



اُونِيُوَسِيْتِي بَارْتِيكُونُولُوْجِي مَارَا  
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TEKNOLOGI  
MARA

**FACULTY OF BUSINESS AND MANAGEMENT DIPLOMA IN BUSINESS STUDIES  
(TRANSPORT) - BA117**

**A3- FUNDAMENTALS OF ENTREPRENEURSHIP  
(ENT 300)**



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## EXECUTIVE SUMMARY

Kookie Planet Enterprise (Ent.). It is a partnership business that includes 5 members that consist of 5 positions. The positions are held by Alham Haziq as General Manager, Nuradriana as Administration Manager, Siti Fatimah as Operation Manager, Nur Aleya Natasha as Marketing Manager and Nurul Suhaiela as Financial Manager. Moreover, Kookie Planet offers plenty of different flavors of cookies. There are in total of 8 types of flavors.

In addition, The Kookie Planet Enterprise focuses are to looking detail for the quality of the products. To make sure customers are undoubtedly satisfied with the taste and feeling when eating the sweet, tasty cookies. In other words, to make the customers feel happy when consuming the cookies. Moreover, to make sure that customer services for the client at the top-level giving customers the best of the best that Kookie Planet has. Besides, Kookie Planet Enterprise further secured an RM 40,000 working capital loan from Malayan Banking Berhad as start-up capital for inventory, marketing, and operating costs. In addition, the expected funding for the capital was RM21,000, with each member contributing RM420 to obtain a sufficient budget for product production. As intended, this money will be judiciously distributed among all assets and inventory.

Furthermore, choosing Food & Beverages (F&B) is the main choice of Kookie Planet Enterprise. Most people are likely to have something sweet and tasty beside them every minute nowadays. They are willing to spend plenty of ringgit just to have something to crunch while doing any activity. The vision of Kookie Planet Ent. is aiming to be one of the well-known F&B in Malaysia's F&B market. Not just that, but Kookie Planet Ent. also wanted to snatch this huge opportunity to spread the wings in this industry. The Kookie Planet Ent. target to start the business in --- 2023.

Besides, Kookie Planet Ent. target market is customers among students and working peoples. Kookie Planet target market is students because of the strategic place that has been determined based on geographical location. The location that the enterprise chose is based in Pandan Indah, Ampang, Selangor. The strategic location for this business looks good due to the large population in Pandan Indah. Almost 210,000 thousand citizens live around this location. Hence, because of Kookie Planet Ent. is near higher education institutions and middle schools around it. It will boost the performance as students mostly love to have cookies for stomach lining especially for woman. Not just that, people that work around the location also will be interested in the cookie's product.

## **1.0 INTRODUCTION**

### *1.1 Name of business*

The name of this partnership is Kookie Planet Enterprise. Kookie Planet Ent. came as an idea for the name of this partnership. The reason why this partnership is named Kookie Planet is because Kookie Planet serves a variety of cookie flavors while for the name of "Planet" is because planet brings types of color and a very big size. Therefore, Kookie Planet serves the customers a great and big size of cookies that makes customers satisfied with the size of cookies. Inspiration from many viral products from the internet that created a unique name, hence we are also striving to create a unique name to attract the customers.

### *1.2 Nature of Business*

The nature of business of Kookie Planet is Partnership. Kookie Planet Enterprise sells cookies with plenty of flavors and taste. Kookie Planet operates as a production manufacturer. Moreover, Kookie Planet purpose and mission is to one of the largest F&B company in whole peninsular Malaysia by 2026 with Sabah & Sarawak by 2028 with the aim to be one of the biggest franchisors in Malaysia.

### *1.3 Industry Profile*

Kookie Planet Enterprise industry profile is Food & Beverages. Furthermore, Kookie Planet was established because due to the opportunity of target market in Malaysia as Malaysian are likely to try the unique and viral food base from the internet that went viral. F&B industry are also one of the biggest contributors for economy in Malaysia. Therefore, Kookie Planet are taking this chance to strive to achieve the vision. As most Malaysian really likes to have something sweet while they are doing something like watching television or study, Kookie Planet are confident that most peoples will try this at least once in their lifetime.

#### *1.4 Location of the business*

The Kookie Planet Ent. is located at Pandan Indah, Ampang, Selangor. The dimensions of Kookie Planet Ent. shop is 2000 square foot. The location that Kookie Planet chose is in urban places. It was chosen at this place because of the huge population and full of students, working people, and children. Kookie Planet Ent. The shop is surrounded by many restaurants and housing. The location also creates a great incentive for the customer when they are having their lunch at any restaurant near the Kookie Planet Ent. shop and will attract to the signboard of the Kookie Planet Ent.

#### *1.5 Date of commencement*

Kookie Planet Ent. will start the operation on 1<sup>st</sup> of June 2023. This is because the date that Kookie Planet chose to start their operation is because it is on Monday, the start of the new week. Easy to remember and make it as special date for Kookie Planet while it is easy to prepare financial report as financial reports usually start at the beginning of the month.

#### *1.6 Factors in selecting proposed business*

Kookie Planet decided to open a cookies business as there are lot of huge opportunity to expand this business abroad as that is Kookie Planet's vision. Kookie Planet also saw the chance to attract many customers as most of Kookie Planet's target customers are kids' teenagers and adults that are most likely to eat tasty, sweet, or salty food.

#### *1.7 Future Prospect of the business*

As if the business of Kookie Planet Enterprise is getting better, the future prospect will be that Kookie Planet wanted to pursue the goal to make the product abroad and started franchise business to make it bigger to make people know about Kookie Planet's cookies.

## **2.0 PURPOSE OF PREPARING THE BUSINESS PLAN**

### *2.1 To attract investors.*

Financing requests are based on documented company plans. The business plan responds to inquiries from investors interest. Is there a need for this good or service? What are the projected financial results? What is the exit strategy for the business? Before handing a check, investors will typically want to meet the partnerships in person, but almost always they will also carefully go over Kookie Planet company plan which is the business plan. Therefore, this is one of the Kookie Planet purpose of preparing the business plan.

### *2.2 To reduce the risk of pursuing the wrong opportunity.*

Opportunity expenses are reduced through the business plan creation process. Kookie Planet can evaluate the desirability of this specific opportunity in comparison to other opportunities by writing a business plan. Therefore, Kookie Planet Ent. could make the wisest choices.

### *2.3 To understand and forecast Kookie Planet's staffing needs.*

When Kookie Planet strategy is almost done, Kookie Planet maybe suddenly will be short-staffed. Instead, business strategy offers a guide for Kookie Planet staffing requirements, which ensures smoother expansion. Not only does the strategy help Kookie Planet understand the staffing demands, but it can also ensure that the timing is perfect because it takes time to find and train excellent people.



### 3.1 Vision, Mission and Objectives

#### 3.1.1 Vision

Becoming the largest manufacturer and supplier of cookies not just in Malaysia but also abroad.

#### 3.1.2 Mission

- **Our product**

We play a role as a producer of food and beverages sectors. We produce cookies using premium ingredient with high quality control. Besides, we provide cookies with balanced calories.

- **Our customer**

Customer satisfaction is always our priority. Our aim is to meet customer satisfaction and receive positive feedback among them. As it can be our proof to attract new customer and higher demand without any difficulties on our brand.

- **Our people**

Without best teamwork, any company may not achieve goals of their business. We provide a safe and better workplace for our employee and colleges to ensure they are working effectively and efficiently. Besides, they able to motivate each other and encourage to have great team building among employee and employers.

#### 3.1.3 Objectives

- To be able to lead the company's departments while also improving communication and job performance skills.
- To be able to speak with upper management about duties and job satisfaction to reduce misunderstandings between workers and upper management.
- To be able to train employees before them perform their occupations or responsibilities so that they can do so efficiently and successfully.
- The Management can allocate work according to employees' skills, competencies, and qualifications, reducing worker errors and mistakes.

### 3.2 Organizational Chart

# KOOKIE PLANET ENTERPRISE

## Organizational Chart

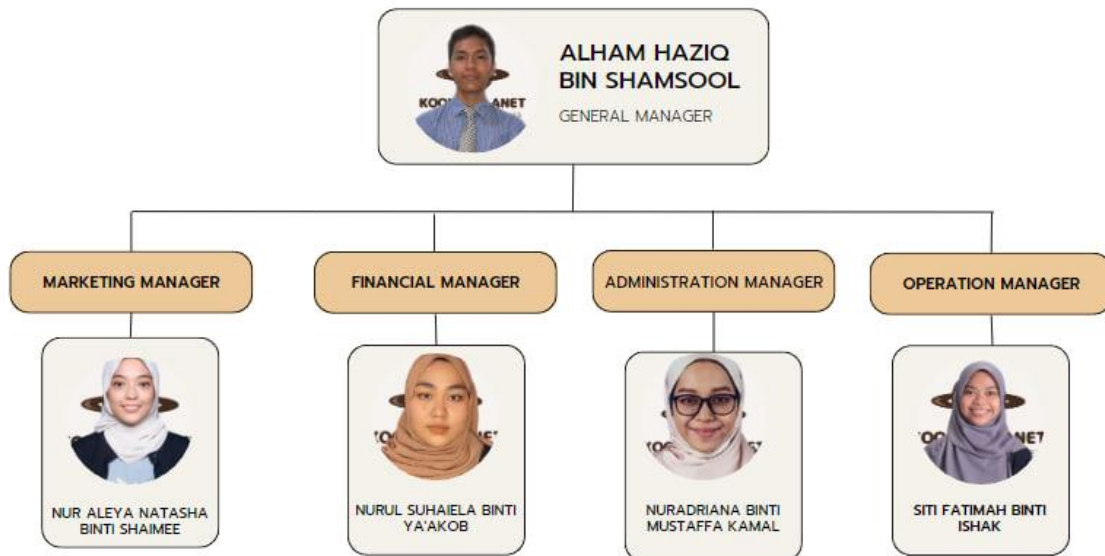


Figure 3.2 Organizational Chart

### 3.3 Logo and Motto

#### 3.3.1 Logo



*Figure 3.3.1 Logo of Kookie Planet Enterprise*

#### 3.3.2 Logo Description

Kookie Planet logo brings the meaning of the Planet which is “big” because the size of one planet is huge. It brings the image of Kookie Planet’s cookies. The logo also represents that cookie is most people's favourites.

#### 3.3.3 Motto Description

**“Your Favourite Cookies, eat everywhere”** is Kookie Planet’s motto. The motto represents that the customers can easily eat the cookies wherever they wanted to because Kookie Planet servers' cookies with easy packaging to consume.

## 4.0 BACKGROUND OF PARTNERSHIP

### 4.1 General Manager

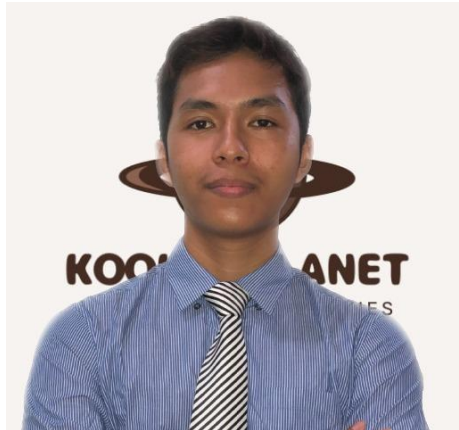


Figure 4.1 General Manager

<b>Name of Partners</b>	Alham Haziq Bin Shamsool
<b>Identity Card Numbers</b>	961204-14-0607
<b>Permanent Address</b>	No. 6 Lorong 2/11 Jalan 1/11, Desa Pinggiran Putra, 43000, Kajang, Selangor
<b>Correspondence Address</b>	No. 6 Lorong 2/11 Jalan 1/11, Desa Pinggiran Putra, 43000, Kajang, Selangor
<b>E- Mail</b>	<a href="mailto:alhamhaziq72@gmail.com">alhamhaziq72@gmail.com</a>
<b>Telephone Number/Fax Number</b>	018-2199544
<b>Date of Birth</b>	4 December 1996
<b>Marital Status</b>	Single
<b>Academic Qualification</b>	Bachelor of Administration (Hons) Transportation
<b>Course Attended</b>	Management training course
<b>Skills</b>	<ul style="list-style-type: none"><li>• Mandarin Speaker</li><li>• Basic IT Skills</li><li>• Good Management Planning</li></ul>
<b>Experiences</b>	General Manager at Kookie Planet Enterprise at Pandan Indah Ampang Kuala Lumpur
<b>Present Occupation</b>	General Manager in Kookie Planet Enterprise

<b>Previous Business Experience</b>	Sell Rojak & Cendol for 3 years at night market
-------------------------------------	---

*Table 4.1 Background of General Manager*

## 4.2 Marketing Manager



Figure 4.2 Marketing Manager

<b>Name of Partners</b>	Nur Aleya Natasha Binti Shaimee
<b>Identity Card Numbers</b>	960201-10-1632
<b>Permanent Address</b>	No 110 Jalan BM6/2C Seksyen 6, Bandar Bukit Mahkota 43000 Kajang, Selangor
<b>Correspondence Address</b>	No 110 Jalan BM6/2C Seksyen 6, Bandar Bukit Mahkota 43000 Kajang, Selangor
<b>E- Mail</b>	<a href="mailto:aleyanatasha124@gmail.com">aleyanatasha124@gmail.com</a>
<b>Telephone Number/Fax Number</b>	013-973-4834
<b>Date of Birth</b>	1st February 1996
<b>Marital Status</b>	Single
<b>Academic Qualification</b>	Bachelor Of Business (Hons) Marketing
<b>Course Attended</b>	Strategic Marketing Program
<b>Skills</b>	Able to think strategic, good in communication and leading
<b>Experiences</b>	<ul style="list-style-type: none"><li>• Promoter of Panda Eyes Accessories for 1 Year</li></ul>

	<ul style="list-style-type: none"> <li>Digital promoter for Sunflower Cake for 6 months</li> </ul>
<b>Present Occupation</b>	Marketing Manager of Kookie Planet
<b>Previous Business Experience</b>	Dropship for Sunflower Cake for 6 months

*Table 4.2 Background of Marketing Manager*

### 4.3 Administration Manager

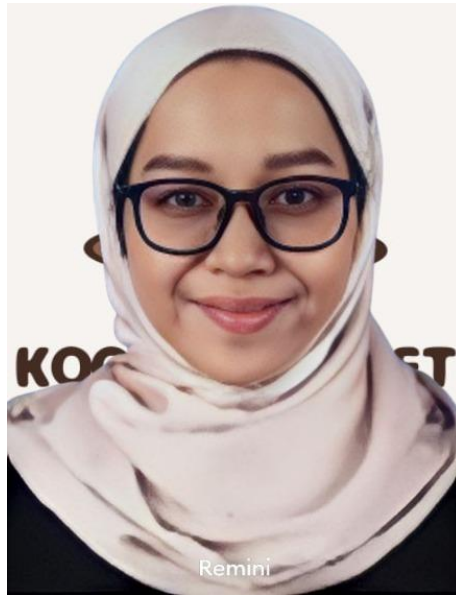


Figure 4.3 Administration Manager

<b>Name of Partners</b>	Nuradriana Binti Mustaffa Kamal
<b>Identity Card Numbers</b>	960419-14-0570
<b>Permanent Address</b>	Blok Am G 3, Jalan Pandan Indah, 3/3 Pandan Indah, 55100 Ampang, Kuala Lumpur
<b>Correspondence Address</b>	Blok Am G 3, Jalan Pandan Indah, 3/3 Pandan Indah, 55100 Ampang, Kuala Lumpur
<b>E- Mail</b>	<a href="mailto:nuradriana500@gmail.com">nuradriana500@gmail.com</a>
<b>Telephone Number/Fax Number</b>	011-12571318
<b>Date of Birth</b>	19 <sup>th</sup> April 1996
<b>Marital Status</b>	Single
<b>Academic Qualification</b>	Bachelor of Administration (Hons)
<b>Course Attended</b>	Marketing and human resources
<b>Skills</b>	<ul style="list-style-type: none"><li>• Good in Communication</li><li>• Fast learner</li></ul>
<b>Experiences</b>	I am a part time kitchen operator at Kyochon Sdn. Bhd. for 5 months



# **MARKETING PLAN**

## 6.0 MARKETING PLAN


### 6.1 Marketing Objectives



#### 6.1.1 New business


Kookie Planet is a brand-new company with the goal of introducing the rich and different cookies it offers to the locals in and around Pandan Indah, Ampang, and Kuala Lumpur. The product's unique selling point is that it offers a range of cookies with the same consistency. The company also wants to meet the needs of clients who wish to eat snacks while completing tasks such as work, assignments, spare time, and many others.


