	220	60	2,280
Administrative Manager	1	2,000	220	60	2,280
Marketing Manager	1	2,000	220	60	2,280
Cashier	1	1,500	165	45	1,710
Employee	5	1,500	165	45	8,550
TOTAL					17,100

VI. ADMINISTRATION BUDGET

ITEM	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)	TOTAL (RM)
Fixed Assets:				
Air conditioner	1,000.00			
Fire Extinguisher	200.00			
Furniture & Fitting	2,000.00			
Working Capital:				
Electricity Bill		500.00		
Water Bill		50.00		
Internet		50.00		
Wage +EPF+ SOCSO		17,500.00		
Pre-Operating Cost:				
Other Expenditure			500.00	
TOTAL(RM)	3,200.00	18,100.00	500.00	21,800

MARKETING PLAN

Introduction

A marketing plan is a document that defines an organization's advertising strategy for lead generation and market success. A marketing plan outlines how these initiatives will be targeted and how public relations strategies will be implemented over time. The marketing plan includes the following functions and components: price market research and new entrants, customised messages targeting specific geographical or demographic areas, product and service platform selection (digital, radio, internet, business magazines, and a combination of these platforms in each campaign).

A marketing plan takes into account a company's value proposition. The value proposition is the overall value assurance to be offered to the consumer and is a statement that appears on the website or on any branding material at the heart of the firm. The value proposition should explain how a brand or product solves the customer's problem, the benefits of the product or brand, and why the client should buy from them rather than another company. The marketing strategy is built on this customer value proposition.

A marketing plan specifies a product's or brand's target market. Market research is routinely used to make judgments about the target market and marketing channels. For example, the company uses radio, social media, online announcements, or television to advertise. Why these choices were chosen is explained in the marketing plan. The plan should include ways to track the success of marketing initiatives, as well as the formulation, scheduling, and placement of specific campaigns.

Marketing objectives

To increase college students' purchases and consumption of La Patisserie shop products.

The approach of providing discounts to university students ensures that these goals may be met. It should raise its market share further by implementing the marketing, advertising, and promotions outlined in this plan, as well as expand its business locations.

To maintain high food quality and service standards.

La Patisserie shop will always supply high-quality cuisine, particularly items favoured by students. This shop aspires to be a successful halal shop because the majority of students at the college are Muslim.

Increase profit.


La Patisserie provides a wide variety of desserts, sandwiches, and coffees that can draw people's interest, particularly college students. This will almost certainly improve the shop's profit.


Enhancing the visibility and revenues of the La Patisserie shop

Promotions, social media campaigns, and campus advertising will all have a substantial impact on the sales and visibility of the Lu Cafe business. Students may order food without feeling uncomfortable, which immediately increases the visibility of the Lu Cafe establishment.


Product description

I. Cake


Product	Description
Feature	 <p data-bbox="715 1131 1023 1167"><i>Indulgence Choco Cake</i></p>
Ingredients	<ul data-bbox="432 1176 1342 1464" style="list-style-type: none">• Unsalted Butter• Cocoa Powder• White Chocolate• Double Cream• White Chocolate, melted for the chocolate sail, mixture of chocolate bars, biscuits, brownies etc


Product	Description
Feature	 <p data-bbox="786 730 951 763"><i>Yummy Cake</i></p>
Ingredients	<ul data-bbox="432 790 667 987" style="list-style-type: none"> • Lemon extract • Blueberries • Vegetable oil • Double cream

Product	Description
Feature	 <p data-bbox="762 1588 971 1621"><i>Red Velvet Cake</i></p>
Ingredients	<ul data-bbox="432 1632 762 1830" style="list-style-type: none"> • Cocoa powder • Buttermilk • Sweet vanilla • Cream cheese frosting


Product	Description
Feature	 <p data-bbox="751 875 986 909"><i>Coffee Glaze Cake</i></p>
Ingredients	<ul data-bbox="432 913 927 1115" style="list-style-type: none">• Finely ground coffee.• Milk• Vanilla• Unsweetened natural cocoa powder


II. Bread

Product	Description
Feature	 <p data-bbox="778 976 959 1010"><i>Kopiko Bread</i></p>
Ingredients	<ul data-bbox="432 1016 651 1104" style="list-style-type: none">• Coffee cream• Butter

Product	Description
Feature	 <p data-bbox="786 1715 951 1749"><i>Saghir Pizza</i></p>


Ingredients	<ul style="list-style-type: none"> • Marinara sauce • Mozzarella cheese • Chicken Pepperoni • Olive oil
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Product	Description
Feature	 <p data-bbox="767 1227 970 1265" style="text-align: center;"><i>Potatona Bread</i></p>
Ingredients	<ul style="list-style-type: none"> • Russet potatoes • Milk • Butter

Product	Description
Feature	 <p data-bbox="804 898 932 936"><i>Mushipan</i></p>
Ingredients	<ul data-bbox="432 994 799 1137" style="list-style-type: none">• Matcha green tea powder• Milk• Amanatto


III. Others

Product	Description
Feature	 <p data-bbox="746 981 989 1014"><i>Macaroon Splashy</i></p>
Ingredients	<ul data-bbox="432 1077 655 1218" style="list-style-type: none">• Almond flour• Tartar cream• Vanilla

Product	Description
Feature	 <p data-bbox="810 898 924 936"><i>Donatsu</i></p>
Ingredients	<ul data-bbox="432 994 751 1137" style="list-style-type: none"> • Heavy cream • Milk • Vanilla and chocolate

Product	Description
Feature	 <p data-bbox="746 1803 991 1839"><i>Fureba Bomboloni</i></p>

Ingredients	<ul style="list-style-type: none"> • Orange zest • Vanilla • Melted chocolate • Vegetable oil
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Product	Description
Feature	 <p data-bbox="740 1227 995 1261"><i>Favorito Croissants</i></p>
Ingredients	<ul style="list-style-type: none"> • Softened butter • Shortening • Milk powder

Pricing

Types	Products	Price (RM)
Cake	Indulgence Choco Cake	57.99
	Yummy Cake	29.99
	Red Velvet Cake	69.99
	Coffee Glaze Cake	34.99
Bread	Kopiko Bread (each)	7.50
	Saghir Pizza	4.99
	Potatona Bread	6.99
	Mushipan (each)	3.75
Others	Maccaron Splashy (6 pcs)	27.99
	Donatsu (each)	2.99
	Fureba Bomboloni (each)	2.00
	Favorito Croissants	4.99

Target Market

A market target is a group of potential customers to whom a corporation intends to sell its products and services. This category also comprises specific clients to whom a business is intended. A target market for a product or service is a subset of the larger market. For La Patisserie the target market, such as demographic segmentation, geographic segmentation, psychographic segmentation, purchasing behaviour such as volume purchase, and distributor quality evaluation.

Geographic Segmentation

Geographical segmentation enhances a marketing approach for items or services depending on where their customers live competently. Geographic segmentation divides countries, states, regions, cities, universities, or locations to better understand the audience and advertise a product/service. The site picked for this firm is quite strategic. This is due to the fact that the location of this firm is in a college. Furthermore, this coffee shop is one of the necessities of college students because they do not have to waste time looking for a coffee shop outdoors. Indirectly, the profit generated could rise repeatedly.

Volume Purchase

Buying volumes are an important section of purchasing behaviours that allow the organisation to benefit. The action made by consumers before acquiring a product or service, whether online or offline, is referred to as purchasing behaviour. Because the La Patisserie is located in a college, it will be a popular spot for students to rest and work on their assignments, as the shop offers many student facilities such as wi-fi.

Quality Evaluation of Distributor

This distributor quality evaluation is made based on the customer's gender, age, education, and income. This La Patisserie is appropriate for all ages, including children, adults, and the elderly. The prices are also reasonable and affordable for students and others. When a business completes the customer's satisfaction, the sales revenue increases.

Market Size

The whole maximum number of sales or business customers is referred to as the market size. It was frequently calculated during the course of a business year. Before beginning a new product line or business line, it is beneficial to evaluate the prospective market size, as this can assist the entrepreneur determine whether it is a worthwhile investment of his time and money. Market share is a related concept that refers to a company's entire market share.

Target market	Percentage of people (%)
Students	57.9
University Staff	31.6
Others (visitor, parents, etc.)	10.5

Table 1.0 Percentage of Target Market in The College

The percentages for our target customers which is students, university staff and others are shown in table 1.0 above. The majority of our customers are students because our shop is located on campus and the majority of them live there. Furthermore, the products from our shop include their favourite types of cuisine that are difficult to find at the nearby shop in Pasir Gudang. It will also become the most popular port for students because our shop offers free wi-fi to all clients. 31.6% percent are university staff such as lecturers, concession workers or university office staff and most of them do not live in the college. The remaining 10.5 percent is intended for others such as visitors from outside the university which on specific business or parents who want to visit their children at the university.

