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THE CRISPY POPIS

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The Crispy Popis offers popis product for customers, providing a variety of toppings such as caramel, chocolate, oreo and lotus biscoff to give high satisfaction to the consumers.

The Crispy Popis marketing strategy is to emphasize the quality and price of our products. We offer the affordable price because many people in Bandar Baru Uda Johor Bahru are from middle to low class. Thus, we develop marketing strategy that gives attraction for our targeted customer to buy from us.

The management of The Crispy Popis consists of 5 workers who are Amir Hassan, Muhammad Asyraf, Adam, Aqil Fahmy and Aiman Haziq. Our workers has extensive experience in finance, businesses, sales and accounting. Partners will take role responsibilities together instead of different duties and portfolio of partners.

Based on our observations, our product which is popis is one of people's favourite especially teenagers who love trendy and sweet food. People can easily be attracted to our product just with the presentation itself which are full of toppings such as chocolate, cheese, caramel, nestum and many more to choose. The crispy popis textures added with the sweet taste of the toppings will melt the heart of the consumers.

For the future prospect, we hope that our partnerships business will expand bigger from time to time.

INTRODUCTION

1. Introduction

1.1. Name of the Business

-The Crispy Popis

Basically, the name of our partnership is The Crispy Popis. The word crispy in the name is to represent our crispiness of our product. On an article about why people love crispy food, they state that “One reason why crispy foods might be appealing on a more personal level is that crispy/crunchy adds a whole new sensory quality to a food, beyond taste”. After that, the word popis is the combination of two different Malay words which are “popia” and “pisang”. Popis is a food where we fried the banana with wrap, until the colour became goldish to show that it is already crispy.

1.2. Nature of Business

- Partnerships

The Crispy Popis is a partnership business that focused on selling the food “popis” with a plenty of topping choices such as chocolate, cheese, caramel, nestum and many more to choose. We try to produce food products that can be cooked quickly and convenient which is easily brought anywhere and everywhere, but we still emphasize on the deliciousness.

1.3. Industry Profile

-Crispy Popis is a partnership business from Bandar Baru Uda, Johor Bahru. Our business is in industry of food and beverage. Our product is crispy popis with a plenty of topping choices. Our main target customer is teenagers who are more likely into this kind of food. We predict that chocolate and cheese lovers are going to love our product.

1.4. Location of the business

- Bandar Baru Uda, 81200 Johor Bahru, Johor

1.5. Date of business commencement

- 6/2/2023

1.6. Factor in selecting the proposed business

- We see the demand and the popularity of a popis is raising among the teenagers. We decided to make this partnership business because there is only a few people doing popis business at our targeted area. So the competitors are low at our targeted area.

1.7. Prospects of the business

- The partnership is targeting to set up branches around Malaysia in the next 10 years.

PURPOSE

2. Purpose of preparing the business plan

2.1. Allows the entrepreneur to assess the proposed new partnership critically, objectively, and practically.

The business plan can show the entrepreneur the potential of the business and serve as a management guideline.

2.2. To persuade interested parties of the project's investment potential.

Business plans offer details about the management, administration, marketing, and financial standing of the company. As a result, potential investors may see how the partnership is run overall.

2.3. To serve as a guideline for operating the proposed business.

This business plan was created as a reference for us while we planned, set, managed, handled, and controlled our company's day-to-day operations, budget, financial forecast, strategy, target market, and even long-term objectives.

2.4. To apply for loans or financing facilities from the relevant financial institutions

We decided to loan out from Public Islamic Bank Johor Branch. We loan out RM20,000.00 from Public Islamic Bank for up to 10 years of loan. With the minimum financing tenure is 2 years and the maximum financing tenure is up to 10 years. Besides, all share partners also contribute RM3611.40 from their own money. With this number of resources, it surely be a great advantage for us to develop and to strengthen our business. We determined that we will be able to stabilize our financial so we can pay off all the loan.

BUSINESS BACKGROUND

3.3 Logo and Motto

3.3.1 Logo



Figure 3.2: Business logo

Crispy popis is a modern street food that make a delicious and crispy popis with your ownchoices of topping such as chocolate, cheese, lotus biscoff, oreo and many more! From our logo, the words crispy popis are to describe our crispy and crunchy popis. The imagefrom our logo shows our popis with chocolate topping because chocolate is mostly people’s favorites especially for teenagers. The words turun makan Sdn. Bhd. Is for our business name. Est 2022 mean that this business is established in the year 2022. The word street food is there because our business will be held in a street or other public location for immediate consumption. We choose our logo to be circular because circle can be represented as a group of people with a shared profession, interests, or acquaintances. The logo background colour is white because the colour white often evokes ideas of purity, simplicity, and cleanliness just like how we want to run our business as clean as possible. The popis on the logo are coloured goldish yellow to represent our final productthat we are selling.

3.3.2 Motto

Crave for popis? Remember to “Turun Makan” and get some Crispy Popis!

MARKETING PLAN

6. Marketing Plan

6.1 Marketing Objectives

(i) New Business

The main objective of making a marketing plan for the business is to gain attraction from customers to buy our food. Marketing would help the customers to be aware of what our stall can provide which would inform them what we have thus help them to make a buying decision. Good marketing strategy will help us to make more engagement with potential customer.

Our marketing method must start engaging potential customers to make the marketing become an effective tool. Customers can be engaged by informing them about what they don't know and creating creative way of delivering the message to customers useful content about your products and services.

6.2 Description of products




Popis is basically a finger bite food size and it is a combination of popiah (spring roll) with sliced banana inside of it. The banana inside of popis is sliced vertically and it will be wrapped with spring roll wrapper. The food can be served with different toppings to add more variety and uniqueness.



In Crispy Popis, we are aiming to bring up new types of food to the market called popis that will be different from what our competitor will be selling. The popia that we introduce will have several types that would enhance the taste of the popia and makes our food stands out from the other popia available in the market. In order to attract customers to buy our product there are a few steps that needed to be made.

The Popia that we sell will consists of a few ingredients which is spring roll wrappers, bananas, flour, water and to add uniqueness

to our food we added topping such as hazel chocolate, caramelcheese, lotus biscoff, rocky oreo and nestum.

Table 6.1 Description of products

Product	Types	Description	Price
Hazel Chocolate 	Features	Perfect mixed between nuttiness of hazel and chocolate taste	RM 9.00
	Ingredient	-Spring roll wrappers -Bananas -Flour + egg -Beryl's Chocolate syrup -Hazel syrup	
Caramel Cheese 	Features	Balanced taste between sweetness of caramel and saltiness of cheese	RM 9.00
	Ingredient	-Spring roll wrappers -Bananas -Flour + egg -Cheddar cheese -Caramel	
Lotus Biscoff 	Features	Crushed biscuits that is crispy and crunchythat tastes like cinnamon and caramel	RM 9.00
	Ingredient	-Spring roll wrappers -Bananas -Flour + egg -Lotus biscoff topping	
Rocky Oreo	Features	Crushed oreo with the taste of chocolatey crunch and smoothness paired	RM 9.00

		with chocolate syrup to add more sweetness	
	Ingredient	- Spring roll wrappers - Bananas - Flour + egg - Crushed oreo - Chocolate syrup	
Nestum 	Features	Nestum provide sweet, milky with cereal taste added with chocolate syrup	RM 9.00
	Ingredient	- Spring roll wrappers - Bananas - Flour + egg - Nestum - Chocolate syrup	

6.3 Target market

Target market is a category of people that would be a potential customer to buy our product. The reason why we chose to start up the business in Bandar Baru Uda Foodtruck because it is located at the center of Johor Bahru. Johor Bahru estimated population is around 1,065,00 people in 2022 according to <https://www.macrotrends.net/cities/21804/johor-bahru/population> which makes it ideal to start our business.

6.3.1 Geographic Segmentation

Crispy Popis has chosen Bandar Baru Uda which is located in Johor Bahru to open up the business. The location located in between shop lot nearby a mall.

Popis is a finger food that is mainly eaten during tea break of the day and its popular among school children and offices. We chose this location at Bandar Baru UDA because there are many offices and schools nearby. In addition, after work people will take it home for the children.

6.3.2 Demographic Segmentation

Demographic is identifying characteristic of customer such as age, gender, income, race etc. Crispy Popis will be targeting the customers that are looking to buy food that is convenient to be eaten anywhere. The food is also targeted for customers that are looking for food that does not take a lot of time to consume it.

The food targeted age customers will be teenagers and adult because of its type of topping.

For the income range, it will be targeted for middle to low income as the food offers cheap and affordable price range.

The food can also be consumed by both gender men and women.

The product is also suitable for all races as the food does not use any meat which makes it halal and vegetarian compliance.

6.4 Market size

Population in Johor Bahru = 1,065,000 people (macro trends websites) Market size

for popis = 1,065,000 x 15%

= 159,750 people

6.4.1 Population table

6.4.2 Total market size

Total market size = Market size x number of popis each person purchase for a year x average competitor price.

$$\begin{aligned} \text{Total market size} &= 159,750 \times 3 \times \frac{11.00+9+10.50+9.50}{4} \\ &= \text{RM } 4,792,500.00 \text{ per year} \end{aligned}$$

6.5 Competitors

6.5.1 Identifying competitors (3 competitors)

Table 6.2 Competitive analysis

Competitors	Strengths	Weaknesses
SS Ali Popia	<ul style="list-style-type: none"> • Cheap • Well known • Strategic location 	<ul style="list-style-type: none"> • No place to eat • Limited choice of menu • No parking

The Pop Bans	<ul style="list-style-type: none"> • Can be bought in bulk • Fixed opening and closing time • Have stock reserve 	<ul style="list-style-type: none"> • Not easily accessible location • Only available online • No delivery
Crispy Sister popia	<ul style="list-style-type: none"> • Nice packaging • Variety menu • Dine in available 	<ul style="list-style-type: none"> • No halal certificates • Market limited to KSL visitor • No delivery
Others	<ul style="list-style-type: none"> • Cheaper price • Can be found anywhere • Flexible opening and closing time 	<ul style="list-style-type: none"> • Does not have menu variety • Not a well-known brand • Non halal guaranteed

6.5.2 Ranking of the competitors

Table 6.3 Ranking of the competitors

Rank No	Competitors
1	The Pop Bans
2	Sisters Crispy Popia
3	SS Ali Popia
4	Others

6.6 Market Share

6.6.1 Market share before the entry of your business.

Table 6.4 Market share before the entry of your business

Competitor	Before entrance (%)	Amount (RM)
The Pop Bans	31	1,485,675.00
Crispy Sister Popia	28	1,341,900.00
SS Ali Popia	26	1,246,050.00
Others	15	718,875.00
TOTAL	100	4,792,500.00