### 6.2 Description of products



The menu of Kookie Planet is diverse and offers 8 different flavours of cookies. The essential ingredients for making cookies are flour, butter, eggs, vanilla extract, milk, sugar, and salt. Sea salt, dark chocolate, chocolate chips, cocoa powder, dark cocoa powder, chocolate coins, chocolate bars, and many more are among the additional ingredients. Every generation, young and old, has different cookie preferences, which are catered to by the varied varieties produced.

Types	Description	Price/jar
<b>Red Velvet</b> 	<u>Features</u> <ul style="list-style-type: none"><li>• Soft and chewy.</li><li>• Sweet with hints of vanilla and coca flavour.</li><li>• Festive red colour</li><li>• Top with white macadamia.</li></ul> <u>Ingredients</u> <ul style="list-style-type: none"><li>• Flour</li><li>• Cocoa powder</li><li>• Baking soda</li><li>• Salt</li></ul>	RM16


	<ul style="list-style-type: none"> <li>• Butter</li> <li>• Sugar, Brown sugar</li> <li>• Egg</li> <li>• Vanilla extract</li> <li>• White macadamia</li> </ul>	
<p><b>Chocolate Chip</b></p> 	<p><u>Features</u></p> <ul style="list-style-type: none"> <li>• Moist and fudge like centre</li> <li>• The caramelized exterior is crispy and crunchy.</li> <li>• The chocolate chip is melted</li> </ul> <p><u>Ingredients</u></p> <ul style="list-style-type: none"> <li>• Flour</li> <li>• Sugar, Brown sugar</li> <li>• Butter</li> <li>• Chocolate chips</li> <li>• Eggs</li> <li>• Vanilla extract</li> <li>• Baking soda</li> <li>• Salt</li> </ul>	<p>RM 18</p>
<p><b>Dark Chocolate</b></p> 	<p><u>Features</u></p> <ul style="list-style-type: none"> <li>• Chewy and thick</li> <li>• Bittersweet</li> <li>• Melt in mouth</li> <li>• Rich and fudgy with ultimate chocolate flavour</li> </ul> <p><u>Ingredients</u></p> <ul style="list-style-type: none"> <li>• Flour</li> <li>• Dark cocoa powder</li> <li>• Chocolate chips and dark chocolate chips</li> </ul>	<p>RM 20</p>

	<ul style="list-style-type: none"> <li>• Sugar</li> <li>• Salt</li> <li>• Baking soda</li> <li>• Eggs</li> <li>• Butter</li> <li>• Vanilla extract</li> </ul>	
<p><b>Butter</b></p> 	<p><u>Features</u></p> <ul style="list-style-type: none"> <li>• Crumbly</li> <li>• Melt in mouth</li> <li>• Buttery</li> </ul> <p><u>Ingredients</u></p> <ul style="list-style-type: none"> <li>• Unsalted butter</li> <li>• Powdered sugar</li> <li>• Egg yolk</li> <li>• Flour</li> <li>• Corn starch</li> <li>• Vanilla essence</li> </ul>	RM 15

<p><b>Butterscotch</b></p> 	<p><u>Features</u></p> <ul style="list-style-type: none"> <li>• Soft</li> <li>• Chewy</li> <li>• Crispy</li> </ul> <p><u>Ingredients</u></p> <ul style="list-style-type: none"> <li>• Unsalted butter</li> <li>• Brown sugar</li> <li>• Granulated sugar</li> <li>• Vanilla essence</li> <li>• Eggs</li> <li>• Flour</li> <li>• Baking soda</li> <li>• Salt</li> </ul>	RM 22
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	<ul style="list-style-type: none"> <li>• Butterscotch chips</li> </ul>	
<p><b>Sea Salt Chocolate Chip</b></p> 	<p><u>Features</u></p> <ul style="list-style-type: none"> <li>• Soft</li> <li>• Chewy</li> <li>• Golden brown</li> <li>• Crispy edges</li> </ul> <p><u>Ingredients</u></p> <ul style="list-style-type: none"> <li>• Flour</li> <li>• Baking soda</li> <li>• Salt</li> <li>• Unsalted butter</li> <li>• Brown sugar</li> <li>• Granulated sugar</li> <li>• Vanilla essence</li> <li>• Eggs</li> <li>• Semi-sweet chocolate chips</li> <li>• Coarse or flaky sea salt</li> </ul>	RM 25
<p><b>Brownies Cookie</b></p> 	<p><u>Features</u></p> <ul style="list-style-type: none"> <li>• Shiny</li> <li>• Crackled tops</li> <li>• Rich and fudgy</li> <li>• Chewy</li> <li>• Soft</li> </ul> <p><u>Ingredients</u></p> <ul style="list-style-type: none"> <li>• Flour</li> <li>• Unsweetened cocoa powder</li> <li>• Semisweet chocolate</li> <li>• Butter</li> <li>• Sugar</li> <li>• Eggs</li> <li>• Vanilla essence</li> </ul>	RM25

	<ul style="list-style-type: none"><li>• Semisweet chocolate chips</li></ul>	
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<p><b>Nut-ball Cookies</b></p> 	<p><u>Features</u></p> <ul style="list-style-type: none"> <li>• Crispy</li> <li>• Rich with chocolate</li> </ul> <p><u>Ingredients</u></p> <ul style="list-style-type: none"> <li>• Flour</li> <li>• Butter</li> <li>• Vanilla essence</li> <li>• Baking soda</li> <li>• Egg</li> <li>• Salt</li> <li>• Hazelnuts</li> <li>• Brown sugar</li> <li>• Sugar</li> <li>• Nutella</li> </ul>	<p>RM25</p>
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*Table 6.2 Product Description*

### *6.3 Target market*

Kookie Planet operates in Jalan Pandan Indah Ampang, Selangor. The target markets that have been identified are according to geographic segmentation and demographic segmentation. The number of populations in Ampang is amounted to 126,285 and most of it are teenagers, young adults, and adults. Those are targeted to buy Kookie Planet because at that range of age, they will highly crave for something sweet to eat.

#### *6.3.1 Geographic Segmentation*

Geographic segmentation is the division of a company's market based on geography. Cities, counties, regions, nations, and international territories are all possible geographical segments for a market. Rural, urban, and urban areas can all be found within a market. We can determine the product that a customer needs in a specific area using this segmentation.

The operating area located at row of shops at Jalan Pandan Indah, Ampang, Selangor which is an urban area. Kookie Planet's business location is quite strategic because it is close to residential areas, making it easy for customers to come and buy the cookies served.

#### *6.3.2 Demographic Segmentation*

Demographic segmentation is market segmentation according to age, race, religion, gender, family size, ethnicity, income, and education. Demographics can be segmented into several markets to help businesses better target their customers.

The target market for Kookie Planet includes people from the age of six to 65, or teenagers to retirees. Because it comes in a variety of flavours, it may be consumed by people of any gender, whether they are men or women. For instance, due to their authentic flavour, classic cookies such as red velvet, dark chocolate and butter cookies are appropriate for older individuals, whereas sweet flavours, like nutball, chocolate chip, brownies and so on are appropriate for younger people.



Apart from that, this cookie is also suitable for all income levels whether low, medium, or expensive because the variety of menus available starts from RM20 which is cheap and affordable when compared to other sellers.

#### 6.4 Market Size

Market size for a business line is the total number of potential customers or sales that may be expected each year. World Population Review, the population of Ampang is 126,285 for the year of 2023. We target 10% of the population to be Kookie Planet's customer.

##### 6.4.1 Population Table

According to the World Population Review, the population of Ampang is 126,285 peoples.

##### 6.4.2 Total Market Size

$$\begin{aligned} \text{Market size for Kookie Planet} &= 126,285 \times 10\% \\ &= 12629 \text{ peoples} \end{aligned}$$

$$\begin{aligned} \text{Total market size} &= \text{Market size} \times \text{No. of jar each person buy for a year} \times \\ &\quad \text{Average competitor price} \end{aligned}$$

$$\begin{aligned} &= 12629 \text{ peoples} \times 8 \text{ jar} \times ([23 + 26 + 28 + 25] / 4) \\ &= \text{RM } 2,576,316 \text{ per year} \end{aligned}$$

#### 6.5 Competitors

##### 6.5.1 Identifying competitors (3 competitors)

<b>Competitors</b>	<b>Strengths</b>	<b>Weaknesses</b>
Lovely Cookies	<ol style="list-style-type: none"> <li>1. Popular bakery</li> <li>2. Accepts bookings</li> </ol>	<ol style="list-style-type: none"> <li>4. Slow services</li> <li>5. Limited flavours</li> </ol>

	3. Cheap price	
Vegan Cookies	1. Accept bookings for events 2. Sells in various sizes 3. Healthy cookies	4. Limited flavours 5. Target market is limited 6. Pricey
What A Kukis	1. Offers dine-in 2. Variety type of cookies 3. Operate daily	4. Pricey 5. Poor customer service 6. Bad cleanliness
Others	7. Variety type of cookies 8. Operate daily	9. Pricey 10. Late service

*Table 6.5.1 Competitors*

#### 6.5.2 Ranking of the competitors

Rank No	Competitors
1	Lovely Cookies
2	Vegan Cookies
3	What A Kukis
4	Others

*Table 6.5.2 Ranking of the competitors*

#### 6.6 Market Share

##### 6.6.1 Market share before the entry of our business

Competitor	Before entrance (%)	Amount (RM)
Lovely Cookies	40	1,030,526.40
Vegan Cookies	25	644,079
What A Kukis	20	515,263.20
Others	15	386,447.40
<b>TOTAL</b>	<b>100</b>	<b>2,576,316</b>

*Table 6.6.1 Market Share Before Entry of Business*

### MARKET SHARE BEFORE THE ENTRANCE

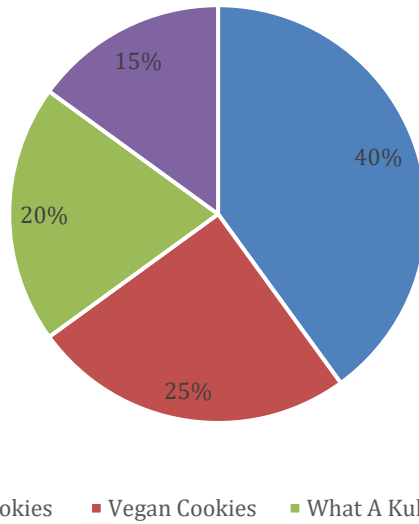


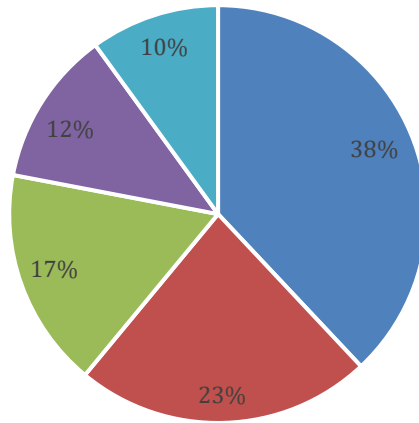
Figure 6.1 Market Share Before Entrance

#### 6.6.2 Adjusted market share after the entry of business

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
Lovely Cookies	38	979,000.08	2
Vegan Cookies	23	592,552.68	2
What A Kukis	17	437,973.72	3
Others	12	309,157.92	3
Kookie Planet	10	257,631.60	-
<b>TOTAL</b>	<b>100</b>	<b>2,576,316</b>	<b>-</b>

Table 6.6.2 Market Share After the Entry of Business

### MARKET SHARE AFTER THE ENTRANCE



■ Lovely Cookies ■ Vegan Cookies ■ What A Kukis ■ Others ■ Kookie Planet

*Figure 6.2 Market Share After the Entry of Business*

6.7 Sales Forecast

6.7.1 Sales Forecasting

Month	Sales Forecast (RM)								
	Red Velvet (RM16)	Chocolate Chip (RM18)	Dark Chocolate (RM20)	Butter (RM15)	Butterscotch (RM22)	Sea Salt Chocolate Chip (RM25)	Brownies Cookies (RM25)	Nutball Cookies (RM25)	Total
January	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
February	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
March	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
April	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
May	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
June	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
July	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
August	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
September	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
October	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
November	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
December	20,800	22,158	33,000	29,235	22,000	37,500	25,000	25,000	214,693
Year 1	249,600	265,896	396,000	350,820	264,000	450,000	300,000	300,000	2,576,316
Year 2 (10%)	274,560	292,485.60	435,600	385,902	290,400	495,000	330,000	330,000	2,833,947.60

Year 3 (15%)	315,744	336,358.44	500,940	443,787.30	333,960	569,250	379,500	379,500	3,259,039.74
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6.7.2 Units Forecasting

Month	Sales Forecast (RM)								
	Red Velvet (RM16)	Chocolate Chip (RM18)	Dark Chocolate (RM20)	Butter (RM15)	Butterscotch (RM22)	Sea Salt Chocolate Chip (RM25)	Brownies Cookies (RM25)	Nutball Cookies (RM25)	Total
January	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
February	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
March	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
April	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
May	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
June	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
July	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
August	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
September	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
October	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
November	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
December	1,300	1,231	1,650	1,949	1,000	1,500	1,000	1,000	10,630
Year 1	15,600	14,772	19,800	23,388	12,000	18,000	12,000	12,000	127,560
Year 2 (10%)	17,160	16,249.20	21,780	25,726.80	13,200	19,800	13,200	13,200	140,316

Year 3 (15%)	19,734	18,686.58	25,047	29,585.82	15,180	22,770	15,180	15,180	161,363.40
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## 6.8 Market Strategy

### 6.8.1 Product

Kookie Planet provides food and beverage products which is cookies with a variety of choice. Kookie Planet offers Red Velvet, Chocolate Chip, Dark Chocolate, Butter, Butterscotch, Sea Salt Chocolate Chip, Brownies Cookies and Nutball Cookies. Kookie Planet give great priority to the quality of the product to satisfy the customer in all aspects from ingredients selection, production, and distribution to the customer. For packaging, cookies packed in a jar. The business uses a plastic bag for loose purchase. For labelling, we provide detail about our business and information about the products such as the ingredients used.



Figure 6.8.1.1 Product

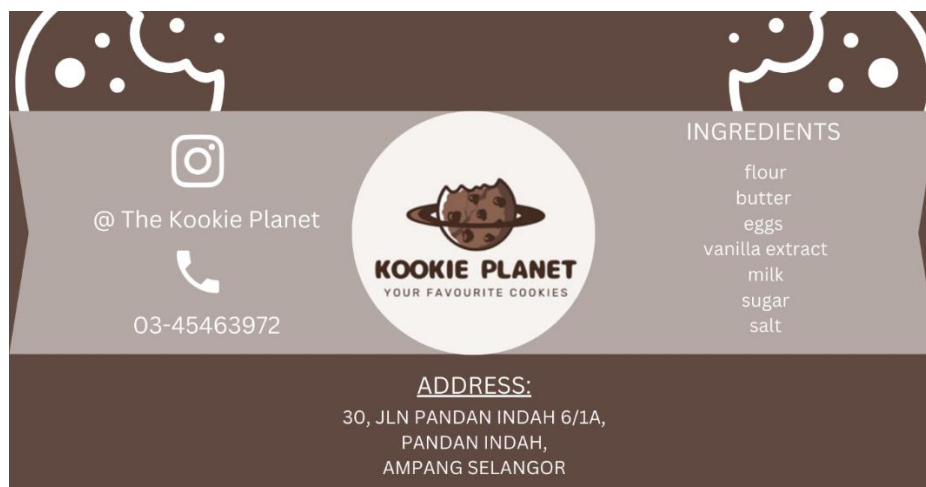


Figure 6.8.1.2 Product Label



### *6.8.2 Price*

Kookie Planet pricing method is based on competition which is set up the price is almost similar to the competitor price. The business considers competitor's pricing when setting price for our product that will assist us compete with the competitors because customers may have the same product for the same price, but with a different uniqueness. Kookie Planet has set the range price of our product for cookies in jar which is from RM15 to RM25 as compared to competitor's price within the range of RM23 to RM28. In addition, market penetration is also a method used for certain product. This strategy aims to attract a large number of customers by selling products at a cheaper price than competitors.

### *6.8.3 Place*

The store is located at a very strategic and famous area which is in Jalan Pandan Indah, Pandan Indah Ampang, Selangor. It is nearby residential areas and commercial space such as office complexes as well as we take this opportunity to call out everyone in those areas and around it. The shop rental also offers an appropriate rental rate within our budget that suitable for business start-up. In addition, the most consideration which is the location has sufficient and convenient parking which will provide convenience to customers as well as workers. For distribution channel we choose to sell our products directly to the customer and through online such as Instagram.

### *6.8.4 Promotion*

Promotion strategies are important to inform our target customer about the product. It is intended to encourage a potential consumer to become a regular customer of our business. Kookie Planet use various promotional tools to make sure that our product to be well known in the market. Our business used promotion strategies via mixed forms of media such as printed, outdoor, electronic and digital.

