

BUSINESS PLAN OUTLINE

COVER PAGE



اَوْبَهُدَّسِيَّتِي تِيكُوْلُو كِي مَبَادَا
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ENT300

BUSINESS PLAN REPORT

KABIN BERASAP



PREPARED FOR:

MADAM RAHAYU IZWANI BORHANUDDIN

PREPARED BY:

Muhammad Ilhan Harith bin Muhammad Faizul	2020488828
Ahmad Adham Irfan bin Nasrullah	2020451042
Muhammad Iskandar Shah bin Zainal	2020887122
Muhammad Haziq bin Md Fauzi	2020893362
Farez Azra'e bin Arman	2020471924
Muhammad Amir Haziq bin Mohd Yusri	2020870748

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EXECUTIVE SUMMARY

Kabin Berasap is the name of the business, which sells western foods from a variety of menus. Fresh ingredients are used in western cuisine to meet consumer demand. This business sells western cuisine, including items from the main menu like chicken and lamb chops, fish and chips, and beef steak. The business name is Kabin Berasap. It is a partnership business located in Bandar Dato' Onn, Tebing. The business operates in the food and beverage sector. The idea behind the business is "Kabin Berasap." We call the concept container we're using for the food truck a "kabin" theme. "Berasap" because we want to draw customers in with its appealing aroma and smoke. This business is situated in Tebing, Bandar Dato Onn, a popular tourist destination. People who work nearby and are between the ages of 6 and 65 make up the business's target market. We also believe that our commitment and effort will help us achieve our goal of becoming the most well-known food truck in Malaysia by providing the highest-quality western foods at affordable prices. For more people to enjoy the best Western cuisine Malaysia has to offer, Kabin Berasap must continue. The business plan makes it clear that Kabin Berasap can help a lot of customers, especially in terms of great food. Our neighbourhood customers can visit us easily and have a wonderful dining experience at Tebing, Bandar Dato Onn because there are many parking spaces close by. We can effectively prepare and provide customers with the best Western cuisine by opening Kabin Berasap.

INTRODUCTION

1. Introduction

1.1. Name of the Business

Kabin Berasap FT is the name of the business. It is a partnership business business that is in Tebing, Bandar Dato' Onn. The business is in the food and beverages industry. The word "Kabin Berasap" is the concept of the business. "Kabin" is because we are using concept container as a part of the food truck. "Berasap" is because we want to attract the customers with the smoke and smell of a very delicious food that we provide. "FT" comes from the word food truck because the business is conducted as a food truck, and we want to provide a fast service to the customers.

1.2. Nature of Business

Restaurants, fast-food operations, food transportation services, and more are all part of the food and beverage industry. Work in this sector might include everything from packing to cooking, moving, and serving food and drinks.

1.3. Industry Profile

Kabin Berasap serves a wide range of foods and beverages. The industry profile of this business is in the Food Industry category. Kabin Berasap provides western foods such as chicken chop, fish and chip, beef steak, and lamb chop. The beverages include Pepsi and iced lemon tea. The idea to start the business under the Food & Beverages Industry is because of the love of foods that people in Malaysia always have. They love to eat their food anytime and anywhere.

1.4. Location of the business

The business will be conducted in Tebing Dato' Onn. The chosen location is selected as the place has already become such a well-known place to go with families and friends. Therefore, with that, we want to take advantage of the well-known location to attract all people to come there and try our delicious foods.

1.5. Date of business commencement

We will register our restaurant on 23 May 2023. The business commencement is on 1 June 2023 and that is when we start the business running until now.

1.6. Factor in selecting the proposed business

One of the most important factors to propose the business is the food and beverages industry is actually easy to grow as a business because we know food can be easily “viral” with the internet nowadays. Therefore, the business can become famous and well-known, and people will start going to the restaurant. Secondly, the location is strategic for the food and beverages industry because that place provides many fun activities such as shopping haul at the uptown there and activities such as roller skating, bicycling. So, people will come to our restaurant first to have a bite before they are going to do such activities.

1.7. Future prospects of the business

The future prospect of the business is to become the number 1 choices of people in Malaysia to have the amazing western foods that we provide. Secondly to become the largest drive-thru restaurants in Malaysia and all around the globe.

PURPOSE

2. Purpose of preparing the business plan

2.1. To evaluate the project viability and growth potential

We are committed to involve in this business because we think this is the right time to establish fast-western-food to compete with big fast-food business like McDonald's, KFC, and Subway. In this era, people always looking for something that can save their time including when buying food. Therefore, we are confident that this business will grow and someday it could be famous as other well-known restaurant.

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

It takes money to make money. Before starting the business, financial support from bankers, investors, and lenders has to be obtained in order to growth the business and enter the market. to make this thing happen, we chose to apply RM50,000 loan from imSME. The lender offers payback RM1062.35 per month for up to 5 years. In addition, each of the managers needs to invest RM5000 per person except the general manager who will invest RM6145 so that it will cover the initial money to start the business.