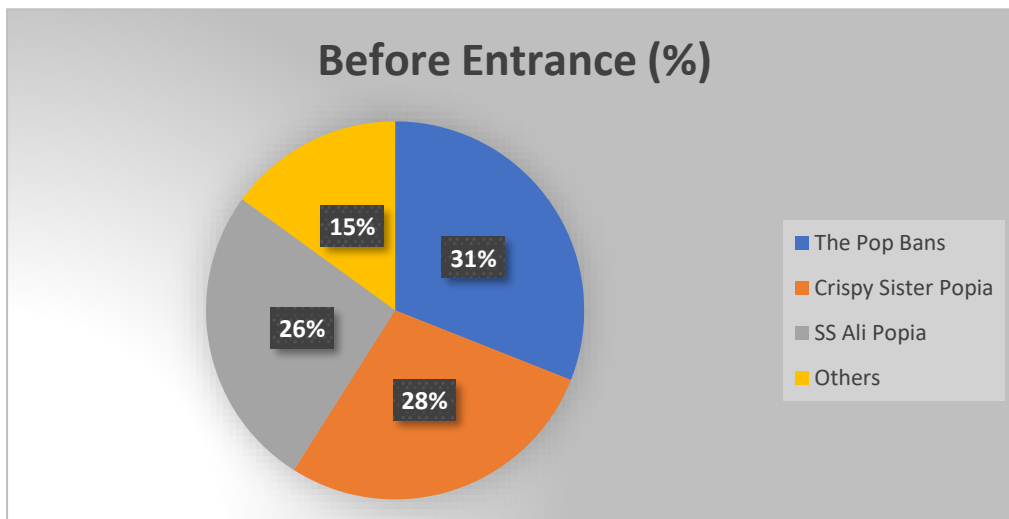


Figure 6.1 Adjusted market share before the entry of your business

6.6.2 Adjusted market share after the entry of *your business*.

Table 6.5 Market share after the entry of your business

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
The Pop Bans	28	1,341,900.00	3
Crispy Sister Popia	26	1,246,050.00	2
SS Ali Popia	24	1,150,200.00	2
Others	14	670,950.00	1
<i>Crispy Popis</i>	8	383,400.00	0
TOTAL	100	4,792,500.00	8

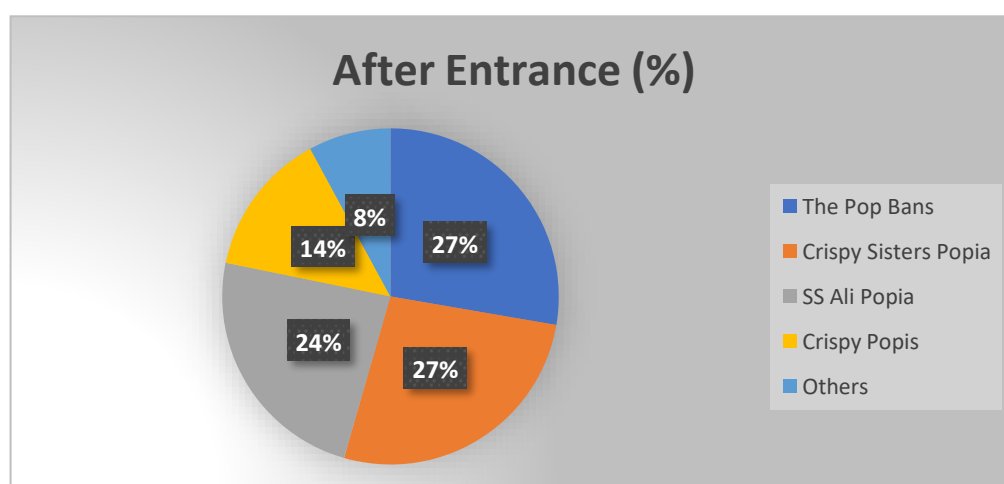


Figure 6.2 Adjusted market share after the entry of your business

6.7 Sales forecast and Unit Forecast

Table 6.6 Sales forecast

		Hazel Chocolate		Caramel cheese		Lotus Biscoff		Rocky Oreo		Nestum	
Month	Sales Forecast (RM)	RM 9.00	Quantity	RM 9.00	Quantity	RM 9.00	Quantity	RM 9.00	Quantity	RM 9.00	Quantity
1	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
2	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
3	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
4	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
5	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
6	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
7	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
8	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
9	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
10	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
11	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
12	31,950.00	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710	6,390.00	710
Year 1	384,400.00	76,680.00	8520	76,680.00	8520	76,680.00	8520	76,680.00	8520	76,680.00	8520
Year 2 (10%)	421,740.00	84,348.00	9,372	84,348.00	9,372	84,348.00	9,372	84,348.00	9,372	84,348.00	9,372
Year 3 (15%)	485,001.00	97,000.20	10,777.80	97,000.20	10,777.80	97,000.20	10,777.80	97,000.20	10,777.80	97,000.20	10,777.80

6.8 Market strategy

6.8.1 Pricing

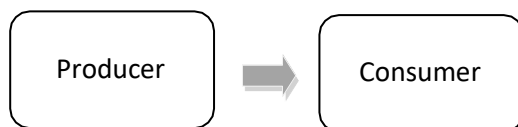
Our food truck will be offering the best price possible to make our food looks affordable and attractive at its price point. The prices that we will charge will be lower than our competitor. Charging a relatively low price will help our food to reach the market effectively. Our food prices will be starting from RM 9.00.

6.8.2 Product

Product differentiation is the process of identifying and communicating the unique qualities of a brand compared to other competitors. It can make this product more stand out and more attractive other than competitors' product.

Our business would offer 5 types of toppings to add more variety to our product. The topping would add uniqueness to our popis that would help make it stand out from the other popis that is available on the current market.

6.8.3 Place



The popis will be distributed from the producer directly to the consumer via food truck on this business

- Producer

A producer is a person or company that makes goods for sale.

It produces finished goods from raw materials by using different kind of machines or manpower, various tools or equipment and other processes. In our business, the process of producing the popis is made by ourselves before selling it directly to the consumer.

- Consumer
 - Consumer is the person who buys goods or services for their own use. Consumer can get our product by buying it on our stall.

6.8.4 Promotion

To start up our businesses, a banner will be hung up on our stall. The banner contains the prices of the food and types of food that we will be selling. The information written on the banner will help to attract the customers and notice what our stall will be offering. It will also help them to make choices to purchase our food.



Figure 6.3 Flyers

Flyers will be handed out across Johor Bahru to inform people of our stall. Flyers will be distributed inside of Bandar Baru Uda resident's postbox. Flyers will also be handed to people at the entrance of our food truck location. This will help to see what our food truck has to offer before even reaching our truck.



Figure 6.4 Bunting

Bunting will be placed on both left and right side of the food truck to attract potential customer. Bunting can also help to give customer ideas of what we are selling on our food truck.



Figure 6.5 Business card

Business card will be placed on the food truck table for customers to take. The business card will also be put inside of the plastic of customers that buy popis from us.

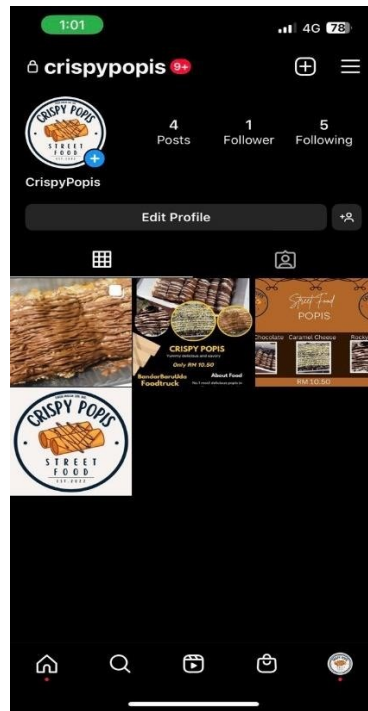
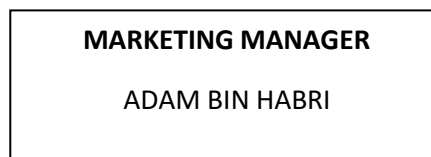


Figure 6.6 Instagram account

Instagram will be used as medium to promote our business for the online method. Instagram story will be post daily to inform the customer that we are operating on that particular day. Post will also be updated from time to time to inform potential customer of what we are selling on our food truck.

6.9 Organization Chart for Marketing Department

Table 6.7 Organization Chart for Marketing Department



6.10 Manpower Planning

Table 6.8 Manpower Planning

Position	No of Personnel
Marketing Manager	1

6.11 Schedule of Task and Responsibilities

Table 6.9 Schedule of Task and Responsibilities

Position	Task and Responsibilities
Marketing Manager	responsible for creating, implementing, and carrying out strategic marketing plans for the business

6.12 Schedule of Remuneration

Table 6.10 Schedule of Remuneration

Position	Qty	Monthly Salary (RM) (A)	EPF (RM) (13 %) (B)	SOCSSO (RM) (1.75%) (C)	EIS (RM) (D)	Total (A)+(B)+(C)+(D)
Marketing Manager	1	1,450.00	188.50	25.375	5.80	1669.675
TOTAL	1	1,450.00	188.50	25.375	5.80	1669.675

6.13 Marketing Budget

Table 6.11 Marketing budget

Item	Fixed Assets (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset		-	-
Working capital			- -
Other Expenses			87 67 25
Bunting	-	-	
Flyers	-	-	
Business card			
TOTAL			179

OPERATIONAL PLAN

7 Operational Plan

7.1 Component of Operating Systems

7.1.1 Business Input

High quality and right supplier is our business input to ensure our product also in good quality and give satisfaction to our customers. All the ingredient stocks must follow the quantity that we measured before this to avoid insufficient stock while running the business that affect the business flow. So, good preparation is important so that our business run smoothly.

7.1.2 Transformation Process

One of our strategies to ensure our business run efficiently, the preparation of popis where we fold banana with spring roll pastry is appropriate then put them in the freezer. Once we receive the order, the popis is ready to cook in deep fryer without it takes time.

7.1.3 Output

Various of flavours and toppings that customer can choose such as Chocolate, Hazelnut, Oreo crumb and Biscoff crumb with cheaper price than others. The popis will be packaging in the paper lunch box include with the skewer and tissue.

7.1.4 Feedback

We provide a platform that the customer can reach before they purchase our product. Thus, the details of our product will show on our social media likes Instagram. On the other hand, they can give any feedback by commenting or message private us so we can improve our service and products quality.