**Printed**



*Figure 6.8.4.1 Business Card*

Firstly, we use business card that presenting the business. It is not only important contact information provided to the hands of our customers but also initial exposure to the business entire image. Business cards are essential for marketing and spread our product to the public. Other than that, it also one of a business's most vital and cost-effective marketing tools.



*Figure 6.8.4.2 Flyers*

Flyers is an easy and effective way to convince people as it is handed. It can be used to build your brand, promote a new product, announce a sale or special event. We will distribute the flyers in the right place that has a great influence in making our target profit such as door-to-door, insert flyers in packages, sent to retail customers and give out at fairs, festivals, and sporting events.



*Figure 6.8.4.3 Signboard*

Next, the signboard, that will be place in front of the main entrance of the shop. It serves to provide accurate information, be attractive and make it easier for customers to find the store and identify the business location.

### **Electronic and Digital**



*Figure 6.8.4.4 Instagram advertisement*

Kookie Planet also used online advertising as the act of marketing the products that encourage global reach as it associates with people around the world at the same time. Besides, it also cost-effective and time efficient as it requires less capital, besides as convenient delivery as its easy accessibility.

### 6.9 Organization Chart for Marketing Department



**MARKETING MANAGER**  
(NUR ALEYA NATASHA BINTI SHAIMEE)

*Figure 6.9 Organizational Chart*

### 6.10 Manpower Planning

<b>Position</b>	<b>No of Personnel</b>
Marketing Manager	1

*Table 6.10 List of Marketing Personnel*

6.11 Schedule of Task and Responsibilities

Position	Task and Responsibilities
Marketing Manager	<ol style="list-style-type: none"> <li>1. Create and handle promotion.</li> <li>2. Evaluate and maintain marketing strategy.</li> <li>3. Research and develop marketing opportunities and plans, understand consumer requirements and identify market trends to achieve marketing goals.</li> <li>4. Implement marketing plans.</li> <li>5. Create marketing strategies and budgets.</li> <li>6. Oversee the creation of marketing materials and content.</li> </ol>

Table 6.11 Task and Responsibilities

6.12 Schedule of Remuneration

Position	Qty	Monthly Salary (RM) (A)	EPF (RM)	SOCSSO (RM)	Total (RM)
Marketing manager	1	1600.00	211	27.15	1838.15

Table 6.12 Schedule of Remuneration

6.13 Marketing Budget

<b>Item</b>	<b>Quantity</b>	<b>Fixed Assets (RM)</b>	<b>Monthly Expenses (RM)</b>	<b>Other Expenses (RM)</b>
<b>Fixed Asset</b> Signboard	1	1,600	-	-
<b>Working Capital</b> Flyers	400		120	
Instagram advertising	1	-	30	-
<b>Other Expenses</b> Business card	1000	-	-	50
<b>Pre-Operations</b> Signboard license	1	-	-	500
<b>SUB TOTAL</b>	-	1,600	150	550
<b>TOTAL</b>	2,300			

Table 6.13 Marketing Budget

# **OPERATIONAL PLAN**

## **7.0 OPERATION PLAN**

### *7.1 Component of Operating System*

#### *7.1.1 Business Input*

The Kookie Planet business input is to ensure that all substances used in its goods are of high quality, excellent, fit for use, and safe, and that the expiration date has not passed. As a result, in order to ensure that these materials are in good condition and safe for use in products, this company has studied and picked dependable suppliers who can provide high-quality items. Here, the Kookie Planet prioritize the quality of goods such as eggs, vanilla essence, milk, and butter because they are perishable and soon stagnate after opening. These ingredients are also important in the product because this company sells many sorts of cookies. Additionally, selecting the correct supplier is essential to ensure that the Kookie Planet functions smoothly and efficiently.

#### *7.1.2 Transformation Process*

For this firm, the transformation process comprises calculating the stock of goods to guarantee that the quality is sufficient for the batter measurement and storing ingredients like eggs, food coloring, milk, and vanilla extract in the refrigerator. Then all the instruments needed to make the complete cookies and bake the cookies will be brought out, including mixers, oven, spatulas, and food container for packaging. After that, all components, including eggs, wheat flour, food coloring, sugar, and fat, will be placed in the mixer and completely blended. The cookies will be baked in the oven once the customer order received, and the type of cookies such as, red velvet cookies, chocolate chip cookies, dark chocolate dip, soft buttery milky cookies, butterscotch cookies, sea salt chocolate chip, brownie cookies, nut-ball cookies, will be applied based on the customer's preference. The cookies will be placed in the food container and ready to be given to the customer once baked.

#### *7.1.3 Output*

The business has provided customers with various types of cookies. This cookie has 8 types where: one of them, i.e., red velvet cookies, chocolate chip



cookies, dark chocolate dip, soft buttery milky cookies, butterscotch cookies, sea salt chocolate chip, brownie cookies, nut-ball cookies. In addition, the business provides the best variety of cookies for customers. Other than that, it is giving the best service to ensure the customer is satisfied with our services and cookies.

#### *7.1.4 Feedback*

Customers can submit feedback via social media, such as Instagram, this business website, or their social media accounts, and tag us to re-share the reviews on the business's social media accounts. Feedback is vital in a business because it can help the firm improve its flaws and act as one of the most cost-effective marketing methods available since it is a voluntary review based on the consumer's experience and opinions. Moreover, feedback can also assist this company in better understanding its target market seller may tailor the products to suit the tastes of people from all walks of life, young and old.

#### *7.1.5 External Environment*

The external environment for this business is the competitors. Since this business is located near Pandan Indah, Ampang, Kuala Lumpur, it is very strategic, business center.

## 7.2 Process Planning for Manufacturing

### 7.2.1 Symbol of Process Chart

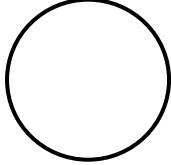
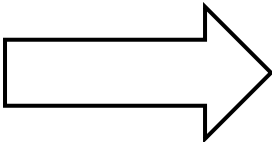

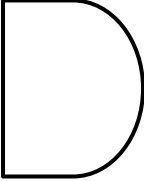
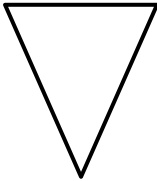
Symbol	Activity	Description
	Operation	Activity that modifies or transform also give added to the value of input
	Transportation	Movement of material or goods from one place to another place
	Inspection	Activity that measures the standard quality
	Delay	Process is delayed due to the waiting for the next process
	Storage	Finished products or goods are stored in the storage area or warehouse

Table 7.2.1 Symbol of Process Chart

7.2.2 Process flow chart

7.2.2.1 Pre-preparation Planning (Chocolate Chip Cookies)

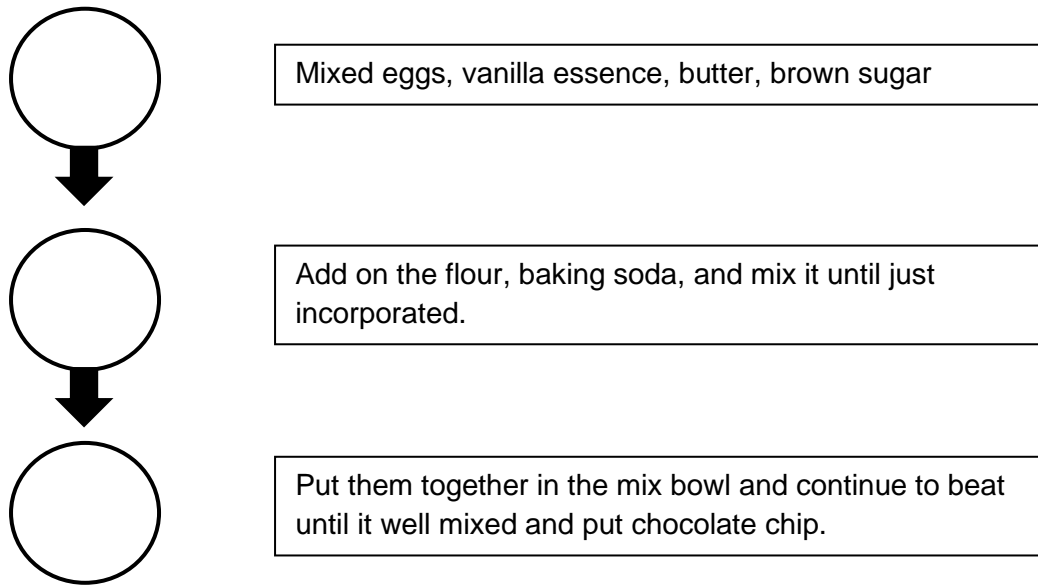
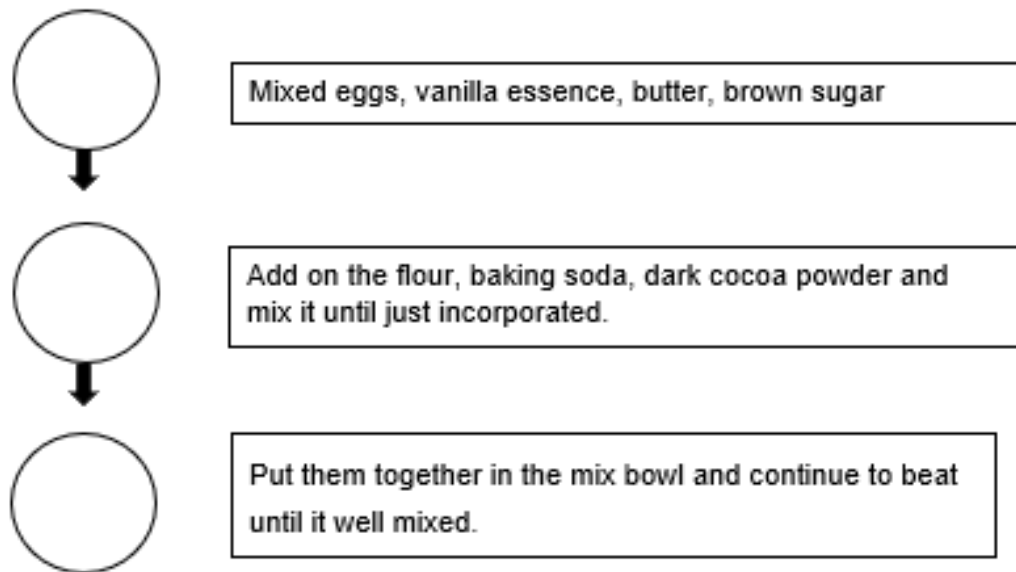


Figure 7.2.2.1 Process flow chart Pre-preparation Planning (Chocolate Chip Cookies)

### 7.2.2.2 Pre-preparation Planning (Dark Chocolate Dipped Cookies)



*Figure 7.2.2.2 Process flow chart Pre-preparation Planning (Dark Chocolate Dipped Cookies)*

### 7.2.2.3 Pre-preparation Planning (Red Velvet Cookies)

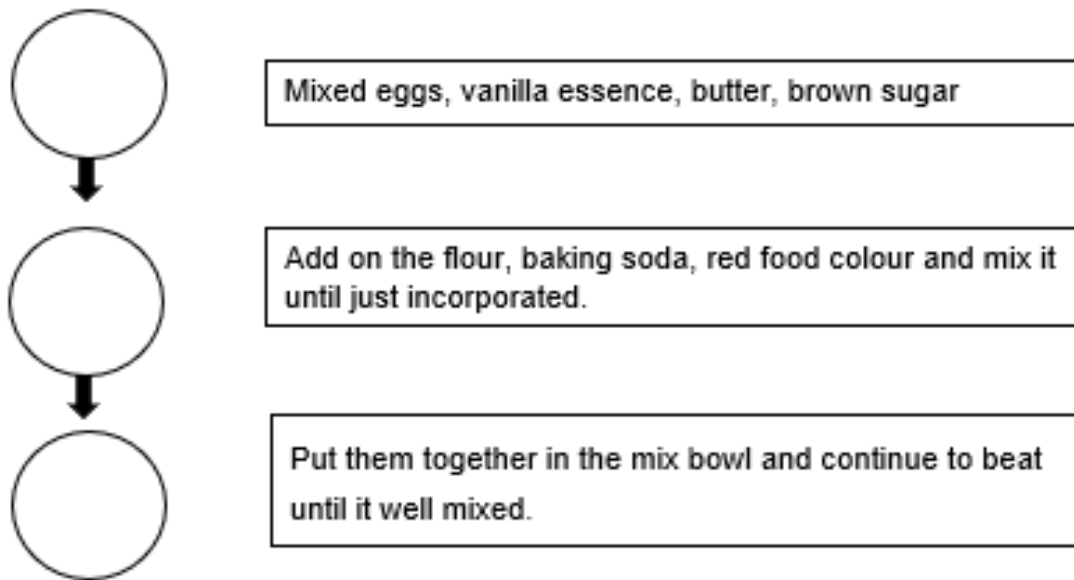


Figure 7.2.2.3 Process Flow chart Pre-preparation Planning (Red Velvet Cookies)

#### 7.2.2.4 Pre-preparation Planning (Soft Buttery Milky Cookies)

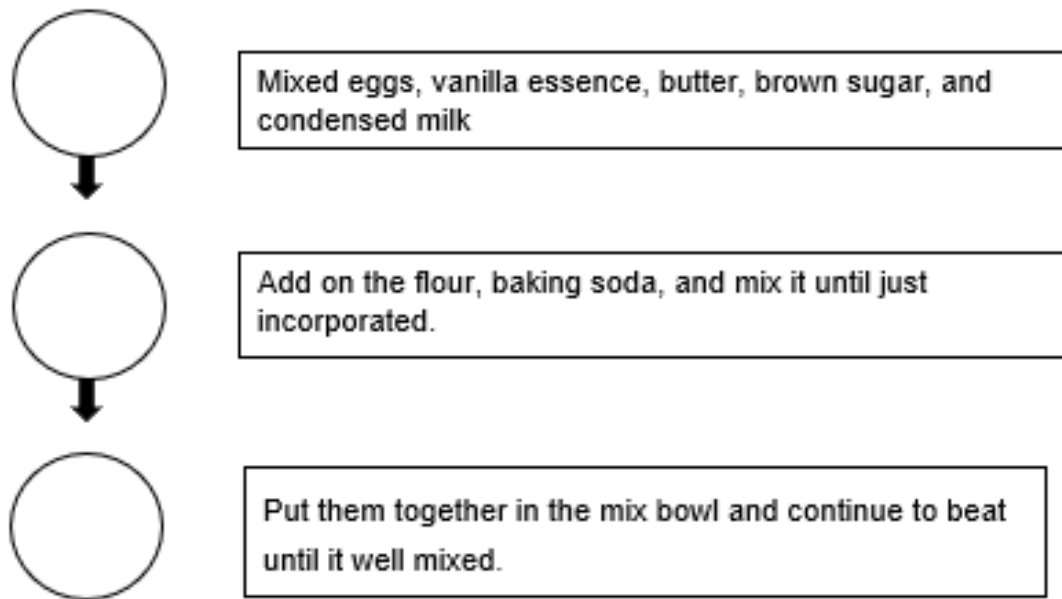
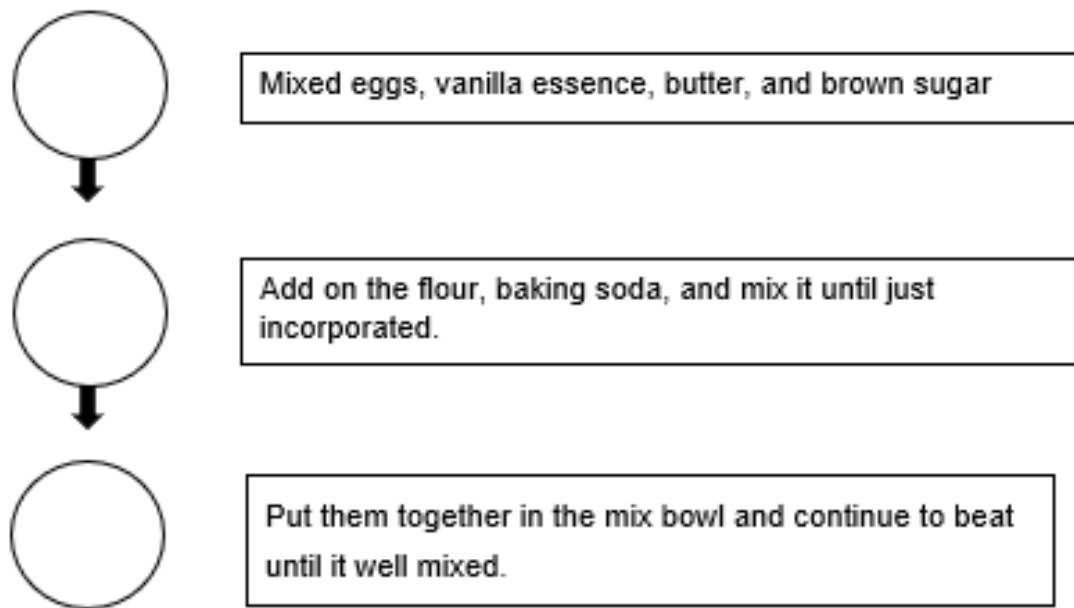


