

BUSINESS PLAN



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LETTER OF SUBMISSION

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24 January 2023

Dear Sir,

Submission of the Business Plan (ENT300)

Attached is the business plan titled "THE HEAVEN BAKERY" to fulfil the requirement as needed as university requirements.

2. The purpose of this business plan is for our guideline to manage our business and produce our products which are cakes and buns. This business plan also works as a guide for our business venture which covers from the administration, marketing, operation and financial department.

3. We hope that our business plan will meet and fulfil the requirement of this ENT300 subject. All the group members give good commitment and show hard work to complete this business plan with the guide from our lecturer. We are sincerely apologizing if there is any mistake in this business plan. We would appreciate any comments or feedback regarding our business plan from you.

Thank you.

Sincerely,

X

Anis Najwa binti Mohd Azhar
General Manager of The Heaven Bakery



ACKNOWLEDGMENT

This project's success and final finish necessitated a great deal of direction and support from many people, and we were lucky to receive this during our assignment work. We owe all we have accomplished to their counsel and support, and we cannot thank them enough. Firstly, we admire and appreciate Sir Ts, Muhammad Imran bin Ismail for providing us with the chance to work on this project and for providing us with all the help and advice we needed to finish it on time. We owe him a huge debt of gratitude for his kind assistance and advice.

We are grateful because we managed to complete our written report assignment within time given by our lecturer Sir Ts, Muhammad Imran bin Ismail. Secondly, this assignment cannot be completed without the effort and co-operation from our group members, Anita Aman binti Abdullah, Aishahtur Ridha binti Mohd Asari and Anis Najwa binti Mohd Azhar. Lastly, we also sincerely thank our classmate that also give tips and knowledge in finishing this assignment. Thankyou.

The
Heaven
A taste of paradise.



2.0 EXECUTIVE SUMMARY

The Heaven Bakery will be a small entrepreneurial bakery located in Kuala Lumpur. Buns and bento cakes are the main products of Heaven Bakery. Good quality, recipe, and aroma will be the main keys to customer presence. So, in order to make Heaven Bakery a store with exceptional products, we will ensure that our recipes are distinct from those found in other stores. In addition, every product used has ingredients that have a high-quality aroma. For example, for additional flavours such as vanilla and others, we will make sure that the ingredients we buy are ingredients that are really extracted from natural plants and not just a drop of ester that has been modified by humans. Similarly, for buns, we will use butter that has a delicious recipe and is aromatic. Using aromatic butter will also have an impact after the bread is taken out of the oven, which will cause the bread to smell so good and taste amazing. So instead of that, it will make our product have such a good aroma and be able to attract a large number of customers because, with a smell so pungent that even the front door of the bakery will make it a temptation for customers to enter our store, In addition, we also offer a variety of flavours of bento cake, such as vanilla, red velvet, chocolate, and coffee. The four cake flavours have a soft and moist texture and a variety of interesting flavours. We will make certain that the texture of our bun is soft on the inside and that the texture of the topping is slightly crunchy and creamy. As a result, every bite the customer takes can leave them amazed and addicted. Therefore, the extraordinary taste will make the cake and bun have their own taste, which will cause them to choose various flavours with a large quantity in one purchase.

3.0 BUSINESS BACKGROUND

3.1 VISION AND MISSION

3.1.1 Vision

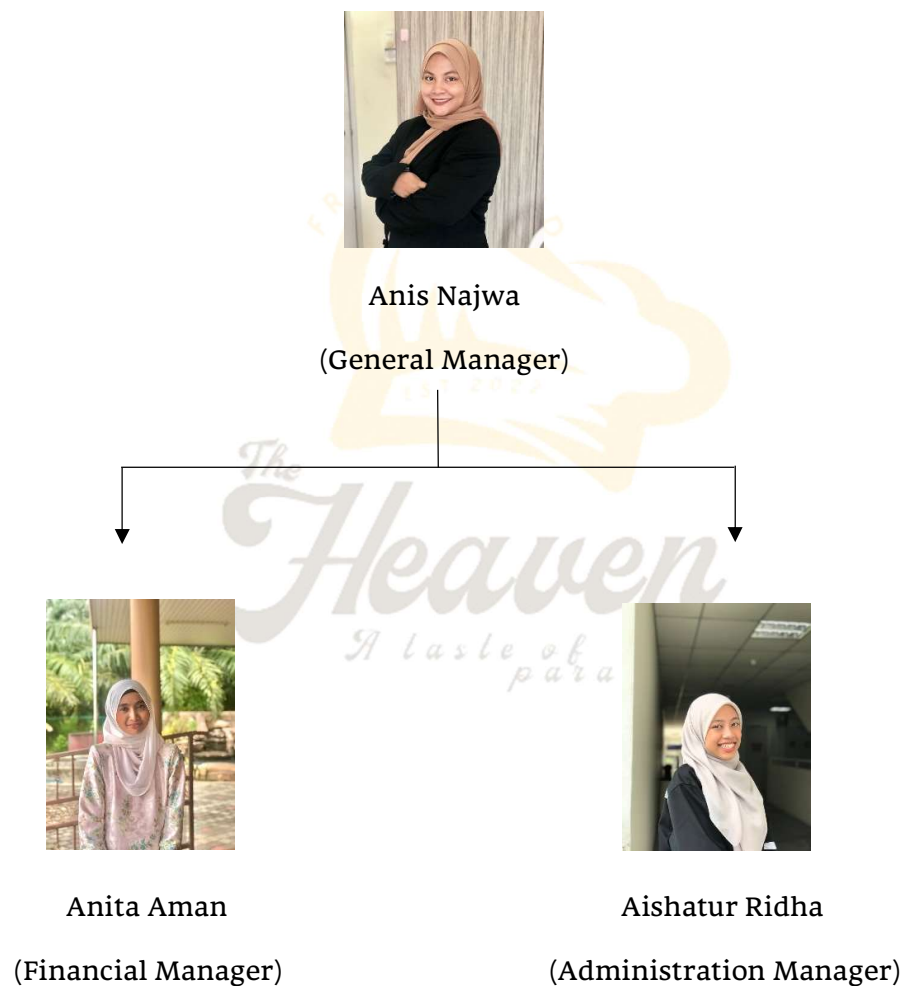
To provide our customers with delicious and excellent baked items at an affordable cost and on a worldwide scale, build a well-known baking brand name.



3.1.2 Mission

To serve consumers with a high-quality range of great-tasting bakeries and related food product, as well as world-class production facilities and an effective marketing strategies, all while generating a decent return on investment.

3.2 ORGANIZATIONAL CHART



3.3 LOGO AND MOTTO

3.3.1 LOGO



- This icon denotes recipes provided by the chef.
- The name of our business refers to the fact that our product
- Our logo's colours refer to our bakery theme, which is aesthetic.
- "FRESH BAKED" means that our product comes directly from the oven.
- 2022 refer of the year of establish "A Taste of Paradise" refers to our distinct and delectable recipes.



3.3.2 MOTTO

Find sweet, Found happiness.



3.3.3 GOAL

- To ensure customers are satisfied with our product.
- To ensure customers buy our product repeatedly.
- To ensure The Heaven Bakery will reach the goals of the target market and our sales budget.
- To ensure The Heaven Bakery can be a first brand choose by customer,



5.0 ADMINISTRATION PLAN

5.1 INTRODUCTION

An administration plan is the most important part of our business because it controls and maintains the company's routines and provides information and rules for the logistical and administrative assistance of the operation. In addition, the administration is in charge of partnership and employee compensation, as well as employee benefits such as SOCSO, EPF, bonuses, and medical, emergency, maternity, and annual leaves.

The objective of Heaven Bakery's administration is:

- To ensure that the activities of an organization run smoothly and efficiently.
- To direct, control, and supervise the organization's support services in order to facilitate its success.
- To build positive relationships with customers and suppliers so that they will be happy to work with us and purchase our products to support the company's strategy.
- To provide excellent service to customers in order to make them feel at ease. where it can help us promote our company. We hope to generate income on a daily, weekly, monthly, and annual basis as a result of this so that our business can run smoothly and consistently.
- To ensure that communication flows freely and that resources are used efficiently throughout the organization.



5.2 MANPOWER PLANNING

POSITION	NUMBER OF PERSONNEL
GENERAL MANAGER	1
ADMINISTRATION MANAGER	1
FINANCIAL MANAGER	1
TOTAL	3

5.3 SCHEDULE OF TASK AND RESPONSIBILITIES

POSITION	TASK AND RESPONSIBILITIES
General Manager	<ul style="list-style-type: none"> · Oversee daily operations and ensure that all activities run smoothly. · Monitor and improve operational and financial performance. · Establish a positive work environment. · Develop a decision-making strategy.
Administration Manager	<ul style="list-style-type: none"> · Assist the general manager in developing a management strategy. · Manage and ensure a well-kept facility. · Take care of the employees' well-being. · Look for ways to improve business policies or objectives.



Financial Manager	<ul style="list-style-type: none"> · Keep track of your cash flows, loss accounts, and balance sheets. · Construct financial statements. · Look for ways to reduce financial risk. · Provide financial, opportunity, and risk advice to the general manager.
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5.4 SCHEDULE OF REMUNARATION

POSITION	QUANTITY	MONTHLY SALARY (RM)	EPF (RM) (13%)	SOCSSO (RM) (1.75%)	TOTAL (RM)
General Manager	1	3,000.00	390.00	52.50	3,442.50
Administration Manager	1	2,500.00	325.00	43.75	2,868.75
Financial Manager	1	2,500.00	325.00	43.75	2,868.75
TOTAL					9,180.00

Based on article [[epf contribution](#)], Employer contributions to EPF are typically 12% or 13% of monthly salary, while employee contributions are 11% of monthly salary. While for the SOCSSO, based on article [[socso](#)], employer contribute 1.75% of the employee's total salary and employee contribute 0.5% of their monthly total salary.