2.3. To act as a guideline for the management of the proposed business

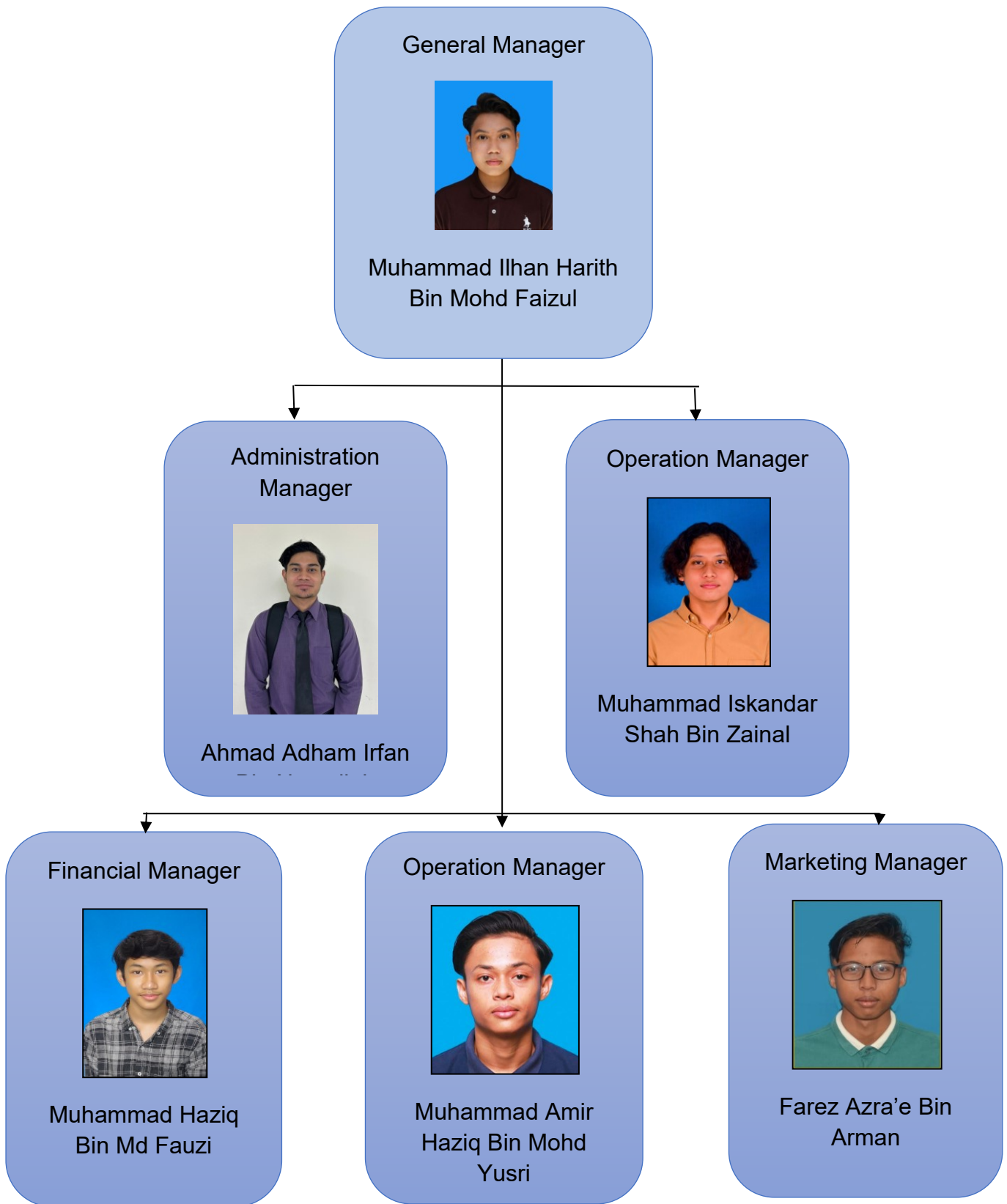
All managers have their own tasks and responsibilities. It is the abilities and attributes to successfully fulfill the role and responsibilities of management position. It also creates a positive work environment and ensures that every area of the department and organization is functioning effectively and cohesively.\

2.4. To allocate business resources effectively

Our business is still fresh; therefore, a business plan ensures that we are making the most use of our resources. Cash, an office, and a truck are the resources mentioned. It is crucial that we contrast our aim from the business plan with the actual events that occurred. This keeps us vigilant for any risks or opportunities that need to be seized. Effective resource use is a terrific approach to launch a new firm so that there is no resource waste that will cause us difficulty in the future. A good resource strategy will enable our startup to save costs and meet our goals within the allotted time frame.

BUSINESS BACKGROUND

3.2 Organizational Chart
(GM + Head of Department)



3.3 Logo and Motto

3.3.1 Logo



Logo description

- **Container** – Our workplace station
- **Fork and knife** – Represent western foods
- **Fire** – Represent our restaurant's name "Berasap" / Freshly made
- **"Fast, Fresh, Funtastic"** – Our slogan
- **Funtastic** – Combination of word fun and fantastic
- Kabin Berasap fonts represent the style and vibes of the restaurant.