Figure 7.2.2.4 Process flow chart Pre-preparation Planning (Soft Buttery Milky Cookies)

### 7.2.2.5 Pre-preparation Planning (Butterscotch Cookies)



*Figure 7.2.2.5 Process flow chart Pre-preparation Planning (Butterscotch Cookies)*

### 7.2.2.6 Pre-preparation Planning (Sea Salt Chocolate Chip)

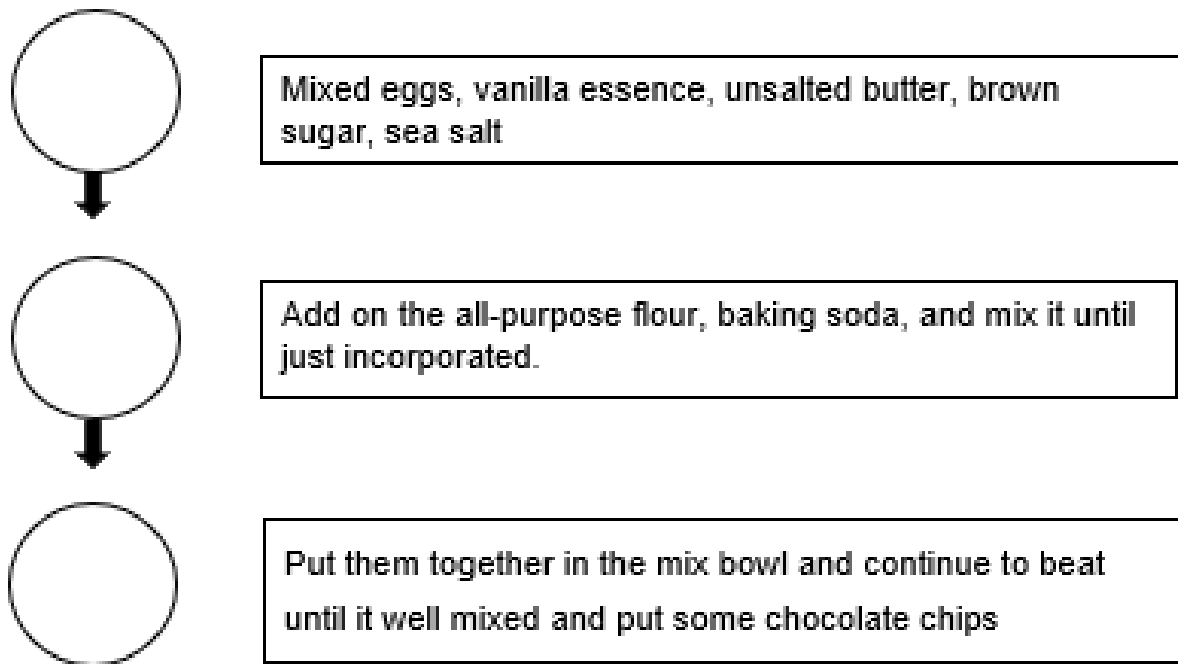
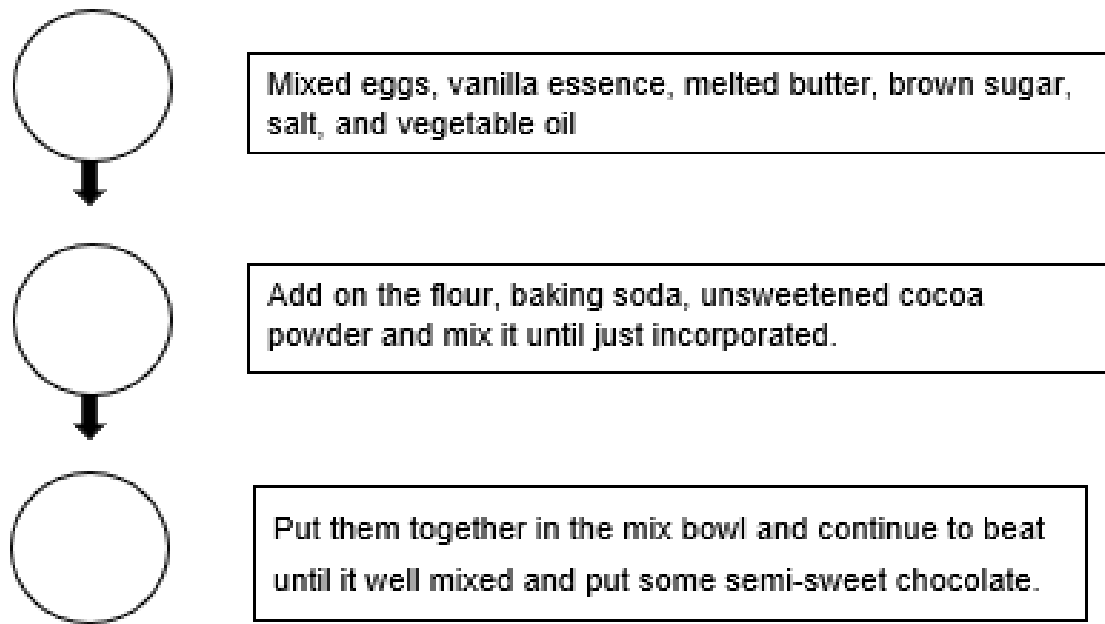


Figure 7.2.2.6 Process flow chart Pre-preparation Planning (Sea Salt Chocolate Chip)

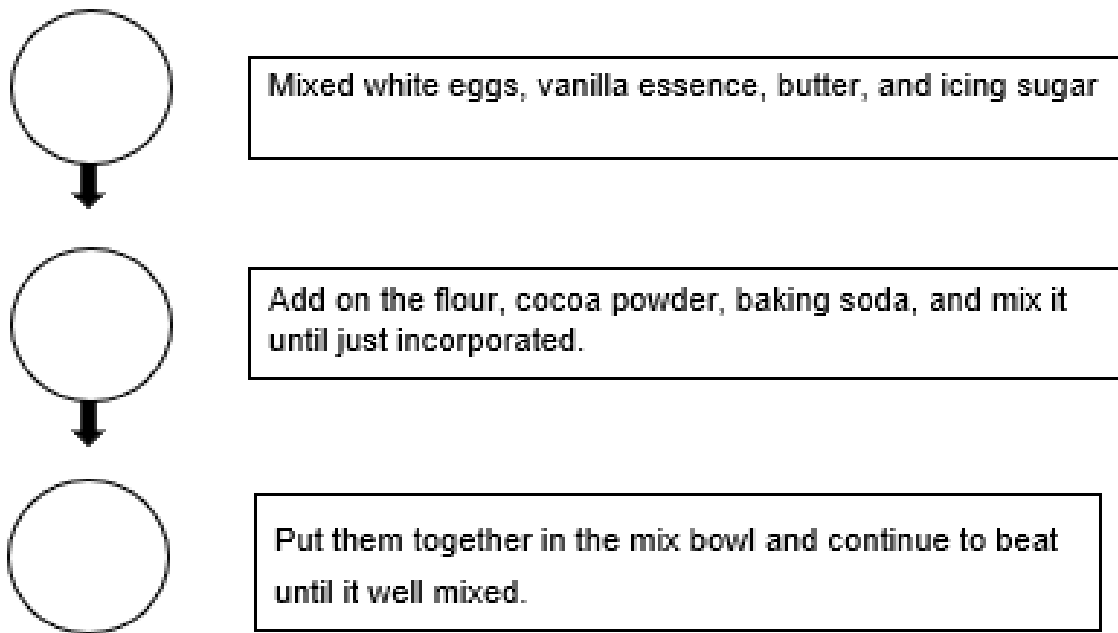


### 7.2.2.7 Pre-preparation Planning (Brownies Cookies)



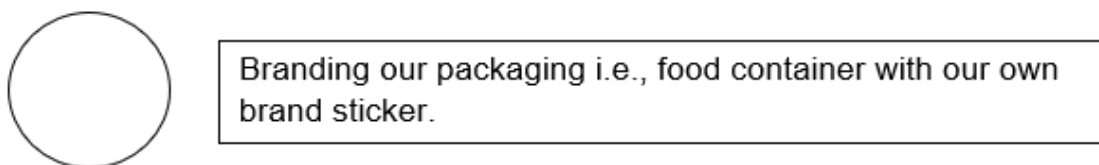
*Figure 7.2.2.7 Process flow chart Pre-preparation Planning (Brownies Cookies)*

### 7.2.2.8 Pre-preparation Planning (Nutball Cookies)



*Figure 7.2.2.8 Process flow chart Pre-preparation Planning (Nutball Cookies)*

### 7.2.2.9 Pre-preparation Planning (Packaging)



*Figure 7.2.2.9 Process flow chart Pre-preparation Planning (Packaging)*

### 7.2.3 Activity Chart

#### 7.2.3.1 Activity Chart for Distribution of Cookies

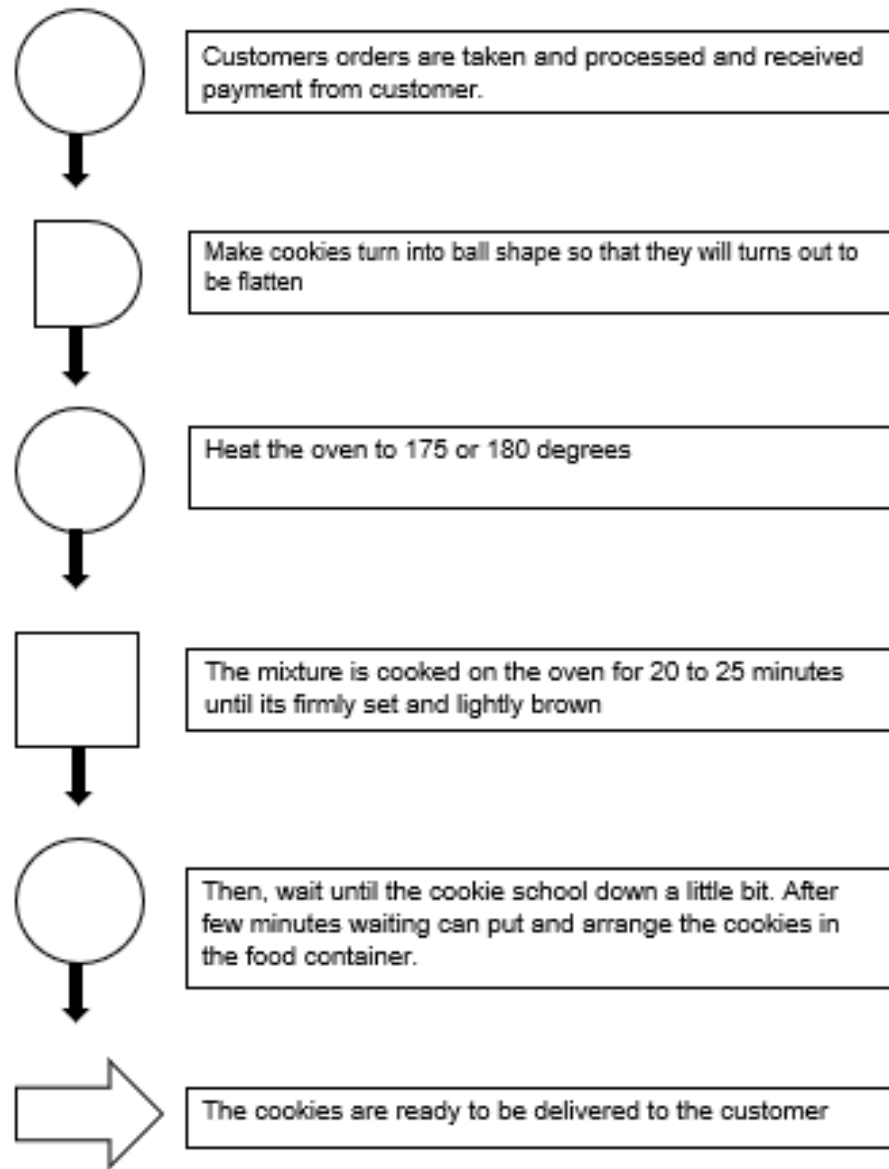


Figure 7.2.3.1 Activity Chart for Distribution of Cookies

### 7.3 Operation Layout

#### 7.3.1 Layout Based in The Product

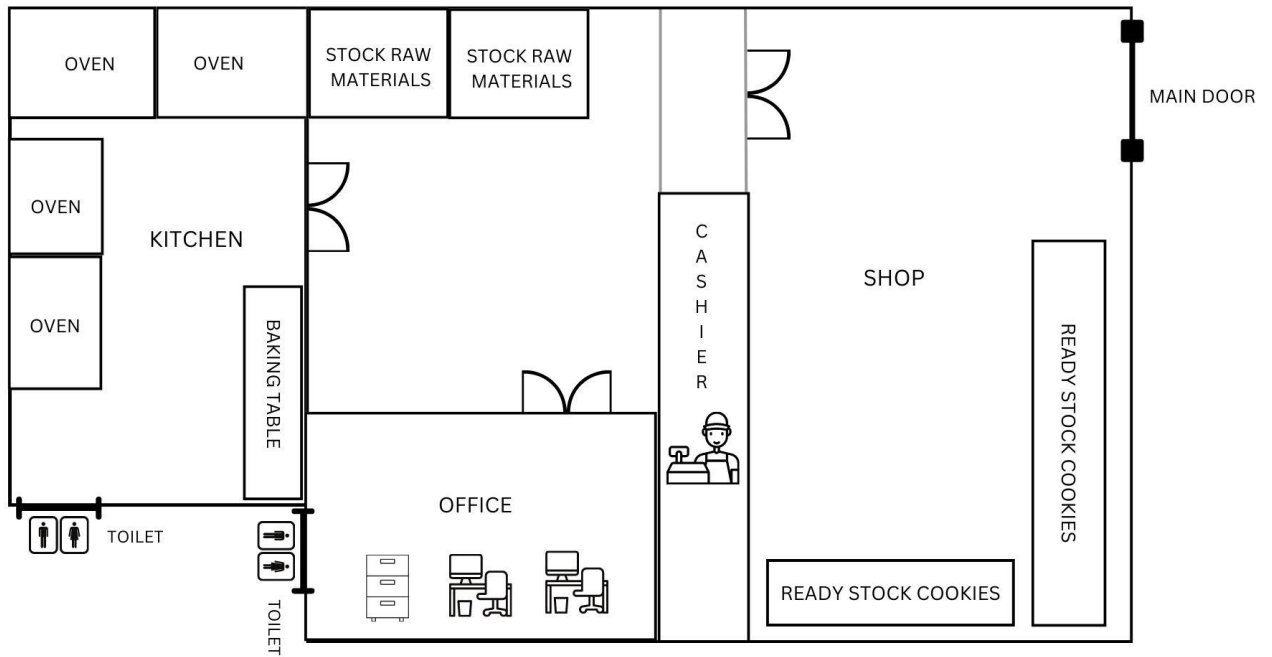


Figure 7.3.1 Layout based in the product

## 7.4 Production Planning

### 7.4.1 Sales Forecast Per Month

#### **Output per month**

Average sales forecast per months = (table 6.7)

The sales price = RM15, RM16, RM18, RM20, RM 22 and RM25

Number of outputs per month = average sales forecast/sale price per unit

<b>Products</b>	<b>Average sales forecast per month (RM)</b>	<b>Sales price (RM)</b>	<b>Number of outputs per month (units)</b>
Red velvet cookies (Jar)	20,800	16	1,300
Chocolate chip cookies (Jar)	22,158	18	1,231
Dark chocolate chip cookies (Jar)	33,000	20	1,650
Butter cookies (Jar)	29,235	15	1,949
Butterscotch cookies (Jar)	22,000	22	1,000
Sea salt chocolate chip cookies (Jar)	37,500	25	1,500
Brownies cookies (Jar)	25,000	25	1,000
Nut-ball cookies (Jar)	25,000	25	1,000
<b>Total</b>			<b>10,630</b>

Table 7.4.1 Table of Output Per Month

#### 7.4.2 Number of Outputs Per Day

Number of working days per month = 31 days (7days/week)

Working hours = 10 a.m. – 10 p.m. (12 hours)