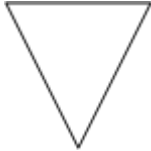
7.1.5 External Environment

The external environment for this business is social factor. Popis is one the trend nowadays among people that crave dessert. Eventhough there are many competitors that sell the same product, but the difference is on the quality we have to provide to the customer.

7.2 Process Planning for Manufacturing

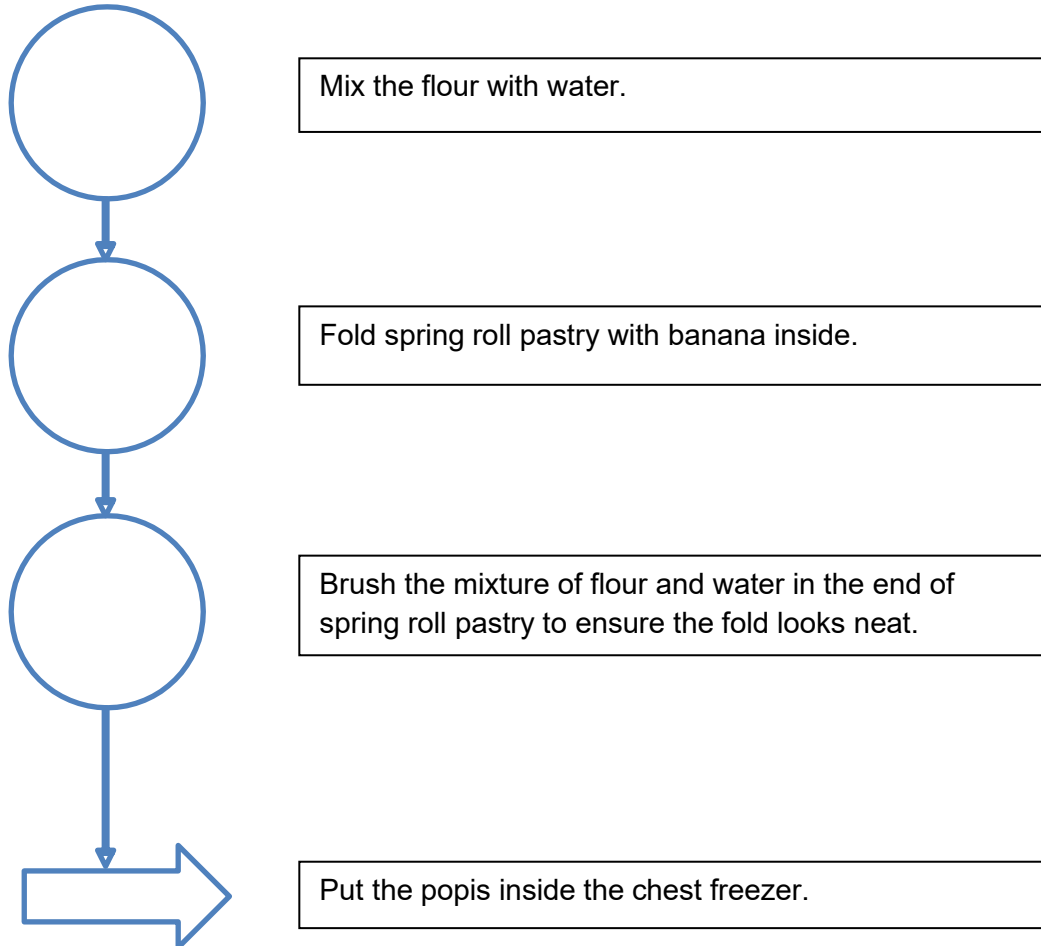
7.2.1 Symbol of Process Chart

Table 7.1 Symbol of Process Chart

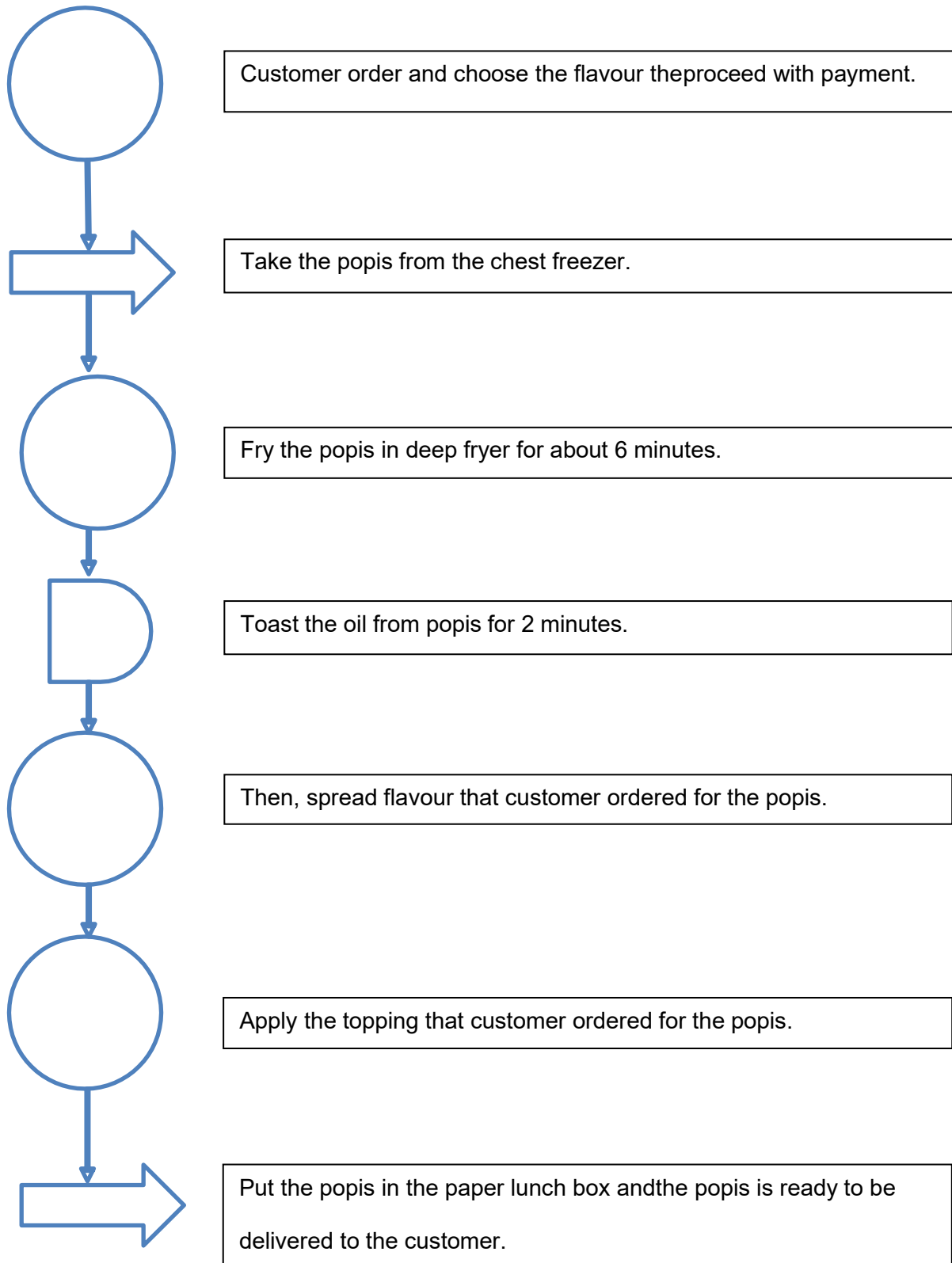
Symbol	Activity	Description
	Operation	Activity that modifies, transform or give added value to the input.
	Transportation	Movement of materials or goods from one place to another.
	Inspection	Activity that measures the standard or quality.
	Delay	Process is delayed because in process materials are waiting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

7.2.2 Process flow chart

Pre – preparation



Process planning



7.3 Operations Layout

7.3.1 Food truck layout

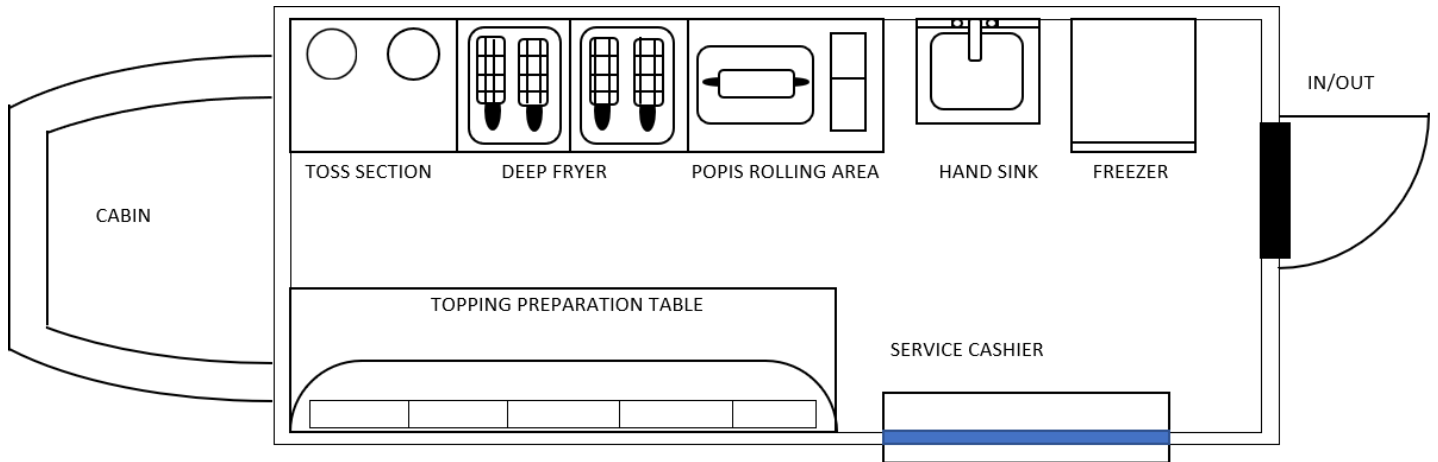


Figure 7.1 Food Truck Layout

7.4 Production Planning

7.4.1 Sales forecast per month

Table 7.2 Sales Forecast Per Month

Product	Average sales forecast per month (RM)	Sales price (RM)	Number of output per month (units)
Hazelnut Chocolate Popis	6,390.00	9.00	710
Caramel Cheese Popis	6,390.00	9.00	710
Lotus Biscoff Popis	6,390.00	9.00	710
Rocky Oreo Popis	6,390.00	9.00	710
Nestum Popis	6,390.00	9.00	710
Total	31,950.00		3,550