5.5 OFFICE FURNITURE AND FITTING AND SUPPLIES

5.5.1 LIST OF OFFICE FURNITURE AND FITTING

TYPE	QUANTITY	PRICE/UNIT (RM)	TOTAL
Office Table	2	110.00	220.00
Chair	4	60.00	240.00
Meeting Table	1	680.00	680.00
Storage Cabinet	2	120.00	240.00
Dustbin	2	5.00	10.00
Cash Machine	1	499.00	499.00
Coffee Machine	1	199.00	199.00
Air conditioner	1	899.00	899.00
Celing Fan	2	105.00	210.00
CCTV	4	109.00	436.00
TV (Menu Display)	1	550.00	550.00
Computer (set)	2	1,300.00	2,600.00
Printer	1	259.00	259.00
TOTAL			7,042.00

A taste of paradise.



5.5.2 LIST OF OFFICE SUPPLIES

TYPE	QUANTITY	PRICE/UNIT (RM)	TOTAL
Paper (A4)	2	7.20	14.40
Notebook	4	5.00	20.00
Highlighter	4	2.00	8.00
Stapler	2	5.00	10.00
Scissors	4	7.00	28.00
Eraser (set)	1	6.00	6.00
Corection tape	4	5.00	20.00
Liquid paper	4	4.00	16.00
Folder	5	6.00	30.00
Paper clip (box)	5	2.00	10.00
Ruler	4	1.50	6.00
Marker pen	6	3.00	18.00
Pen	10	2.00	20.00
TOTAL			206.40



5.6 ADMINISTRATION BUDGET

TYPE	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)	UTILITIES
<u>Fixed Asset</u>				
1. Office Furniture and Fitting	1. 7,042.0			
2. Renovation	2. 800.00			
<u>Monthly Expenses</u>				
1. Office supplies		1. 9,180.00		
2. Salary,EPF, SOCSO		2. 1,800.00		
3. Rental				
<u>Other Expenses</u>				
1. License Permit			1. 900.00	
2. SSM Registration			2. 70.00	
3. Repair and Maintenance			3. 500.00	
<u>Utilities</u>				
1. Deposit				1. 2,500.00
2. Wi-Fi				2. 80.00
3. Water				3. 150.00
4. Electricity				4. 180.00
TOTAL (RM)	7,842.00	11,186.40	1,470.00	2,910.00



6.0 MARKETING PLAN

6.1 INTRODUCTION

Marketing can be defined as "satisfying needs and wants through an exchange process." In addition, marketing can also be defined as the process of planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services to create exchanges that satisfy individual and organizational objectives. One famous marketing expert called marketing "the creation" that delivers standards of living. Marketing is, of course, one of the most important aspects of running a business. Without a suitable marketing plan, a business may never achieve its goals, and resources such as money, energy, and time can be wasted.

So, the task of the marketing department of The Heaven Bakery is to fulfill our customers' needs. At the same time, we want to achieve the targeted profits. A lack of understanding of the marketing concept can result in a poorly developed product that fails to meet the customer's needs and wants. This can have an impact on marketing efforts, sales performance, and overall business expansion and progress. Service differentiation provides our business with a longer-lasting competitive advantage. The durability of the strategy tends to make it more attractive.

Thus, Marketing is to ensure that, once our bakery is up and running, surviving the competition will be our primary concern. Furthermore, we want to become the go-to place for individuals looking for delectable pastries, not just exist. We, as business owners, hope to turn a profit with our bakery. This necessitates careful management of our funds, records, and inventories, but there is another aspect of business that is sometimes disregarded: marketing. Because our bakery has many rivals, we should create a powerful marketing and sales plan for food goods, regardless of the products our company sells, from basic ones to outstanding ones. Otherwise, it will be challenging to attract new clients, boost bakery sales, and raise brand recognition.



6.1 MARKETING OBJECTIVES

- To ensure customers are satisfied with our product.
- To ensure customers buy our product repeatedly.
- To ensure The Heaven Bakery will reach the goals of the target market and our sales budget.
- To ensure The Heaven Bakery can be a first brand choose by customer.

6.2 DESCRIPTION OF PRODUCTS

Product The Heaven Bakery focuses on handmade products and consists of unique recipes. With the uniqueness of various angles and aspects of our product, we will be able to stand firmly and have our own identity. The Heaven Bakery will remain true to its own identity, and we are confident that with every ingredient, method, and taste we serve, we will be able to attract a large number of customers. This company is confident that with our product, we will be able to introduce our product to the public under its own brand. Furthermore, with a fixed recipe stance, The Heaven Bakery will continue to promote each product with its own uniqueness and taste, namely the bento cake and bun, to the media and the public.



Figure 6.2.1: Bento Cake

The Heaven Bakery serves "bento cakes," which are mini cakes with a minimalist design and cute little packaging. The size is no more than 3-4 inches in diameter, and it comes packaged in a small and attractive box. It is called a bento box.



So, it is very appropriate to surprise your loved ones. The Heaven Bakery decorates this cake with various flavours such as vanilla, chocolate, red velvet, and coffee. This cake has its own recipe,

and the differences in taste give it its distinctiveness and identity. In addition, in terms of the presentation of each bento cake, we will serve it with a cute, beautiful, and aesthetic design. In addition, this cake design can be customized according to the customer's taste. The Heaven Bakery also offers special cake designs according to the season and festival day. So, in addition to the reasonable price, each interesting design can entice customers to visit our store. Other than that, the cream we use is also creamy and not too sweet. Furthermore, we serve this cream in various colours and flavours according to the customer's taste. So, with design according to trends, interesting patterns, colour variations, and distinctive taste able to attract the attention of customers at the same time, it causes them to exit and share on social media. Furthermore, bento cake is quite popular in Korea and Japan and has now attracted the attention of the audience in Malaysia as well. The Heaven Bakery used this opportunity to promote the various flavours of bento cake to people of all ages.



Figure 6.2.1: Mexican Bun

The Heaven Bakery's Mexican bun is a unique and delicious snack concept. The authenticity and taste of the coffee-coated buns make it a delicious beverage. This successful chain not only offers food and beverage options, but it also removes the stain of flavours from the minds of customers. The delicious coffee caramel buns have gained praise. The magic will begin when customers sink their teeth into the crispy outer layer of the special bun. The layer of the bun is derived from a creamy



concoction, while the softness of the bread inside is not left out to be emphasized. Customers' appetites can be increased by factors such as the softness of fluffy and aromatic bread. From receiving the raw materials, The Heaven Bakery makes the best ingredients, the best packaging, and the best-tasting food. Customers can trust the hygiene factor because they make their own buns under strict guidelines.

6.3 Target Market (Place, Decs, Population, Occupation)

The target market is identified because it is empirical and almost impossible for a business to offer a service that can satisfy the customers' needs and the wants of the entire population. A lot of aspects should be justified to make sure the business can get a lot of profit and a lot of customers. Aside from the population, the location is critical for being a target market. As a result, demographic segmentation, physical segmentation, and behavioural segmentation are the most important things to identify in the target market to ensure the long-term viability of the business.



Figure 6.3.1: Location of The Heaven Bakery at Bandar Hilir Melaka

After researching various aspects of the residents and customers of Melaka's lower city area, which has a total population of 579,000 people, it was discovered that this is due to the presence of several residential areas in the area, such as Taman Hilir Kota, Casguria Boutique Residence, and Melaka Garden City Straits Condominium. A few percent came from people in the surrounding area. In addition, in the area, there are also several areas that are the focus of the local people's vacation spots, such as



Taming Sari Tower and several hotels, such as the Hotel Emerald Melaka Stay. So, this will be one factor for many customers, apart from running a guerrilla marketing strategy.

Apart from that, in the area, there is only one shop that sells cake, namely, Nadeje Plaza Mahkota Cake, which sells cake for as low as RM 78. However, no bakery sells bento cake at a reasonable and affordable price, such as The Heaven Bakery, which sells bento cake for as little as RM 14.90. So this will be an advantage for The Heaven Bakery to penetrate the local market and be able to be the main focus for local residents and tourists in the area. While there is a competitor for Mexican Bun, Mamma Bunz is the competitor. However, it charges RM4.00 per Mexican bun, whereas The Heaven Bakery charges only RM3.29 per Mexican bun. As a result, The Heaven can benefit from this and become more advanced and successful in the global and local markets.

Furthermore, there is an article in Berita Harian about the target for the arrival of foreign tourists in Malaysia being 7.45 million from April 2022 to December 2023, which was announced by the State Tourism, Heritage, and Culture Exco Datuk Muhammad Jailani. So, this will also be one of the opportunities for The Heaven to expand its target market and target a large number of customers. Thus, The Heaven should focus on the large number of tourists rather than just targeting the local residents in the area. The heavens will benefit from this.

Other than that, segment our market based on these three factors: geographic, demographic, and psychographic. Market segmentation is the technique to apply in order to identify our market, which greatly helps in deciding our target market. It involves the process of defining and subdividing a large, homogenous market into clearly identifiable segments having similar needs, wants, or demand characteristics. Its goal is to create characteristics for marketing. It precisely matches the expectations of customers in the targeted segment. This is because mistakes in market segmenting may cause businesses to lose sales.



Table 6.3.1: Target market based on different types of segmentation

Type of target market	Justification
Demographic Segmentation	<p>Demographic segmentation is a precise method of identifying an audience based on characteristics such as age, gender, marital status, family size, income, education, race, profession, country, and/or religion.</p> <p>Age: 15 years old – 45 years old</p> <p>Age is the most basic variable of them all, albeit the most important because consumer preferences continually change with age. Almost all marketing campaigns target age-specific audiences. This variable can be viewed regarding specific age ranges or life cycle stages: babies, children, adolescents, adults, middle-aged people, and seniors.</p> <p>Because our bakery is close to a residential area and a vacation destination, we target a wide range of age groups because The Heaven Bakery sells Mexican Buns and our Bento, and our cake recipes are not overly sweet. The first, or Mexican Bun, is appropriate for feeding babies to older children (2 years and older), because our bread is both healthy and delicious. Therefore, our target market may include people of various ages. Other than that, we focus on wide range of age is because we are focusing on online advertising, we must justify not only how different age groups and generations differ in their purchasing habits, but also in how they respond to advertising. They tend to have distinct ways of speaking and often spend their time on separate platforms. For example, millennials may spend most of their time on Instagram and Facebook, while seniors prefer their email inboxes. As a result, we</p>



are confident in the success of our product, and our Mexican Bun can be transformed into a bento cake using our own recipes.