Number of outputs per day = no. of output per month/ no. working days per month

<b>Products</b>	<b>Number of outputs per month</b>	<b>Number of working days per month (days)</b>	<b>Number of outputs per day (units)</b>
Red velvet	1,300	31	41.9
Chocolate chip	1,231	31	39.7
Dark chocolate	1,650	31	53.2
Butter	1,949	31	62.8
Butterscotch	1,000	31	32.2
Sea salt chocolate chip	1,500	31	48.3
Brownies cookies	1,000	31	32.2
Nut-ball cookies	1,000	31	32.2
<b>Total</b>			<b>342.5</b>

*Table 7.4.2 Table of Output Per Day*

### 7.4.3 Number of Units Per Hour

Daily working hour = 12 hours

Number of units per hour = no. of output per day/daily working hours





<b>Products</b>	<b>Number of outputs per day (units)</b>	<b>Daily working hours per day (hours)</b>	<b>Number of units per hour (units)</b>
Red velvet	41.9	12	3.5
Chocolate chip	39.7	12	3.3
Dark chocolate	53.2	12	4.4
Butter	62.8	12	5.2
Butterscotch	32.2	12	2.7
Sea salt chocolate chip	48.3	12	4
Brownies cookies	32.2	12	2.7
Nut-ball cookies	32.2	12	2.7
<b>Total</b>			<b>28.5</b>

*Table 7.4.3 Table of output per hour*

## 7.5 Material Planning

### 7.5.1 Material Requirement Planning

#### 7.5.1.1 List of Raw Materials

NO	MATERIAL	QUANTITY
Red Velvet Cookies (Jar) 	Flour	190 grams
	Cocoa powder	23 grams
	Baking soda	4.80 grams
	Salt	1 teaspoon
	Sugar, brown sugar	150 grams
	Egg	1 large
	Vanilla extract	8.67 grams
	White macadamia	115 grams
Chocolate Chip Cookies (Jar) 	Flour	190 grams
	Sugar, Brown sugar	150 grams
	Butter	680 grams
	Chocolate chips	115 grams
	Eggs	1 large
	Vanilla extract	8.67 grams
	Baking soda	4.80 grams
	Salt	1 teaspoon
Dark Chocolate Chip Cookies (Jar) 	Dark cocoa powder	23 grams
	Chocolate chips	115 grams
	Sugar	115 grams
	Flour	190 grams
	Salt	4.80 grams
	Baking soda	1 teaspoon
	Eggs	1 large
	Butter	680 grams
	Vanilla extract	8.67 grams
Butter Cookies (Jar) 	Butter	227 grams
	Sugar	125 grams
	Egg yolk	1 large
	Flour	190 grams
	Flour	100 grams
	Vanilla essence	8.67 grams
	Brown sugar	115 grams
	Butter	227 grams
	Sugar	115 grams
	Vanilla essence	8.67 grams







Butterscotch Chips Cookies (Jar) 	Eggs	1 large
	Flour	190 grams
	Baking soda	4.80 grams
	Salt	1 teaspoon
	Chocolate chips	115 grams
Sea salt Chocolate Chips (Jar) 	Flour	190 grams
	Baking soda	4.80 grams
	Butter	170 grams
	Brown sugar	57 grams
	Sugar	198 grams
	Vanilla essence	1 teaspoon
	Eggs	1 large
	Chocolate chips	115 grams
	Salt	1 teaspoon
Brownie Cookies (Jar) 	Flour	190 grams
	Cocoa powder	300 grams
	Chocolate	57 grams
	Butter	680 grams
	Sugar	119 grams
	Eggs	1 large
	Vanilla essence	8.67 grams
	Chocolate chips	115 grams
Nut-ball Cookies (Jar) 	Flour	190 grams
	Butter	680 grams
	Vanilla essence	8.67 grams
	Baking soda	1 teaspoon
	Egg	1 large
	Salt	4.80 grams
	Hazelnuts	100 grams
	Brown sugar	57 grams
	Sugar	197 grams
	Chocolate	100 grams

Table 7.5.1.1 Table of list of raw materials

7.5.1.2 Raw Material Required per Month (Bill of Material)

No	Material	Quantity (g)	Safety Stock (5% of quantity)	Total Material Requirement (Quantity + Safety Stock)	Price/Unit (RM)	Total Price (RM) (Price X Total Material Required)
1	Sugar	$(1.5 \times 1300)$ $+(1.5 \times 1231)$ $+(1.15 \times 1650)$ $+(1.19 \times 1000)$ $+(1.97 \times 1000)$  $= 1950 + 1846.5 + 1897.5 + 1190 + 1970$  $= 8,854 @ 9$	0.45	9.45	3.80	35.91
2	Salt	$(1 \times 1300) +$ $(1 \times 1231) +$ $(1 \times 1650) +$ $(1 \times 1000) +$ $(1 \times 1000)$  $= 1300 + 1231 + 1650 + 1000 + 1000$  $= 6,181 @ 6$	0.3	6.30	1.50	9.45
3	Flour	$(1.9 \times 1300) +$ $(1.9 \times 1231) +$ $(1.9 \times 1650) +$ $(1.9 \times 1949) +$ $1.9 \times 1000) +$ $(1.9 \times 1500) +$	1.0	21	2.60	54.6

		$(1.9 \times 1000) +$ $(1.9 \times 1000)$ $(1.9 \times 1949)$  $= 2470 +$ $2338.9$ $+ 3135 +$ $3703.1 +$ $1900$ $+ 2850 +$ $1900 +$ $1900 + 3703.1$  $= 20,390 @ 20$				
4	Baking soda	$(1 \times 1300) +$ $(1 \times 1231) +$ $(1 \times 1650) +$ $(1 \times 1000) +$ $(1 \times 1500) +$ $(1 \times 1000)$  $= 1300 + 1231 +$ $1650 + 1000 +$ $1500 + 1000$  $= 7,681 @ 8$	0.4	8.40	2.40	20.16
5	Egg	$(1 \times 1300) +$ $(1 \times 1231) +$ $(1 \times 1650) +$ $(1 \times 1000) +$ $(1 \times 1500) +$ $(1 \times 1000) +$ $(1 \times 1000)$  $= 1300 + 1231 +$ $1650 + 1000 +$	0.4	8.40	0.45	3.78

		1500+1000+ 1000  =7,681 @ 8				
6	Brown sugar	(1.5x1300) + (1.5x1231) + (1.15x1949) + (0.57x1500) + (0.57x1000) +  =1950+1846.5+ 2241.35+855+ 570  = 7,462 @ 7	0.35	7.35	3.30	24.09
7	Butter	(6.8x1231) + (6.8x1650) + (2.27x1000) + (1.7x1500) + (6.8x1000) +  = 8370.8+ 11220+2270+ 2550+6800  = 31,210.8 @ 32	1.6	33.60	7.80	262.08
8	Chocolate chips	(1.15x1231) + (1.15x1650) + (1.15x1500) + (1.15x1000) +  =1415.65+ 1897.5+1725+ 1150  = 6,188.15 @ 6	0.3	6.30	4	25.20

9	Cocoa powder	$(0.23 \times 1300) +$ $(0.23 \times 1650) +$ $(0.3 \times 1000)$  $= 299 + 379.5 +$ $300$  $= 978.5 @ 1$	0.05	0.95	2.40	2.28
10	White macadamia	$(1.15 \times 1300)$ $= 1,495 @ 1$	0.05	1.05	5	5.25
11	Hazelnut	$(1 \times 1000)$ $= 1,000 @ 1$	0.05	1.05	8	8.40
12	Chocolate	$(0.57 \times 1000) +$ $(1 \times 1000)$  $= 570 + 1000$  $= 1,570 @ 2$	0.1	2.1	4.50	9.45
13	Vanilla extract	$(0.0867 \times 1300) +$ $(0.0867 \times 1231) +$ $(0.0867 \times 1650) +$ $(0.0867 \times 1949) +$ $(0.0867 \times 1000) +$ $(0.0867 \times 1500) +$ $(0.0867 \times 1000) +$ $(0.0867 \times 1000)$  $= 112.71 + 106.73 +$ $143.10 + 168.98 +$ $86.7 + 86.7 + 86.7 +$ $130.1$  $= 921.72 @ 0.9$	0.045	0.945	2.50	2.36
<b>TOTAL</b>						<b>463.01</b>

Table 7.5.1.2 Table of raw materials required.

### 7.5.2 Identify Supplier

Material	Address
Sugar	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Salt	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Flour	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Baking Soda	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Egg	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Brown Sugar	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Butter	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Chocolate Chip	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Cocoa Powder	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
White Macadamia	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Dark Cocoa Powder	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor

Hazelnut	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor
Chocolate	<b>Lotus's Ampang</b> PT 8880, Jalan Pandan Prima Dataran, Pandan Indah, 55100 Kuala Lumpur, Selangor

*Table 7.5.1.3 Table of raw materials suppliers*

## 7.6 Machine and Equipment Planning

### 7.6.1 Amount of Machine & Equipment Required

$$\frac{\text{Planned Rate of Production per day}}{\text{Machine productive time per day}} \times \text{Standard production time}$$

\*\* Standard production time = one process cycle in minute/quantity product per cycle

Machine	Calculation
2 Door Display Chiller	$342.5 \frac{300}{1440}$ = 0.71 @ 1 machine
Oven	$342.5 \frac{720}{660}$ = 1.2 @ 1 machine
Heavy Mixer	$342.5 \frac{14}{660(11 \text{ Hours} \times 60 \text{ minutes})}$ = 0.73 @ 1 machine

Table 7.6.1 Table of machine & equipment required.



7.6.2 List of Assets

7.6.2.1 List of Machine & Equipment







Machine	No of machine
<p data-bbox="470 392 638 425">Heavy Mixer</p> 	<p data-bbox="1093 555 1109 589">2</p>
<p data-bbox="518 772 590 806">Oven</p> 	<p data-bbox="1093 918 1109 952">2</p>
<p data-bbox="375 1153 662 1187">2 door display chillers</p> 	<p data-bbox="1093 1299 1109 1332">1</p>
<p data-bbox="446 1545 662 1579">Cashier register</p> 	<p data-bbox="1093 1713 1109 1747">1</p>

Table 7.6.2.1 Table of List of Machine & Equipment

7.6.2.2 List of Tools




Tools	No of tools
<p data-bbox="507 376 603 412">Big pot</p> 	<p data-bbox="1091 495 1107 530">3</p>
<p data-bbox="411 804 699 840">Scissors and knife set</p> 	<p data-bbox="1091 931 1107 967">3</p>
<p data-bbox="416 1207 694 1243">Spatula and ladle set</p> 	<p data-bbox="1091 1375 1107 1411">3</p>
<p data-bbox="520 1644 588 1680">Bowl</p> 	<p data-bbox="1091 1769 1107 1805">5</p>



<p>Weighing scale</p> 	<p>2</p>
<p>Cutting board</p> 	<p>3</p>
<p>Kitchen towels</p> 	<p>5</p>
<p>Price labelling gun</p> 	<p>1</p>
<p>Glove set</p>	<p>5</p>

	
<p data-bbox="502 546 608 580">Big tray</p> 	<p data-bbox="1091 680 1110 707">6</p>
<p data-bbox="512 916 598 949">Apron</p> 	<p data-bbox="1091 1120 1110 1146">5</p>

*Table 7.6.2.2 Table of List of Tools*

### 7.6.2.3 List of Furniture & Fittings

Furniture	No of furniture
<p data-bbox="475 353 639 387">Display rack</p> 	<p data-bbox="1091 555 1114 589">2</p>
<p data-bbox="384 813 730 846">Raw material storage rack</p> 	<p data-bbox="1091 1037 1114 1070">1</p>
<p data-bbox="453 1317 662 1350">Kitchen cabinet</p> 	<p data-bbox="1091 1473 1114 1507">1</p>

<p style="text-align: center;">Kitchen table</p> 	<p style="text-align: center;">2</p>
<p style="text-align: center;">Cashier cabinet</p> 	<p style="text-align: center;">1</p>

*Table 7.6.2.2 Table of furniture & fittings*

### 7.6.3 List of Asset Supplier

#### 7.6.3.1 List of Machine & Equipment Supplier

<b>Machine</b>	<b>Supplier</b>
Heavy mixer	<b>One Living Pandan Indah -24PI.</b> Menara D, MPAJ, Lot 43 & 44, Jalan Pandan Utama, Pandan Indah, 55100 Ampang Jaya, Federal Territory of Kuala Lumpur
Oven	<b>One Living Pandan Jaya -02HQ.</b> 18 & 20, 16, Jalan Pandan 2/1, Pandan Jaya, 55100 Ampang Jaya, Federal Territory of Kuala Lumpur
2 door display chillers	<b>FIC Kitchen Technology Sdn. Bhd.</b> Lot 1801, Jalan KPB 1 Kawasan Perindustrian, Kampung Baru Balakong, 43300 Seri Kembangan, Selangor
Cashier register	<b>Tetrix Sdn. Bhd</b> 221, Jalan Sarjana, Taman Connaught, 56000 Cheras, Wilayah Persekutuan Kuala Lumpur

*Table 7.6.3.1 Table of machine & equipment suppliers*

### 7.6.3.2 List of Tools Supplier

<b>Machine</b>	<b>Supplier</b>
Big pot	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Scissors and knife set	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Spatula and ladle set	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Bowl	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Weighing scale	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Cutting board	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Kitchen towels	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Price labelling gun	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Glove set	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Big tray	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor
Apron	<b>Bake With Yen @Pandan</b> 19, Jalan Maju 3/3, Taman Lembah Maju, 56100 Kuala Lumpur, Selangor

*Table 7.6.3.2 Table of Tools Supplier*



### 7.6.3.3 List of Furniture & Fittings Supplier

<b>Machine</b>	<b>Supplier</b>
Display rack	<b>IKEA Cheras</b> 2A, Jalan Cochrane, Maluri, 55100 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur
Raw material storage rack	<b>Nikorex Display Products(M)Sdn Bhd</b> 6, Jalan Kasuarina 3, Bandar Botanik, 41200 Klang, Selangor
Kitchen cabinet	<b>FIC Kitchen Technology Sdn. Bhd.</b> Lot 1801, Jalan KPB 1 Kawasan Perindustrian, Kampung Baru Balakong, 43300 Seri Kembangan, Selangor
Kitchen table	<b>FIC Kitchen Technology Sdn. Bhd.</b> Lot 1801, Jalan KPB 1 Kawasan Perindustrian, Kampung Baru Balakong, 43300 Seri Kembangan, Selangor
Cashier cabinet	<b>Sweet Little Shop</b> Aman Perdana, 47000 Selangor.