Competitors

There are so many competitors in this existing market that everyone is aware of their existence. Some are long-established businesses in the college, and it is one of the challenges we must face in order to achieve our mission and vision which is to be favoured choice for bread, biscuits and bakery food products by delivering a portfolio of high quality, high value bakery products which are delightfully tasty and nutritious. We wish to offer something for every person, for every meal and snacking occasion.

Competitors	Strenghts	Weakness
Bakery KOOP	Has been established in the university for a long time.	Only serving the same products and items
	Already known by students and university staff	Low product diversification
Tekun Mart	Implement other business identities such as Family mart.	The pricing is prohibitively expensive for students.
	Have a variety of products	A newly established business at the university

Table 1.1 La Patisserie's Competitors Analysis

Sales Forecast

Based on our market analysis, our sales projection estimates our company's future sales.

Month	Sales forecast (RM)
January	35,140
February	35,869
March	42,632
April	43,128
May	43,379
June	44,053
July	44,413
August	44,763
September	45,319
October	45,413
November	46,272
December	46,513
Year 1	520,000
Year 2 (Estimate: Sales increase 5% from year 1)	546000
Year 3 (Estimate: Sales increase 10% from year 2)	600600

Marketing strategy

A marketing strategy is a business's overall game plan for reaching out to prospective customers and changing them into customers of their products or services. A marketing plan includes the value proposition of the business, key brand message, statistics on target customer demographics, and other high-level elements.

i. Pricing strategies

The pricing strategy is also one of our top focuses because La Patisserie is open to university students who fall into three categories: B40, M40, and T20. Based on our studies of our competitors, some of their product or sales prices are at a level that some students may not be able to afford. As a response, we do our best to deliver delicious and healthy meals at cheap prices so that all university students can experience our products.

ii. Product strategies

With the presence of various competitors who mostly make food-based products, we will produce other products than others where they are not sold by our competitors such as Indulgence Choco Cake, Macaroon Splashy and so on. This will make students come to our store because they want to try something new.

iii. Placing strategies

La Patisserie will be located in the Budisiswa Building, Uitm Pasir Gudang, Johor. This location was chosen since it is close to the main target market, which is students, the majority of whom reside on campus. This will draw our clients' attention indirectly because the unique pastry products we sell are close to them. In addition, most of the prominent pastry shops, such as SDS and Secret Recipe, are located far from where students live. This is advantageous for us because our target market's product selection is only focused on our business.

iv. Promotional strategies

There are numerous methods for conducting business promotion. For the La Patisserie, we advertise on Instagram, Twitter, posters, and Facebook. We also had our own social media account, so we will be able to easily promote our items on social media. Not only that, but we also had other options (offline advertisement), such as:

a. Flyers

Flyers are one type of print advertisement used to promote a business. Flyers are one technique to promote La Patisserie. The flyers are well-designed and attractive to the public. Its purpose is to inform people about the existence and products of La Patisserie. Flyers can be spread in close proximity. It is distributed to passers-by in the vicinity.

b. Signboard

A signboard serves as a board that displays our products to customers as they walk through our store. This is an excellent promotional tactic since people are naturally curious when they come across something they have never seen before. The signboard must be visually appealing in order to entice customers to visit the La Patisserie establishment. Our shop's name and motto are featured on our signboard design. It includes designs with images of our shop's products. As a result of this appealing signboard, customers will be enticed to visit our shop.

c. Business Card

This business card will serve as a formal invitation or introduction to customers who find their way to our shop. The business card also included a bar code so that customers could simply contact our shop. It also included Instagram, Twitter, and Facebook for customers to rate our pastries at La Patisserie. There is also information on our business location, which is in UiTM Pasir Gudang.

Marketing Budget

Item	Fixed Assets (RM)	Monthly Expenses (RM)	Total (RM)
Fixed Asset			
Restaurant Signboard LED	2200 200		2400
Working Capital			
Flyers		200	1100
Business Card		200	
Social Media Advertisement (Instagram)		400	
Other		300	
Pre-Operation			
Signboard License	1000		1000
Other Expenditure			
Other		2500	2500
Total (RM)	3400	3600	7000

Table 1.2 Marketing Budget

OPERATIONAL PLAN

In a particular industry, the operating strategy is crucial. So, in essence, the entire organisation of the pastry, the flow of the pastry, and the design of the pastry will be clearly defined in this plan. The process of gathering all our goods and services, or the input of our pastry, and transforming them into the output, or the result of our pastry, such as cake and bread, is referred to as operation management. A solid operational strategy will make it easier and more likely that production will go as planned in terms of input and output for a particular firm.

Objectives operation plan

- Increase Flexibility to better fulfil a variety of market demands and gain a competitive edge.
- Boost supply chain productivity to meet flexibility, cost, and quality goals.
- Improve Sustainability by employing techniques including purchasing goods from environmentally friendly suppliers, using recycled materials, minimising the environmental effect of their logistical operations, and making investments in energy-efficient manufacturing facilities.
- Lower the cost of production so that we can charge fair rates and turn a profit.

The goal of this operational strategy is to increase good work, nice food, and good service. The pastry staff's excellent performance can entice customers to visit and sample all the menu options. All issues, including poor cakes and bread taste, a shortage of staff, or a loss of employees, may be successfully resolved with a proper operating strategy.

This operational plan's goal is to gradually grow sales income to improve the pastry shop's financial situation. This is crucial since the company will suffer if its financial situation is unpredictable or precarious. An operational plan has thus been created as a strategy for cafes to improve their company as well as a means of preventing this from happening.

Operation Planning

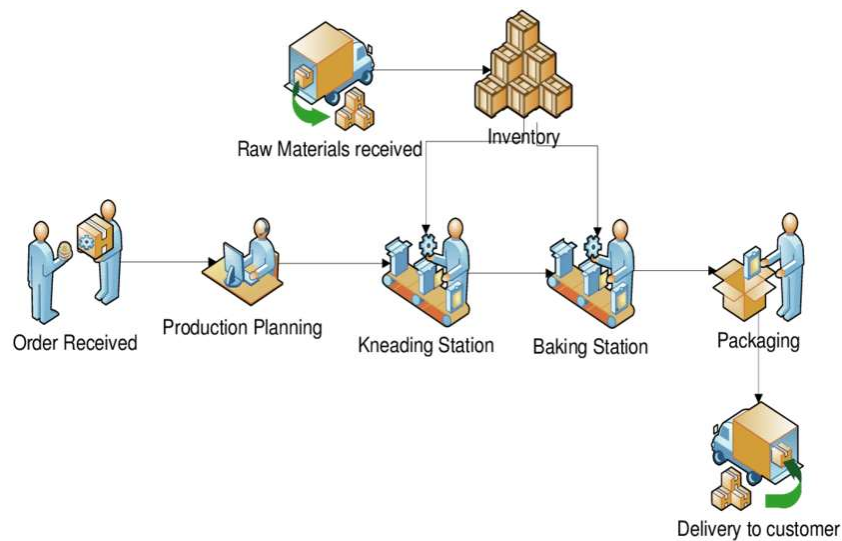


Figure 4.1,1: Process Planning for cake production

Based on the figure 4.1.1, transporting our raw materials from vendors starts the procedure. The storage facility will house all the raw materials for quality assessment. The process for making chocolate will start once the raw material has passed the quality check. To guarantee that the chocolate produced is of the highest quality, there will be additional quality check after the operation; as a result, a delay in the process is necessary for the inspection as well as the recycling of failed product back into the process for a new run. Once the quality inspection of the chocolate product has been completed, packing may begin, and the packaged chocolate is kept in a cool storage until it is transported to another outlet.

Instead of using thermal radiation, baking employs sustained dry heat through convection to cook food. Gradually, heat is transported "from the top to the middle of breads, cookies, and cakes. Heat causes mixes and dough to turn into baked foods with a crisp, dry top and a softer centre."

Most people now consider bakery products to be necessary dietary items. The modern customer seeks for new bakery items, foods with improved appeal, flavour, and convenience. The bakery sector has played a significant part in promoting wheat in areas of the world that don't typically consume it. Setting up a bakery may be a great business opportunity with careful preparation and access to qualified employees, raw supplies, and customers.