3.3.2 Motto

- Fast, Fresh, Funtastic

5.2. Vehicle

5.2.1 Vehicle

- Structure: Food truck
- Size: 18ft long x 9ft wide
- Custom interior design and black, white and red external colour



Figure 5.2.1: Food Truck Kabin Berasap

MARKETING PLAN

6. Marketing Plan

6.1 Marketing Objectives

(i) New business

Kabin Berasap is a new business with a marketing objective is to introduce people about western food which can be enjoy and eat it anywhere, anytime even inside the car. Even if a growing number of places serving western cuisine, we remain dedicated to creating our unique western products. Our items or products are unique from all other products on the market. Customers can experience our products with distinctive and different dishes from other western food restaurants in our locations due to our drive-thru styled store. Customers will find it simpler to receive their food by just ordering food using this drive-thru theme. With appealing packaging, customers can enjoy our products wherever they are at home, in the vehicle, or anyplace else. The purpose of this business also is to satisfy the needs of customers who want to eat western food anyplace without having to place a restaurant order.

6.2 Description of products

The sales items that we will provide in the Kabin Berasap are listed in the table below. Based on our discussion, we have chosen six suitable and interesting products.



Picture	Product	Description	Price
 <p style="text-align: center;">Chicken Chop</p>	Features	<ul style="list-style-type: none"> - Chicken Chop - Black Pepper Sauce - French Fries - Lettuce - Butter Rice 	RM15.00
	Material	<ul style="list-style-type: none"> - Chicken Thigh - Bread Crumbs - Potato, Onions, - Black Pepper Sauce - Salad - Fried Rice 	
	Benefits	<ul style="list-style-type: none"> - Large portion - Balanced Diet - Juicy and tender - Comes with butter rice 	
 <p style="text-align: center;">Fish n Chip</p>	Features	<ul style="list-style-type: none"> - Bess Fish Fillet - French Fries - Black Pepper Sauce - Lettuce 	Rm15.00
	Material	<ul style="list-style-type: none"> - Bess Fish - Potato - Black Pepper Sauce - Salad 	
	Benefits	<ul style="list-style-type: none"> - Balanced diet - Comes with butter rice 	

Table 6.1 Product description

Picture	Product	Description	Price
 <p>Beef Steak</p>	Features	<ul style="list-style-type: none"> - Beef Grilled - Black Pepper Sauce - Lettuce - French Fries - Butter Rice - Corn 	RM 25.00
	Material	<ul style="list-style-type: none"> - Beef Steak - Salad - Potato - Black Pepper Sauce - 	
	Benefits	<ul style="list-style-type: none"> - Fresh from farm - Balanced diet - Comes with butter rice 	
 <p>Lamb Chop</p>	Features	<ul style="list-style-type: none"> - Lamb Grilled - Lettuce - Black Pepper Sauce - French Fries - Butter Rice 	RM 28.00
	Material	<ul style="list-style-type: none"> - Lamb Ribs - Salad, Onions - Black Pepper Sauce - Potato - Rice 	
	Benefits	<ul style="list-style-type: none"> - Fresh from farm - Balanced diet - Comes with butter rice 	

Table 6.1 Product description



Picture	Product	Description	Price
 <p>Iced Lemon Tea</p>	Features	- Served in plastic cup	RM 3.00
	Material	<ul style="list-style-type: none"> - Tea - Sugar - Ice - Lemon - Water 	
	Benefits	<ul style="list-style-type: none"> - Reasonable price - Suitable drink - Enjoyable Drink 	
 <p>Pepsi</p>	Features	- Served in plastic cup	RM 3.00
	Material	<ul style="list-style-type: none"> - Soda - Pepsi 	
	Benefits	<ul style="list-style-type: none"> - Reasonable price - Suitable drink 	

Table 6.1: Product Description

6.3 Target market

Our Kabin Berasap is focuses on the low- to upper- income markets, increasingly targeting the middle- class by appealing to their desire for affordable, restaurant-quality food. This group, to a large extent, includes working adults, students everyone who are interested in the convenience of drive thru service. Apart from that, we can attract a lot of customers thanks to the Kabin Berasap's location on Tebing Dato Onn, which is a popular destination for people in the Johor Bahru area. However, as outlined in this business plan, we further specify our target market by using demographic and geographic target market segments. As in table below, you can see who our target market ang the reasons.