*Table 7.6.3.3 Table of Furniture & Fittings Supplier*

#### 7.6.4 List of Assets Costs

##### 7.6.4.1 Machine and Equipment (rental or purchase)

Item	Quantity	Price/unit (RM)	Own	Buy	Fixed Assets (RM)
Heavy mixer	2	2000.00		/	4000.00
Oven	2	4200.00		/	8400.00
2 door display chillers	1	2800.00		/	2800.00
Cashier register	1	470.00		/	470.00
<b>TOTAL</b>					<b>15670.00</b>

*Table 7.6.4.1 Table of Machine and Equipment (rental or purchase)*

##### 7.6.4.2 Kitchen Tools

Item	Quantity	Price/unit (RM)	Total Cost (RM)
Big pot	3	40.00	120.00
Scissors and knife set	3	35.00	105.00
Spatula and ladle set	3	30.00	90.00
Bowl	5	25.00	125.00
Weighing scale	2	20.00	40.00
Cutting board	3	5.50	16.50
Kitchen towels	5	5.90	29.50
Price labelling gun	1	13.50	13.50
Glove set	5	20.00	100.00
Big tray	6	9.00	54.00
Apron	5	10.00	50.00
<b>TOTAL</b>			<b>743.50</b>

*Table 7.6.4.2 Table of kitchen tools costs*

##### 7.6.4.3 Furniture and Fittings

Item	Quantity	Price/unit (RM)	Total Cost (RM)
Display rack	2	150.00	300.00
Raw material storage rack	1	160.00	160.00
Kitchen cabinet	1	2800.00	2800.00
Kitchen table	2	500.00	1000.00
Cashier cabinet	1	1000.00	1000.00
TOTAL			5260.00

*Table 7.6.4.3 Table of Furniture and Fittings*

## 7.7 Manpower Planning

### 7.7.1 Organization Chart for Operation Department



**OPERATIONAL MANAGER**  
(SITI FATIMAH BINTI ISHAK)

Figure 7.7.1 Organizational Chart for Operational Manager

### 7.7.2 Amount of Direct Labour Required (calculate for every manpower)

Planned Rate of Production Per Day / Machine Productive Time Per Day X Standard Production Time

\*\* Standard production time = one process cycle in minute / quantity product per cycle

• **Calculation:**

$63.2 \times 60 \text{ min per cycle} / 10 \text{ product per cycle}$   
(660 min (11 hours x 60 minutes))

$\hat{=} 0.57 @ 1 \text{ operator}$

### 7.7.3 List of Operation Personnel

Position	No of Personnel
Operation Manager	1

Table 7.7.3 List of Personnel

### 7.7.4 Schedule of task and responsibilities

Position	Task and responsibilities
Operational Manager	<ul style="list-style-type: none"> <li>• Ensure that all operations are carried out in an appropriate and cost-effective manner.</li> <li>• by planning, implementing, and controlling the quality of the organization's service performance.</li> <li>• Prepare an operational schedule to improve the smooth flow of operations.</li> <li>• Manage the process of creating products.</li> </ul>

Table 7.7.4 Task and Responsibilities

### 7.7.5 Schedule of remuneration

Position	Quantity	Monthly salary (RM) A	EPF (RM) (12%) B	SOCSSO (RM) (1.75%) C	TOTAL AMOUNT (RM) (A+B+C)
Operational manager	1	1800.00	237	30.65	2067.65

## 7.8 Overhead Requirement

### 7.8.1 Operation Overhead

No	Types Of Overhead Cost (Every Month Purchase)	Quantity (unit)	Price per unit (RM)	Monthly Cost (RM)
1	Machine maintenance	3	-	660.00
2	Floor cleaner	2	17.80	35.60
3	Dishwashing liquid	8	5.80	46.40
4	Tissue	10	10.00	100.00
5	Plastic bag for garbage	3	3.50	10.50
6	Cash register roll	6	19.00	114.00
7	Price labelling roll	6	8.00	48.00
8	Price labelling ink	8	7.00	56.00
	<b>TOTAL</b>			<b>1070.50</b>

Table 7.8.1 Overhead Cost

### 7.8.2 Packaging Cost

No	Type of Packaging Cost (Every month purchase)	Quantity (unit)	Price per unit (RM)	Monthly Cost (RM)
1	Cookies jar	1000	2.50	2500.00
2	Sellotape	10	1.90	19.00
3	Stickers (100piece/packet)	5	10.90	54.50
4	Plastic for taking away the cookies (100pieces/packet)	5	6.30	31.50
5	Daily paper (250 pieces/packet)	5	4.00	20.00
	<b>TOTAL</b>			<b>2625.00</b>

Table 7.8.2 Packaging Cost

### 7.8.3 Other Expenses

No	Type of Other Expenses (1 time purchase)	Quantity (unit)	Price per unit (unit)	Monthly Cost (RM)
1	Dustbin	1	30.00	30.00
2	Broom with dustpan	3	14.80	44.40
3	Cleaning mop with bucket	2	25.00	50.00
4	Sponge (5 pieces/packet)	2	7.90	15.80
	<b>TOTAL</b>			<b>140.20</b>

Table 7.8.3 Other Expenses

### 7.9 Total Operation Cost

**Total Operation Cost** = Direct Material Cost (total raw material) + Direct Labour Cost (total remuneration) + Overhead Cost (total operations overhead)

$$\begin{aligned}\text{Total Operation Cost} &= \text{RM } 463.01 + \text{RM } 2,067.65 + \text{RM } 2,625 + \text{RM } 1,070 \\ &= \text{RM } 6,225.66\end{aligned}$$

### 7.10 Cost Per Unit

Cost per unit = Total Operation Cost (RM)/ Total number of Output (output per month)

$$\text{Cost per unit} = \text{RM } 6,225.66 / \text{RM } 10,630$$

$$= \text{RM } 0.60$$

### 7.11 Productivity Index (PI)

Productivity Index = Total value of Output (sales forecast per month)/ Total value of input (Total Operation Cost)

$$\text{Productivity Index} = \text{RM } 20,800 / \text{RM } 6,225.66$$

$$= \text{RM } 3.34$$



### *7.12 Location Plan*

Ampang Selangor's Pandan Indah is home to the Kookie Planet. We chose this location because it is convenient for our market segmentation. Additionally, the location is within close proximity of a labour supply location. It is easier for us to deliver supplies to the shop because of the distance between our location and the shop. Due to the distance between acquiring raw materials and delivering finished goods, the Kookie Planet's main road simplifies and reduces transportation costs.

We charge RM1500 per month for the shops we rent. This store costs \$2,000 per square foot. The environment at Pandan Indah is suitable for preserving raw materials till they are supplied to us. Furthermore, we require approval from Majlis Perbandaran Ampang Jaya, Kuala Lumpur, Selangor, to conduct business in Pandan Indah. We also completed and filed our business registration papers. The location is safe because there are so many stores and residential areas nearby.

Several variables will influence the growth and development of this industry. As an example. It's a suburban area near a residential neighbourhood. Then there's the fact that our firm is close to public transit and commercial districts, with the nearest being only 15 metres or so away. Customers can arrive at our site through one of three kinds of public transportation, including buses, e-hailing, and their own automobiles, if parking is available.

*7.13 Business and Operation Hours*

Business hour	10 hours per day (10.00 a.m. until 8.00 p.m.)
Operating hour	12 hours per day (9.00 a.m. until 9.00 p.m.)
Working days	7 days per week (Monday-Sunday)

*Table 7.13 Business and operation hours*

## 7.14 License, Permit and Regulations Required

### 7.14.1 Environment License




ITEMS	TYPES	REMARKS
Food Premise Inspection	Certification	 Majlis Perbandaran Ampang Jaya
Business License (RM60)	Certification	 Majlis Perbandaran Ampang Jaya
Signboard License (RM500)	Certification	 Majlis Perbandaran Ampang Jaya

Table 7.14.1 Environmental License

The customer deserved to eat the food of high quality. In Malaysia, every food establishment, including our shop, must undergo food inspection. This is done to steer clear of any potential danger to our clients. Consequently, the overall objective of food premise inspection is to monitor and improve Ampang Jaya residents' health. The authorities will give the store a cleanliness rating after the food inspection. Consequently, the shop must always be kept clean by adhering to standard operating procedures throughout the entire process.

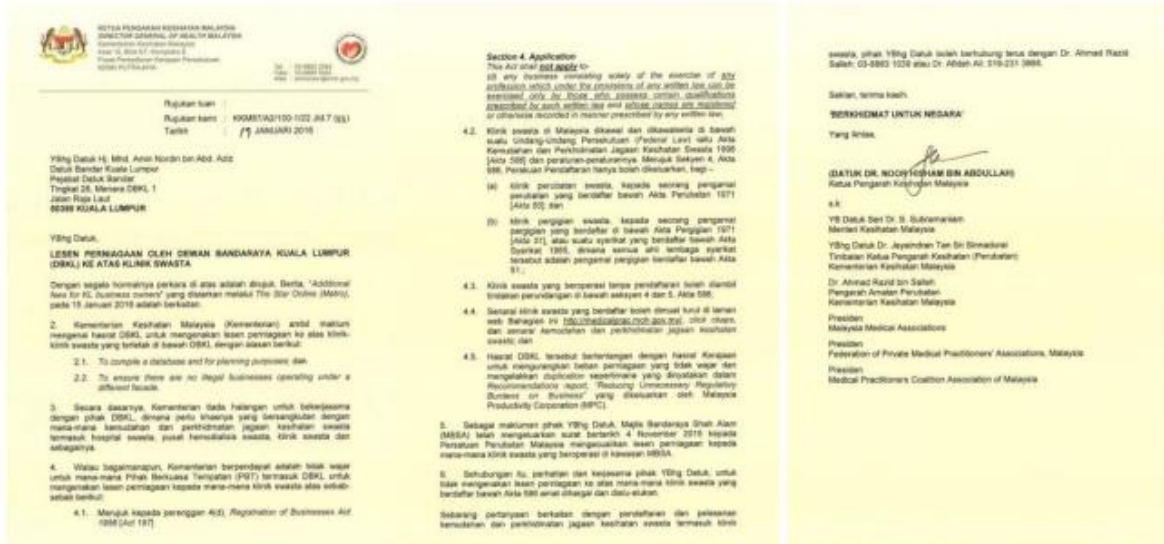



Figure 7.14.1 Environmental License

In Malaysia, you need a valid business license to start a business. A wide range of government departments, statutory bodies, and local authorities are responsible for the administration of business licenses, which are governed by the law. The advantage is that it comes with legal protection, preventing the owner from losing their business because it is illegal. Aside from that, a wholesale license offers advantages like credibility, funding, tax compliance, and more.

A government agency must issue a signboard license for a person or organization to legally display a sign in front of their business. It demonstrates that the signboard was installed with permission and not by itself. The purpose of applying for a signboard license is to safeguard a person's business from unintentional disruption and annoyance brought on by an issue with authority. Aside from that, a licensed signboard protects the public as a safety precaution. This is due to the fact that a licensed signboard will be installed in a secure location free of hazards.

### 7.14.2 Manufacturing license

ITEMS	TYPES	REMARKS
Halal certification	Certification	 Jabatan Kemajuan Islam (JAKIM)

*Table 7.14.2 Manufacturing license*

JAKIM certification is Malaysia's sole Halal certification. Halal Certification, according to JAKIM, is an official certification that outlines the Halal standards of products and/or services in compliance with the Malaysian Halal Certification Scheme provided by the proper authorities. Halal certification helps both Muslim customers and businesses in Malaysia. Businesses must undergo a three-part process to obtain Halal Certification. The first stage is an evaluation, which includes a description of the firm as well as the reasons why Halal Certification is necessary. Following certification, an onsite assessment of the facility and process is done. The organisation will be certified if it passes the assessment and inspection.



Figure 7.14.2 Manufacturing License

JAKIM certification is the only Halal certification approved in Malaysia. According to JAKIM, Halal Certification is an official document that describes the Halal standards of products and/or services in accordance with the Malaysian Halal Certification Scheme supplied by the appropriate authorities. In Malaysia, having Halal certification benefits both Muslim customers and companies. To acquire Halal Certification, businesses must complete a three-part process. The first stage is an evaluation, which includes a description of the company and why Halal Certification is required. Second, an onsite examination of the facility and process is performed, followed by certification. If the organisation passes the review and inspection, it will be given certification.

7.14.3 SSM License (RM30)


ITEMS	TYPES	REMARKS
SSM certification	Certification	

Table 7.14.3 SSM License

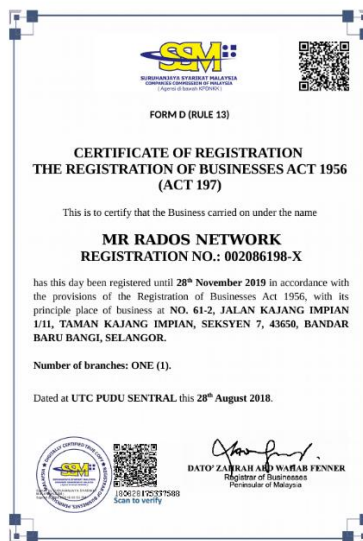


Figure 7.14.3 SSM license

The primary function of SSM is to provide public access to company and business information and to act as an agency for incorporating businesses and registering enterprises. SSM e-Info Services was established by the commission to provide company and business information on its website. The commission is also in charge of monitoring and enforcing compliance with corporate regulations and business registration as Malaysia's primary authority for improving corporate governance.

#### 7.14.4 Typhoid Injection

**Harga Suntikan Typhoid Baru**  
(KUATKUASA 7.5.2019)

1. Warganegara	- RM 70.00
2. Bukan Warganegara (Ada Permit & Kad Pengenalan Merah)	- RM 80.00
3. Bukan Warganegara (Tiada Permit / Ada Passport)	- RM 120.00

**POLIKLINIK DAN SURGERI TELUK PULAI** **24 Jam**

**TYPHOID VACCINATION FORM**

NO. 202001

BUKLAH BERSAMA PANG-BERUSAHA FOR SUSTAINABLE AND HEALTHY MALAYSIA

BUKLAH BERSAMA PANG-BERUSAHA FOR SUSTAINABLE AND HEALTHY MALAYSIA  
BUKLAH BERSAMA PANG-BERUSAHA FOR SUSTAINABLE AND HEALTHY MALAYSIA  
BUKLAH BERSAMA PANG-BERUSAHA FOR SUSTAINABLE AND HEALTHY MALAYSIA

NO. 15, Jalan Teluk Pulai, 41100 Klang, Selangor  
Tel: 03-2981 7354

Figure 7.14.4 Typhoid Injection

The injection must be given to people who work in or deal with the food industry, such as chefs, workers in food and beverage factories, and those in the food sector. The typhoid vaccine is given to keep people from getting typhoid. It is given to prevent typhoid fever, which is caused by the spread of *Salmonella Typhi* bacteria through contaminated food and beverages. They are required to complete food handling training and practice all SOPs in their workplace. One of the government's initiatives to reduce and prevent infections that can be spread through food and beverages is the goal of food handling training. Before handling food, food handlers should receive the vaccine. The typhoid vaccine is not too expensive, and you can find a list of clinics that provide injections online. In some businesses, the injection is paid for by the employer. A certificate of typhoid injection will be issued to those who have received the injection as evidence that they have been immunized and are safe to work. In addition, the authorities have the right to request and inspect the certificate to ensure the safety of the food served on the premises.



7.14.5 certificate & License Costs

Items	Quantity	Price (RM)	Cost Monthly (RM)	Fixed Assets (RM)	Other Expenses (RM)
Food Premise Inspection	1	-	-	-	-
Halal Certification	1	100	-	-	100
Typhoid Injection	5	55	-	-	270
<b>TOTAL</b>			-	-	370

Table 7.14.5 Certificate & License Costs

7.15 Operation Budget

<b>Item</b>	<b>Fixed Assets</b>	<b>Monthly Expenses (RM)</b>	<b>Other Expenses (RM)</b>
<b>Fixed Assets</b>			
Machine	15,670.00		
Tools	743.50		
Furniture	5,260.00	-	-
<b>Working Capital (MAX 4)</b>			
Raw materials		463.01	
Overheads		1,070.50	
Packaging cost		2,625.00	
<b>Other Expenses</b>			
Other expenses	-	-	140.00
<b>Pre-Operation</b>			
Food Premise Inspection			-
Halal certification			100.00
Typhoid Injection			275.00
<b>SUB-TOTAL</b>	<b>21,673.50</b>	<b>4,158.51</b>	<b>515.00</b>
<b>TOTAL</b>	<b>26,347.01</b>		

Table 7.15 Operation Budget

### 7.16 Implementation Scheduled

<b>Activities</b>	<b>Deadlines (2022-2023)</b>	<b>Durations</b>
Searching for business premise	October 2022	1 month
Incorporation of business	October 2022 – November 2022	2 months
Application for permits and license	October 2022 – November 2022	2 months
Procurement of machines and installation	November 2022 – December 2022	2 months
Procurement of raw materials	January 2023	1 month
Halal Certificate and Typhoid Injection	February 2023 – March 2023	2 months

# **ADMINISTRATION PLAN**

## 8.0 ADMINISTRATION PLAN

### 8.1 Organization Chart (Head of Department + Workers)



Figure 8.1 Organizational Chart (Head of Department + Workers)

### 8.2 Manpower Planning

<b>Position</b>	<b>No. of personnel</b>
General Manager/ Baker	1
Operation Manager/ Baker	1
Administration Manager / Kitchen Staff	1
Marketing Manager / Sales Assistant	1
Financial Manager / Cashier	1
<b>Total</b>	<b>5</b>

Table 8.2: List of Personnel

### 8.3 Schedule of Task and Responsibilities

<b>Position</b>	<b>Task and Responsibilities</b>
General Manager/ Baker	<ul style="list-style-type: none"> <li>• Day-to-day operations are managed by timetabling, requesting, and constructing team members.</li> <li>• Provides a secure workplace and customer satisfaction surroundings by enabling the team's worker safety behaviours.</li> <li>• Making updates and presenting data</li> <li>• Deciding and executing a contract</li> <li>• Controlling and encouraging employees</li> </ul>
Operation Manager/ Baker	<ul style="list-style-type: none"> <li>• To ensure that the manufacturing process is structured and efficient.</li> <li>• To ensure quality, the manufacturer adheres to the specifications.</li> <li>• Arranging workstations with all necessary ingredients and baking utensils.</li> <li>• Checks the quality of the ingredients.</li> <li>• Readies and packs food and beverage products.</li> </ul>
Administration Manager / Kitchen Staff	<ul style="list-style-type: none"> <li>• Arranging and organising administrative strategies and systems, as well as developing</li> </ul>

	<p>methods to manage data.</p> <ul style="list-style-type: none"> <li>• Recruitment and training employees, as well as assign duties and office space.</li> <li>• Greets guests with a smile, receives orders, cleans kitchen area, counters, food preparation areas, and utensils</li> <li>• Sweeping and mopping floors as required.</li> <li>• Providing excellent wait service to ensure satisfaction</li> </ul>
Marketing Manager / Sales Assistant	<ul style="list-style-type: none"> <li>• Handling complaints or forwarding serious issues to the manager on duty</li> <li>• Conducting customer transactions</li> <li>• Replenishing the supply of stock on the shelves</li> </ul>
Financial Manager / Cashier	<ul style="list-style-type: none"> <li>• To analyse, control, and track the flow of money</li> <li>• To forecast future market trend</li> <li>• to keep record of inventory flow in and out</li> <li>• Financial data provision, monitoring, and interpretation</li> <li>• Uses a cash register to record sales by scanning items, itemising, and totalling customers' purchases.</li> </ul>