OPERATION LAYOUT

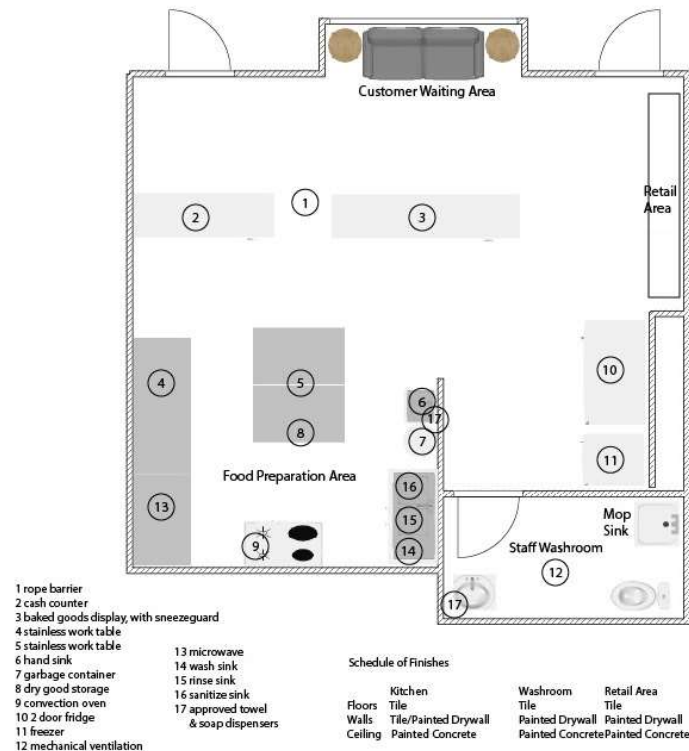


FIGURE: Operation layout shop area

Figure 14 is the layout for production area where our chocolate is mainly produced. First and foremost, we have raw material storage for cold as well as room temperature. It is important to take note of the temperature in which the raw material need to be stored to ensure the quality is maintained. The operation manager's and assistant office is also located in the production area so that the production team member can easily report if any problem happens in the production. There's also loading and unloading for raw material and final product 51 to be sold. The production of chocolate area is placed in the center of the plan. There's also an R&D area where research of new product can take place as well as a room where final product can be stored under certain temperature. There's also a PPE rack, fire extinguisher as well as fire hose in case of a spillage or fire outbreak. And lastly, for worker comfortness, a toilet, surau as well as dining area for staff is provided.

PRODUCTION/CAPACITY PLANNING

Average sales / month: RM32000 / month

Average price / unit:RM11.06 /

UnitNo. of Output / Month: RM 32000 / RM11.06= 2893 units

Working days:24 days

No. of Output / day :2893 / 24 days:121units per day

MATERIAL REQUIREMENT PLANNING

A pastry must have steady and effective inventory management in this section. This is so that a firm may operate efficiently and without experiencing any shortages of inventory, manufacturing materials, or other resources. There are four phases in this material planning process as well: the first is to identify and list the raw materials needed; the second is to create a bill for the material; the third is to describe the overall amount needed for a material; and the fourth is to identify the material's suppliers. To guarantee that every item in the pastry may be manufactured as much as feasible in our pastry shop, every requirement for raw materials has been outlined.

MACHINE & EQUIPMENT PLANNING

Now for the heart of our production which is the machine to retain the cake, bread, and cookies itself. There are 3 machines required in total for us to keep the production of pastry shop per day.

MACHINE/EQUIPMENT	QUANTITY	PRICE PER UNIT (RM)	PRICE PER UNIT INLCUDE INSTALLMENT DELIVERY (RM)	TOTAL PRICE (RM)
CHILLER	1	500.00	750.00	1,250.00
PRODUCTION RACK	2	200.00	300.00	500.00
PACKAGING RACK	2	200.00	300.00	500.00
TOTAL				2,250.00

When choosing a place to run the business, numerous aspects must be considered. If we were to disregard any one of the criteria, it may have a significant long-term influence on our shop, such as on our sales income, business operating costs, and our long-term investment. There are several reasons why we chose this location, including:

- Location in the university
It is conveniently located inside the university so that students may purchase and wholesale without leaving the campus when they need cakes, bread, or cookies.
- Price more affordable than other shop
As a student, you should try to save money wherever you can, thus we provide all of the meals here at a low cost. Like how the stores outside have high costs, the cuisine at this La Patisserie establishment will make you feel satisfied for the price.
- Have many and a variety choice of foods
We provide a wide range of food varieties at our pastry shop, including bread, cake, and other appetisers. Students are enticed to purchase pastries and bomboloni before they run out by their appetites.

BUSINESS AND OPERATION HOURS

Business hour = 9.00 a.m – 9.00 p.m (12 hours per day)

Operating hour = 8.00 a.m – 10.00 p.m (14 hours per day)

Working days = 6 days per week (Sunday-Friday) (6 days x 4 weeks) = 24 day/moth

Table 1

DAY	TIME
SUNDAY	8.00 A.M – 10.00 P.M
MONDAY	8.00 A.M – 10.00 P.M
TUESDAY	8.00 A.M – 10.00 P.M
WEDNESDAY	8.00 A.M – 10.00 P.M

THURSDAY	8.00 A.M – 10.00 P.M
FRIDAY	8.00 A.M – 8.00 P.M
SATURDAY	PUBLIC HOLIDAY

*Workers will come early 30 minutes preparing for opening shop, while close early 30 minutes preparing for closing bakery

Table 2

OPERATION DAY	REST HOUR
SUNDAY TILL THURSDAY	1.00 P.M – 2.00 P.M
FRIDAY	1.00 P.M – 2.30 P.M
SATURDAY	-

Based on table 1, for our production operation hour, weekly our workers will work for 6 days, and some will work for 5 and a half days if they are required to work on Friday. When deciding on operation hours, we went with the standard office hours. Every week, workers had to come out with hourly reports to ensure that they fulfilled the weekly hour quota.

For rest hour of workers, based on table 2 from Sunday till Thursday, workers will have a normal rest hour which is from 1:00 p.m till 2:00 p.m except for Friday where workers are allowed to have a 1 hour 30 minutes rest to perform Friday's prayer for the muslims.

OPERATION PERSONNEL SCHEDULE (task & responsibilities)



Despite how crucial an organisational chart is, time restrictions prevent many firms from considering it necessary. Organizational chart templates, on the other hand, offer complete freedom and make it simple to construct organisational charts, which solves the issue. Organizational chart templates provide businesses the freedom of choice and provide the consistency needed to update organisational charts on a regular basis. By eliminating the need to start from zero when creating new organisational charts, it also cuts down on work and rework time.

SCHEDULE TASK & RESPONSIBILITIES

Position	Task & Responsibilities
Manager	Maintains staff by bringing in, choosing, onboarding, and training new hires. makes ensuring that the workplace is safe, secure, and lawful. develops opportunity for personal development. By articulating job objectives and planning, monitoring, and evaluating job outcomes, one may achieve staff results.
Cashier	<ul style="list-style-type: none">• Ready to greets the customer.• Arrange all of the furniture such as chair tables for the customer.• Be ready to answers all the customer's question about the menu in the café.• Ready to carries a food from the kitchen tables provided.
Worker	<ul style="list-style-type: none">• Be able to manage the transaction with the customers by using the cash method means that faced-to-faced transaction.• Key in all ofthe pricing in the system correctly to prevent a short means losses in the business.• Read and mastered all of the price of the product in the café to make the process of the transaction faster and don't have a problem.

OVERHEAD REQUIREMENTS

Operation Overhead

Types of Overhead	Monthly cost (RM0)
Water bill	500.00
Electrical bill	1,000.00
Rental	500.00
Machine maintenance	1,000.00
Internet bill	200.00
TOTAL	3,200.00

List of suppliers

NO	PRODCUTS	ADDRESS
1.	Cakes	Moonlight Cake House (Seri Alam), Jln Suria, Bandar Seri Alam, 81750 Masai, Johor
2.	Bread & Others	SDS BAKERY, 5, Jalan Bayan, Taman Bunga Raya, 81750 Masai, Johor

A branch of the Moonlight firm, Moonlight Cake House Sdn. Bhd. produces, markets, and sells a range of cakes and pastries. They participate in the manufacture, processing, and packing of all kinds of materials that are supplied to the various businesses in order to produce local and western food and beverage (MMSB).

All the guests at sds bakery can choose from a variety of cake and bread tastes. Along with culinary goods that suit our business's tastes, this sds bakery can teach our store how to sell and promote our store better.



MOONLIGHT CAKE HOUSE



SDS BAKERY SDN BHD

REMUNERATION SCHEDULE

Position	No of Staff	Monthly Salary (RM)	EPF (11%) (RM)	SOCSSO (3%) (RM)	Total (RM)
General Manager	1	2,000	220	60	2,280
Administrative Manager	1	2,000	220	60	2,280
Marketing Manager	1	2,000	220	60	2,280
Cashier	1	1,500	165	45	1,710
Employee	5	1,500	165	45	8,550
TOTAL					17,100

PERMITS/LICENSE REQUIREMENTS

Similarly, to the way you require a licence to operate a car, you need one to start a business. Likewise, in business. What makes licencing so crucial? The government may shut your business and/or impose harsh fines if you run it without the necessary licences or permits. It is possible to get a business licence from the Pihak Berkuasa Melesen (PBM) that is appropriate for the location and company activity. Regardless of whether it is a general licence, an industry/sector licence, or an activity licence, all businesses must have one. These include things like authorizations, licences, permits, and registrations. Different compliance requirements apply based on the sector, kind of firm, and location. Therefore, obtaining a licence for La Patisserie is crucial for us to begin making pastries.