Gender: Female and Male

Men and women generally have different likes, dislikes, needs, and thought processes but, we target both male and female customers to come to our bakery and buy our products because our target has no specific gender, and our bakery decorating is not focused on any gender. They can also taste the tastiness of our product in our bakery, as our slogan, "A taste of paradise".

Religion/Ethnicity: Islam, Buddhism, Christianity, and others / All

With the tremendous increase in international business and global advertising brings an increase in segmentation based on ethnicity, race, nationality, and religion. These groups have many individual cultures that come with conflicting interests, preferences, attitudes, and beliefs. This could impact both their response to marketing and their buying habits.

Our product is made with halal ingredients, and our bakery is certified halal. Not only that, because our product is Muslim-friendly, we will ensure that our bakery receives high marks for cleanliness, allowing us to target a diverse range of customers. Other than that, in our product there is no material that cannot be eaten, like in Buddhism, which has things that cannot be eaten for certain reasons. So, this can be one of the reasons why we are confident that our product can become a favorite in the hearts of customers from various religions and cultures.

Income/ Income and occupation: RM1,500 ad above / All



Income targeting lets you measure the buying power of your audience. When you know the income range of consumers, you can usually find data to support how people spend money on both the higher and lower ends of the spectrum. Many companies use this data to sell different tiers of the same product based on income level. For instance, airlines have three classes: economy, business, and first-class.

Occupation targeting is also important since certain resources are aimed at different industries and job titles.

We target the B40 to T20 customer because we sell bento cakes at an affordable and reasonable price. Our Bento Cake and Mexican Bun prices are low compared to our competitors, and we also provide free gifts. As a result, they can save a lot of money and purchase our product frequently based on what they need and like. Aside from that, we want our B40 customers to buy one of each of our products, which is one Mexican bun and one bento cake, while we want our M40 and T20 customers to buy a lot of our items, or maybe they can buy them for an event or party.

Family structure: Married, couple and single.

Family makeup can be instrumental in segmentation because when a family's dynamics change, its needs and desires often do too. This strongly affects their buying habits and your sales process.

Single individuals tend to prioritize themselves, while newlywed couples are likely to prioritize each other and their homes. Couples with several children have different needs than those who just had their first child. Large families might be more interested in low-



	<p>cost household products as compared to a couple with the same income but without any children.</p> <p>So we target various types of family structures to further increase the number of customers. Married people, for example, can purchase gifts for family members or to commemorate a birthday party, Christmas, or any other type of family celebration. Aside from that, couples can purchase our Bento Cake or Mexican bun to make as a gift for their partner, whether for fun or to commemorate a special day or festival. This is because our design of a bento box is not all formal; in fact, we also have a design that is trendy and aesthetic, and not to be left behind, we will also design according to the current viral thing. For example, decorating our cake with a drawing of "Oyen," which is a cat, is popular among social media users. This is to appease a sulking spouse, to reward hard work by their spouse, or to celebrate any kind of important day. Furthermore, single people are not left behind; they can self-reward and please themselves. As a result, we are confident that, by producing a variety of designs, we can target various types of family structure.</p>
<p>Psychographic Segmentation</p>	<p>Psychographic segmentation is defined as a market segmentation technique where groups are formed according to psychological traits that influence consumption habits and are drawn from people's lifestyles and preferences. It is mainly conducted on the basis of "how" people think and "what" they aspire for their lives to be. Examples of such traits are social status, daily activities, food habits, personality, lifestyle, social status, activities, interests, opinions, and attitudes.</p> <p>Lifestyle: Simple / Modern and trendy</p> <p>We found that the lifestyle of the residents there consists of many types, from the simple to the modern and trendy. So this will</p>



	<p>benefit The Heaven Bakery by helping to promote the product. So, for ordinary citizens and residents, we will be able to win hearts with reasonable and affordable prices. while for people who have a trendy and modern lifestyle, we will focus on the design of our bento cake and our bakery. We want to ensure that they like our bakery vibes. So for those who love to share their lives on social media, they can also mention us and tag our place on social media. As a result, it could be one of our advantages in our marketing strategy.</p> <p>Activity: vacation, adventure, and traveler</p> <p>Apart from that, the place we chose is a place where there are activities where you can spend time with family and love, since the lower town is a vacation spot. So, we can attract them by serving a lot of free gifts, such as totes for those who love to travel. So, they can use it since the tote bag is a durable product and can carry personal items in a bit larger quantity. Apart from that, we also served them mini toys and a happy meal, so that families who stop by our store can make their children and family members happy. Furthermore, not only children are mini-toy collectors. Some also belong to adults and teenagers. So, by promoting and advertising to them about the free gift and happy meal package, it will cause people who do such activities in the area to be attracted to our bakery.</p>
<p>Behavioral Segmentation</p>	<p>Behavioral Behavioral segmentation is a tool used by marketers to divide customers into groups. Each group has specific behavioral patterns, which make it easier to send targeted marketing materials. Thus, it uses the unique relationship you have with your customers to have a very personal conversation.</p> <p>In this segmentation, our target market is those who want to hold any type of event, such as a wedding, a birthday party, or</p>



occasional events like Hari Raya and Chinese New Year. The demand for bento cake during these events normally increases. During weekends or school holidays, there are many wedding and birthday party events being held, which gives us an opportunity to sell our product. Our service includes quality bento cakes in a variety of quantities and designs. We can deliver to them directly from the oven to make sure they get our product in good quality and in good condition.

6.4 MARKET SIZE

Market share in strategic management and marketing is the percentage or proportion of the total available market or market segment that is being serviced by a business. It also refers to the estimated potential sales of the company after taking market size and competitor influence into account. A survey by the business reveals that each of the competitors controls a percentage of the market, as shown below. Based on our observations, it appears that we have a good chance of succeeding in this business. This is because our products are bento cake and mexican bun. The other competitor, on the other hand, had provided different types of products as part of their marketing strategy.

6.4.1 Population table

- Number of populations at Bandar Hilir Malacca: 579,000 people
- Number of tourists in Malacca Lower Town: 7,450,000 people

Melaka sasar 7.45 juta pelancong hingga 2023

Oleh Nazri Abu Bakar - Ogos 6, 2022 @ 6:45pm
bhnews@bh.com.my



Figure 6.4.1.1 : Article from Berita Harian about the target for the arrival of foreign tourists in Malaysia being 7.45 million from April 2022 to December 2023, which was announced by the State Tourism , Heritage and Culture Exco Datuk Muhammad Jailani

Table 6.4.1: Group of customers from different category at The Heaven Bakery.

GROUP OF CUSTOMERS	NO. OF CUSTOMER	NO. OF PRODUCT PURCHASE	PRODUCT PRICE PER UNIT	TOTAL (RM)
Tourist	3,725	1	14.90 + 3.29	67,757.75
Self employed	5,790	1	14.90 + 3.29	105,320.10
Office workers	5,790	1	14.90 + 3.29	105,320.10
University student	5,790	1	14.90 + 3.29	105,320.10
School student	5,790	1	14.90 + 3.29	105,320.10
Total				594,358.25

Table 6.4.2: Calculation of market size per year for The Heaven Bakery product.

CUSTOMER	PRODUCT	BENTO CAKE (RM 14.90/UNIT)	MEXICAN BUN (RM 3.29/UNIT)
Local	Total target market	=population x percentage = 579,000 people x 0.05 =28,950 people	
	Total market price	=target market x price per unit = 28,950 people x RM 14.90 =RM431,355	=target market x price per unit = 28,950 people x RM 3.29 =95,245.50



Tourists	Total target market	$= \text{population} \times \text{percentage}$ $= (7,450,000/2) \text{ people} \times 0.001$ $= 3,725 \text{ people}$	
	Total target market	$= \text{target market} \times \text{price per unit}$ $= 3,725 \text{ people} \times \text{RM } 14.90$ $= \text{RM}55,502.50$	$= \text{target market} \times \text{price per unit}$ $= 3,725 \text{ people} \times \text{RM } 3.29$ $= \text{RM}12,255.25$
TOTAL PER YEAR FOR EACH PRODUCT		RM486,857.5	RM107,500.75
TOTAL		RM594,358.25	

6.5 COMPETITORS

Competitors are very entities that rival one another. The competition can reduce the price of goods and services as businesses attempt to gain a large market share. To make sure our business survives, we have to know about our competitors and analyse the strengths and weaknesses of those competitors. Other than that, since Bandar Hilir Melacca is a small city and more of a residential area and vacation spot, there are not too many dessert shops and bakeries. They focus more on local food. So, this is a benefit to The Heaven as it competes with others.

Table 6.6.1 : Competitors strenght and weakness

Competitors	Strenght	Weakness
The Nadeje Plaza Mahkota	<ul style="list-style-type: none"> • Variety of cake • Variety of menu such as macaroon • The 	<ul style="list-style-type: none"> • Expensive product cake • No Mexicun Bun • No Bento cake • Simple packaging



Competitors	Strenght	Weakness
The Mamaroti	<ul style="list-style-type: none"> Variety of Mexicun Bun 	<ul style="list-style-type: none"> No Bento Cake Simple packaging Expensice product Small stall

6.6 MARKET SHARE

Market share in strategic management and marketing is the percentage or proportion of the total available market or market segment that is being serviced by a business. It also refers to the estimated potential sales of the business after taking the size of the market and the influences of competitors into consideration. A survey by the business reveals that each of the competitors controls a percentage of the market, as shown below. From the observations that we made; it seems like we have good potential to do this business. This is because our focus product is dessert like cupcakes. It was different in that the other competitor had provided other types of products too as part of their marketing strategy.

Table 6.6.1 : Table of persentages in market with competitor (before and after)

Name	Percentage in market (Before)	Population industry of household	Percentage in market (After)	Population industry of household
The Nadeje Plaza Mahkota	55%	17,971	50%	16,338
The Mamaroti	45%	14,704	40%	13,070
The Heaven Bakery	-	-	10%	3,268



TOTAL	100%	32,675	100%	32,675
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6.5 SALES FORECASTING

1) Sale in every month is consistent due to consistency in marketing guerrilla.