(i) Table 6.2: Demographic Table

Target Market	Reasons
Gender: Male and Female	Both men and women can enjoy and eat food from our sale. however, because they enjoy eating high-quality meals, ladies are more of our target market.
Age: Teenager, youth and adult	Suitable for all ages to enjoy from children to the elderly
Income Level: Middle/High	The price we set is a reasonable price for this group because the cheapest food price is rm16 and the most expensive is rm25

(ii) Table 6.3: Geographic Table

Target Market	Reasons
Region	Our business is located in Dato Onn, not far from the town's main roadway. As a result, it draws the attention of vehicles going along this major thoroughfare. Those looking to relax and rest might consider this area as a place to do so.
Density	Johor Bahru has multiple cities surrounding it, thus as the district's population grows, so does the demand for food. So, if you want to start a business, one of the finest choices is to open a food business.

6.4 Market size

6.4.1 Population

According to Macrotrend website, the population in Johor Bahru is about 1,065,00.

Johor Bahru population = 1,065,000 people (Macrotrends)

Market Size = 1065000 x 10%
=106500 people

Total Market Size = market size x number sets each purchase for a year x

Average competitor price

=106500 x 4 sets of ala carte x (22.00 + 35.00 + 20.00 + 42.00) / 4

= RM 12,673,500 per year

6.5 Competitors

6.5.1 Identifying competitors (3 competitors)

Table 6.4 Competitive analysis

Competitors	Strengths	Weaknesses	Rank
The Morso	- Homemade recipe - High Popularity - Provide food delivery	- Slow Service - Need more time to prepare food	1
Jborn Café & Bistro	- High Popularity - Various Menu - Affordable Price	- Not deliver best quality of meals - Lack of parking space	2
Bellocate Station	- Comfortable environment - Lots of menu -	-Expensive - Need more time to prepare food	3
Others		-Low rating on google review	4

6.6 Market Share

6.6.1 Market share before the entry of *your business*.

Table 6.5 Market share before the entry of your business

Competitor	Before entrance (%)	Amount (RM)
The Morso	35	4,435,725
Jborn Café & Bistro	30	3,802,050
Bellocate Station	20	2,534,700
Others	15	1,901,025
TOTAL	100	12,673,500

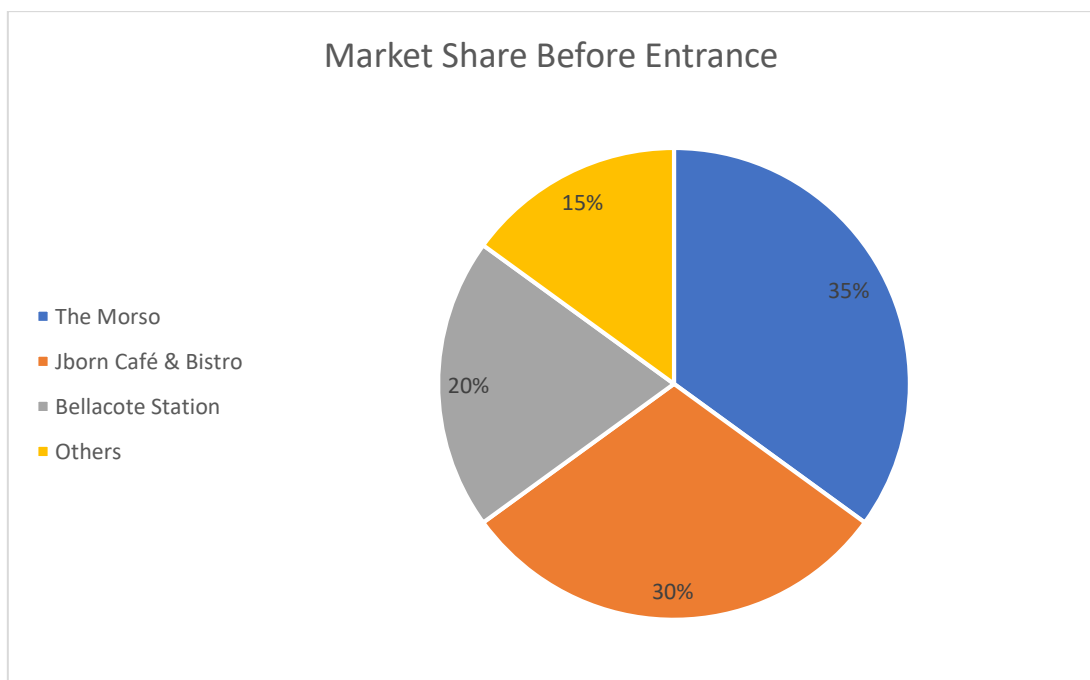


Figure 6.6.1: Market Share Before Business Entrance

6.6.2 Adjusted market share after the entry of your business.

Table 6.6 Market share before the entry of our business

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
The Morso	33	4,182,255	2
Jborn Café & Bistro	29	3,675,315	2
Bellocate Station	18	2,281,230	2
Others	14	1,774,290	3
Kabin Berasap	6	760,410	-
TOTAL	100	12,673,500	9