Types of requirements	Types of Licence
For from a company	<ul style="list-style-type: none">• Suruhanjaya Syarikat Malaysia (SSM)
For Halal Confirmation	<ul style="list-style-type: none">• Jabatan Kemajuan Islam Malaysia (JAKIM)

	<ul style="list-style-type: none"> Jabatan Agama Islam Negeri Johor (JAIJ)
For a fire extinguisher	<ul style="list-style-type: none"> Fire Department of Malaysia Certificate (BOMBA)

OPERATION BUDGET

ITEM	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)	TOTAL (RM)
Fixed Assets:				
Cashier machine	1,000.00			
Air conditioner	2,000.00			
Fire Extinguisher			300.00	
Furniture & Fitting	5,000.00			
Working Capital:				
Office Expenses		5,000.00		
Delivery Stock		10,000.00		
Rent		10,000.00		
Utilities		7,500.00		
Chiller			300.00	
Repair and maintenance		2,000.00		
Wage +EPF+ SOCSO		17,100.00		
Other Expenditure:				
Business License	500.00			
Insurance	2,500.00			
TOTAL(RM)	11,000.00	51,600.00	600.00	73,200

FINANCIAL PLAN

Introduction

A financial plan identifies, analyzes, and priorities your financial goals before defining the steps required to achieve them. A financial plan, in the simplest terms, is a thorough statement of a company's existing and anticipated financial status. A financial plan incorporates all financial data generated by operations, promotional, and administration budgets. The financial information from the operational budgets is then interpreted or converted into a financial budget. They can also demonstrate the continuous pace to achieve financial targets or whether modifications to the financial condition are required. Financial plans might stretch to years, months, or decades, depending on the time range of the aims.

Based on this financial data, many financial projection tools are developed to offer the entrepreneur with a visual picture of the amount of money required to launch a business such as sources of investment, available funds, financial performance and condition of the firm. The result of a financial plan includes a timetable for project implementation expenses, financing sources, a pro forma cash flow statement, income statement, and balance sheet. The financial information presented in the financial statements is evaluated to create a complete financial view of the organisation. Finance ratios are used to assess the financial performance of an organisation. The financial strategy is an important part of the business planning since it may help with cash flow and budgeting in the organisation, as well as anticipating future financials.

Objectives on financial plan

1. Maximization of Profits

The primary goal of financial management is to maximise profit in both the short and long-term. It even involves wealth maximisation, in which the price or hold over dividends of each shareholder should rise. These outcomes are linked to corporate success, thus the better a company succeeds, the greater the market value of its shares.

2. Appropriate Mobilization

One of the most essential goals of the financial function is effective mobilisation. It implies that management must make judgements on how to allocate and use diverse funds. Finance managers must evaluate an organization's needs and make financial choices appropriately, whether it is through shares or debentures.

3. Enhanced Efficiency

Proper financial management also promotes proper distribution. Mobilization and usage of money lead to improved business decisions, from building inventory to investing in lucrative firms. This also enables managers to allocate resources and divide them around divisions, boosting an organization's operational productivity.

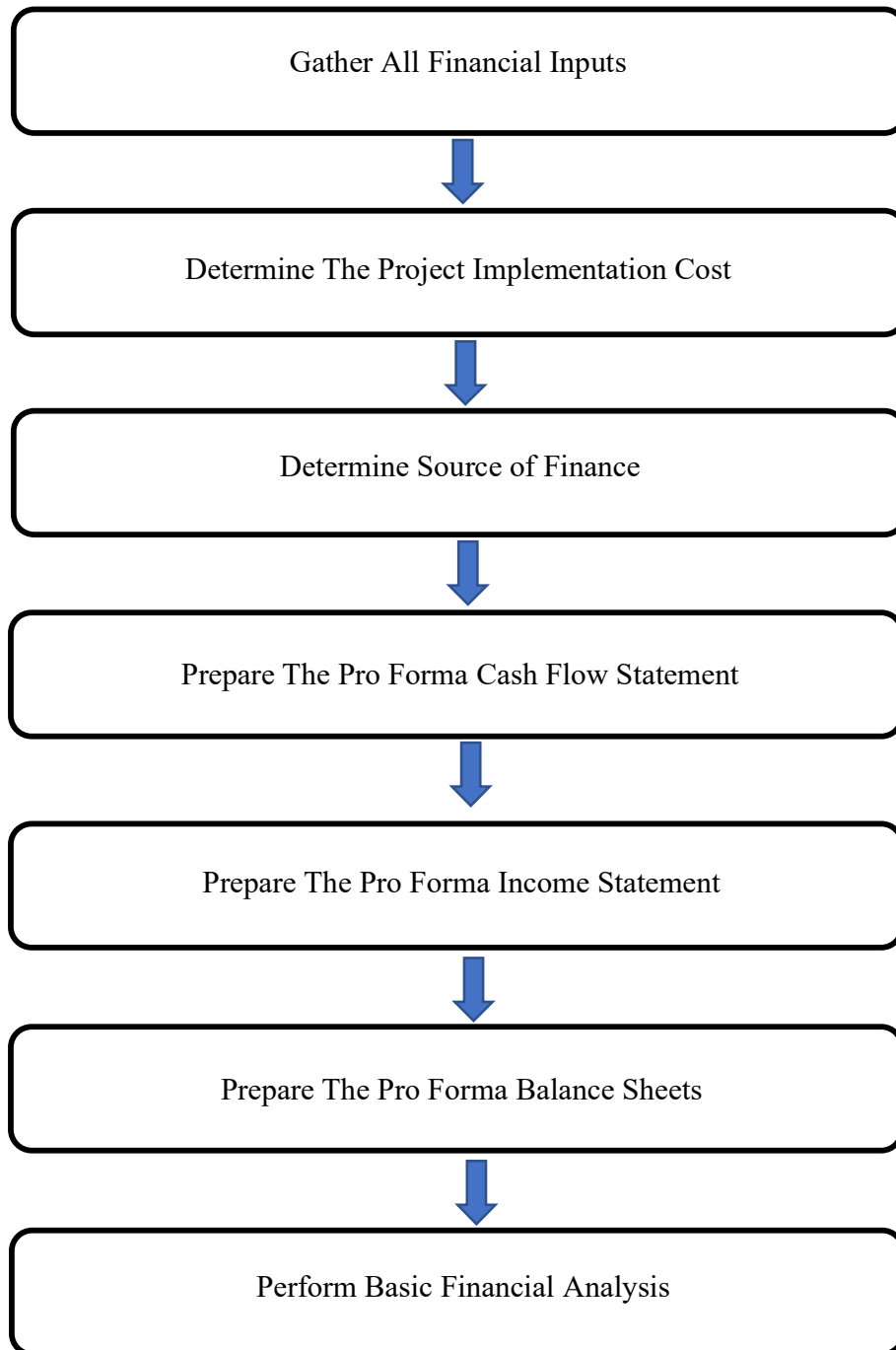
4. Commercial Survival

The basic purpose of financial management is to ensure the sustainability of a business. Businesses, as the names indicate, must survive in a highly competitive environment, and the best method to achieve this goal is to manage their financial resources. Managers must make major judgements after doing extensive research. If necessary, they may contact various internal and external stakeholders or agencies. Every decision matter since it has an influence on the business.

5. Structure that is well-balanced

When financial managers plan their capital structure, they achieve a balance among various sources of money. This equilibrium is required for liquidity, adaptability, and stability. This also determines the ratio of owned to loaned capital.