Month	Sales Forecast (RM)
January	49,529.85
Febuary	49,529.85
March	49,529.85
April	49,529.85
May	49,529.85
Jun	49,529.85
July	49,529.85
August	49,529.85
September	49,529.85
October	49,529.85



November	49,529.85
Month	Sales Forecast (RM)
December	49,529.85
2023	594,358.25
2024 (10%)	653,794.08
2025 (15%) ³⁵	683,511.99

Table 6.5.1 : Sale forecasting in every month for three years.

- 1) Sales increase 10% for the 2nd year
- 2) Sales increase 15% for the 3rd year

Figure 6.5.1 Competitor percentage in market before The Heaven enter the Market

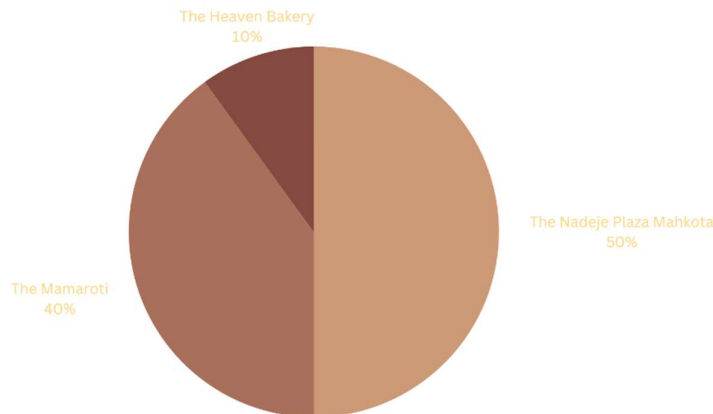
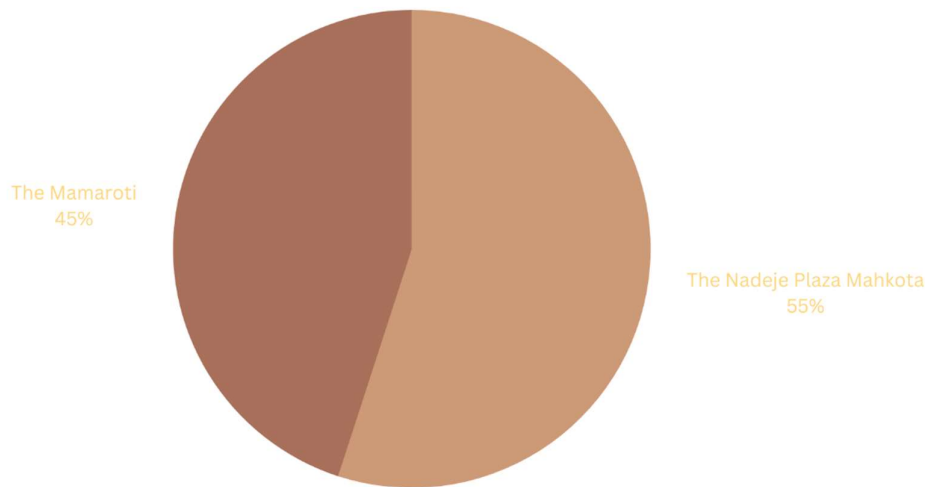


Figure 6.5.1 Competitor percentage in market after The Heaven enter the Market



6.7 MARKETING STRATEGY

In our business, we are introducing an existing product that has a large potential to gain profit based on the target market. The Heaven Bakery's marketing strategy's goal is to promote and introduce people to our brand and location. Thus, The Heaven Bakery wants to make people in Malaysia pay attention to each of its products, which are an aromatic Mexican bun and a variety of flavours of bento cake. Introducing people to a new business strategy is not easy. Marketing is the most important part of promoting and introducing our brand to people, the media, and tourists. This is The Heaven Bakery's effort to promote its own brand to the media, residents, and tourists in Melaka and Malaysia using consistent marketing methods. This is to meet customer demand and needs. Additionally, The Heaven Bakery must ensure that they have their own effective planning in place in order to maximize business profit and consistency year after year. Product, place, promotion, and price are the four components of the marketing mix. Those factors must be at their peak in order to get the best result.



6.8 PRODUCT STRATEGY

A "product" is an item that we sell to people. The Heaven Bakery has two products that want to entice and capture customers' hearts. Among them are aromatic Mexican buns and aesthetic bento cakes. Our business operations consist of one major business: providing products to customers through our shop around Bandar Hilir, Malacca

- Brand



Figure 6.8.1 Signboard

The meaning of our business name "The Heaven" is the symbol of a heaven taste of Mexican Bun and Bento Cake. What we mean from this word is we want to produce the product that has a magnificent or splendid or grand quality. It also means even we produce a product which is the product is small but has a top characteristic quality from it looks and taste. To begin, in keeping with our slogan, "A taste of paradise," the heaven must be tasty and unique. Every bite and taste are crucial to heaven.

- Ingredient, design and flavours

So with every ingredient and recipe, we focus on producing an indescribably delicious product and a heart-piercing smell. First is the aromatic Mexican bun. The special ingredient in our Mexican bun is that we use high-quality butter. This is to ensure that every Mexican bun we produce will have an aromatic smell right out of the oven. As a result, the fragrance will permeate the entire bakery until it reaches the front door. So every customer who passes in front of our store will be attracted by the aromatic scent that comes from our bakery. Apart from that, we will make sure the texture of our Mexican bun is very soft inside and a little crunchy I outside, so it will



have a lovely impact on every bite for the customer. Not only that, but we will also use melted butter to make the topping on the Mexican bun, so when it's cut in half, customers will be drooling, and the golden colour of the Mexican bun will catch everyone's attention.

Next is, our Bento cake flavours came in four varieties at the start of our business, such as vanilla, red velvet, chocolate, and coffee. The four cake flavours have a soft and moist texture and a variety of interesting flavours. Therefore, the extraordinary taste will make the cake and bun have their own taste, which will cause them to choose various flavours with a large quantity in one purchase. There will be a wide range of flavours, frostings, designs, toppings, and decorations available for Bento Cakes. In addition, the design with which we decorate the bento cake is attractive and according to the latest trends. So, it will attract customers to buy it. Among them, we will decorate the cake with a drawing of an "oyen" cat because the cat is very popular on social media. Not only that, but we will also present a mature and aesthetic drawing so that it is suitable for every age group and society. For example, two friends hugging or expressing love on the cake. The colour chosen to produce a product will also follow bright, shining, and stunning colours. So, it will be more interesting. The impact may be that some customers will post the picture on social media, and it will attract more people's attention.

- Taste

Furthermore, we don't just focus on design; we also focus on taste and texture. For example, we will make sure that each piece of cake produced is soft and moist. This is to prevent customers from feeling sick and can be a dish that is very suitable to eat when doing any type of activity. In addition, we also ensure that the cream used to coat the cake is not too sweet but creamy and yummy. For example, we will ensure that each ingredient for each of the cakes is uniform and is used according to the recipe that has been set. As a result, it can serve as a character for The Heaven Bakery product as a delectable food.



- Packaging



Figure 6.8.2: Packaging of Mexican Bun

Setting the bento cake in a cute box. It is suitable as a gift or for an event. Other than that, the box is very easy to transport because it is not heavy and small. Furthermore, the box also secures the cake inside to ensure the cake is static inside the box. While the Mexican bun packaging looks exclusive and convenient, The packaging is so aesthetic. Thus, the packaging is designed to make it easy for people to use it because when people want to eat, they can open the packaging, and if they cannot finish the mexican bun, they can easily flip the top of the packaging to secure the mexican bun and maintain the temperature of the bun.

- Price Strategy

Setting a price is very important before we market our product. Our product's price is reasonable, so people will buy it, and this will make it easier for us to compete with our competitors. The price of what we sell is fixed, and the price for a bento cake is RM 14.90 for each cake, and the price for a mexican bun is only RM 3.29 for each bun. So the price is really affordable compared to our competitors, who sell each cake for RM78 and the Mexicun Bun for RM4.00.



- Promotion strategy



Figure 6.8.3: Happy Meal and free gift promotion

Promotion is very important in any business. We promote our bakery on social media sites such as TikTok, Facebook, Instagram, and Twitter. We will advertise our product and our updated design on social media to attract customers of various ages. So for social media, users can easily know our location and our product. Other than that, we also serve them a free gift and a happy meal. This is the same strategy as McDonald's, since people love Happy Meals and will buy the updated toys. We use this method to attract customers to our bakery. Not only that, we will also give them a free gift. For example, people who buy RM 15 and above will get a free wish card, while people who buy RM 50 and above will get a free loyalty card and can join the lucky draw, while people who exceed RM 100 will get a free lanyard, and lastly, people who buy RM 150 or more will get a free tote bag.



6.9 SCHEDULE OF REMUNERSTION

POSITION	QUALITY	MONTHLY SALARY (RM) (A)	EPF (RM) (B)	SOCSCO (RM) (C)	TOTAL (RM) (A+B+C)
Marketing Manager	1	2,500	325	43.75	2,868.75
TOTAL					2,868.75

6.10 MARKETING SUPPLY

ITEM	UNIT	PRICE (RM)	TOTAL (RM)
Signboard	1	1,300.00	1,300.00
Frame	10	20.00	200.00
LED	1	38.00	38.00
Mini chef statue	1	58.00	58.00
Logo decoration	1	500.00	500.00
Signboard license	1	100.00	100.00



Blackboard	1	23.00	23.00
Mini label blackboard	5	2.50	2.50
Extra front decoration	1	1,200.00	1,200.00
ITEM	UNIT	PRICE (RM)	TOTAL (RM)
TIKTOK Advertisement	6	50.00	300.00
INSTAGRAM Advertisement	6	50.00	300.00
FACEBOOK Advertisement	6	50.00	300.00

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THE HEAVEN BAKERY

TYPE	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
<u>Fixed Assets</u>			
1.Bakery Decoration	2,081.5		
2.Signboard	1,300		
<u>Monthly Expenses</u>			
1.Sallary (EPF+SOC SO)		2,868.75	
2.Advertisement		75	
<u>Other Expenses</u>			
1.Gift			500
2.Signboard license			100



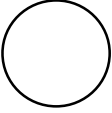
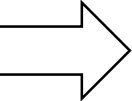
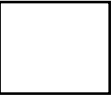
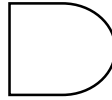
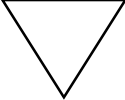
7.0 OPERATION PLAN

7.1 INTRODUCTION

An operation is an important factor that should be included in any business we wish to start in order to ensure that it will function properly. The success of the business can be credited towards its smooth operation. Therefore, it is important to establish the operation's purpose so that it can serve as a guide for the business in accomplishing its objective.