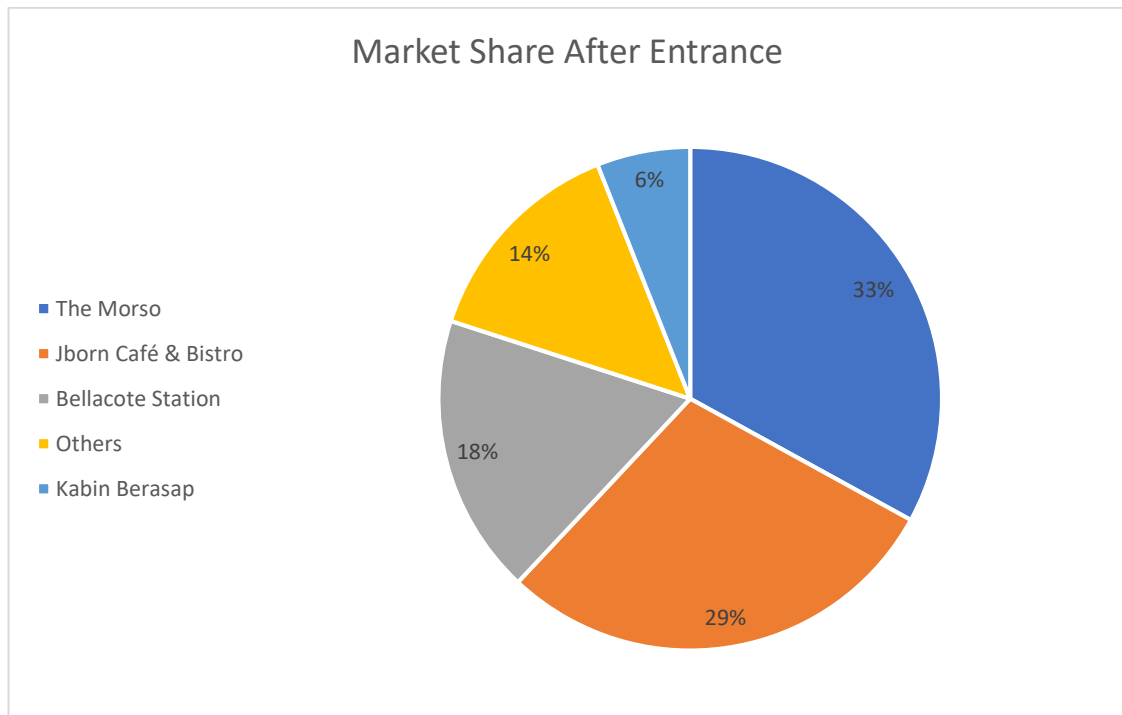


Figure 6.6.2: Market Share Before Business Entrance

6.6.3 Sales Forecasting

Table 6.7 Sales Forecasting

Month	Sales Forecast						Total (RM)
	Chicken Chop (RM15.00)	Lamb Chop (RM28.00)	Fish N Chip (RM15.00)	Beef Steak (RM25.00)	Iced Lemon Tea (RM3.00)	Pepsi (RM2.50)	
January	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
February	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
March	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
April	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
May	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
June	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
July	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
August	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
September	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
October	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
November	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
December	22,500	14,000	12,000	12,500	1,500	867.50	63,367.50
Year 1	22,500	14,000	12,000	12,500	1,500	867.50	760410
Year 2 (10%)	24,750	15,400	13,200	13750	1,650	954.25	836451
Year 3 (15%)	28,462.50	17,710	15,180	15,812.50	1897.50	1097.40	961918.65

6.6.4 Sales Units

Table 6.8: Units Forecasting

Month	Chicken Chop (RM15.00)	Lamb Chop (RM28.00)	Fish N Chip (RM15.00)	Beef Steak (RM25.00)	Iced Lemon Tea (RM3.00)	Pepsi (RM2.50)
January	1500	500	800	500	500	347
February	1500	500	800	500	500	347
March	1500	500	800	500	500	347
April	1500	500	800	500	500	347
May	1500	500	800	500	500	347
June	1500	500	800	500	500	347
July	1500	500	800	500	500	347
August	1500	500	800	500	500	347
September	1500	500	800	500	500	347
October	1500	500	800	500	500	347
November	1500	500	800	500	500	347
December	1500	500	800	500	500	347
Total	18000	6000	9600	12000	12000	4164

6.7 Market strategy

6.7.1 Product

Kabin Berasap DT provides western food in drive thru style, which is served with a variety of western foods of the customer's choice. The menus that can be chosen are Chicken Chop, Lamb Chop, Beef Steak and Fish and Chips. Our menus will be provided in 2 methods of cooking which is fried and grilled. Lamb Chop and Beef Steak will be cooked by using grilled method, fried method for Fish and Chips and Chicken Chop will be cooked by customer's choice either fried or grilled method. Drinks included in the menu are Iced Lemon Tea and Pepsi. Our western foods is produced using high quality ingredients to ensure the quality of food products is maintained. It will also be served in a polyester food container that has been stamped with the Kabin Berasap logo before being given to customers.