Financial Planning



Budget

Administration budget

ADMINISTRATIVE BUDGET

Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Land & Building	200,000			200,000
Furnitures	15,000			15,000
Computers	5,000			5,000
	-			-
	-			-
Working Capital				
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			3,000	3,000
Business Registration & Licences			100	100
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			1,000	1,000
Total	220,000	-	4,100	224,100

Table 1 : Administrative budget

Marketing Budget

MARKETING BUDGET

Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Promotion	2,000			2,000
Advertisement	3,000			3,000
Radio	1,000			1,000
	-			-
Working Capital				
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			100	100
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	6,000	-	100	6,100

Table 2 : Marketing Budget

Operation Budget

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
				-
				-
				-
				-
Working Capital				
Raw Materials & Packaging		35,000		35,000
Carriage Inward & Duty		2,000		2,000
Salaries, EPF & SOCSO		15,000		15,000
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	-	52,000	-	52,000

Table 3 : Operation Budget

Sales And Purchase Projection

SALES PROJECTION	
Month 1	100,000
Month 2	100,000
Month 3	100,000
Month 4	100,000
Month 5	100,000
Month 6	100,000
Month 7	100,000
Month 8	100,000
Month 9	100,000
Month 10	100,000
Month 11	100,000
Month 12	100,000
Total Year 1	1,200,000
ToTal Year 2	1,400,000
Total Year 3	1,600,000

Table 4 : Sales Projection

PURCHASE PROJECTION	
Month 1	35,000
Month 2	35,000
Month 3	35,000
Month 4	35,000
Month 5	35,000
Month 6	35,000
Month 7	35,000
Month 8	35,000
Month 9	35,000
Month 10	35,000
Month 11	35,000
Month 12	35,000
Total Year 1	420,000
ToTal Year 2	500,000
Total Year 3	580,000

Table 5 : Purchase Projection

Project Implementation Cost & Source Of Finance

PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE					
Project Implementation Cost			Sources of Finance		
Requirements	Cost	Loan	Hire-Purchase	Own Contribution	
				Cash	Existing F. Assets
Fixed Assets					
Land & Building	200,000	197,000		3,000	
Furnitures	15,000	10,500		4,500	
Computers	5,000	2,000		3,000	
Promotion	2,000	1,700		300	
Advertisement	3,000	2,550		450	
Radio	1,000			1,000	
Working Capital	1 months				
Administrative					
Marketing					
Operations	52,000	52,000			
Pre-Operations & Other Expenditure	4,200	4,200			
Contingencies	10%	28,220	28,220		
TOTAL	310,420	298,170		12,250	

Table 6 : Project Implementation Cost & Source of Finance

Depreciation Of Fixed Assets

DEPRECIATION SCHEDULES

<i>Fixed Asset</i>		Furnitures	
<i>Cost (RM)</i>		15,000	
<i>Method</i>		Straight Line	
<i>Economic Life (yrs)</i>		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	15,000
1	3,000	3,000	12,000
2	3,000	6,000	9,000
3	3,000	9,000	6,000
4	3,000	12,000	3,000
5	3,000	15,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<i>Fixed Asset</i>		Computers	
<i>Cost (RM)</i>		5,000	
<i>Method</i>		Straight Line	
<i>Economic Life (yrs)</i>		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	5,000
1	1,000	1,000	4,000
2	1,000	2,000	3,000
3	1,000	3,000	2,000
4	1,000	4,000	1,000
5	1,000	5,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<i>Fixed Asset</i>		Straight Line	
<i>Cost (RM)</i>			
<i>Method</i>		Straight Line	
<i>Economic Life (yrs)</i>		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

<i>Fixed Asset</i>		Straight Line	
<i>Cost (RM)</i>			
<i>Method</i>		Straight Line	
<i>Economic Life (yrs)</i>		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset		Promotion	
Cost (RM)		2,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	2,000
1	400	400	1,600
2	400	800	1,200
3	400	1,200	800
4	400	1,600	400
5	400	2,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Advertisement	
Cost (RM)		3,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	3,000
1	600	600	2,400
2	600	1,200	1,800
3	600	1,800	1,200
4	600	2,400	600
5	600	3,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Radio	
Cost (RM)		1,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,000
1	200	200	800
2	200	400	600
3	200	600	400
4	200	800	200
5	200	1,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Pro Forma Income Statement

PRO-FORMA INCOME STATEMENT

	Year 1	Year 2	Year 3
Sales	1,200,000	1,400,000	1,600,000
Less: Cost of Sales			
Opening stock			
Purchases	420,000	500,000	580,000
less: Ending Stock			
Carriage Inward & Duty	24,000	25,200	27,216
Gross Profit			
Less: Expenditure			
Administrative Expenditure			
Marketing Expenditure			
Other Expenditure			
Business Registration & Licences	200		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	1,000		
Interest on Hire-Purchase			
Interest on Loan	14,909	11,927	8,945
Depreciation of Fixed Assets	5,200	5,200	5,200
Operations Expenditure	180,000	189,000	204,120
Total Expenditure	645,309	731,327	825,481
Net Profit Before Tax	554,692	668,673	774,519
Tax	0	0	0
Net Profit After Tax	554,692	668,673	774,519
Accumulated Net Profit	554,692	1,223,365	1,997,884

Table 7 : Pro Forma Income Statement

Pro Forma Balance Sheet

PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building	200,000	200,000	200,000
Furnitures	12,000	9,000	6,000
Computers	4,000	3,000	2,000
Promotion	1,600	1,200	800
Advertisement	2,400	1,800	1,200
Radio	800	600	400
	220,800	215,600	210,400
Current Assets			
Stock of Raw Materials	0	0	0
Stock of Finished Goods	0	0	0
Accounts Receivable	100,000	116,667	133,333
Cash Balance	527,178	1,188,750	1,956,168
	627,178	1,305,417	2,089,502
Other Assets			
Deposit	3,000	3,000	3,000
TOTAL ASSETS	850,978	1,524,017	2,302,902
Owners' Equity			
Capital	12,250	12,250	12,250
Accumulated Profit	554,692	1,223,365	1,997,884
	566,942	1,235,615	2,010,134
Long Term Liabilities			
Loan Balance	238,536	178,902	119,268
Hire-Purchase Balance			
	238,536	178,902	119,268
Current Liabilities			
Accounts Payable	45,500	109,500	173,500
TOTAL EQUITY & LIABILITIES	850,978	1,524,017	2,302,902

Table 8 : Pro Forma Balance Sheet

Forecasted Performance

FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	1,200,000	1,400,000	1,600,000
Gross Profit			
Profit Before Tax	554,692	668,673	774,519
Profit After Tax	554,692	668,673	774,519
Accumulated Profit	554,692	1,223,365	1,997,884
<u>LIQUIDITY</u>			
Total Cash Inflow	1,410,420	1,383,333	1,583,333
Total Cash Outflow	883,243	721,761	815,915
Surplus (Deficit)	527,178	661,573	767,418
Accumulated Cash	527,178	1,188,750	1,956,168
<u>SAFETY</u>			
Owners' Equity	566,942	1,235,615	2,010,134
Fixed Assets	220,800	215,600	210,400
Current Assets	627,178	1,305,417	2,089,502
Long Term Liabilities	238,536	178,902	119,268
Current Liabilities	45,500	109,500	173,500
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	46%	48%	48%
Return on Equity	98%	54%	39%
Return on Investment	65%	44%	34%
<i>Liquidity</i>			
Current Ratio	13.8	11.9	12.0
Quick Ratio (Acid Test)	13.8	11.9	12.0
<i>Safety</i>			
Debt to Equity Ratio	0.5	0.2	0.1
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	69,705	65,842	64,880
Break-Even Point (%)	6%	5%	4%

GRAPH

Table 9 : Forecasted Performance

Pro Forma Cashflow Settlement

CASH FLOW PRO FORMA STATEMENT															
MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW															
Capital (Cash)	12,250												12,250		
Loan	298,170												298,170		
Cash Sales	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	360,000	420,000	480,000
Collection of Accounts Receivable	40,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	740,000	963,333	1,103,333
TOTAL CASH INFLOW	310,420	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000	1,419,420	1,383,333	1,583,333
CASH OUTFLOW															
Administrative Expenditure															
Marketing Expenditure															
Operations Expenditure															
Cash Purchase	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	84,000	100,000	118,000
Payment of Account Payable	10,500	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	296,500	338,000	400,000
Carriage Inward & Duty	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	25,200	27,216
Salaries, EPF & SOCSO	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	189,000	204,120
Other Expenditure															
Pre-Operations															
Deposit (rent, utilities, etc.)	3,000												3,000		
Business Registration & Licenses	200												200		
Insurance & Road Tax for Motor Vehicle													1,000		
Other Pre-Operations Expenditure	1,000														
Fixed Assets															
Purchase of Fixed Assets - Land & Building	200,000												200,000		
Purchase of Fixed Assets - Others	26,000												26,000		
Auto-Purchase Down Payment															
Auto-Purchase Repayment:															
Principal															
Interest	4,970	4,970	4,970	4,970	4,970	4,970	4,970	4,970	4,970	4,970	4,970	4,970	59,634	59,634	59,634
Loan Repayment:															
Principal	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	14,000	11,927	8,945
Interest															
Tax Payable															
TOTAL CASH OUTFLOW	310,200	40,712	58,212	58,212	58,212	58,212	58,212	58,212	58,212	58,212	58,212	58,212	883,243	721,761	815,915
CASH SURPLUS (DEFICIT)	80,220	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	827,178	661,572	767,418
BEGINNING CASH BALANCE	88,220	88,220	109,296	151,084	192,372	234,661	276,449	318,237	360,025	401,813	443,601	485,389	527,178	569,000	610,818

Table 10 : Pro Forma Cashflow Settlement

Return On Sales.