Heaven Bakery's main objectives are to provide the best quality of products by making the best cakes and pastries with high-quality ingredients and maintaining the product's freshness in order to enhance customers' happiness. Then, we work hard to meet our customers' expectations and standards. The Heaven Bakery will be in Plaza Mahkota, Bandar Hilir, Melaka Raya. The Heaven Bakery operates for 6 days a week and closes on Thursday at 9 am to 9 pm.

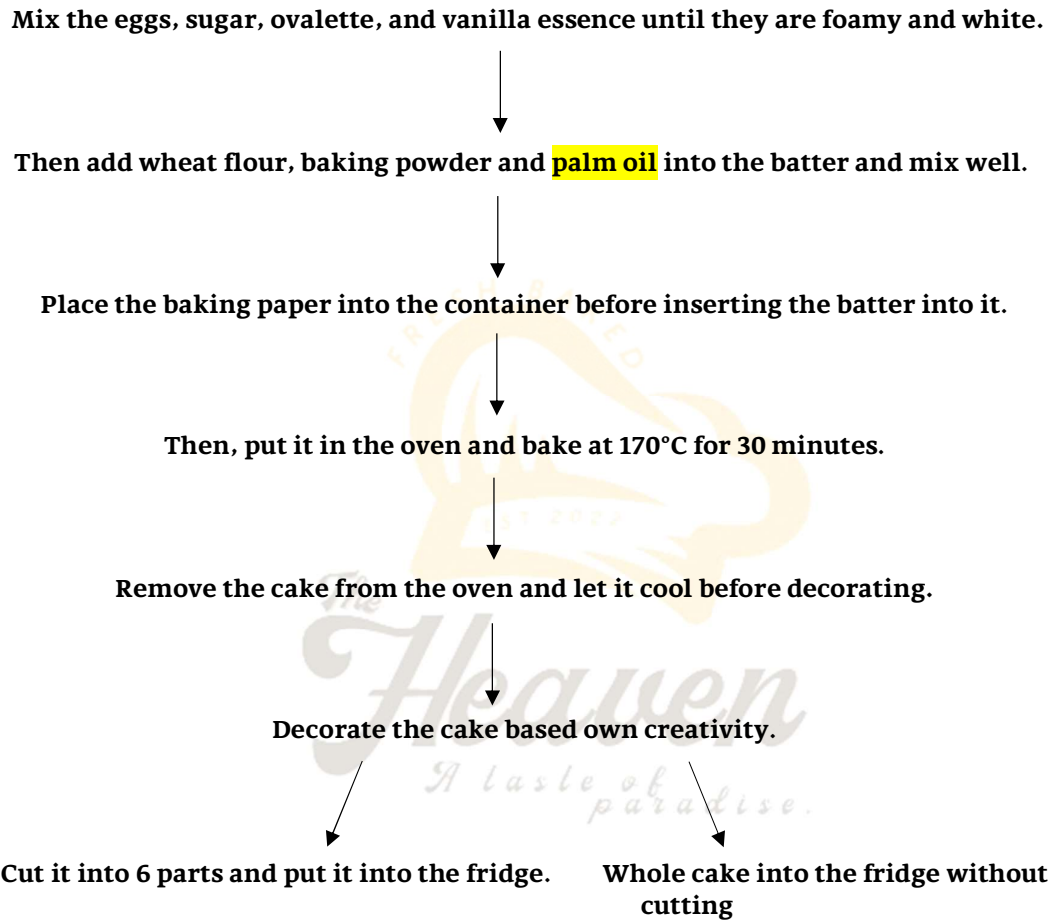
7.2 OPERATION PROCESS

SYMBOL	ACTIVITY	DESCRIPTION
	Operation	Activities that modify, transform, or give values to the input.
	Transportation	Transporting activity occurs when materials are moved from a place to another.
	Inspection	Activity that measures standard and quality of the in process material, finished products or services.
	Delay	The process is delay or restrained due to the waiting for the next process or activity.
	Storage	All finished products are stored in a warehouse or in the storage area.

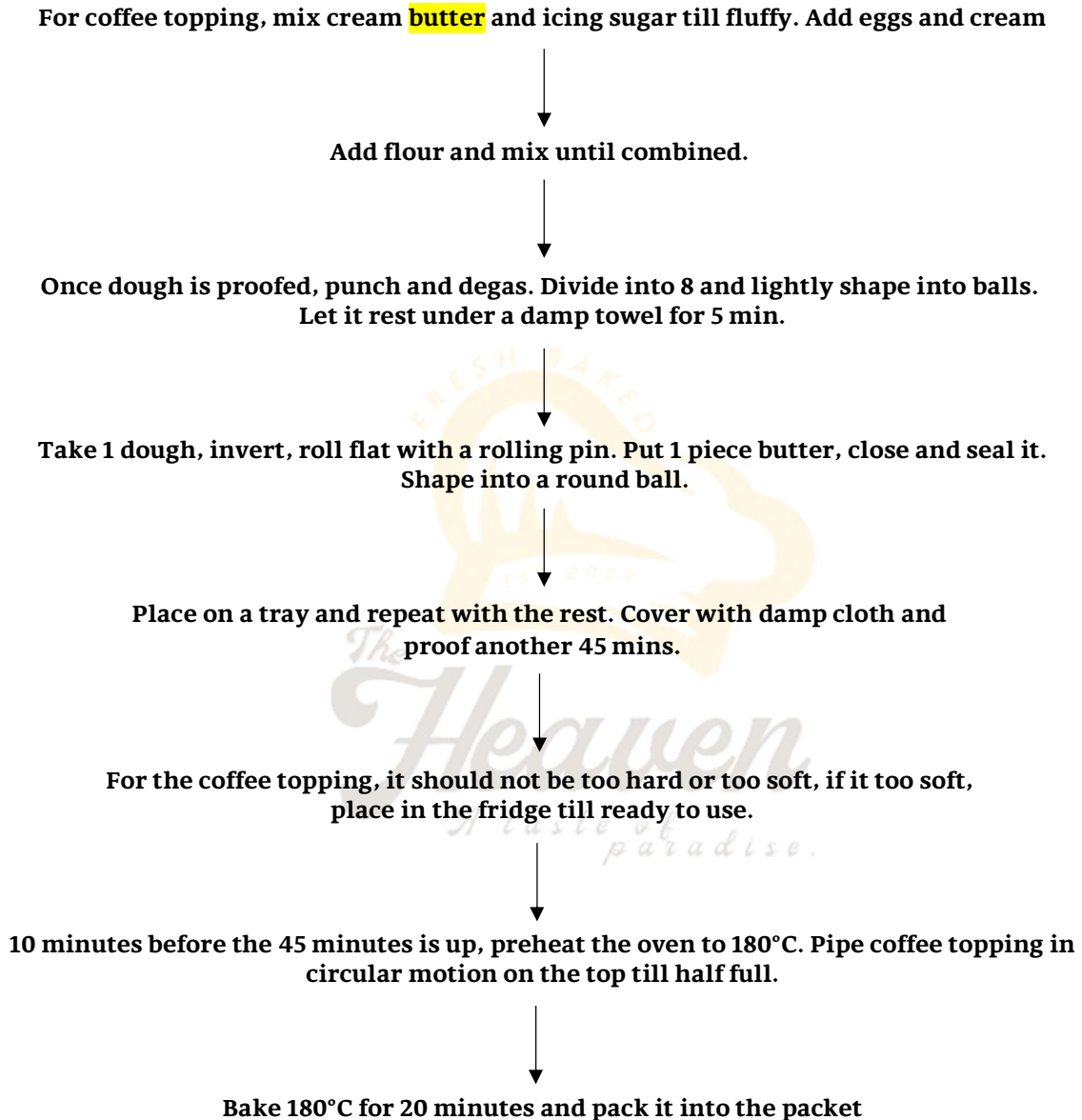


PROCESS FLOW CHART

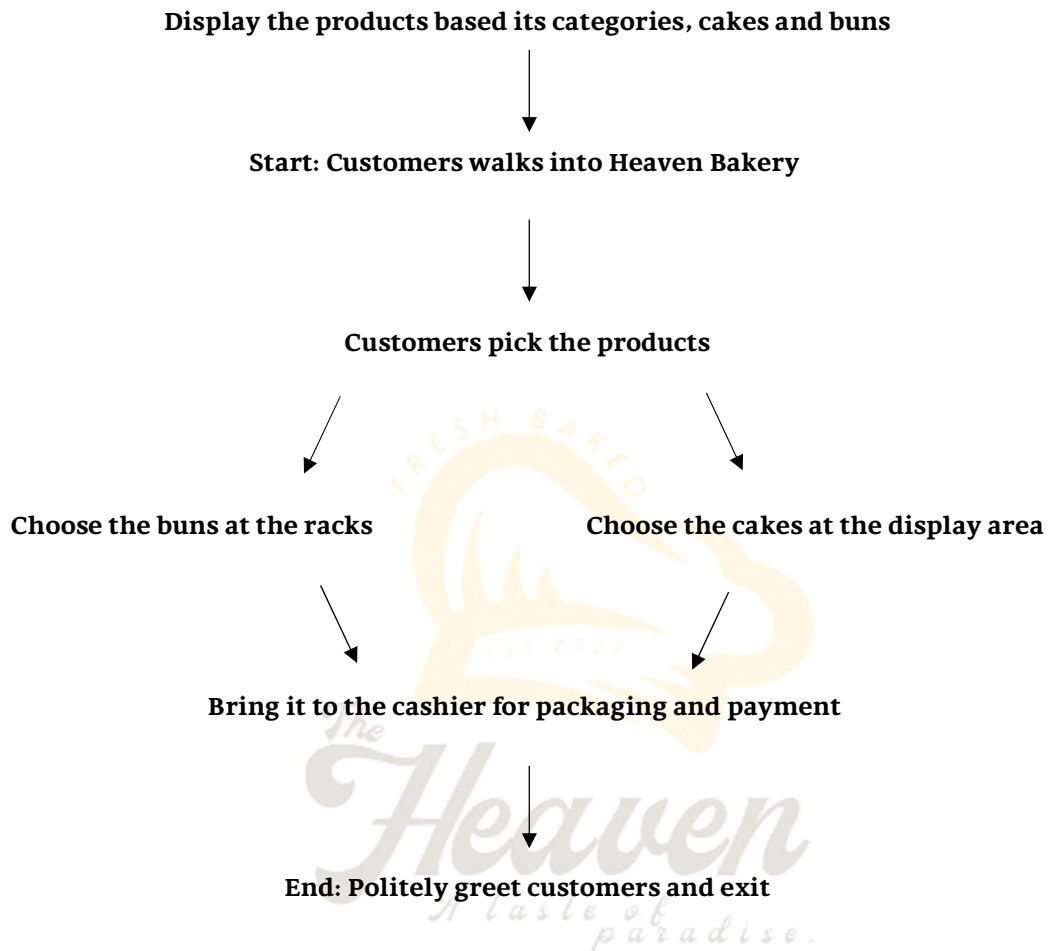
7.2.1 THE FLOW CHART OF MANUFACTURING BENTO CAKE