6.7.2 Price:

The price set up by Kabin Berasap DT is determined by competitive pricing. A market survey of western food prices around the Johor Bahru area was conducted before the menu price was decided. The price of the Chicken Chop that we set is RM15 and the customer can choose the method of cooking either grilled or fried. The price of drinks which ice lemon tea and pepsi is RM3.00. Kabin Berasap DT also provides other 3 types of western food menus, such as Lamb Chop, Beef Steak and Fish and Chips. Kabin Berasap DT only provides for the customer to choose in ala carte. If the customer just feeling thirsty, they can order the drinks only without any foods. The prices for our menus is reasonable and affordable. The average price charged by other western food competitors is around RM16 to RM28.

6.7.3 Place:

The distribution strategy applied by Kabin Berasap DT is direct distribution where the transaction is done directly to the customer without any third party. Among the factors in choosing this location is because of its strategic location which is an attraction for locals and tourists. The business location is also close to the office building and residential where employees or family can get western food to eat at noon, night or after working hours. In addition, this location is easily accessible because there are various modes of transportation available such as taxi, buses and cars.

6.7.4 Promotion:

Kabin Berasap uses online and offline marketing method. The offline method used is through business card, pamphlet, signboard and banner. As for online method, is it through social media (Instagram), YouTube and Facebook advertisement. When managing our business, Kabin Berasap plans to launch an intriguing promotion on particular days. The independence, new year, and opening day promotions are a few of the promotions we have planned. With this offer, we can boost both our business's revenue and brand recognition.

6.7.4.1 Business Card



Figure 6.3: Business Card

Kabin Berasap offers a very simple and thorough service. A phone number, Instagram username, email address, and even the business address is listed on the card. Customers will now find it easier to get in touch with Kabin Berasap utilising a variety of channels. Customers can get in touch with us if they wish to learn more about our business.

6.7.4.2 Flyers



Figure 6.4: Flyers

The flyers that were distributed will list every menu that Kabin Berasap has prepared. To make it simpler for customers to review the menu before placing an order. To let them know that we have a special menu for them, flyers will be handed out to every visitors of the Tebing Dato Onn.

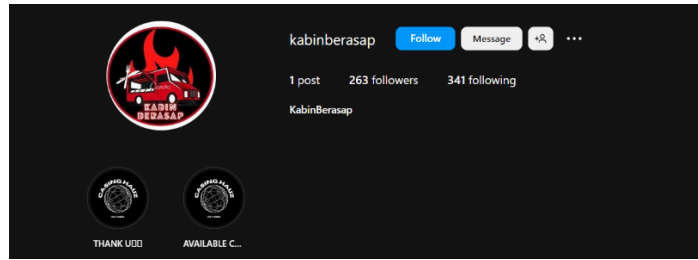
6.7.4.3 Banner



Figure 6.5: Banner

The banner will be displayed next to our food truck in an effort to draw in more customers. Our motto is "Fast, Fresh, Funtastic," which is presented in this banner. From there, people are compelled to try something new and unusual, like Kabin Berasap, which we provide.

6.7.4.4 Social Media



Instagram is one of the ways we advertise our menu and upload the newest items. Instagram is one of the social media platforms that people use most frequently today, too. When the time for the promotion comes, we'll post Instagram to let people know. To keep the public informed, any activity or events conducted may also be announced via this platform.

Advertising is one of our strategy. Thus, we decided to make a flyer and to hang banners. This approach is usually used to attract customers from various cities, and to ensure that our business is well-known. Apart from that, we're paying for ads on Youtube and Instagram as a part of our promotion plan. This is one of the simplest ways to contact the client. We can successfully extend our business by utilizing cutting-edge technologies.

6.8 Organization Chart for Marketing Department



6.9 Manpower Planning

Table 6.7 List of Marketing Personnel

Position	No of Personnel
Marketing Manager	1

6.10 Schedule of Task and Responsibilities

Table 6.9 Schedule of Task and Responsibilities

Position	Task and Responsibilities
Marketing Manager	<ul style="list-style-type: none"> • To identify market for companies • To create interesting and attractive marketing • To plan promotion

6.11 Schedule of Remuneration plan of Marketing Personnel

Table 6.10 Schedule of Remuneration plan of Marketing Personnel

Position	Qty	Monthly Salary (RM) (A)	EPF (RM) (13 %) (B)	SOCSSO (RM) (1.75%) (C)	EIS (RM) (0.2%)	Total (A)+(B)+(C)
Marketing Manager	1	1500	135	26.25	3	1664.25

6.12 Marketing Budget

Table 6.11 Marketing Budget

Item	Unit	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset -	-	-	-	-
Working capital	-	-	-	-
Other Expenses - Banner - Flyers - Business Card	 2 500 500	-	- - -	162 85 40
TOTAL		-	-	287
		287		