7.4.2 Number of output per day

Number of working days per month = 30 days (7 days / week)

Working hours = 4 p.m. – 11 p.m. (7 hours)

Table 7.3 Number of Output Per Day

Product	Number of output per month (units)	Number of working days per month (days)	Number of output per day (units)
Hazelnut chocolate	710.00	30	23.67 @ 24
Caramel Cheese	710.00	30	23.67 @ 24
Lotus Biscoff	710.00	30	23.67 @ 24
Rocky Oreo	710.00	30	23.67 @ 24
Nestum	710.00	30	23.67 @ 24
Total	3,550		120

7.4.3 Number of units per hour

Daily working hours = 7 hours

Table 7.4 Number of Units Per Hour

Product	Number of output per day (units)	Daily working hours per day (hours)	Number of unit per hours (units)
Hazelnut chocolate	24	7	3.43 @ 3
Caramel Cheese	24	7	3.43 @ 3
Lotus Biscoff	24	7	3.43 @ 3
Rocky Oreo	24	7	3.43 @ 3
Nestum	24	7	3.43 @ 3
Total	120		15



7.5 Material Planning

7.5.1 Material Requirement Planning

7.5.1.1 Raw Material Required per Month (List of Materials)



Table 7.5 List of Raw Materials

Product	Materials	Quantity
Hazelnut Chocolate 	Figo Spring Roll Pastry Banana (Pisang Berangan) Cap Sauh Wheat Flour Water Sumo's chocolate spread Hazelnut chocolate spread Brown sugar Cooking oil	8 200g 30g 10ml 40ml 40ml 2g 500ml
Caramel Cheese 	Figo Spring Roll Pastry Banana (Pisang Berangan) Cap Sauh Wheat Flour Water Meg Cheddar Cheese Light Hershey Caramel Syrup Cooking oil Brown sugar	8 200g 30g 10ml 40g 40ml 500ml 2g




<p>Lotus Biscoff</p> 	<p>Figo Spring Roll Pastry</p> <p>Banana (Pisang Berangan)</p> <p>Cap Sauh Wheat Flour</p> <p>Water</p> <p>Lotus biscoff topping sauce</p> <p>Cooking oil</p> <p>Biscoff Crumble</p> <p>Brown sugar</p>	<p>8</p> <p>200g</p> <p>30g</p> <p>10ml</p> <p>30ml</p> <p>200g</p> <p>40g</p> <p>2g</p>
<p>Rocky Oreo</p> 	<p>Figo Spring Roll Pastry</p> <p>Banana (Pisang Berangan)</p> <p>Cap Sauh Wheat Flour</p> <p>Water</p> <p>Crushed Oreo</p> <p>Sumo's chocolate spread</p> <p>Cooking oil</p> <p>Brown sugar</p>	<p>8</p> <p>200g</p> <p>30g</p> <p>10ml</p> <p>40g</p> <p>40ml</p> <p>500ml</p> <p>2g</p>
<p>Nestum</p> 	<p>Figo Spring Roll Pastry</p> <p>Banana (Pisang Berangan)</p> <p>Cap Sauh Wheat Flour</p> <p>Water</p> <p>Nestum</p> <p>Sumo's chocolate spread</p> <p>Cooking oil</p> <p>Brown sugar</p>	<p>8</p> <p>200g</p> <p>30g</p> <p>10ml</p> <p>40g</p> <p>40ml</p> <p>500ml</p> <p>2g</p>

7.5.1.2 Raw Material Required per Month (Bills of Material)





Table 7.6 Bill of Raw Materials

Material	Quantity (kg)	Safety Stock	Total Material Requirement	Price/Unit (RM)	Total Price (RM)	Supplier
<p>Cap Sauh wheat flour (1kg)</p> <p>One carton 19.50 (10 x 1kg)</p> 	$(30g \times 710) + (30g \times 710) + (30g \times 710) + (30g \times 710) + (30g \times 710)$ = 106,500g	$106,500 \times 5\%$ = 5325g	$106,500g + 5325g$ = 111825g $(111825 / 1kg = 111.83kg)$ = 112 packets	One carton = 19.50 (10 packets / 1kg each) 1 packet = 1.95	1.95×112 = 218.40	Pemborong Barang Runcit SM Lee, No, 12, Jalan Suasa 2, Kawasan Perusahaan, Banting, Malaysia.
<p>Figo Spring Roll Pastry (1 carton)</p> <p>(50 sheets x 40 packets = 2,000 sheets)</p> 	$(8 \times 710) + (8 \times 710) + (8 \times 710) + (8 \times 710) + (8 \times 710)$ = 28,400 sheets	$28,400 \times 5\%$ = 1,420 pieces	$28,400 + 1,420$ = 29,820 pieces $(29820 / 2000 = 14.91 @ 15 cartons)$	134.20	134.20×15 = 2,013	Kompleks Pasar Borong Selangor, Pasar Online (No.43 Lot Kering), Pusat Bandar Putra Permai, 43300 Seri Kembangan, Selangor




TheCrispyPopis

<p>Saji cooking oil (5kg)</p> 	<p>10 bottles (5kg x 10 = 50 kg)</p>	<p>50kg x 5% = 2.5kg</p>	<p>(50kg + 2.5kg = 52.5kg) (52.5kg / 5 = 10.5 @ 11 bottles)</p>	<p>34.70</p>	<p>34.70 x 11 bottles = 381.70</p>	<p>Kompleks Pasar Borong Selangor, Pasar Online (No.43 Lot Kering), Pusat Bandar Putra Permai, 43300 Seri Kembangan, Selangor</p>
<p>Banana (Pisang Berangan) (1.5kg)</p> 	<p>(200g x 710) + (200g x 710) + (200g x 710) + (200g x 710) + (200g x 710) = 711,000g</p>	<p>711,000 x 5% = 35,500g</p>	<p>711,000 + 35,500 = 746,500g (746,500 / 1500 = 497.67 @ 500)</p>	<p>6.80</p>	<p>6.80 x 500 = 3,400.00</p>	<p>810 Freshmart, 43 & 45, Jalan Sri Rampai 45/26, Taman Sri Rampai, Setapak, Kuala Lumpur, Malaysia 53300.</p>
<p>Sumo's chocolate spread (5kg = 5000ml)</p> 	<p>(40ml x 710) + (40ml x 710) + (40ml x 710) = 85,200ml</p>	<p>85,200ml x 5% = 4,260ml</p>	<p>142,000 + 7,100 = 89,460ml (89,460/5000 = 17.89 @ 18)</p>	<p>49.90</p>	<p>49.90 x 18 = 898.20</p>	<p>Azim Bakery, 24, Jalan Pusat Bch 1/3, Bandar Country Homes, 48000 Rawang, Selangor</p>


TheCrispyPopis

 <p>Hibase Caramel Sause (550ml)</p>	<p>(40ml x 710) = 28,400ml</p>	<p>28,400 x 5% = 1,420</p>	<p>28,400 + 1,420 = 29,820 (29,820 / 550 = 54.22 @ 54 bottles)</p>	<p>12.10</p>	<p>12.10 x 54 = 653.40</p>	<p>Honey Butter Ingredients House, 165 & 166, Jalan Bunga Raya, Taman Bunga Raya, Sitiawan, 32000 Perak, Perak.</p>
 <p>Hazelnut chocolate spread (5kg)</p>	<p>(40ml x 710) = 28,400ml</p>	<p>28,400 x 5% = 1,420</p>	<p>28,400 + 1,420 = 29,820 (29,820/5000 = 5.96 @ 6)</p>	<p>67.90</p>	<p>67.90 x 6 = 407.40</p>	<p>Honey Butter Ingredients House, 165 & 166, Jalan Bunga Raya, Taman Bunga Raya, Sitiawan, 32000 Perak, Perak.</p>
 <p>Meg Cheddar Cheese Light (2kg)</p>	<p>(40g x 710) = 28,400g</p>	<p>28,400 x 5% = 1,420</p>	<p>28,400 + 1,420 = 29,820 (29,820 / 2000 = 14.91 @ 15)</p>	<p>43.20</p>	<p>43.20 x 15 = 648.00</p>	<p>EBAKE ENTERPRISE, 27, Jalan Rebab 15, Taman Desa Tebrau, 81100 Johor Bahru, Johor, Malaysia.</p>
 <p>Biscoff Crumble (1100g)</p>	<p>(40g x 710) = 28,400g</p>	<p>28,400 x 5% = 1,420</p>	<p>28,400 + 1,420 = 29,820 (29,820 / 1100 = 27.11 @ 27 packets)</p>	<p>32.88</p>	<p>32.88 x 27 = 887.70</p>	<p>PG – 19, Kompleks Prima Tropic, Jalan PJU 8/1, Bandar Damansara Perdana, Petaling Jaya, Malaysia.</p>

TheCrispyPopis

<p>Crushed oreo (1kg)</p> 	<p>(40g x 710) = 28,400g</p>	<p>28,400 x 5% = 1,420</p>	<p>28,400 + 1,420 = 29,820 (29,820 / 1000 = 29.82 @ 30 packets)</p>	<p>22.00</p>	<p>22.00 x 30 = 660.00</p>	<p>EBAKE ENTERPRISE, 27, Jalan Rebab 15, Taman Desa Tebrau, 81100 Johor Bahru, Johor, Malaysia.</p>
<p>Nestum (1kg)</p> 	<p>(40g x 710) = 28,400g</p>	<p>28,400 x 5% = 1,420</p>	<p>28,400 + 1,420 = 29,820 (29,820 / 1000 = 29.82 @ 30 bags)</p>	<p>13.00</p>	<p>13.00 x 30 = 390.00</p>	<p>Lee Hin Enterprise Sdn Bhd, 1, Jalan Bestari 2, Taman Industri Jaya, 81300 Skudai, Johor, Malaysia.</p>
<p>Brown sugar (5kg)</p> 	<p>(2g x 710) + (2g x 710) + (2g x 710) + (2g x 710) + (2g x 710) = 7,100g</p>	<p>7,100g x 5% = 355g</p>	<p>7,100 + 355 = 7,455g (7,455 / 5kg = 1.49 @ 2 packets)</p>	<p>27.00</p>	<p>27.00 x 2 = 54.00</p>	<p>Manja foods, No 12, Jalan Selayang Segar 1, Taman Selayang Segar, 68100, Batu Caves, Malaysia.</p>