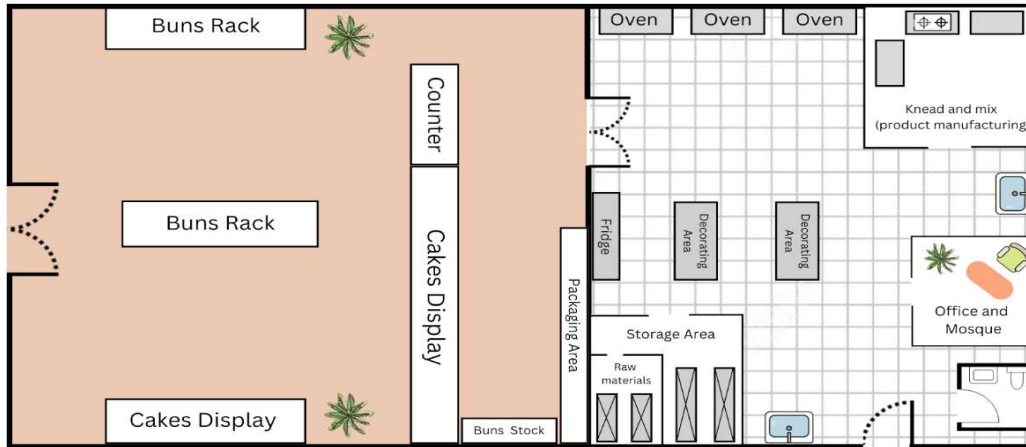
7.2.2 THE FLOW CHART OF MANUFACTURING MEXICAN BUN



7.3 ACTIVITY CHART



7.4 OPERATIONS LAYOUT PLAN



7.5 CAPACITY PRODUCTION PLANNING

- **Sales forecast per month**

$$\begin{aligned} \text{Average sales forecast per month: } & \frac{\text{RM}594,358.25}{12} \\ & = \text{RM}49,529.85 \end{aligned}$$

Price:

Bento Cake (all flavors)	=	RM14.90
Mexican Bun	=	RM3.29
Total Price	=	RM18.19

$$\begin{aligned} \text{Number of Output per month: } & \frac{\text{RM } 49,529.85}{\text{RM}18.19} \\ & = \text{2,723 units per month} \end{aligned}$$

- **Number of working days per month is 26 days**

$$\begin{aligned} \text{Number of Output per day: } & \frac{2,723 \text{ units}}{26 \text{ days}} \\ & = \text{105 units per day} \end{aligned}$$

- **Number of working hours per day is 12 hours**

$$\text{Number of Output per hour: } \frac{105 \text{ units}}{12} = \text{9 units}$$



7.6 MATERIALS/ STOCKS REQUIREMENT PLANNING

7.6.1 BILL OF MATERIALS OF BENTO CAKE

DESCRIPTION	SPECIFICATION	QUANTITY
Wheat flour	1 kg	240 g
Baking Powder	454 g	15 g
Eggs	1 carton	1 unit
Vanilla essence	100 ml	5 ml
Flavor	500 g	10 g
Ovalette	500 g	30 g
Sugar	500 g	100 g
Cooking oil (Palm oil)	1 kg	75 g
Fresh cream	250 ml	2 ml
Cake board	1 pack/50 pcs	1 pc
Cakebox	1pack/50 pcs	1 pc
Spoon & fork plastic	1 pack/50 pcs	1 set



7.6.2 BILLS OF MATERIALS WITH COST PER UNIT

DESCRIPTION	SPECIFICATION	PRICE PER UNIT (RM)	QUANTITY	TOTAL (RM)
Wheat flour	1 kg	RM3.00	240 g	RM0.72
Baking Powder	454 g	RM10.00	15 g	RM0.33
Eggs	1 carton	RM7.20	1 unit	RM0.60
Vanilla essence	100 ml	RM2.90	5 ml	RM0.15
Flavor	500 g	RM2.00	10 g	RM0.04
Ovalette	500 g	RM6.50	30 g	RM0.39
Sugar	1 kg	RM2.80	100 g	RM0.56
Cooking oil (Palm oil)	1 kg	RM2.50	75 g	RM0.20
Fresh cream	250 ml	RM8.50	2 ml	RM0.07
Cake board	1 pack/50 pcs	RM45.00	1 pc	RM0.90
Cakebox	1 pack/50 pcs	RM50.00	1 pc	RM1.00
Plastic knife cake	1 pack/50 pcs	RM10.00	1 pc	RM0.20
TOTAL				RM5.16



7.6.3 BILL OF MATERIALS OF MEXICAN BUN

DESCRIPTION	SPECIFICATION	QUANTITY
Instant coffee powder	1 kg	10 g
Cream butter	500 g	10 g
Icing sugar	1 kg	5 g
Eggs	1 carton	1/8 unit
Wheat flour	1 kg	40 g
Milk	1 L	15 ml
Instant yeast	500 g	0.02 g
Sugar	1 kg	10 g
Salt	1 kg	2 g
Clear bread bag	100 pcs	1 pc

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7.6.4 BILLS OF MATERIALS WITH COST PER UNIT

DESCRIPTION	SPECIFICATION	PRICE PER UNIT (RM)	QUANTITY	TOTAL (RM)
Instant coffee powder	1 kg	RM4.00	10 g	RM0.04
Cream butter	500 g	RM6.99	10 g	RM0.03
Castor sugar	1 kg	RM5.00	5 g	RM0.025
Eggs	1 carton	RM7.20	1/8 unit	RM0.08
Wheat flour	1 kg	RM3.00	40 g	RM0.12
Milk	1 L	RM5.00	15 ml	RM0.08
Instant yeast	500 g	RM1.15	0.02 g	RM0.01
Sugar	1 kg	RM2.80	10 g	RM0.03
Salt	1 kg	RM2.00	2 g	RM0.002
Clear bread bag	1pack/100 pcs	RM14.00	1 pc	RM0.14
TOTAL				RM0.88

ITEMS	TOTAL COST/UNIT	TOTAL SALES/UNIT (MONTHLY)	TOTAL COST RAW MATERIAL (MONTHLY)	PRICE + MARKUP	SALES	PROFIT
BENTO CAKE	RM5.16	2723 units	RM14,050.68	RM14.90	RM40,572.70	RM26,522.02
MEXICAN BUN	RM0.88	2723 units	RM2,396.24	RM3.29	RM8,958.67	RM6,562.43
TOTAL					RM49,531.37	RM33,084.45



7.6.5 EQUIPMENT REQUISITION SCHEDULE

ITEMS	PRICE PER UNIT	QUANTITY	TOTAL COST (RM)
Piping bag	RM25.00	10	RM250.00
Baking pan	RM17.00	6	RM102.00
Baking trays	RM10.90	10	RM199.00
Bowl	RM9.95	3	RM29.85
Baking tray trolley	RM60.00	2	RM20.00
Kitchen glove	RM4.90	4	RM19.60
Plastic hands glove	RM2.00/pack	2 packs	RM4.00
Kitchen towel	RM17.90/set	1 set	RM17.90
Dish soap	RM11.50	3	RM34.50
Dish sponge	RM0.50	3	RM3.00
Shovel waste	RM2.00	3	RM6.00
Plastic home stick	RM3.90	3	RM11.70
Mop bucket	RM25.00	1	RM25.00
Mop stick	RM3.90	1	RM3.90
Black plastic bag	RM35.00/pack	1	RM35.00
TOTAL			RM761.45

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7.7 AMOUNT OF MACHINE REQUIRED

- **The standard production time per time for planned machine**

The planned rate per day = 105 units

$$\frac{\text{No of Output per day}}{\text{Operatio hours}} = \frac{105 \text{ units}}{12 \text{ hours}}$$

$$= 9 \text{ units/hour}$$

1 hour = 9 units

$$1 \text{ hours} = \frac{1}{9} \times 60 \text{ minutes}$$

1 unit = 6.67 min

- **Machine productive time per day= Operation hours - (Setting up time + Down time)**

= 12 hours - (30 min+30 min)

= 12 hours - (60 min)

= 12 hours - 1 hour

= 11 hours/day

- **No of machines, required**

$$\text{No. of Machine} = \frac{\text{Planned rate of production per day}}{\text{Machine productive time per day}} \times \text{standard production time/unit}$$

$$= \frac{105 \text{ units}}{11 \text{ hours} \times 60 \text{ mins}} \times 6.67 \text{ min}$$

$$= 1.06 \cong 2 \text{ machines}$$

Machine	Planned rate of production per day	Machine production time per day	Standard production time/ unit	No of machines, required	Quantity of Machine
Freezer	105 units	720 min	6.67 min	1.06	2
Oven	105 units	720 min	6.67 min	1.06	2
Mixer	105 units	720 min	6.67 min	1.06	2
Weighing scale	105 units	720 min	6.67 min	1.06	2
Chiller	105 units	720 min	6.67 min	1.06	2



7.7.1 MACHINERY AND FURNITURE SCHEDULE

ITEMS	PRICE PER UNIT	QUANTITY	TOTAL COST (RM)
Freezer	RM350.00	2	RM700.00
Oven	RM8,000.00	2	RM16,000.00
Mixer 80 L	RM18,000.00	2	RM36,000.00
Baking table	RM199.00	2	RM398.00
Racks	RM115.00	5	RM575.00
Stove	RM110.00	2	RM220.00
Showcase display	RM1,100.00	1	RM1,100.00
Fire extinguisher	RM47.00	2	RM94.00
Weighing scale	RM300.00	2	RM600.00
Chiller	RM900.00	2	RM1,800
TOTAL			RM57,487.00

7.8 LIST OF THE SUPPLIER

We have identified suppliers that will collaborate with our company to provide the necessary materials and equipment. These suppliers were chosen due to their easily accessible, which indicates that they are near to our kiosk and can deliver the items quickly. Additionally, the cost of their offer is more reasonable and suitable for our company's production.