The return on sales (ROS) ratio is used to assess a company's operational effectiveness. This indicator offers information on how much profit is generated per dollar of sales. An growing ROS suggests that a company's efficiency is improving, but a declining ROS may indicate imminent financial difficulties. The operational profit margin of a company is strongly tied to ROS.

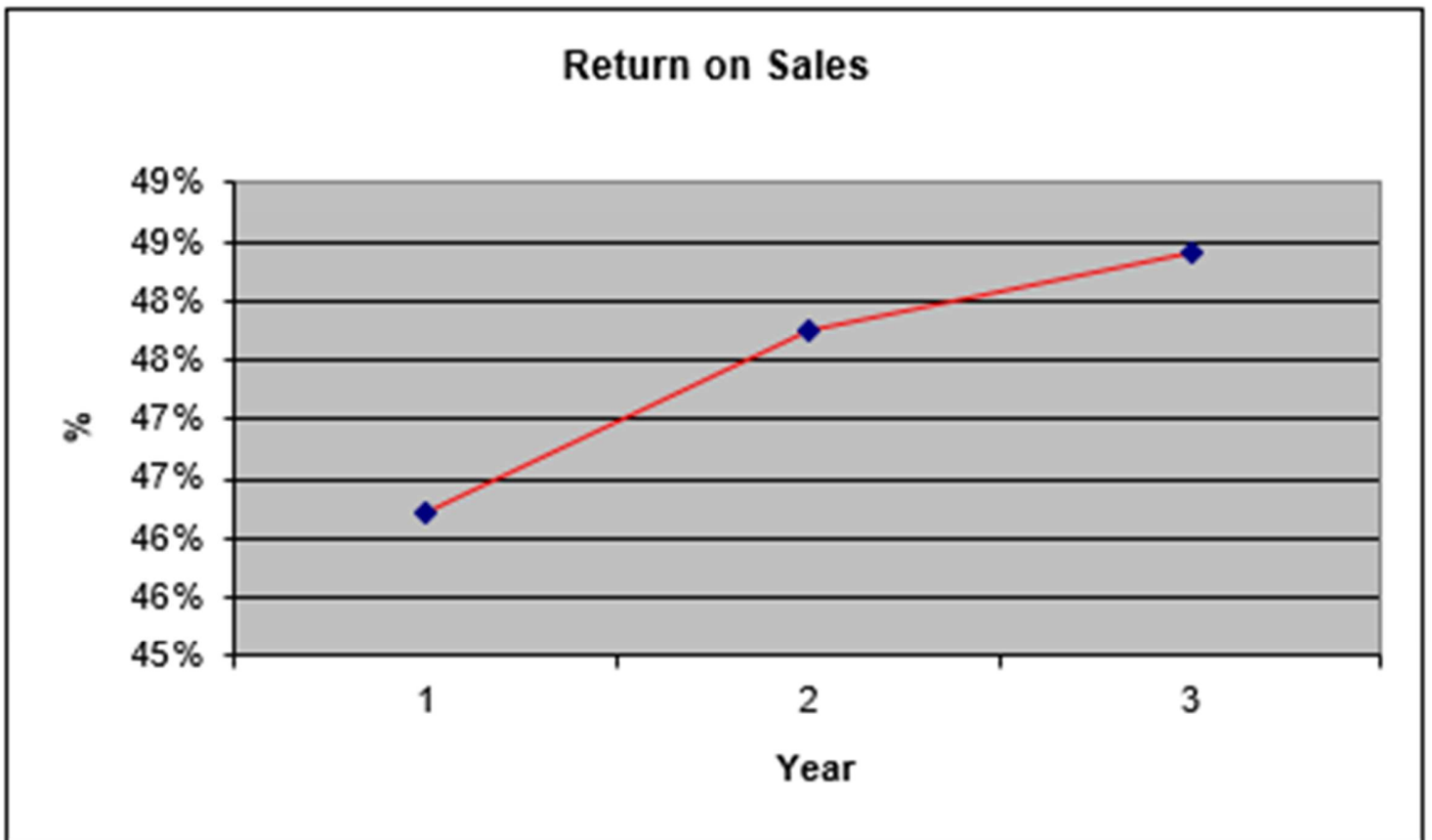


Figure 1 : ROS for 3 years

Return Of Equity

Return on equity (ROE) is a financial performance indicator that is determined by dividing net income by shareholders' equity. ROE is defined as the return on net assets since shareholders' equity equals a company's assets less its debt.

ROE is regarded as a measure of a company's profitability and efficiency in producing profits. The greater the ROE, the more effective management is in generating revenue and growth from equity financing.

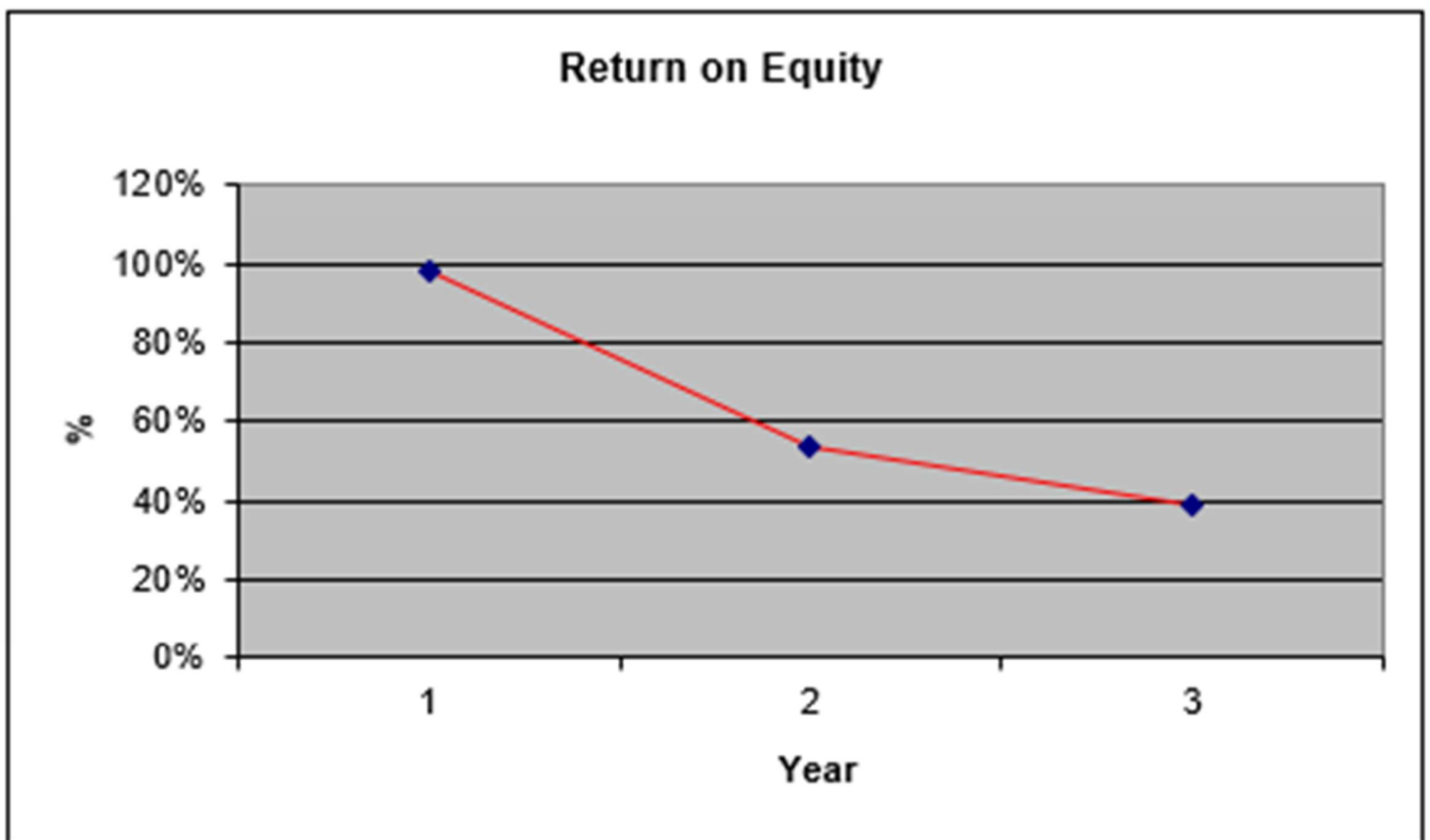


Figure 2 : ROE for 3 years

Return Of Investment

Return on investment (ROI) is a performance indicator that is used to assess the efficiency or profitability of an investment or to compare the efficiency of many projects. ROI attempts to directly assess the amount of return on a certain investment in relation to the cost of the investment.