TheCrispyPopis

<p>Lotus bissock topping sauce (1kg)</p> 	<p>(30g x 710) = 21,300g</p>	<p>21,300 x 5% = 1,065</p>	<p>21,300 + 1,065 = 22,365 (22,365 / 1000 = 22.37 @ 22 bottles)</p>	<p>49.90</p>	<p>49.90 x 22 = 1,097.80</p>	<p>Bomboo Supplies Sdn Bhd, Jalan 1A/44, Kawasan Perindustrian Mara, 16100 Kota Bharu, Kelantan.</p>
<p>Total</p>					<p>11,709.60</p>	

7.6 Machine and Equipment Planning

7.6.1 Amount of machine & equipment required (Calculate for every machine usage)

Table 7.7 Amount of Machine and Equipment

Machines	Calculation
Electric generator	$(120 \times 60 \text{ minutes} / 15) / (7 \times 60 \text{ minutes})$ = 1.14 @ 1
Deep fryer	$(120 \times 6 \text{ minutes} / 7 \times 60 \text{ minutes})$ = 1.71 @ 2

Planned Rate of Production per day X Standard production time

Machine productive time per day





Example: Welding machine

$$\frac{33}{420 \text{ min (7 hours x 60 minutes)}} \times 11.21 \text{ min} = 0.88 @ 1 \text{ machine}$$

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






7.6.2 List of machine & equipment



Table 7.8 List of Machines and Equipment




Machine	No. of machine	Price per unit (RM)	Price (RM)	Supplier
Electric generator 	1	645.00	645.00	Knight Auto Sdn Bhd, Lot1879, Jalan KPB5, Kawasan Perindustrian Kampung Baru Balakong, Taman Bukit Belimbing, 43300 Seri Kembangan, Selangor
Deep fryer (8L) 	2	72.20	144.40	BERJAYA STEEL PRODUCT SDN BHD 191-5,5th Floor, Wisma CKE, Jalan Lancang Off Jalan Cheras, 56100 Kuala Lumpur, Malaysia.
Chest freezer (60L) 	1	399	399	HORECA HUB, No. 01*, Pasaraya SKS, Pusat Komersial, Jalan Hang Lekir, Taman Industri Jaya, 81300 Johor Bahru, Johor.
Cash register 	1	475	475	Suntoyo Enterprise (M) Sdn Bhd, 31, Jalan Sulam, Taman Sentosa, 80150 Johor Bahru, Johor.
Total			1,663.40	

7.6.3 List of kitchen tools

Table 7.9 List of Kitchen Tools



Kitchen tools	No. of Kitchen Tools	Price per unit (RM)	Total price (RM)
Weight scale 	1	7.29	7.29
Food container 	6	8.68	52.08
Mini grater 	1	4.40	4.40
Sause bottle 	2	4.30	8.60
Stainless steel food clip (14 Inch) 	3	2.51	7.53

<p>Wooden spatula</p> 	<p>1</p>	<p>12.50</p>	<p>12.50</p>
<p>Kitchen scissor</p> 	<p>1</p>	<p>6.85</p>	<p>6.85</p>
<p>Cutting board</p> 	<p>2</p>	<p>14.90</p>	<p>29.80</p>
<p>Knives</p> 	<p>1</p>	<p>10.25</p>	<p>10.25</p>
<p>Round bowl (6pcs / set)</p> 	<p>1</p>	<p>13.20</p>	<p>13.20</p>
<p>Pastry brush for food</p> 	<p>1</p>	<p>4.50</p>	<p>4.50</p>

<p>Measuring plastic spoon</p> 	<p>1</p>	<p>0.23</p>	<p>0.23</p>
<p>Ladle</p> 	<p>4</p>	<p>0.63</p>	<p>2.52</p>
<p>Stainless steel food tray</p> 	<p>3</p>	<p>24.00</p>	<p>72</p>
<p>Total</p>			<p>231.75</p>


7.6.4 List of furniture and fittings

Table 7.10 List of Furniture and Fittings

Furniture & fittings	No. of furniture & fittings	Price (RM)
Table (2ft x 3ft) 	1	64.00
Chair 	2	27.80
Total		119.60

7.6.5 List of vehicle transport

Table 7.11 Vehicle Transport

Vehicle	No. of vehicle	Price (RM)
Food truck 	1	50,000.00
Total		50,000.00

7.7 Manpower Planning

7.7.1 Organization Chart for Operation Department



Figure 7.2 Organizational Chart (Head of Department + workers)

7.7.2 Amount of direct labor required (Calculate for every man power)

Planned Rate of Production per day X Standard production time

Machine productive time per day

$$\frac{120}{(7 \times 60 \text{ minutes})} \times 6$$

= 1.71 @ 2 worker for cook

- Example: Laboratory operator

$$\frac{33}{420 \text{ min (7 hours x 60 minutes)}} \times 0.9 \text{ min}$$

= 0.07 @ 1 operator

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

7.7.3 List of Operation Personnel

Table 7.12 List of Operation Personnel

Position	Number of personnel
General manager / Cashier	1
Admin manager / Fold the spring roll pastry	1
Marketing manager / Cook	1
Operation manager / Cook	1
Financial manager / Topping section	1
Total	5

7.7.4 Schedule of task and responsibilities

Table 7.13 Schedule of Task and Responsibilities

Position	Tasks & Responsibilities
Operation Manager	<ul style="list-style-type: none"> • Creating and maintaining an organized production plan. • Establishing quality control standards. • Determining and agreeing on timeframes and budgets with clients and the manager.

7.7.5 Schedule of remuneration





Table 7.14 Schedule of Remuneration






Position	No .	Monthly Salary (RM) (A)	EPF Contribution (13%) (RM) (B)	SOCSSO (1.75%) (RM) (C)	EIS (RM) (D)	Amount (RM)
Operation manager	1	1,450	188.50	25.375	5.80	1669.675
TOTAL						1669.675



7.8 Overhead requirement

7.8.1 Operations Overhead (indirect labor/indirect material/insurance/maintenance and utilities)

Table 7.15 Operation Overhead




Overheads	quantity	Price per unit (RM)	Monthly cost (RM)
Fuel tank refill for generator (15L) 	4x refill	2.05 per liter $(4 \times 15 \times 2.05 = 123)$	123.00
Kitchen towel (10 roll per packet) 	3	12.50	37.50
Disposable garbage bag 	10	3.00	30.00
Hand glove for preparing food (100 pcs) 	2	5.70	11.40

<p>Kitchen oil stain cleaner and remover spray</p> 	3	5.95	17.85
<p>Latex dishwashing gloves</p> 	1	2.34	2.34
<p>Liquid dish detergent</p> 	1	2.50	2.50
<p>Sponge dish pot wash cleaning</p> 	2	0.30	0.90
<p>Vehicle maintenance</p> 	1	400	400
<p>Diesel (4 times per</p>	112	2.18	244.16

month) 			
Brown paper (50 sheets) 	1	19.29	19.29
Total			888.94

7.8.2 List of Other Expenses

Table 7.16 List of Other Expenses

Other expenses	Quantity	Price per unit (RM)	Total price (RM)
Dust bin 	1	4.70	4.70
Apron kitchen 	5	8.07	40.35
Broom 	1	4.40	4.40

Dustpan 	1	6.76	6.76
Kitchen dish towel rag 	5	0.50	2.50
5 Meter Portable Extension Socket (5 Way) 	1	22.00	22.00
Fuel tank (20L) 	1	10.00	10.00
Oil water petrol funnel 	1	3.50	3.50
Total			94.21




7.8.3 List of road tax and insurance for motor vehicle



Table 7.17 List of Road Tax and Insurance for Motor Vehicle

Road tax	120.00
Insurance	1613.10
Total	1733.10

7.8.4 List of packaging

Table 7.18 List of Packaging

Types of packaging cost	Quantity	Price per unit (RM)	Monthly cost (RM)
Paper lunch box (50pcs) 	72	8.69	625.68
Skewer (50 sticks) 	71	2.30	163.30
Tissue paper (100pcs) 	36	5.90	212.40

<p>Transparent singlet bag (9" x 12") (120pcs)</p> 	<p>30</p>	<p>8.50</p>	<p>255</p>
<p>Transparent singlet bag (13" x 15") (120pcs)</p> 	<p>1</p>	<p>8.50</p>	<p>8.50</p>
<p>Sticker business (7cm)</p>	<p>3600</p>	<p>0.30</p>	<p>1,080.00</p>
<p>Total</p>			<p>2,344.88</p>

7.9 Total Operations Cost

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

$$\begin{aligned} \text{Total operation cost} &= 11,709.60 + 1,663.875 + 888.94 \\ &= 14,262.415 \end{aligned}$$

7.10 Cost per unit

$$\text{Cost per unit} = \frac{\text{Total Operations Cost (RM)}}{\text{Total number of Output (Output per month)}}$$

$$\begin{aligned} \text{Cost per unit} &= \frac{14,262.415}{3,550} \\ &= \text{RM } 4.02 \end{aligned}$$

7.11 Productivity Index (PI)

$$\text{Productivity Index} = \frac{\text{Total value of Output (Sales forecast per month)}}{\text{Total Value of input (Total Operation Cost)}}$$

$$\begin{aligned} \text{Productivity Index} &= \frac{31,950.00}{14,262.415} \\ &= \text{RM } 2.24 \end{aligned}$$

7.12 Location Plan

That place is famous for food truck or stall seller. Many foods truck will be there during the evening selling food such as western food, fried rice and many more. So, we decided that the targeted location is a good place to start our business.

7.13 Business and operation hours




Business hour = 7 hours per day (4 p.m. – 11 p.m.)