Table 8.3 Schedule of Tasks and Responsibilities

8.3.1 Schedule of Remuneration






<b>POSITION</b>		<b>NO.</b>	<b>MONTHLY SALARY (RM) A</b>	<b>EPF (RM) (12%) B</b>	<b>SOCSSO (RM) (1.75%) C</b>	<b>TOTAL AMOUNT (RM) (A+B+C)</b>
General Manager		1	2100.00	276	35.85	2411.85
Administration Manager		1	1800.00	237	30.65	2067.65
Operation Manager		1	1800.00	237	30.65	2067.65
Financial Manager		1	1600.00	211	27.15	1838.15
Marketing Manager		1	1600.00	211	27.15	1838.15
<b>TOTAL</b>		<b>5</b>				<b>RM 10,223.45</b>



Table 8.3: Schedule of Remuneration







8.4 Office Equipments & Furnitures, Office Supplies & Deposit

**OFFICE EQUIPMENTS & FURNITURES**

Type	Quantity	Price/Unit (RM)	Total (RM)
Office table set with chair 	1	1150.00	1150.00
Armchair 	2	120.00	240.00
Office cabinet 	1	350.00	350.00
Tablet SAMSUNG A7 	1	RM699.00	699.00
Laptop LENOVO IdeaPad 3 	1	RM1407.41	1407.41

<p>Printer EPSON WORKFORCE</p> 	1	371.99	371.99
<p>Wall fan</p> 	2	80.00	160.00
<b>TOTAL</b>			<b>RM 4,378.40</b>

#### OFFICE SUPPLIES

Type	Quantity	Price/Unit (RM)	Total (RM)
<p>A4 Paper</p> 	1	15.05	15.05
<p>Gel Ink Pen</p> 	1	3.50	3.50
<p>Calculator</p> 	1	10.00	10.00
<p>Office file</p> 	4	5.00	20.00
<p>Paper clip (20 pcs)</p>	1	5.00	5.00


			
<b>TOTAL</b>			<b>RM 53.55</b>

Table 8.4: Office Equipments & Furnitures, Office Supplies & Deposit

8.5 List of Deposits

Type	Quantity	Price/unit (RM)	Total
Rent	1	3000	3000
Utilities	1	250	250
Bank	1	1000	1000
<b>TOTAL</b>			<b>RM 4,250.00</b>

Table 8.5: List of Deposits

8.5.1 List of Office Utilities

Type	Quantity	Price/unit (RM)	Total
Water	1	50	50
Electricity	1	150	200
<b>TOTAL</b>			<b>RM 250.00</b>

Table 8.5.1: List of Office Utilities

8.6 Administration Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
<b>Fixed Assets</b>			
Office Equipments & Furnitures	<b>RM 4,378.40</b>		
<b>Working Capital</b>			
Remunerations		<b>RM 10,223.45</b>	
Office Supplies		<b>RM 53.55</b>	
Rent		<b>RM 1,500.00</b>	
Utilities		<b>RM 250.00</b>	
<b>Other expenses</b>			
Business registration & license			<b>RM 150.00</b>
Jakim Certification			<b>RM 200.00</b>
Deposit			<b>RM 4,250.00</b>
<b>TOTAL</b>	<b>RM 4,378.40</b>	<b>RM 12,027.00</b>	<b>RM 4,600.00</b>
		<b>RM 21,005.40</b>	

Table 8.6: Administration Budget

# **FINANCIAL PLAN**

## 9.0 FINANCIAL PLAN

### 9.1 Operating Budget

#### 9.1.1 Administrative Department

<b>ADMINISTRATIVE BUDGET</b>				
<b>PARTICULARS</b>	<b>F. Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b>Fixed Assets</b>				
Land & Building	-			-
Office Equipments & Furnitures	4,378.40			4,378.40
	-			-
	-			-
<b>Working Capital</b>				
Remunerations (EPF and SOCSO)		10,223.45		10,223.45
Office Supplies		53.55		53.55
Rent		1,500		1,500
Utilities		250		250
		-		-
<b>Pre-Operations &amp; Other Expenditure</b>				
Other Expenditure			-	-
Deposit (rent, utilities, etc)			4,250	4,250
Business Registration & Licences			150	150
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			200	200
<b>TOTAL</b>	<b>4,378.40</b>	<b>12,027</b>	<b>4,600</b>	<b>21,005.40</b>

Table 9.1.1 Administrative Budget

#### 9.1.2 Marketing Department

<b>MARKETING BUDGET</b>				
<b>PARTICULARS</b>	<b>F. Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b>Fixed Assets</b>				
Signboard	1,600			1,600
	-			-
<b>Working Capital</b>				
Flyers		120		120
Instagram advertising		30		30
		-		-
<b>Pre-Operations &amp; Other Expenditure</b>				
Other Expenditure			50	50
Deposit (rent, utilities, etc)			-	-
Business Registration & Licences			500	500
Insurance & Road Tax for Motor Vehicle				-
Other Pre-Operations Expenditure				-
<b>TOTAL</b>	<b>1,600</b>	<b>150</b>	<b>550</b>	<b>2,300</b>

Table 9.1.2 Marketing Budget

9.1.3 Operations Department

<b>OPERATIONS BUDGET</b>				
<b>PARTICULARS</b>	<b>F. Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b>Fixed Assets</b>				
Machine	15,670			15,670
Kitchen Tools	743.50			743.50
Furniture & Fittings	5,260			5,260
				-
<b>Working Capital</b>				
Raw Materials & Packaging		3,088.01		3,088.01
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		-		-
Overheads		1,070.50		1,070.50
		-		-
		-		-
<b>Pre-Operations &amp; Other Expenditure</b>				
Other Expenditure			140	140
Deposit (rent, utilities, etc)			-	-
Business Registration & Licences			100	100
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			275	275
<b>TOTAL</b>	<b>21,673.50</b>	<b>4,158.51</b>	<b>515</b>	<b>26,347.01</b>

Table 9.1.3 Operations Budget

9.2 Project Implementing Cost and Sources of Finance

KOOKIE PLANET PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements		Cost	Loan	Hire-Purchase	Own Contribution	
					Cash	Existing F. Assets
<b>Fixed Assets</b>						
Land & Building						
Office Equipments & Furnitures		4,378	4,378			
Signboard		1,600	1,600			
Machine		15,670	15,670			
Tools		744	744			
Furniture		5,260	5,260			
<b>Working Capital</b>						
	1 months					
Administrative		12,027	5,667		6,360	
Marketing		150	150			
Operations		4,159	2,001		2,158	
<b>Pre-Operations &amp; Other Expenditure</b>		5,665	2,065		3,600	
<b>Contingencies</b>						
	10%	4,965	2,465		2,500	
<b>TOTAL</b>		<b>54,618</b>	<b>40,000</b>		<b>14,618</b>	

Table 9.2 Project Implementation Cost and Sources of Finance



### 9.3 Fixed Asset Depreciation Schedule

#### KOKIE PLANET DEPRECIATION SCHEDULES

<b>Fixed Asset</b>		<b>Office Equipments &amp; Furnitures</b>	
<b>Cost (RM)</b>		<b>4,378</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	4,378
1	876	876	3,503
2	876	1,751	2,627
3	876	2,627	1,751
4	876	3,503	876
5	876	4,378	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Signboard</b>	
<b>Cost (RM)</b>		<b>1,600</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,600
1	320	320	1,280
2	320	640	960
3	320	960	640
4	320	1,280	320
5	320	1,600	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Machine</b>	
<b>Cost (RM)</b>		<b>15,670</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	15,670
1	3,134	3,134	12,536
2	3,134	6,268	9,402
3	3,134	9,402	6,268
4	3,134	12,536	3,134
5	3,134	15,670	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Tools</b>	
<b>Cost (RM)</b>		<b>744</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	744
1	149	149	595
2	149	297	446
3	149	446	297
4	149	595	149
5	149	744	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Furniture</b>	
<b>Cost (RM)</b>		<b>5,260</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	5,260
1	1,052	1,052	4,208
2	1,052	2,104	3,156
3	1,052	3,156	2,104
4	1,052	4,208	1,052
5	1,052	5,260	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Table 9.3 Fixed Asset Depreciation Schedules

9.4 Loan and Hire Purchase Depreciation Schedule

**KOOKIE PLANET  
LOAN & HIRE PURCHASE DEPRECIATION SCHEDULE**

<b>LOAN REPAYMENT SCHEDULE</b>				
<b>Amount</b> 40,000				
<b>Interest Rate</b> 5%				
<b>Duration (yrs)</b> 5				
<b>Method</b> Baki Tahunan				
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		40,000
1	8,000	2,000	10,000	32,000
2	8,000	1,600	9,600	24,000
3	8,000	1,200	9,200	16,000
4	8,000	800	8,800	8,000
5	8,000	400	8,400	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

<b>HIRE-PURCHASE REPAYMENT</b>				
<b>Amount</b>				
<b>Interest Rate</b> 5%				
<b>Duration (yrs)</b> 5				
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-

Table 9.4 Loan and Hire Purchase Depreciation Schedule

9.5 Proforma Cashflow Statement

**KOOKIE PLANET  
CASH FLOW PRO-FORMA STATEMENT**

MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
<b><u>CASH INFLOW</u></b>																
Capital (Cash)	14,618													14,618		
Loan	40,000													40,000		
Cash Sales		214,693	214,693	214,693	214,693	214,693	214,693	214,693	214,693	214,693	214,693	214,693	214,693	2,576,316	2,833,948	3,259,040
Collection of Account Receivable																
<b>TOTAL CASH INFLOW</b>	<b>54,618</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>214,693</b>	<b>2,630,934</b>	<b>2,833,948</b>	<b>3,259,040</b>
<b><u>CASH OUTFLOW</u></b>																
<b>Administrative Expenditure</b>																
Remunerations (EPF & SOCSO)		10,223	10,223	10,223	10,223	10,223	10,223	10,223	10,223	10,223	10,223	10,223	10,223	122,681	122,681	122,681
Office Supplies		54	54	54	54	54	54	54	54	54	54	54	54	643	643	643
Rent		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000	18,000
Utilities		250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000	3,000
<b>Marketing Expenditure</b>																
Flyers		120	120	120	120	120	120	120	120	120	120	120	120	1,440	1,440	1,440
Instagram Advertising		30	30	30	30	30	30	30	30	30	30	30	30	360	360	360
<b>Operations Expenditure</b>																
Cash Purchase		3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	3,088	37,056	32,025	33,044
Payment of Account Payable																
Carriage Inward & Duty																
Salaries, EPF & SOCSO																
Overheads		1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	12,846	12,846	12,846

<b>Other Expenditure</b>		190												190	190	190
<b>Pre-Operations</b>																
Deposit (rent, utilities, etc.)	4,250													4,250		
Business Registration & Licenses	750													750		
Insurance & Road Tax Motor Vehicles																
Other Pre-Operations Expenditures	475													475		
<b>Fixed Assets</b>																
Purchase of FA -Land & Building																
Purchase of FA -Others	27,652													27,652		
Hire-Purchase Down Payment																
<b>Hire-Purchase</b>																
<b>Repayment:</b>																
Principal																
Interest																
<b>Loan Repayment</b>																
Principal		667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,000	8,000
Interest		167	167	167	167	167	167	167	167	167	167	167	167	2,000	1,600	1,200
Tax Payable													0	0	0	0
<b>TOTAL CASH OUTFLOW</b>	<b>33,127</b>	<b>17,359</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>17,169</b>	<b>239,343</b>	<b>200,785</b>	<b>201,404</b>
<b>CASH SURPLUS (DEFICIT)</b>	<b>21,491</b>	<b>197,334</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>197,524</b>	<b>2,391,591</b>	<b>2,633,163</b>	<b>3,057,636</b>
<b>BEGINNING CASH BALANCE</b>		<b>21,491</b>	<b>218,825</b>	<b>416,349</b>	<b>613,873</b>	<b>811,397</b>	<b>1,008,922</b>	<b>1,206,446</b>	<b>1,403,970</b>	<b>1,601,494</b>	<b>1,799,018</b>	<b>1,996,542</b>	<b>2,194,067</b>		<b>2,391,591</b>	<b>5,024,753</b>
<b>ENDING CASH BALANCE</b>	<b>21,491</b>	<b>218,825</b>	<b>416,349</b>	<b>613,873</b>	<b>811,397</b>	<b>1,008,922</b>	<b>1,206,446</b>	<b>1,403,970</b>	<b>1,601,494</b>	<b>1,799,018</b>	<b>1,996,542</b>	<b>2,194,067</b>	<b>2,391,591</b>	<b>2,391,591</b>	<b>5,024,753</b>	<b>8,082,389</b>

Table 9.5 Cash Flow Pro-Forma Statement

9.6 Proforma Income Statement

<b>KOOKIE PLANET PRODUCTION COST PRO-FORMA STATEMENT</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>Raw Materials</b>			
Opening Stock	0		
Current Year Purchases	37,056	32,025	33,044
Ending Stock			
Raw Materials Used	37,056	32,025	33,044
Carriage Inward			
	37,056	32,025	33,044
<b>Salaries, EPF &amp; SOCSO</b>			
<b>Factory Overhead</b>			
Depreciation of Fixed assets (Operations)	4,335	4,335	4,335
Total Overheads	12,846	12,846	12846
Total Factory Overhead	17,181	17,181	17,181
<b>Production Cost</b>	<b>54,237</b>	<b>49,206</b>	<b>50,225</b>

<b>KOOKIE PLANET PRO-FORMA INCOME STATEMENT</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>Sales</b>	2,576,316	2,833,948	3,259,040
<b>Less: Cost of Sales</b>			
Opening Stock of Finished Goods			
Production Cost	54,237	49,206	50,225
Less: Ending Stock of Finished Goods	0	0	0
	54,237	49,206	50,225
<b>Gross Profit</b>	<b>2,522,079</b>	<b>2,784,742</b>	<b>3,208,815</b>
<b>Less: Expenditure</b>			
Administrative Expenditure	144,324	144,324	144,324
Marketing Expenditure	1,800	1,800	1,800
Other Expenditure	190	190	190
Business Registration & Licences	750		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	475		
Interest on Hire-Purchase			
Interest on Loan	2,000	1,600	1,200
Depreciation of Fixed Assets	1,196	1,196	1,196
<b>Total Expenditure</b>	<b>150,735</b>	<b>149,110</b>	<b>148,710</b>
<b>Net Profit Before tax</b>	<b>2,371,345</b>	<b>2,635,632</b>	<b>3,060,105</b>
<b>Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Profit After Tax</b>	<b>2,371,345</b>	<b>2,635,632</b>	<b>3,060,105</b>
<b>Accumulated Net Profit</b>	<b>2,371,345</b>	<b>5,006,977</b>	<b>8,067,082</b>

Table 9.6 Pro-Forma Income Statement

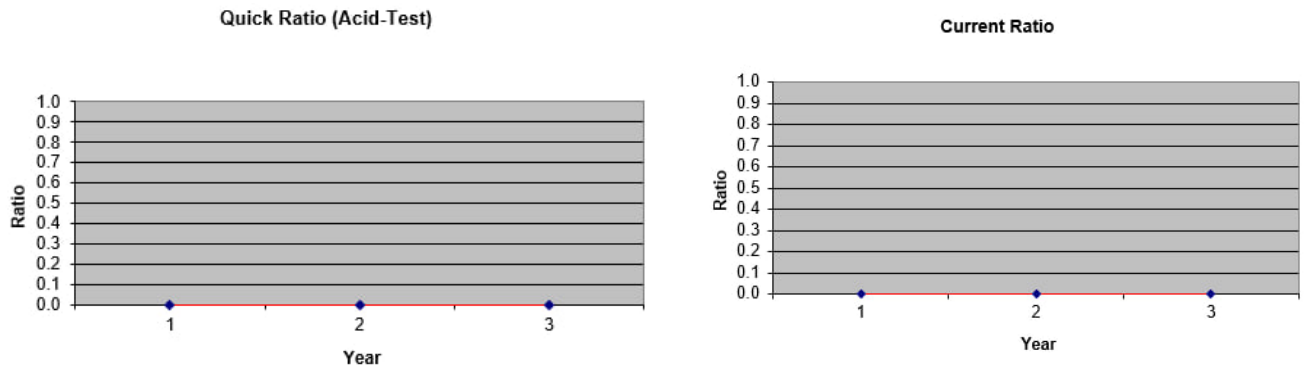
9.7 Proforma Balance Sheet

<b>KOOKIE PLANET PRO-FORMA BALANCE SHEET</b>			
	Year 1	Year 2	Year 3
<b>ASSETS</b>			
<b>Fixed Assets (Book Value)</b>			
Land & Building			
Office Equipments & Furnitures	3,503	2,627	1,751
Signboard	1,280	960	640
Machine	12,536	9,402	6,268
Tools	595	446	297
Furniture	4,208	3,156	2,104
	22,122	16,591	11,061
<b>Current Assets</b>			
Stock of Raw Materials			
Stock of Finished Goods			
Accounts Receivable			
Cash Balance	2,391,591	5,024,753	8,082,389
	2,391,591	5,024,753	8,082,389
<b>Other Assets</b>			
Deposit	4,250	4,250	4,250
<b>TOTAL ASSETS</b>	<b>2,417,962</b>	<b>5,045,595</b>	<b>8,097,700</b>
<b>Owners' Equity</b>			
Capital	14,618	14,618	14,618
Accumulated Profit	2,371,345	5,006,977	8,067,082
	2,385,963	5,021,595	8,081,700
<b>Long Term Liabilities</b>			
Loan Balance	32,000	24,000	16,000
Hire-Purchase Balance			
	32,000	24,000	16,000
<b>Current Liabilities</b>			
Accounts Payable			
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2,417,962</b>	<b>5,045,595</b>	<b>8,097,700</b>