The benefit (or return) of an investment is divided by the cost of the investment to compute ROI. The outcome is given as a percentage or a ratio.

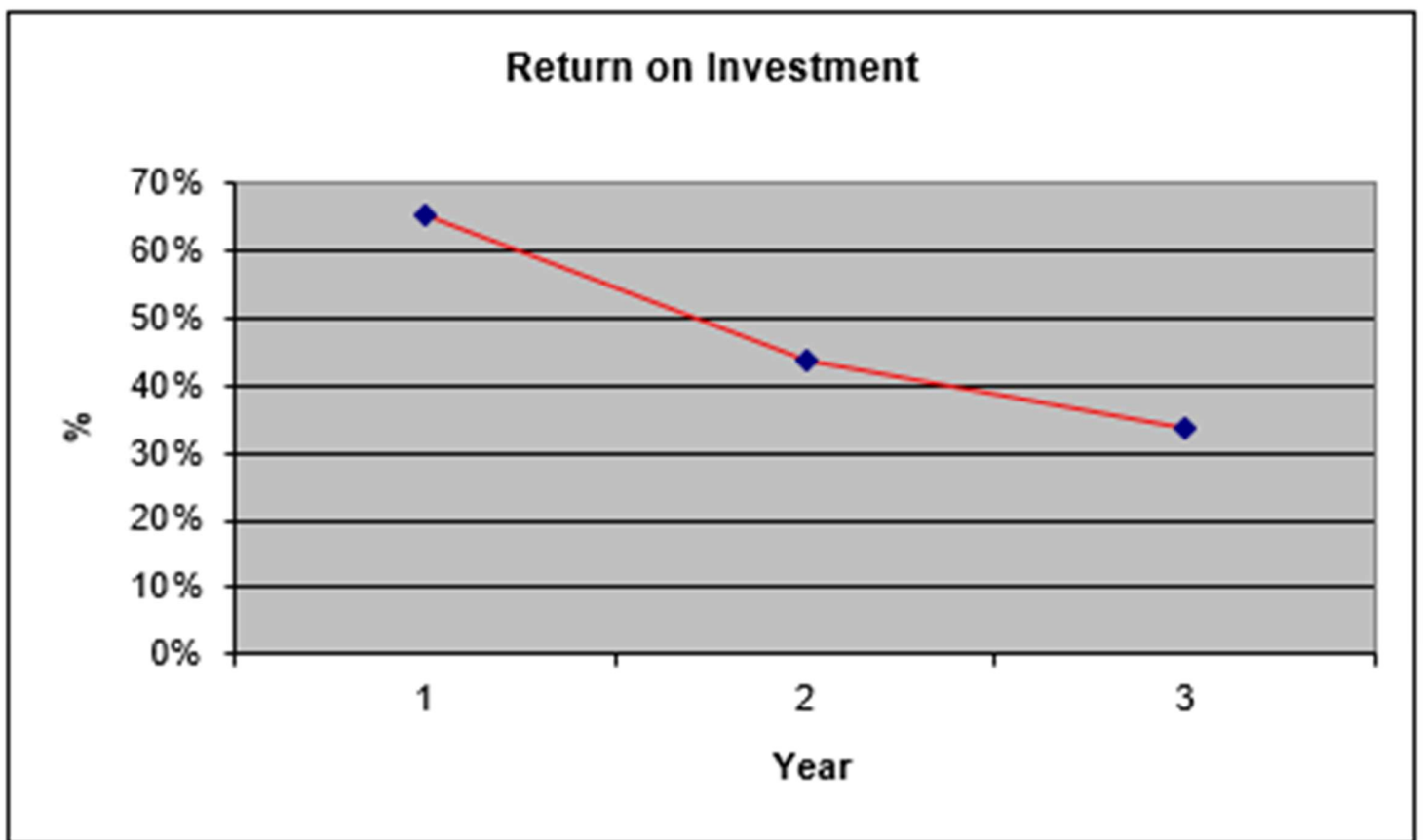


Figure 3 : ROI for 3 years

Debt To Equity

The debt-to-equity (D/E) ratio, which is determined by dividing a company's total liabilities by its shareholder equity, is used to assess financial leverage. The D/E ratio is a critical measure in corporate finance. It is a measure of how much a company borrows to fund its operations rather than using its own funds.

The D/E ratio compares the amount of debt a company has taken on to the value of its assets net of liabilities. Debt must be repaid or refinanced, incurs interest expenditure that cannot be delayed, and in the case of a default, can reduce or destroy the value of equity. As a result, a high D/E ratio is frequently linked with significant investment risk; it indicates that a firm is heavily reliant on debt funding.

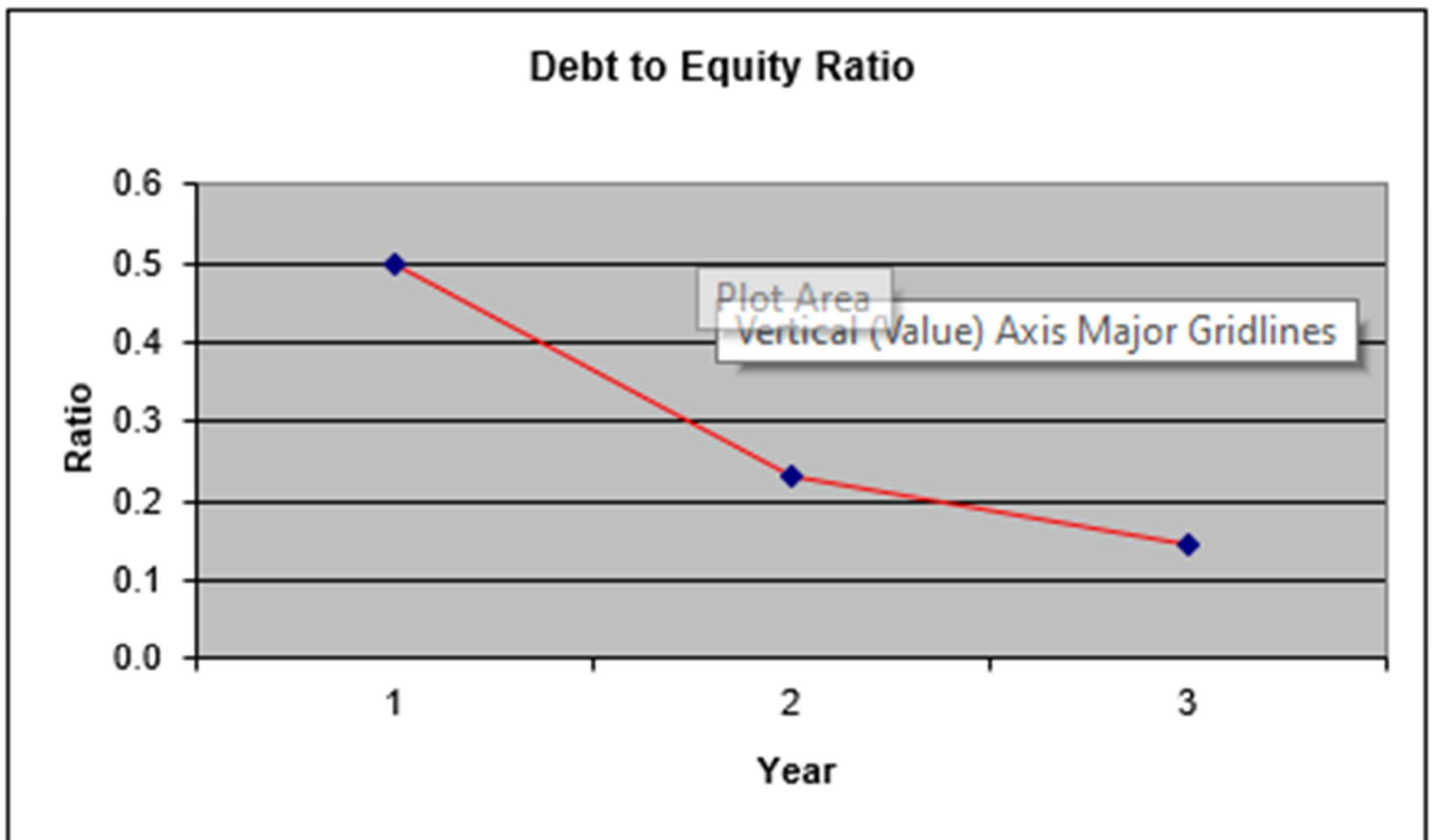


Figure 4 : D/E ratio for 3 years

Quick Ratio

The quick ratio assesses a company's liquidity by determining how effectively its current assets can pay its current liabilities. The quick ratio, on the other hand, is a more conservative measure of liquidity since it does not include all of the things in the current ratio. The quick ratio, often known as the acid-test ratio, only covers assets which could be converted to cash in 90 days or less.