Operating hour = 9 hours per day (3.00 p.m. until 12.00 p.m)

Working days = 7 days per week (Monday – Sunday)

7.14 License, permits, and regulations required

Table 7.19 Licenses, Permits, and Regulation Required

Type of license, permit and regulation	Fee	Logo
Food truck business permit	180	
Suruhanjaya Syarikat Malaysia (SSM) registration	100	
Typhoid Injection Certificate	80 per person	

7.15 Operations Budget

Table 7.20 Operations Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
- Food truck modification food truck	50,000		
- Machine and equipment	1,663.40		
- kitchen tools	231.75		
- furniture and fittings	119.60		
Working Capital			
- raw materials		11,709.60	
- packaging		2,344.88	
- total overheads		888.94	
- utilities		150.00	
Other Expenses			
- other expenses			94.21
- food truck license			180
- typhoid injection certificate			400
- Suruhanjaya Syarikat Malaysia (SSM) registration			100
- Insurance and road tax			1733.10
Total	52,014.75	15,093.42	2,507.31
		69,615.48	

7.16 Implementation schedule

Table 7.21 Implementation Schedule

Activities	Deadlines	Durations
Plan for business <ul style="list-style-type: none"> - Survey about the business - find the location to run the business - make survey for machines and raw material supplier. - Discuss the price of the product. 	18/11/2022 – 18/1/2023	2 months
Application for licenses and certificates.	19/12/2022 – 19/1/2023	1 month
Booking flyers and banner for the business	20/1/2023 – 27/1/2023	1 week
Setup the machines in the food truck	28/1/2023 – 18/2/2023	3 weeks
Survey the food truck for the business.	19/2/2023 – 26/2/2023	1 week
Applications of licenses and insurance for food truck	27/2/2023 – 6/3/2023	1 weeks

ADMINISTRATION PLAN

8. Administration Plan

8.1 Organizational Chart for Administration and Finance Department

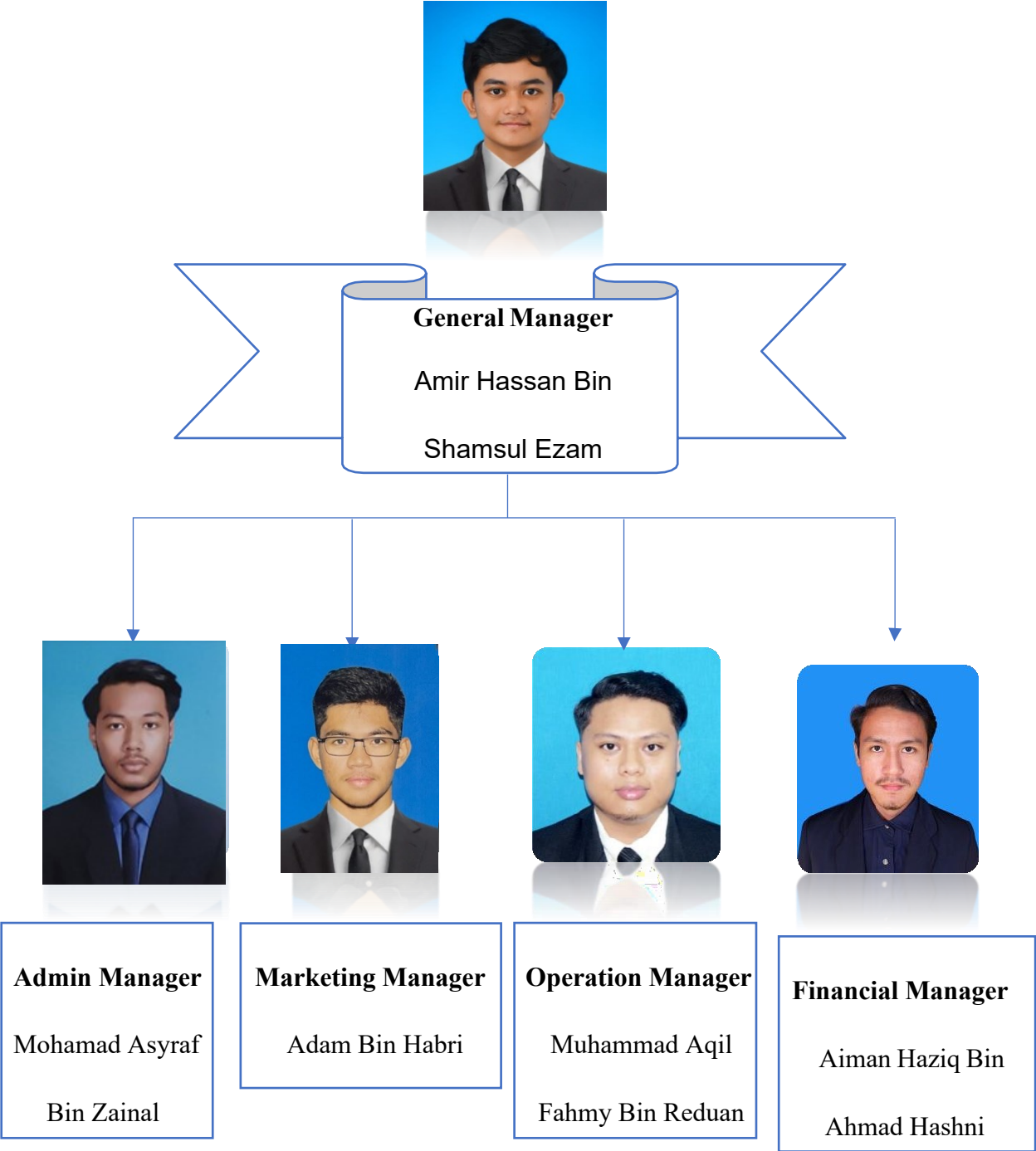


Figure 8.1 Organizational Chart

8.2 Manpower Planning

Table 8.1 List of Personnel

Position	No of Personnel
General Manager	1
Admin Manager	1
Marketing Manager	1
Operation / Cooking Manager	1
Financial Manager	1
Total	5

8.3 Schedule of Task and Responsibilities

Table 8.2 Task and Responsibilities

Position	Tasks & Responsibilities
General Manager	<ul style="list-style-type: none"> • Monitor the enterprise's general management. • To track the company's business strategy.
Admin Manager	<ul style="list-style-type: none"> • Control how the administrative employees and department operate. • Correcting personnel if required.
Marketing Manager	<ul style="list-style-type: none"> • Compile market research and manage manufacturing quantities and quality. • Corporate advertising and promotion
Operation Manager	<ul style="list-style-type: none"> • Creating and maintaining an organised production plan. • Establishing quality control standards. • Determining and agreeing on timeframes and budgets with clients and the manager.
Financial Manager	<ul style="list-style-type: none"> • Monitoring account activity and analysis of the investment. • Examine the market for business opportunities

8.4 Schedule of Remuneration

Table 8.3 Schedule of Remuneration

Position	Quantity	Monthly Salary (RM) (A)	EPF (RM) (13 %) (B)	SOCSSO (RM) (1.75 %) (C)	EIS (RM) (D)	Total (A)+(B)+(C)+(D)
General Manager	1	1850	240.50	32.375	7.40	2130.275
Admin Manager	1	1450	188.5	25.375	5.80	1669.675
Marketing Manager	1	1450	188.5	25.375	5.80	1669.675
Operation Manager	1	1450	188.5	25.375	5.80	1669.675
Financial Manager	1	1450	188.5	25.375	5.80	1669.675
TOTAL	5	7650.00	992.50	133.875	30.60	RM8808.975

8.5 Food Truck expenses

Table 8.4 List of Food Truck expenses

Type	Quantity	Price/Unit (RM)	Total (RM)
Stapler	2	3.50	7
Ruler	3	2	6
A4 Paper	1	13	13
Calculator	3	15	45
Pen	6	3	18
Logo Stamp Cop and Ink	1	10	10
			RM99

8.6 Administration Budget

Table 8.6 Administration Budget

Item	Fixed Assets (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset	-		
Working capital Salary, EPF, SOCSO, EIS Internet		8808.975 89	
Other Expenses			99
Deposit expenses			-
TOTAL		RM8897.975	RM99

FINANCIAL PLAN

9 Financial Plan

9.1 Operating Budget

9.1.1 Administrative Department

Table 9.1 Administrative Budget

ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Land & Building	-			-
Office furniture of fitting	-			-
	-			-
	-			-
	-			-
Working Capital				
		-		-
Salary, EPF, SOCSO, EIS		8,809		8,809
Internet		89		89
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			99	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	-	8,898	99	8,898

9.1.2 Marketing Department

Table 9.2 Marketing Budget

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
	-			-
	-			-
	-			-
	-			-
Working Capital				
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			179	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	-	-	179	-

9.1.3 Operations Department

Table 9.3 Operations Budget

OPERATING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Food truck	50000			50,000
Machine and equipment	1663.4			1,663
Kitchen tools	231.75			232
Furniture and fittings	119.6			120
<i>Working Capital</i>				
Raw Materials & Packaging		14,054		14,054
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		-		-
Total overheads		950		950
Utilities		150		150
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			94	
Deposit (rent, utilities, etc.)			1,200	1,200
Business Registration & Licences			680	680
Insurance & Road Tax for Motor Vehicle			1,733	1,733
Other Pre-Operations Expenditure			-	-
Total	52,015	15,154	3,707	70,782

9.2 Project Implementation Cost and Sources of Finance

Table 9.4 Project Implementation Cost and Source of Finance

CRISPY POPIS						
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements		Cost	Loan	Hire-Purchase	Own Contribution	
					Cash	Existing F. Assets
Fixed Assets						
Land & Building						
Office furniture of fitting						
Food truck		50,000		50,000		
Machine and equipment		1,663			1,663	
Kitchen tools		232	232			
Furniture and fittings		120	120			
Working Capital						
	1	months				
Administrative		8,898	461		8,437	
Marketing						
Operations		15,154	7,197		7,957	
Pre-Operations & Other Expenditure		3,985	3,985			
Contingencies						
	10%	8,005	8,005			
TOTAL		88,058	20,000	50,000	18,057	

Table 9.4 Project Implementation Cost and Source of Finance

9.3 Fixed Asset Depreciation Schedule

Table 9.5 Fixed Asset Depreciation Schedules

**CRISPY POPIS
DEPRECIATION
SCHEDULES**

Fixed Asset		Food truck	
Cost (RM)		50,000	
Method		Straight Line	
Economic Life (yrs)		9	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	50,000
1	5,556	5,556	44,444
2	5,556	11,111	38,889
3	5,556	16,667	33,333
4	5,556	22,222	27,778
5	5,556	27,778	22,222
6	5,556	33,333	16,667
7	5,556	38,889	11,111
8	5,556	44,444	5,556
9	5,556	50,000	-
10	0	0	-

Fixed Asset		Machine and equipment	
Cost (RM)		1,663	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,663
1	333	333	1,331
2	333	665	998
3	333	998	665
4	333	1,331	333
5	333	1,663	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Kitchen tools	
Cost (RM)		232	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	232
1	46	46	185
2	46	93	139
3	46	139	93
4	46	185	46
5	46	232	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Furniture and fittings	
Cost (RM)		120	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	120
1	24	24	96
2	24	48	72
3	24	72	48
4	24	96	24
5	24	120	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