Table 9.7 Pro-Forma Balance Sheet

## 9.8 Financial Ratio Analysis

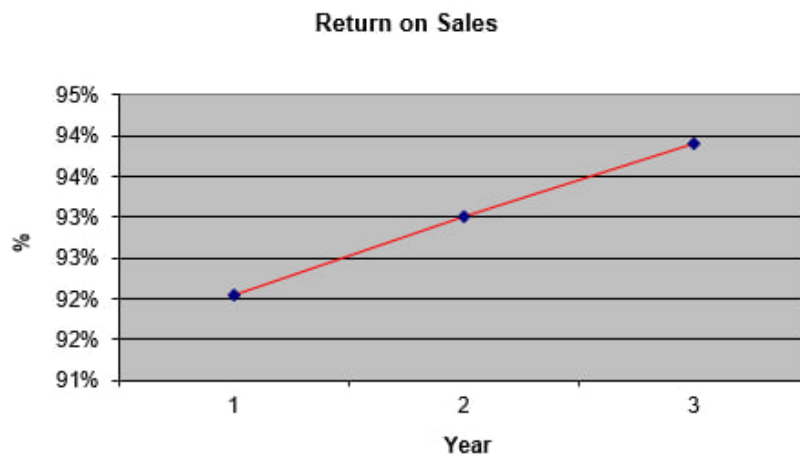
### 9.8.1 Liquidity Ratios



It shows that Kookie Planet has no problem on facing short term obligations to run the business since there is no result show on Current Ratio and Quick Ratio.

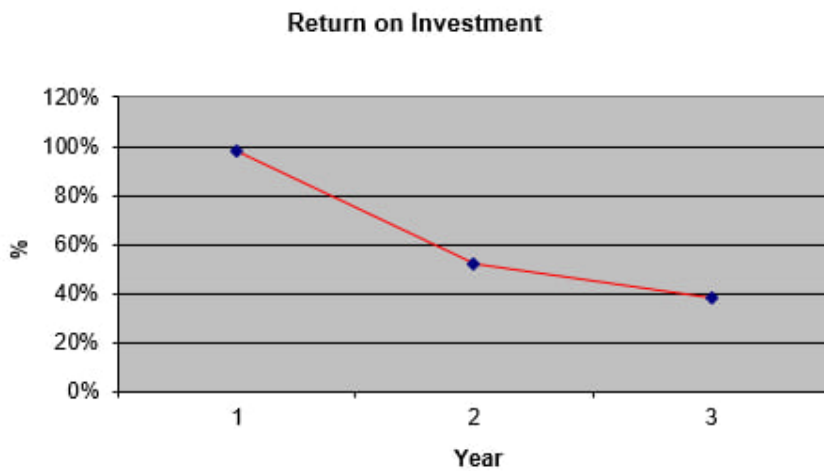
### 9.8.2 Profitability Ratios

#### 9.8.2.1 Net Profit Margin



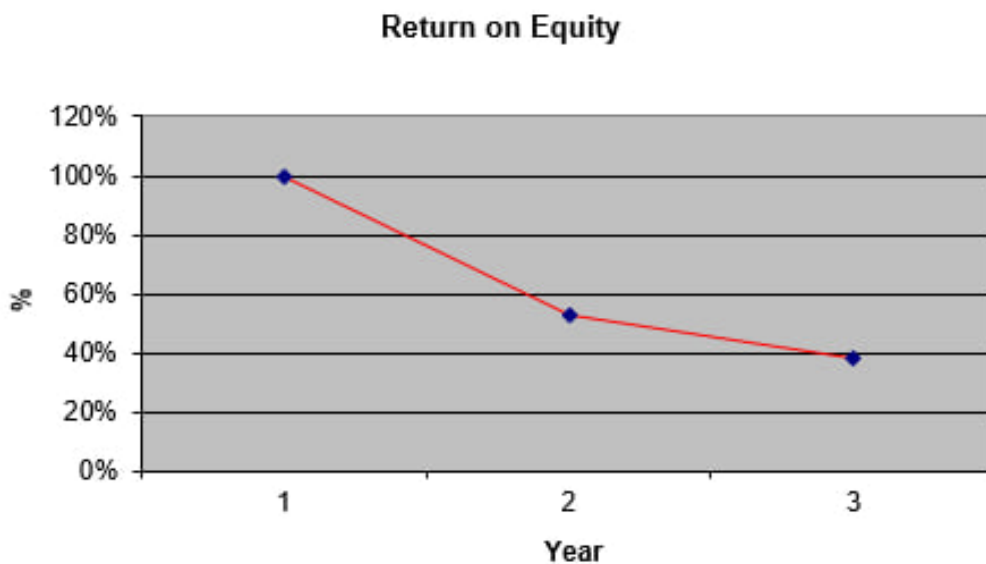
On the first year, every RM1 of cost, there are 92% return on Sales. There are increasing in the number of Sales from 92% to 93% on the second year. Other than that, the return on sales keeps increasing on the third year, which increase to 94% from cost.

### 9.8.2.2 Return on Assets



Return on investment shows the profitability if Kookie Planet invest. For the first year, the return on investment is 98%, but it decreases to 52% on the second year and 38% on third year.

### 9.8.2.3 Return on Equity

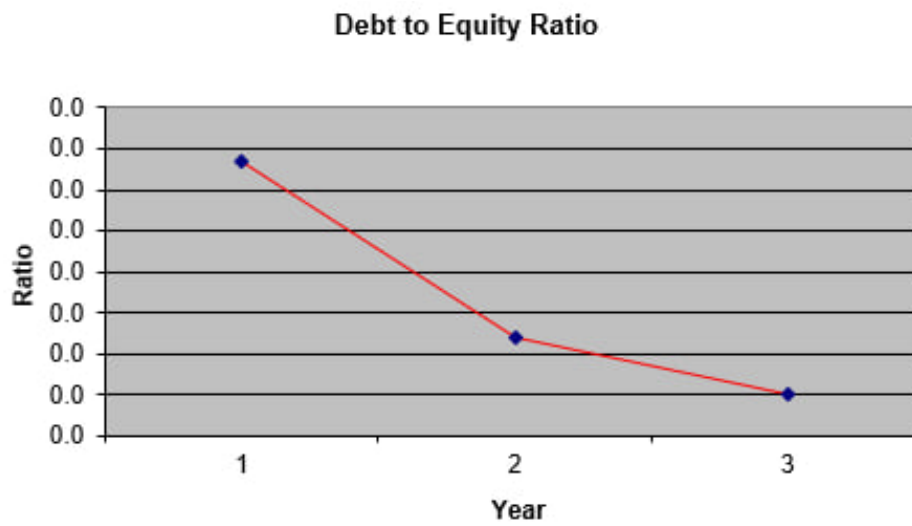


On the first year of business, there are 99% return on equity. But there are getting decreasing in the value of return on equity on the second and the third year. The value decrease to 52% on second year, and then decrease to 38% on the third year.



### 9.8.3 Solvency Ratios

#### 9.8.3.1 Debt to Equity



It shows that Kookie Planet has decreased in Debt-to-Equity ratio which means the business is good in managing its debt and has low financial risk. Furthermore, this business also has no issue to face the interest payment commitments

# **BUSINESS MODEL CANVAS**

## 10.0 BUSINESS MODEL CANVAS (BMC) - KOOKIE PLANET

<b>Business Model Canvas</b>		<i>Designed for:</i>	<i>Designed by:</i>	<i>Date:</i>	<i>Versic</i>
<p><b>Key Partners</b></p> <p><b>Supplier of Raw Materials</b></p> <ul style="list-style-type: none"> <li>- Pasar Borong Selangor</li> <li>- Lotus's Ampang</li> </ul> <p><b>Supplier of Packaging</b></p> <ul style="list-style-type: none"> <li>- Y L Plastic Enterprise</li> <li>- Bubble Wrap UK Suppliers</li> <li>- Pasar Raya Seri Kembangan</li> </ul> <p><b>Supplier of Furnitture &amp; Fitting</b></p> <ul style="list-style-type: none"> <li>- IKEA Cheras</li> <li>- Bahagia Furniture Gallery @ Ampang</li> </ul>	<p><b>Key Activities</b></p> <p><b>1. Research &amp; Development</b></p> <p>Conduct Research and Development of cookies production</p> <p><b>2. Production</b></p> <p>Produce product namely Kookie Planet which is cookies with plenty of flavours</p> <p><b>3. Sells &amp; Marketing</b></p> <p>Sells cookies with plenty of flavours which is</p> <ul style="list-style-type: none"> <li>- Red Velvet</li> <li>- Chocolate Chip</li> <li>- Dark Chocolate</li> <li>- Butter</li> <li>- Butterscotch</li> <li>- Sea Salt Chocolate Chip</li> <li>- Brownies Cookie</li> <li>- Nut-ball Cookies</li> </ul>	<p><b>Value Propositions</b></p> <p>1. Halal certification is an official document describing the Halal standards of Cookies.</p> <p>2. Variety of choices which is Red Velvet Chocolate Chip Dark Chocolate Butter Butterscotch Sea Salt Chocolate Chip Brownies Cookie Nut-ball Cookies</p> <p>3. Affordable price with range price from RM</p> <p>4. Ready to eat product and travel friendly.</p> <p>5. Quality local of cookies in order to satisfy customer in all aspect from ingredient selection, production and distribution.</p>	<p><b>Customer Relationships</b></p> <p>1. Get customer through marketing. business card, advertisement, flyers and accessible customer services by website.</p> <p>2. Keep customer by provide membership card to earn point for every purchase.</p> <p>3. Grow customer through promotion in social media which is Instagram, ask customer opinions and receive customer feedback.</p>	<p><b>Customer Segments</b></p> <p>1. Geographic Segmentation</p> <ul style="list-style-type: none"> <li>- Residents and working people near to Pandan Indah, Ampang, Selangor</li> </ul> <p>2. Demographic Segmentation</p> <ul style="list-style-type: none"> <li>- Both gender male and female</li> <li>- In ages of 7 to 50 years old</li> <li>- Teenager, youth and adult</li> <li>- Students and working people</li> <li>- Suitable for all income level</li> </ul>	

	<p><b>Key Resources</b></p> <p><b>1. Physical Resources</b></p> <p>Physical shop in Ampang, raw materials from Lotus and Pasar Borong Selangor, machine tools, furniture from physical manufacturer, and packaging materials from physical sellers</p> <p><b>2. Intellectual Resources</b></p> <p>Copyright Trademark "Your Favourite Cookies, eat everywhere"</p> <p><b>3. Human Resources</b></p> <p>Experienced partners</p> <p><b>4. Financial Resources</b></p> <p>Cash contribution from each partners</p>		<p><b>Channels</b></p> <p>1. Social Media Marketing - Instagram page WhatsApp account Online advertising</p> <p>2. Offline Marketing - Flyers</p> <p>3. Direct Selling - Physical shop</p>	
<p><b>Cost Structure</b></p> <p>Marketing (e.g advertisement, promotion) Administrative cost (e.g salaries, rental, utilities) Raw materials Production cost (e.g overhead, packaging cost) Capital expenditure (e.g fixed assets purchase)</p>		<p><b>Revenue Streams</b></p> <p>Sales Revenue of Cookies</p>		

# CONCLUSION

## **11.0 CONCLUSION**

Kookie Planet has acquired a lot of fresh experiences, many of which have been advantageous to its involvement in this industry. Future business growth will hopefully be smooth, says Kookie Planet. Despite having numerous competitors, Kookie Planet wants to make a significant profit from its presence in this industry. Unfortunately, Kookie Planet was able to compete with its opponents fairly despite excellent cooperation from all its subordinates.

Kookie Planet also hopes that with commitment and effort, it would be able to realise its aim of becoming the only business in Peninsular Malaysia that is the best at creating furniture bases on which to manufacture and make the best cookies. Prior to that, Kookie Planet must demonstrate its ability to carry out its duties effectively and guarantee that its goods will be accessible throughout all of Malaysia. Additionally, Kookie Planet is aware that cookies are one of the side main foods that is more often eaten. In addition, Kookie Planet hopes that it will soon be the greatest organisation to run the company and will be creating cookies for the entire planet.

In conclusion, there is no question that Kookie Planet will deliver complete accountability and devotion and accomplish all these goals. Taking risks, whether directly or indirectly, is encouraged for Kookie Planet to improve future endeavours' business performance.

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# APPENDICES

## 13.0 APPENDICES



Figure 13.1 Logo Kookie Planet



Figure 13.2 Product labels



Figure 13.3 Business Card



Figure 13.4 Flyers



Figure 13.5 Signboard



Figure 13.6 Instagram Advertisement

# **PARTNERSHIP AGREEMENT**

### 3. Partner's capital contributor

NAME	CAPITAL CONTRIBUTION
ALHAM HAZIQ BIN SHAMSOOL	RM4,200
NUR ALEYA NATASHA BINTI SHAIMEE	RM4,200
NURUL SUHAIELA BINTI YA'AKOB	RM4,200
NURADRIANA BINTI MUSTAFFA KAMAL	RM4,200
SITI FATIMAH BINTI ISHAK	RM4,200

4. **Partners' Capital Accounts.** Each Partner will have a unique capital account that the Partnership will set up and keep updated with their capital contributions. Without the unanimous written approval of all Partners, a Partner is not permitted to withdraw any portion of capital from his or her capital account.

5. **Profits.** The net profits of the Partnership will be divided: According to the following percentages:

- Alham Haziq Bin Shamsool will share 20% of net profits
- Nur Aleya Natasha Binti Shaimee will share 20% of net profits
- Nurul Suhaiela Binti Ya'akob will share 20% of net profits
- Nuradriana Binti Mustaffa Kamal will share 20% of net profits
- Siti Fatimah Binti Ishak will share 20% of net profits

### 6. Partnership salary

- Alham Haziq Bin Shamsool will receive a salary of RM 2200 per month
- Nur Aleya Natasha Binti Shamee will receive a salary of RM 2200 per month
- Nurul Suhaiela Binti Ya'akob will receive a salary of RM 2200 per month
- Nuradriana Binti Mustaffa Kamal will receive a salary of RM 2200 per month
- Siti Fatimah Binti Ishak will receive a salary of RM 2200 per month

7. **Management.** Each Partner has an equal say in how the Partnership is run. The Partners will give the Partnership's affairs as much of their time and energy as may be required to achieve the Partnership's goals.

### **Sole Authority**

Each Partner does NOT have the power to make significant nor ordinary decisions on behalf of the Partnership. All Partners must agree to take the following Partnership actions:

- Make and perform any contract or agreement including lease, security agreement or mortgage
  - Borrow or lend money
  - Sell all or substantially all of the assets of the Partnership other than that sold in the regular course of the Partnership's business
  - Hiring and firing employees
8. **Partner's Death.** In the event of a partner's passing away, the remaining partners may choose to either dissolve and liquidate the partnership or carry on by acquiring the dead partner's interest. The remaining Partners must agree in writing to either dissolve or continue the Partnership.
  9. **Notices.** Any written notice or other communication given or made to any Partner under this Agreement must be delivered personally, sent via overnight courier service, or sent via certified or registered mail with return receipt requested to the address listed above or to any other address that Partner may later designate by notice. It will be deemed given on the date of delivery.

**IN WITNESS WHERE OF**, this Agreement has been executed and delivered as of the date first written above.