OPERATIONAL PLAN

7 Operational Plan

7.1 Component of Operating Systems

7.1.1 Business Input

The input for this business is to ensure that all the ingredients that were used in our product were fresh, have a good quality, safe to eat and halal for any Muslim to eat. To make sure that we have the achieve all the criteria that we put, we have chosen these suppliers that can comply with all the criteria that we have set. So, there will be no complain from our customer and make all of them happy to eat our food. If there are no complain from our customers, it will improve our business reputation and make our business runs smoothly without any issues

7.1.2 Transformation Process

For this firm, the transformation process comprises calculating the stock of goods to guarantee that the quantity is sufficient for the all-purpose flour measurement and storing ingredients like beef rump, fish fillet, lamb blade chop and boneless chicken whole leg in the chest freezer. Then all of the instruments needed to mix the all-purpose flour and cook the western food will be brought out, including blender, knives, spatulas, and container for packaging. After that, all components, including black pepper, white pepper powder, yellow onion, types of oil, salt and sugar, will be placed either in the gas stove or deep fryer. The menus will be cooked in the gas stove or deep fryer based on the method of cooking that customer's chose, and homemade sauce also will be served side of the menu to the customers. The western food will be packing in a container and given to the customer once cooked.

7.1.3 Output

The business has provided customers with various type of western food. This Kabin Berasap DT serves four type of western food which are chicken chop, lamb chop, fish n chip and beef steak. In addition, the business also offers 2 method of cooking which are fried and grilled. The customer can choose method of cooking either fried or grilled. This business also offer two type of drinks which are Pepsi and iced lemon tea. Kabin Berasap DT only serve menu in ala carte, so customers have an option to buy our product. The price of the menu is reasonable and affordable.

7.1.4 Feedback

Every customer can give their feedback about our food via social media and our shop website. For an example, customers can post our food reviews and tag our business social media account on Tiktok and Instagram. If the feedback is good, it can indirectly promote our business and will improve the number of people buying from our shop. If there any complain, it is good because we know what we need to improve in our services.

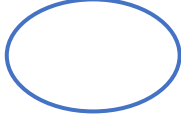



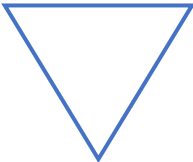
7.1.5 External Environment

The external environment for this business is the competitors. Since this business is located near residential and office building at the Bandar Dato Onn site, it is a very strategic business center, particularly for drive-thru. The Morso, JBorn Café & Bistro and Bellocate Station are some of the competitors. Despite the existing competition, the key to this business's success in attracting customers is providing high-quality product while meeting customers taste. Moreover, Kabin Berasap DT stands out because it offers western food in drive-thru style to save customers time and sold at reasonable price.

7.2 Process Planning for Manufacturing

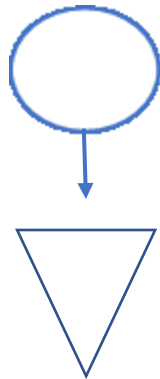
7.2.1 Symbol of Process Flowchart

Table 7.1 Table Symbol Process Flowchart

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

7.2.2 Process flow chart

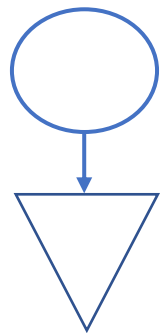
Pre-preparing planning (chicken chop)



Marinate the chicken with soy sauce, oyster sauce, black pepper and salt.

store the marinated chicken in the storage room

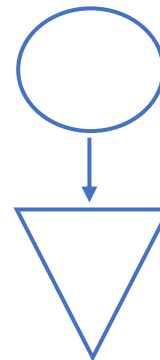
Pre-preparing planning (Lamb Chop)



Marinate the lamb with olive oil, black pepper, lemon juice, Worcestershire sauce and salt