9.4 Loan and Hire Purchase Depreciation Schedule

Table 9.6 Loan and Hire Purchase Depreciation Schedule

CRISPY POPIS									
LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES									
LOAN REPAYMENT SCHEDULE					HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount		20,000			Amount		50,000		
Interest Rate		5%			Interest Rate		5%		
Duration (yrs)		10			Duration (yrs)		5		
Method		Baki Tahunan							
Year	Principal	Interest	Total Payment	Principal Balance	Year	Principal	Interest	Total Payment	Principal Balance
	-	-		20,000		-	-		50,000
1	2,000	1,000	3,000	18,000	1	10,000	2,500	12,500	40,000
2	2,000	900	2,900	16,000	2	10,000	2,500	12,500	30,000
3	2,000	800	2,800	14,000	3	10,000	2,500	12,500	20,000
4	2,000	700	2,700	12,000	4	10,000	2,500	12,500	10,000
5	2,000	600	2,600	10,000	5	10,000	2,500	12,500	-
6	2,000	500	2,500	8,000	6	0	0	-	-
7	2,000	400	2,400	6,000	7	0	0	-	-
8	2,000	300	2,300	4,000	8	0	0	-	-
9	2,000	200	2,200	2,000	9	0	0	-	-
10	2,000	100	2,100	0	10	0	0	-	-

TheCrispyPopis

9.5 Proforma Cashflow Statement

CRISPY POPIS 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
CASH INFLOW																
Capital (Cash)	18,057													18,057		
Loan	20,000													20,000		
Cash Sales		31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	383,400	421,740	485,001
Collection of Accounts Receivable																
TOTAL CASH INFLOW	38,058	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	31,950	421,458	421,740	485,001
CASH OUTFLOW																
Administrative Expenditure																
Salary, EPF, SOCSO, EIS		8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	105,708	116,278	133,720
Internet		89	89	89	89	89	89	89	89	89	89	89	89	1,068	1,175	1,351
Marketing Expenditure																
Operations Expenditure																
Cash Purchase		14,054	14,054	14,054	14,054	14,054	14,054	14,054	14,054	14,054	14,054	14,054	14,054	168,654	185,519	213,347
Payment of Account Payable																
Carriage Inward & Duty																
Salaries, EPF & SOCSO																
Total overheads		950	950	950	950	950	950	950	950	950	950	950	950	11,400	12,540	14,421
Utilities		150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,980	2,277
Other Expenditure		372												372	409	471
Pre-Operations																
Deposit (rent, utilities, etc.)	1,200													1,200		
Business Registration & Licences	680													680		
Insurance & Road Tax for Motor Vehicle	1,733													1,733	1,733	1,733
Other Pre-Operations Expenditure																
Fixed Assets																
Purchase of Fixed Assets - Land & Building																
Purchase of Fixed Assets - Others	2,015													2,015		
Hire-Purchase Down Payment																
Hire-Purchase Repayment:																
Principal		833	833	833	833	833	833	833	833	833	833	833	833	10,000	10,000	10,000
Interest		208	208	208	208	208	208	208	208	208	208	208	208	2,500	2,500	2,500

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MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
Loan Repayment:																
Principal		167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	2,000
Interest		83	83	83	83	83	83	83	83	83	83	83	83	1,000	900	800
Tax Payable													0	0	0	0
TOTAL CASH OUTFLOW	5,628	25,716	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	25,344	310,129	335,035	382,620
CASH SURPLUS (DEFICIT)	32,430	6,234	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	111,328	86,705	102,381
BEGINNING CASH BALANCE		32,430	38,664	45,269	51,875	58,481	65,087	71,693	78,299	84,905	91,511	98,117	104,723		111,328	198,034
ENDING CASH BALANCE	32,430	38,664	45,269	51,875	58,481	65,087	71,693	78,299	84,905	91,511	98,117	104,723	111,328	111,328	198,034	300,415

Table 9.7 Cashflow Statement

9.6 Proforma Income Statement

Table 9.8 Income Statement

CRISPY POPIS PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	8,433	9,276
Current Year Purchases	168,654	185,519	213,347
Ending Stock	8,433	9,276	10,667
Raw Materials Used	160,221	184,676	211,956
Carriage Inward	160,221	184,676	211,956
Salaries, EPF & SOCSO			
Factory Overhead			
Depreciation of Fixed assets (Operations)	5,959	5,959	5,959
Total overheads	11,400	12,540	14,421
Utilities	1,800	1,980	2,277
Total Factory Overhead	19,158	20,478	22,656
Production Cost	179,379	205,154	234,612

CRISPY POPIS PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	383,400	421,740	485,001
Less: Cost of Sales			
Opening Stock of Finished Goods			
Production Cost	179,379	205,154	234,612
less: Ending Stock of Finished Goods	0	0	0
	179,379	205,154	234,612
Gross Profit	204,021	216,586	250,389
Less: Expenditure			
Administrative Expenditure	106,776	117,453	135,071
Marketing Expenditure			
Other Expenditure	372	409	471
Business Registration & Licences	680		
Insurance & Road Tax for Motor Vehicle	1,733	1,733	1,733
Other Pre-Operations Expenditure			
Interest on Hire-Purchase	2,500	2,500	2,500
Interest on Loan	1,000	900	800
Depreciation of Fixed Assets			
Total Expenditure	113,061	122,996	140,575
Net Profit Before Tax	90,960	93,590	109,814
Tax	0	0	0
Net Profit After Tax	90,960	93,590	109,814
Accumulated Net Profit	90,960	184,550	294,364

9.7 Pro Forma Balance Sheet

	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Office furniture of fitting			
Food truck	44,444	38,889	33,333
Machine and equipment	1,331	998	665
Kitchen tools	185	139	93
Furniture and fittings	96	72	48
	46,056	40,098	34,139
Current Assets			
Stock of Raw Materials	8,433	9,276	10,667
Stock of Finished Goods			
Accounts Receivable			
Cash Balance	111,328	198,034	300,415
	119,761	207,310	311,082
Other Assets			
Deposit	1,200	1,200	1,200
TOTAL ASSETS	167,017	248,607	346,421
Owners' Equity			
Capital	18,057	18,057	18,057
Accumulated Profit	90,960	184,550	294,364
	109,017	202,607	312,421
Long Term Liabilities			
Loan Balance	18,000	16,000	14,000
Hire-Purchase Balance	40,000	30,000	20,000
	58,000	46,000	34,000
Current Liabilities			
Accounts Payable			
TOTAL EQUITY & LIABILITIES	167,017	248,607	346,421

9.8.1 Liquidity Ratios

9.8.1.1 Current Ratios

Table 9.10 Current Ratios

Calculation	Explanation	Graph
$\text{Current ratio} = \frac{\text{Current Asset}}{\text{Current Liabilities}}$ $\text{Current ratio} = \frac{119,761}{0}$ <p>Year 1 = 0</p> <p>Year 2 = 0</p> <p>Year 3 = 0</p>	<p>The business doesn't have a cash to pay for the debt</p>	

9.8.1.2 Quick Ratios

Table 9.11 Quick Ratio

Calculation	Explanation	Graph
$\text{Quick ratio} = \frac{\text{Current Asset} - \text{Inventories}}{\text{Current Liabilities}}$ $\text{Quick ratio} = \frac{119,741 - 8,433}{0}$ <p>Year 1 = 0</p> <p>Year 2 = 0</p> <p>Year 3 = 0</p>	<p>The liabilities of the business have RM 0.</p>	

9.8.2 Efficiency Ratios

9.8.2.1 Inventory Turnover Ratios

Table 9.12 Inventory Turnover Ratios

Calculation	Explanation	Graph								
$ITO = \frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$ $ITO = \frac{179,379}{(0 + 8,433)/2}$ <p>Year 1 = 42.54 Times</p> <p>Year 2 = 23.17 Times</p> <p>Year 3 = 23.53 Times</p>	<p>Inventory is changed over 42.54 times annually by the company.</p>	<p>The graph shows the Inventory Turnover Ratio (ITO) over three years. The y-axis is labeled 'Times' and ranges from 0 to 45 in increments of 5. The x-axis is labeled 'Year' and ranges from 1 to 3. The data points are: Year 1: 42.54, Year 2: 23.17, Year 3: 23.53. The line starts at approximately 42.54 in Year 1, drops to 23.17 in Year 2, and then slightly rises to 23.53 in Year 3.</p> <table border="1"> <caption>Inventory Turnover Ratio Data</caption> <thead> <tr> <th>Year</th> <th>ITO (Times)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>42.54</td> </tr> <tr> <td>2</td> <td>23.17</td> </tr> <tr> <td>3</td> <td>23.53</td> </tr> </tbody> </table>	Year	ITO (Times)	1	42.54	2	23.17	3	23.53
Year	ITO (Times)									
1	42.54									
2	23.17									
3	23.53									

9.8.3 Profitability Ratios

9.8.3.1 Gross Profit Margin

Table 9.13 Gross Profit Margin

Calculation	Explanation	Graph								
$GPM = \frac{\text{Gross Profit}}{\text{Net Sales}} \times 100$ $GPM = \frac{204,021}{343,400} \times 100\%$ <p>Year 1 = 59%</p> <p>Year 2 = 51%</p> <p>Year 3 = 55%</p>	<p>The company has RM0.52 left over from sales to pay overhead expenses and profit.</p>	<p>The graph shows the Gross Profit Margin (GPM) over three years. The y-axis is labeled '%' and ranges from 46 to 60 in increments of 2. The x-axis is labeled 'Year' and ranges from 1 to 3. The data points are: Year 1: 59%, Year 2: 51%, Year 3: 55%. The line starts at 59% in Year 1, drops to 51% in Year 2, and then rises to 55% in Year 3.</p> <table border="1"> <caption>Gross Profit Margin Data</caption> <thead> <tr> <th>Year</th> <th>GPM (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>59</td> </tr> <tr> <td>2</td> <td>51</td> </tr> <tr> <td>3</td> <td>55</td> </tr> </tbody> </table>	Year	GPM (%)	1	59	2	51	3	55
Year	GPM (%)									
1	59									
2	51									
3	55									

9.8.3.2 Net Profit Margin

Table 9.14 Net Profit Margin

Calculation	Explanation	Graph								
$NPM = \frac{\text{Profit After Tax}}{\text{Total Sales}} \times 100$ $NPM = \frac{90,960}{383,400} \times 100\%$ <p>Year 1 = 24%</p> <p>Year 2 = 22%</p> <p>Year 3 = 23%</p>	<p>Every RM1 in sales generates RM0.24 in net income for the business.</p>	<p style="text-align: center;">Return on Sales</p> <table border="1"> <caption>Data for Return on Sales Graph</caption> <thead> <tr> <th>Year</th> <th>Return on Sales (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>24%</td> </tr> <tr> <td>2</td> <td>22%</td> </tr> <tr> <td>3</td> <td>23%</td> </tr> </tbody> </table>	Year	Return on Sales (%)	1	24%	2	22%	3	23%
Year	Return on Sales (%)									
1	24%									
2	22%									
3	23%									