In addition, the companies which provide us have great reputation in the fields of management, finances, and customer relations. If any of our frozen products or perishable items are found to be out-of-date or damaged, replacement goods can be simply exchanged. The smoothness of our manufacturing is strongly influenced by all these factors.

NAME OF SUPPLIER	ADDRESS & PHONE NUMBER
Laitini Sdn Bhd	23-1, Jalan Melaka Raya 32, Taman Melaka Raya, 75000 Melaka
Enigma Marketing Sdn Bhd	No 01-77, Plaza Melaka Raya, Taman Melaka Raya, 75000, Melaka, Melaka
Malayas Industries Sdn Bhd	93, Jalan Melaka Raya 24 Taman Melaka Jaya, Jalan Melaka Jaya, Taman Melaka Raya, 75000 Melaka
SengWooi Moulding Sdn Bhd	First Floor, No. 375-A, Jalan Melaka Raya 6, Melaka Raya, 75000 Malacca



7.9 MANPOWER PLANNING

· AMOUNT OF DIRECT LABOUR WORKER

Workers productive time per day = Working hours per day - rest time

$$= 12 \text{ hours} - 1 \text{ hour}$$

$$= 11 \text{ hours/day}$$

$\frac{\text{Planned rate of production per day}}{\text{Workers productive time per day}} \times \text{worker standard time}$

$$\frac{105 \text{ units}}{11 \text{ hours} \times 60 \text{ mins}} \times 17 \text{ min}$$

$$= 2.70 \cong 3 \text{ workers}$$

LIST OF OPERATIONS PERSONNEL & REMUNERATIONS

LIST OF OPERATION PERSONNEL

POSITION	NUMBER OF PERSONNEL
Operation Manager	1
Operation Workers	3
TOTAL	4

SCHEDULE OF REMUNERATION OF OPERATION PERSONNEL

POSITION	NO. OF WORKER	SALARY PER MONTH	EPF 11% (RM)	SOCSSO 0.5% (RM)	TOTAL (RM)
Operation Workers	3	RM1,500/person = RM4,500.00	RM495.00	RM22.50	RM5,017.50
Operation Manager	1	RM1,800	RM165.00	RM26.25	RM1,991.25
TOTAL					RM7,008.75



SCHEDULE OF TASKS AND RESPONSIBILITIES OF OPERATIONS PERSONNEL

POSITIONS	TASK AND RESPONSIBILITIES
Operation Workers	<ul style="list-style-type: none"> · Comprehend what customers desire and need. · Produces the completed menu according to the operation manager's specifications. · Report to the Chief Operating Officer and assist with daily tasks and responsibilities. · Supervise the purchasing of supplies and raw materials.
Operation Manager	<ul style="list-style-type: none"> · Capable of forecasting the future and managing business expenses. · Recruit, train, and monitor employees' performance. · Find fresh ideas to satisfy customers' needs and boost sales income. · Assure and assist in the conformity of all organizational processes with relevant laws.

7.10 BUSINESS AND OPERATION HOURS

The Heaven Bakery operates for 6 days a week and closes on Thursday. Due to the high customer demand, our business only has one off day every week. When the demands come, our company will fulfil their request in order to guarantee our customers' satisfaction. The operation is 12 hours with 1 hour's rest. The working hours for workers is 11 hours every day. The resting hour for workers is 1 hour.

Other than Friday, our bakery will be closed on public holidays like Labour Day and Hari Raya Aidilfitri, but not on other major festival seasons in Malaysia. This developed as a result of increased demand for our products.



BUSINESS HOUR

DAY	HOUR
Sunday to Saturday	9 am-9 pm
Thursday	Closed

OPERATION HOUR

DAY	HOUR
Sunday to Saturday	8;30 am- 9:30 pm
Sunday to Saturday	REST 1 pm - 2 pm
Thursday	Closed

7.11 LICENSE, PERMITS AND REGULATIONS

- **Halal Certification**

The Heaven Bakery operates a food-based business. In order to ensure that all of their products are certified Halal in compliance with JAKIM's regulations and Islamic principles, a certificate of "HALAL" from Jabatan Kemajuan Islam Malaysia (JAKIM) is necessary in order to operate the business.

- **Typhoid Injection**

Typhoid vaccination is compulsory for workers in Malaysia. The certificate that stands as proof of injection is valid for three years. The cost of each injection varies among clinics. The average price is RM55 per person. A multiple with three employee's costs RM165.



7.12 IMPLEMENTATION SCHEDULE SCHEDULE

ACTIVITIES (2022)	DEADLINES	DURATIONS
Incorporation for business	July-September	3
Application for premises & license	September-October	2
Searching for business premise	August-October	3
Renovation	October-November	2
Procurement of machine and raw materials	November-December	2
Requirement of labors	November	1
Installation of machine	December	1

Gant Chart

Task Name

TASK NAME	MONTH					
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Planning	■					
Research		■				
Design			■			
Implementation				■		
Follow up					■	



7.13 OPERATION BUGDET

ITEM	FIXED ASSET (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
Fixed Asset Machine and Furniture	RM57,487.00		
Monthly Expenses Raw Material Equipment EPF + SOCSO + Salary		RM16,446.92 RM761.45 RM7,008.75	
Other Expenses Typhoid Injection			RM165.00
TOTAL	RM57,487.00	RM24,217.12	RM165.00
OVERALL TOTAL		RM81,869.12	

The
Heaven
A taste of paradise.



8.0 FINANCIAL PLAN

8.1 INTRODUCTION

A financial plan incorporates all financial data derived from the operating budget include the marketing, operation and administration. Financial information from the operating budgets is the translated or transformed into a financial budget.

Financial plan is one of the most important aspect to determine whether success or failure of our business. Systematically and rationally in making the financial planning that can help the business move slightly.

8.2 THE OBJECTIVES OF FINANCIAL PLAN

- To determine the minimum cost in the business operation and find the reality cost that involved in the business.
- To determine the size of investment.
- To identify and purpose the relevant sources of finance.
- To know how much flow in the business and the company development.
- To analyze the liability of the project before actual investment is committed.
- To know the total amount expenditure and depreciation.
- To be used as a guideline for project implementation.

8.3 FINANCIAL STRATEGIES

Financial strategies should be average in detail such as:

- Find the potential space or size to invest in the project implementation.
- The cash flow should be enough for carry on the business.
- Make sure the expenses in each part are maximized.
- To make sure the account is balance.



8.4 THE IMPORTANCE OF FINANCIAL PLAN

- To determine the size of investment.
- To identify the purpose of relevant sources of finance.
- To ensure that initial capital is enough.
- To appraise the viability of the project before actual investment is committed.
- To be used as a guideline for implementation.

8.5 SCHEDULE OF TASK AND RESPONSIBILITY

- Deals with all financial transaction in the business.
- As a cashier, who will sit in front of the outlet and will manage the payment process, control the cash flow.
- Responsible in gathering the financial output.
- Estimate the ratio to know the profit per month.

8.6 ADMINISTRATION BUDGET

ADMINISTRATIVE EXPENDITURE	
Fixed Assets	RM
Renovation	800
Furniture and fittings	7,042
Working Capital	
Salary, EPF, SOCSO	9,180
Rental	1,800
Office supplies	206
Utilities	410
Other Expenditure	
Maintanance	500
Pre-Operations	
Deposit (rent, utilities, etc.)	2,500
Business Registration & Licences	970
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	23,408



8.7 MARKETING BUDGET

MARKETING EXPENDITURE	
Fixed Assets	RM
Signboard	1,300
Decoration	2,082
Working Capital	
Salary, EPF, SOCSO	2,869
Advertisement	75
Other Expenditure	
Freeright	500
Pre-Operations	
Deposit (rent, utilities, etc.)	
Signboard Licences	100
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	6,925

8.8 OPERATION BUDGET

OPERATIONS EXPENDITURE	
Fixed Assets	RM
Machinery and furniture	57,487
Working Capital	
Raw Materials & Packaging	16,447
Equipment	761
Salaries, EPF & SOCSO	7,009
Other Expenditure	
Typhoid	165
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	81,869



8.9 PROJECT IMPLEMENTATION COST

THE HEAVEN BAKERY 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					
Renovation	800	0		800	
Furniture and fittings	7,042	0		7,042	
Signboard	1,300	0		1,300	
Decoration	2,082	0		2,082	
Machinery and furniture	57,487	0		57,487	
Working Capital 1 months					
Administrative	11,596	0		11,596	
Marketing	2,944	0		2,944	
Operations	24,217	0		24,217	
Pre-Operations & Other Expenditure	4,735	0		4,735	
Contingencies 10%	11,220	0		11,220	
TOTAL	123,423	0	0	123,423	0