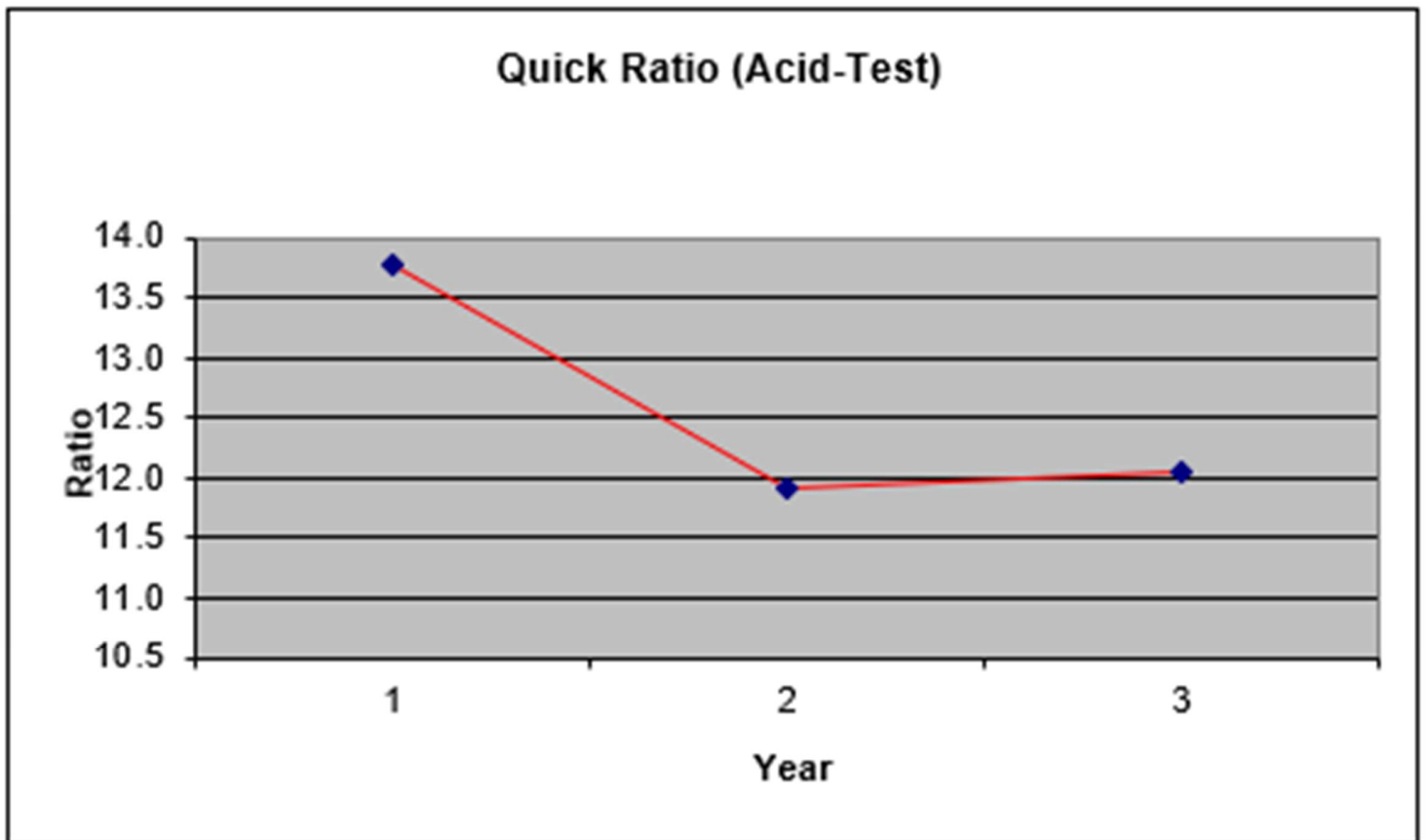


Figure 5 : Quick Ratio for 3 years

Current Ratio

The current ratio assesses a company's capacity to pay current, or short-term, liabilities (debt and payables) with current, or short-term, assets (cash, inventory, and receivables).

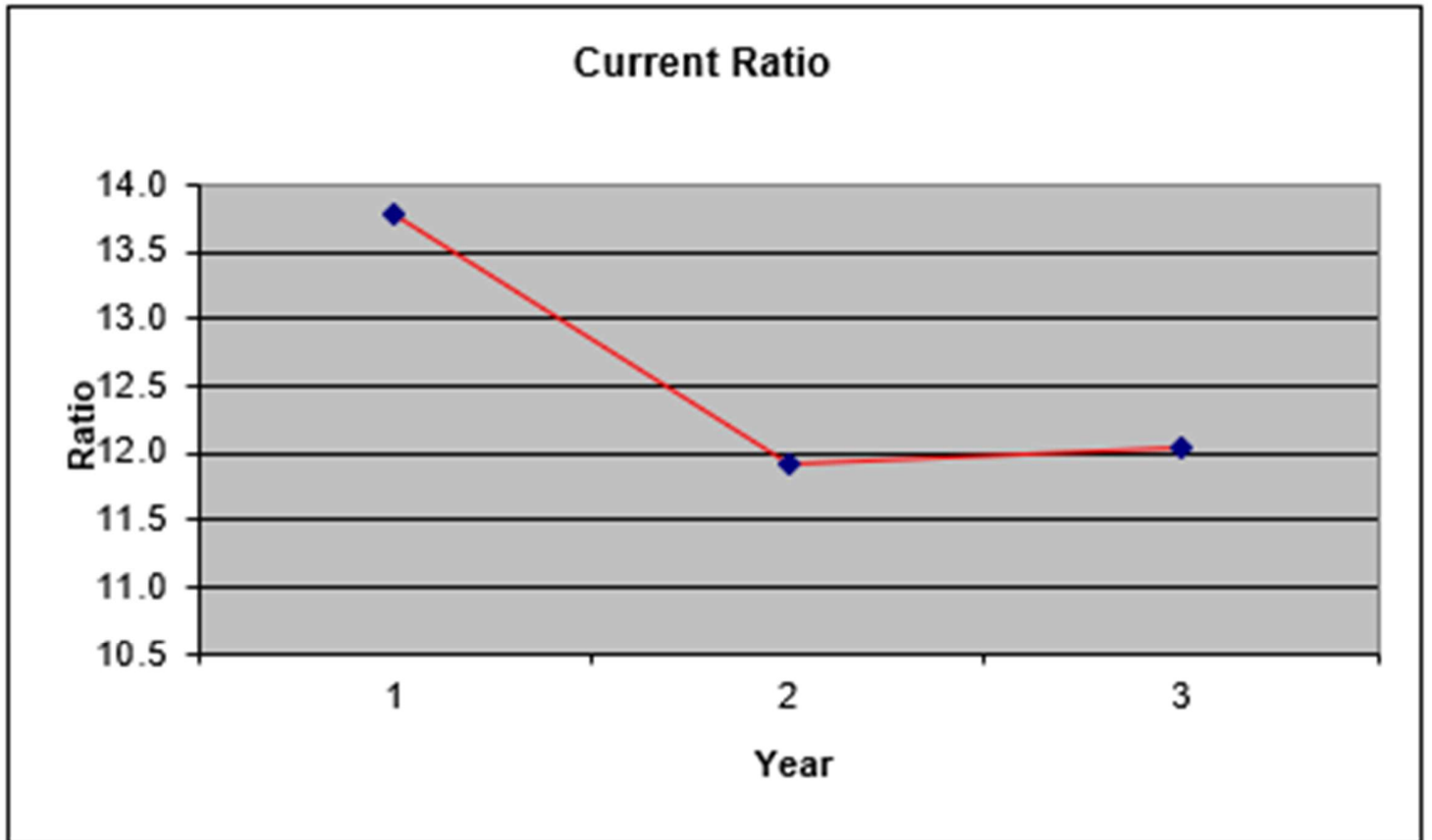


Figure 6 : Current Ratio for 3 years

CONCLUSION

As we go through the assignment, we become more conscious of the need to manage plans intelligently while also developing strategies to grow the business as much as possible. It may mould us into people who do things step by step to achieve success. For instance, we set a goal to sell 100 different varieties of food within a single day for a profit of RM1,200.00. To match the demand, we must thus produce a lot more cake and bread. At the same time, we must come up with innovative ways to sell our goods, such as by sharing promotional content on Facebook and Instagram.

In conclusion, we accepted fate and carried on with the business we're running and thankfully we were successfully able to run my business till the end. Even though we went through so many ups and downs when running our business, we always motivate each other to patiently finish it successfully. Lastly, we hope and believe that La Pattererie Shop Ent. will be the one of the local brands which can penetrate the international market at the same level with other brands such as SDS Bakery and Secret Recipe Individually, we hope that we can get this opportunity and on how to run the business again to set up our own company in future.