9.8.3.3 Return on Assets

Table 9.15 Return on Assets

Calculation	Explanation	Graph								
$ROA = \frac{\text{Profit After Tax}}{\text{Total Asset}} \times 100$ $ROA = \frac{90,960}{167,017} \times 100\%$ <p>Year 1 = 54%</p> <p>Year 2 = 38%</p> <p>Year 3 = 32%</p>	<p>Every RM1 that the business invested in asset produces RM0.54.</p>	<p style="text-align: center;">Return on Investment</p> <table border="1"> <caption>Data for Return on Investment Graph</caption> <thead> <tr> <th>Year</th> <th>Return on Investment (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>54%</td> </tr> <tr> <td>2</td> <td>38%</td> </tr> <tr> <td>3</td> <td>32%</td> </tr> </tbody> </table>	Year	Return on Investment (%)	1	54%	2	38%	3	32%
Year	Return on Investment (%)									
1	54%									
2	38%									
3	32%									

9.8.3.4 Return on Equity

Table 9.16 Return on Equity

Calculation	Explanation	Graph								
$ROE = \frac{\text{Profit After Tax}}{\text{Total Equity}} \times 100$ $ROE = \frac{90,960}{109,017} \times 100\%$ <p>Year 1 = 83%</p> <p>Year 2 = 46%</p> <p>Year 3 = 35%</p>	<p>Every RM1 in equity will earn RM0.83 of net income.</p>	<p>The graph shows the Return on Equity percentage over three years. The y-axis represents the percentage from 0% to 90% in 10% increments. The x-axis represents the year from 1 to 3. The data points are: Year 1: 83%, Year 2: 46%, Year 3: 35%. A red line connects these points, showing a significant decline.</p> <table border="1"> <caption>Return on Equity Data</caption> <thead> <tr> <th>Year</th> <th>Return on Equity (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>83%</td> </tr> <tr> <td>2</td> <td>46%</td> </tr> <tr> <td>3</td> <td>35%</td> </tr> </tbody> </table>	Year	Return on Equity (%)	1	83%	2	46%	3	35%
Year	Return on Equity (%)									
1	83%									
2	46%									
3	35%									

9.8.4 Solvency Ratios

9.8.4.1 Debt to Equity

Table 9.17 Debt to Equity

Calculation	Explanation	Graph								
$\text{Debt to Equity} = \frac{\text{Total Liabilities}}{\text{Total Equity}}$ $DTE = \frac{58,000}{109,020}$ <p>Year 1 = 0.53</p> <p>Year 2 = 0.23</p> <p>Year 3 = 0.11</p>	<p>A debt-to-equity ratio of 0.60 means that for every RM1 in equity, the firm has RM0.53 in debt.</p>	<p>The graph shows the Debt to Equity Ratio over three years. The y-axis represents the ratio from 0.0 to 0.6 in 0.1 increments. The x-axis represents the year from 1 to 3. The data points are: Year 1: 0.53, Year 2: 0.23, Year 3: 0.11. A red line connects these points, showing a steady decline.</p> <table border="1"> <caption>Debt to Equity Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Debt to Equity Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.53</td> </tr> <tr> <td>2</td> <td>0.23</td> </tr> <tr> <td>3</td> <td>0.11</td> </tr> </tbody> </table>	Year	Debt to Equity Ratio	1	0.53	2	0.23	3	0.11
Year	Debt to Equity Ratio									
1	0.53									
2	0.23									
3	0.11									

9.8.4.2 Debt to Assets

Table 9.18 Debt to Assets

Calculation	Explanation	Graph								
$\text{Debt to Assets} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$ $DTA = \frac{58,000}{167,017}$ <p>Year 1 = 0.35</p> <p>Year 2 = 0.19</p> <p>Year 3 = 0.10</p>	<p>The business's liabilities are RM0.35 for every RM1 in assets (Debt). The company has more assets than liabilities, and if necessary, it may sell assets to pay its debts.</p>	<p>The graph shows the Debt to Assets ratio over three years. The y-axis is labeled 'Ratio' and ranges from 0 to 0.45 in increments of 0.05. The x-axis is labeled 'Year' and ranges from 1 to 3. The data points are: Year 1: 0.35, Year 2: 0.19, Year 3: 0.10. The line shows a steady decline over the period.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.35</td> </tr> <tr> <td>2</td> <td>0.19</td> </tr> <tr> <td>3</td> <td>0.10</td> </tr> </tbody> </table>	Year	Ratio	1	0.35	2	0.19	3	0.10
Year	Ratio									
1	0.35									
2	0.19									
3	0.10									

9.8.4.3 Time Interest Earned

Table 9.19 Time Interest Earned

Calculation	Explanation	Graph								
$TIE = \frac{\text{EBIT}}{\text{Interest Expenses}}$ $TIE = \frac{90,960}{3500}$ <p>Year 1 = 26 Times</p> <p>Year 2 = 28 Times</p> <p>Year 3 = 33 Times</p> <p><i>*EBIT = Income Before Interest and Tax</i></p>	<p>Net profits before interest and taxes for the company cover interest expenses by 23 times.</p>	<p>The graph shows the Time Interest Earned ratio over three years. The y-axis is labeled 'Ratio' and ranges from 0 to 35 in increments of 5. The x-axis is labeled 'Year' and ranges from 1 to 3. The data points are: Year 1: 26, Year 2: 28, Year 3: 33. The line shows a steady increase over the period.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>26</td> </tr> <tr> <td>2</td> <td>28</td> </tr> <tr> <td>3</td> <td>33</td> </tr> </tbody> </table>	Year	Ratio	1	26	2	28	3	33
Year	Ratio									
1	26									
2	28									
3	33									

BUSINESS MODEL CANVAS

<p>7)KEY PARTNERS</p> <p>*Supplier of ingredients - <i>wholesale the ingredients</i></p> <p>*Supplier of packaging - <i>wholesale a food packaging paper large boxes and plastics</i></p> <p>*Owner of Bandar Baru Uda Foodtruck site - <i>renting a food truck lot</i></p> <p>*Food truck's owner - <i>buying a second hand food truck</i></p> <p>*Government - <i>Registration of business</i></p>	<p>5) KEY ACTIVITIES</p> <p>*Social media advertisement - <i>Instagram</i></p> <p>*Physical advertisement - <i>flyers</i></p>	<p>2) VALUE PROPOSITIONS</p> <p>*Popis toppings and flavours - <i>Hazel chocolate</i> - <i>Caramel Cheese</i> - <i>Lotus biscoff</i> - <i>Rocky Oreo</i> - <i>Nestum</i></p> <p>*The popis have a good quality and still improve in future with the incoming demands</p> <p>*The popis also had a cheaper price than the competitor prices</p>	<p>3) CUSTOMER RELATIONSHIP</p> <p>*Promotion through online - <i>Instagram</i></p> <p>*Flyers</p> <p>*Business card - <i>Providing the contact number and the address</i></p>	<p>1) CUSTOMER SEGMENTS</p> <p>* For all ages except for a baby and toddler(3 years and below)</p> <p>* Geographically, for a Bandar Baru Uda Residents, tourist and workers</p>
<p>9) COST STRUCTURES</p> <p>*Operation Cost - <i>Ingredients and packaging</i> - <i>Assets in operating</i> - <i>Utilities</i></p> <p>*Administrative cost</p>		<p>8) REVENUE STREAMS</p> <p>* Sales of popis products - <i>5 topping flavours</i></p>		

CONCLUSION

From the In conclusion, Crispy Popis is a partnership that offers popis that are stuffed with a variety of different ingredients. We anticipate the need for additional fills and the launch of a new franchise in the near future in order to satisfy the expanding requirements of our customers. We are overwhelmed with happiness at the realisation that we will be able to finish our company strategy. We have encountered a great deal of difficulty, and the fact that we are able to gain knowledge from these experiences is of great value to all of us. In the future, it is our desire that our partnership will continue to expand without a problem. In spite of the fact that there are a lot of other businesses operating in the neighbourhood, our primary objective in this industry is to amass a significant amount of wealth. Because of how well we were able to cooperate, we were successful in putting together this business strategy.

We also have the hope that the long hours we put in and the commitment we show would assist us in realising our dream of being the most successful food truck in Johor Bahru by selling popis of the highest possible quality at prices that are affordable. Crispy Popis is a competitive company that needs to go forward in order to allow more people in the Johor Bahru area to benefit from it and enjoy the greatest popis in the area. It is obvious from the business strategy that Crispy Popis can benefit a large number of clients, particularly in terms of providing them with meals of high quality. There are a lot of parking spaces available, our customers from the surrounding region can easily visit our company. They can also take pleasure in the eating experience at Bandar Baru Uda, Johor Bahru, which has a fantastic view of the city. In addition to that, the fillings that are provided are appropriate for people of all ages, which is another reason why this menu is ideal for a family.

Due the opening of Crispy Popis in Bandar Baru Uda Foodtruck, Johor Bahru, we are now

able to create the highest quality popis and conveniently deliver it to our consumers. Because of this, the workers in the nearby region will have the opportunity to taste our meals, which will in turn help them maintain their productivity and boost their moods. Guests that explore the neighbourhood on walk will have the option to partake in some delectable Malaysian food at one of the establishments located there. Lastly, we confidently that our partnership can run properly grow bigger and we also targeting to become number one the best popis in Malaysia. Based on sale forecast, the sales for the three years are increasing that can the net profit also increases.

figure 5.1.2. That will be our partnership business location. That place is famous for food truck or stall seller. Many foods truck will be there during the evening selling food such as western food, fried rice and many more. So, we decided that the targeted location is a good place to start our business.

APPENDICES

PARTNERSHIP AGREEMENT

3. Partner's Capital Contribution. The Partners will contribute capital to the Partnership.

The cash contribution of the partners will be as follows:

NAME	RM
AMIR HASSAN BIN SHAMSUL EZAM	3611.40
MOHAMAD ASYRAF BIN ZAINAL	3611.40
ADAM BIN HABRI	3611.40
MUHAMMAD AQIL FAHMY BIN REDUAN	3611.40
AIMAN HAZIQ BIN AHMAD HASHNI	3611.40

4. Partner's salary

NAME	RM
AMIR HASSAN BIN SHAMSUL EZAM	2130.275
MOHAMAD ASYRAF BIN ZAINAL	1669.675
ADAM BIN HABRI	1669.675
MUHAMMAD AQIL FAHMY BIN REDUAN	1669.675
AIMAN HAZIQ BIN AHMAD HASHNI	1669.675