8.10 CASH FLOW

THE HEAVEN BAKERY 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)	123,423	0	0	0	0	0	0	0	0	0	0	0	123,423	0	0
Loan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Sales	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	594,360	683,796	683,514
Collection of Accounts Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CASH INFLOW	123,423	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	49,530	717,783	683,796	683,514
CASH OUTFLOW															
Administrative Expenditure															
Salary, EPF, SOCSO	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	110,160	121,176	130,320
Rent	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	23,760	27,324
Office supplies	206	206	206	206	206	206	206	206	206	206	206	206	2,477	2,724	3,133
Utilities	410	410	410	410	410	410	410	410	410	410	410	410	4,920	5,412	6,224
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Marketing Expenditure															
Salary, EPF, SOCSO	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	34,425	37,866	43,546
Advertisement	75	75	75	75	75	75	75	75	75	75	75	75	900	990	1,139
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Expenditure															
Cash Purchase	16,447	16,447	16,447	16,447	16,447	16,447	16,447	16,447	16,447	16,447	16,447	16,447	197,363	217,099	226,967
Payment of Account Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Carriage Inward & Duty	761	761	761	761	761	761	761	761	761	761	761	761	9,137	10,051	11,559
Salaries, EPF & SOCSO	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	84,105	92,516	106,303
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance															
Pre-Operations															
Deposit (rent, utilities, etc.)	2,500	0	0	0	0	0	0	0	0	0	0	0	2,500	0	0
Business Registration & Licences	1,070	0	0	0	0	0	0	0	0	0	0	0	1,070	0	0
Insurance & Road Tax for Motor Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Pre-Operations Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets															
Purchase of Fixed Assets - Land & Building	800	0	0	0	0	0	0	0	0	0	0	0	800	0	0
Purchase of Fixed Assets - Others	67,911	0	0	0	0	0	0	0	0	0	0	0	67,911	0	0
Pre-Purchase Down Payment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pre-Purchase Repayment:															
Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan Repayment:															
Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CASH OUTFLOW	72,281	39,922	38,797	38,797	38,797	38,797	38,797	38,797	38,797	38,797	38,797	38,797	538,533	512,877	567,112
CASH SURPLUS (DEFICIT)	51,142	9,608	10,733	10,733	10,733	10,733	10,733	10,733	10,733	10,733	10,733	10,733	178,250	140,919	116,402
BEGINNING CASH BALANCE	51,142	60,750	71,522	82,235	93,068	103,841	114,613	125,386	136,159	146,931	157,704	168,477	179,250	179,250	320,168
ENDING CASH BALANCE	51,142	60,750	71,522	82,235	93,068	103,841	114,613	125,386	136,159	146,931	157,704	168,477	179,250	320,168	438,570



8.11 INCOME

THE HEAVEN BAKERY PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	500	600
Current Year Purchases	197,363	217,099	226,967
Ending Stock	500	600	700
Raw Materials Used	196,863	216,999	226,867
Carriage Inward	9,137	10,051	11,559
	206,000	227,050	238,426
Salaries, EPF & SOCSO	84,105	92,516	106,393
Factory Overhead			
Depreciation of Fixed assets (Operations)	11,497	11,497	11,497
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total Factory Overhead	11,497	11,497	11,497
Production Cost	301,603	331,063	356,316

THE HEAVEN BAKERY PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	594,360	653,796	683,514
Less: Cost of Sales			
Opening Stock of Finished Goods	0	500	500
Production Cost	301,603	331,063	356,316
less: Ending Stock of Finished Goods	500	500	500
	0	0	0
	301,103	331,063	356,316
Gross Profit	293,257	322,733	327,198
Less: Expenditure			
Administrative Expenditure	139,157	153,072	176,033
Marketing Expenditure	35,325	38,858	44,686
Maintanance	1,165	1,282	1,474
Business Registration & Licences	1,070		
Insurance & Road Tax for Motor Vehicle	0	0	0
Other Pre-Operations Expenditure	0	0	0
Interest on Hire-Purchase	0	0	0
Interest on Loan	0	0	0
Depreciation of Fixed Assets	2,085	2,085	2,085
Total Expenditure	178,802	195,296	224,278
Net Profit Before Tax	114,456	127,436	102,920
Tax	0	0	0
Net Profit After Tax	114,456	127,436	102,920
Accumulated Net Profit	114,456	241,892	344,812

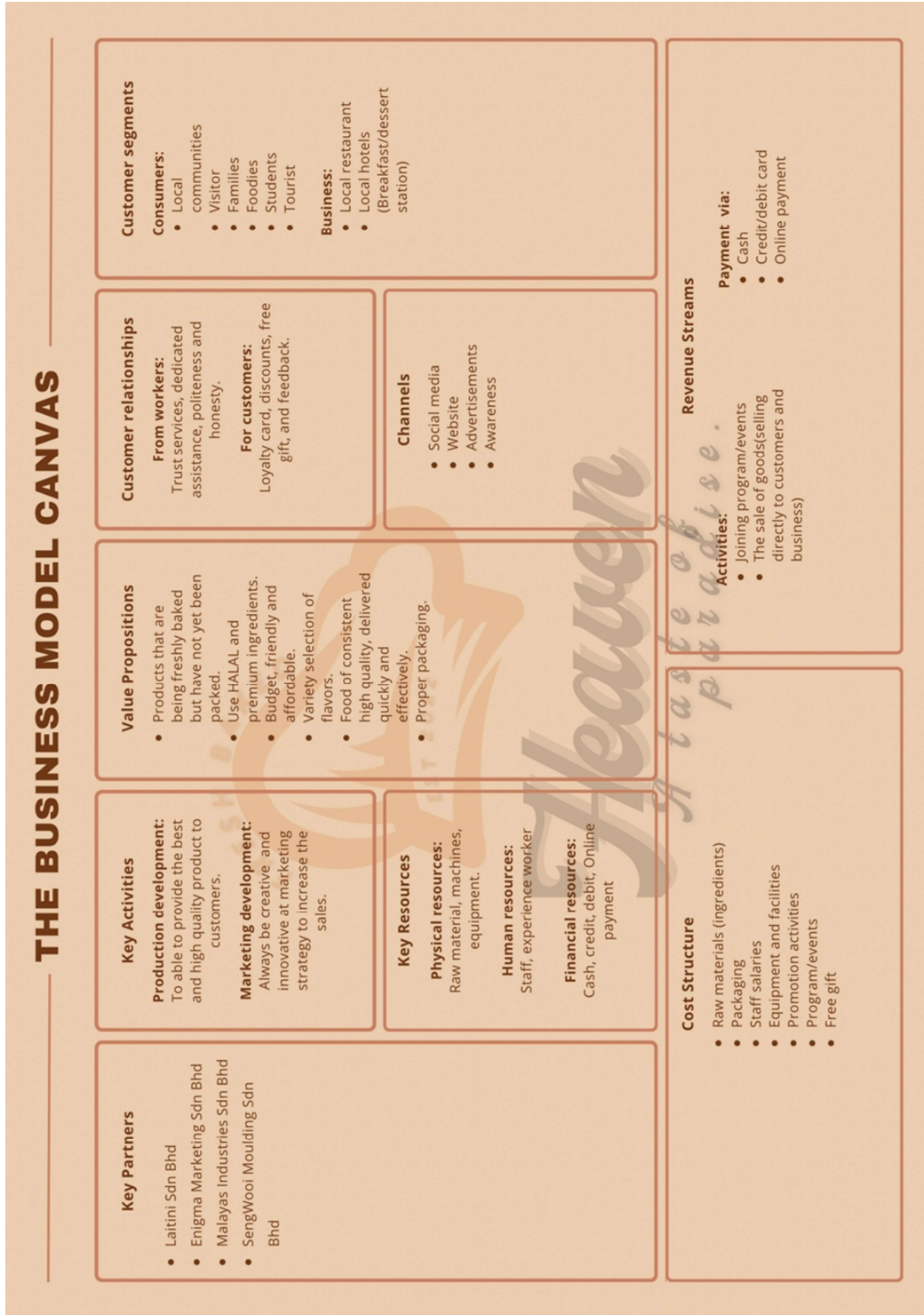


8.12 BALANCE SHEET

THE HEAVEN BAKERY PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Renovation	800	800	800
Furniture and fittings	5,634	4,225	2,817
0	0	0	0
0	0	0	0
0	0	0	0
Signboard	1,040	780	520
Decoration	1,665	1,249	833
0	0	0	0
0	0	0	0
Machinery and furniture	45,990	34,492	22,995
0	0	0	0
0	0	0	0
0	0	0	0
	55,128	41,546	27,964
Current Assets			
Stock of Raw Materials	500	600	700
Stock of Finished Goods	500	500	500
Accounts Receivable	0	0	0
Cash Balance	179,250	320,168	436,570
	180,250	321,268	437,770
Other Assets			
Deposit	2,500	2,500	2,500
TOTAL ASSETS	237,878	365,314	468,234
Owners' Equity			
Capital	123,423	123,423	123,423
Accumulated Profit	114,456	241,892	344,812
	237,879	365,315	468,235
Long Term Liabilities			
Loan Balance	0	0	0
Hire-Purchase Balance	0	0	0
	0	0	0
Current Liabilities			
Accounts Payable	0	0	0
TOTAL EQUITY & LIABILITIES	237,879	365,315	468,235



BUSINESS MODAL CANVAS



9.0 CONCLUSION

The Heaven Bakery will make an effort to keep prices in line with the competition. Calculated costs and expenses will give the company a minimal price option and shield it from losses. The company will also look into the costs of identical goods at other nearby businesses that are similar to its own in order to determine what pricing are necessary to maintain competition. The Heaven Bakery will select pricing that are comparable to those of its rivals as long as the market prices are high enough to cover the estimated costs.

The Heaven Bakery will hold a grand opening to attract customers when it first opens. Free samples of a range of the company's products will be distributed during the event in an effort to pique consumer curiosity and demand, which will lead to an increase in purchases. As the business demonstrates its participation and commitment to give back to the community, community involvement will also help to promote The Heaven Bakery. Due to frequent exposure of the company name to local residents, such involvement will also raise consumer attention.

These ideas for The Heaven Bakery are meant to aid in the company's expansion and increase its success and profitability. However, utilizing financial research, customer surveys, and market share comparisons, the company will be able to identify which of these methods is actually effective and will support the growth of the company. The Heaven Bakery will discover what is necessary for the business to be a complete success by analysing the efficacy of various marketing strategies.

In conclusion, we hope in the future, The Heaven Bakery will be a more successful business and the vision and mission for our company will become reality. Indirectly, we are also able to reach our objectives and goals for our business. Other than that, we believe, this business can be successful because the products we sell such as bento cakes and Mexican bun are suitable for all ages. Not only that, every type of product we produce is also of high quality because we care about quality over quantity for every product we produce or sell to the customers.

Furthermore, because our business is a bakery, for sure we have competitors, but we are confident we can survive and face all the problems well. We also believe





FIGURE 10.8: BUSINESS CARD