store the marinated lamb in the storage room

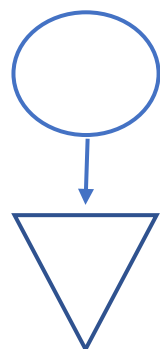
Process planning fish and Chip



Mix flour, garlic powder, onion powder, black pepper and salt

Store the flour mixture in storage room

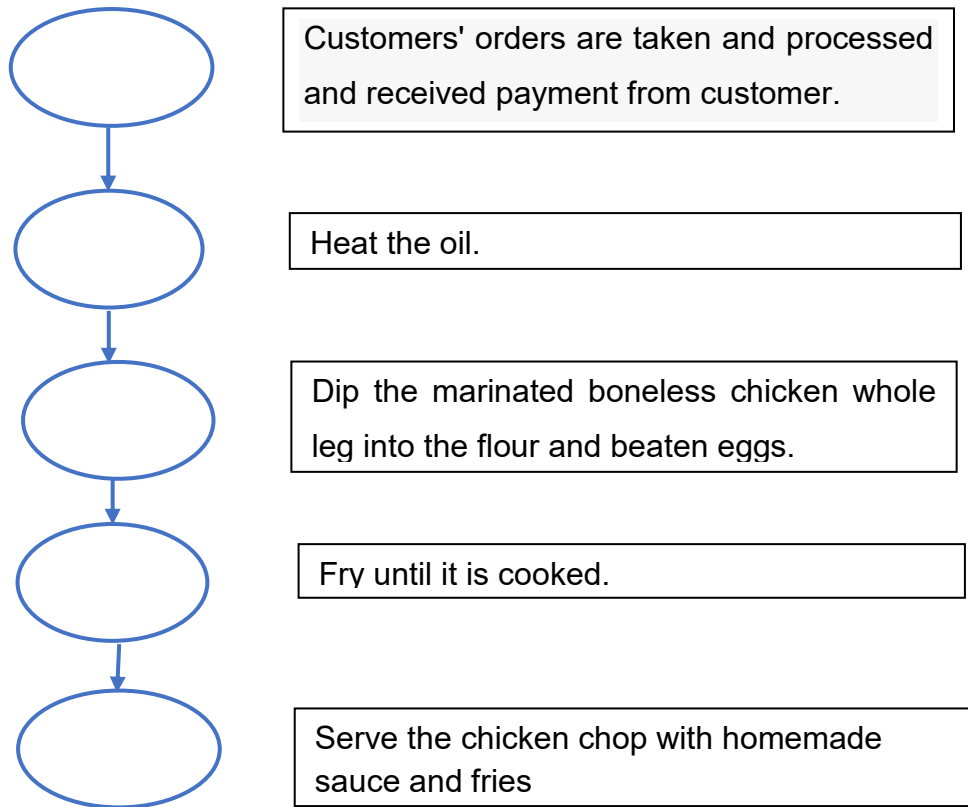
Pre preparing planning beef steak



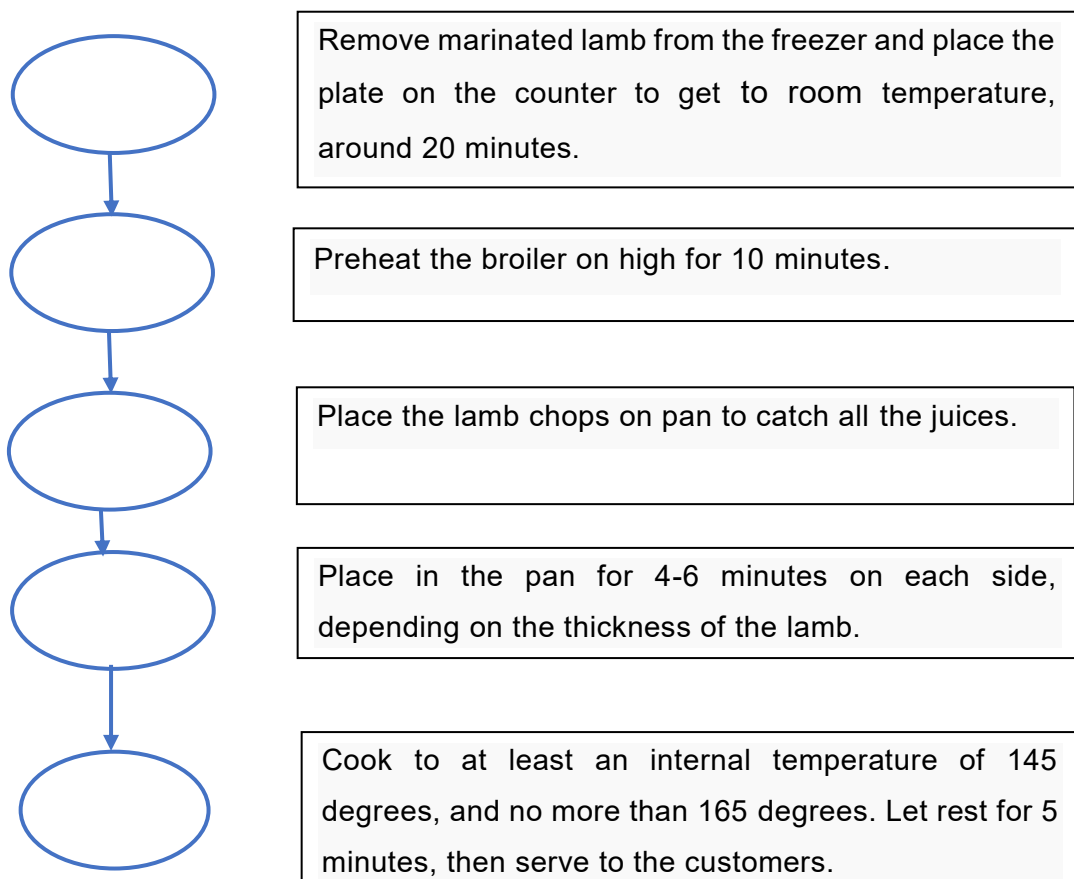
Marinate the beef with olive oil, black pepper, lemon juice, Worcestershire sauce and salt

store the marinated beef in the storage room

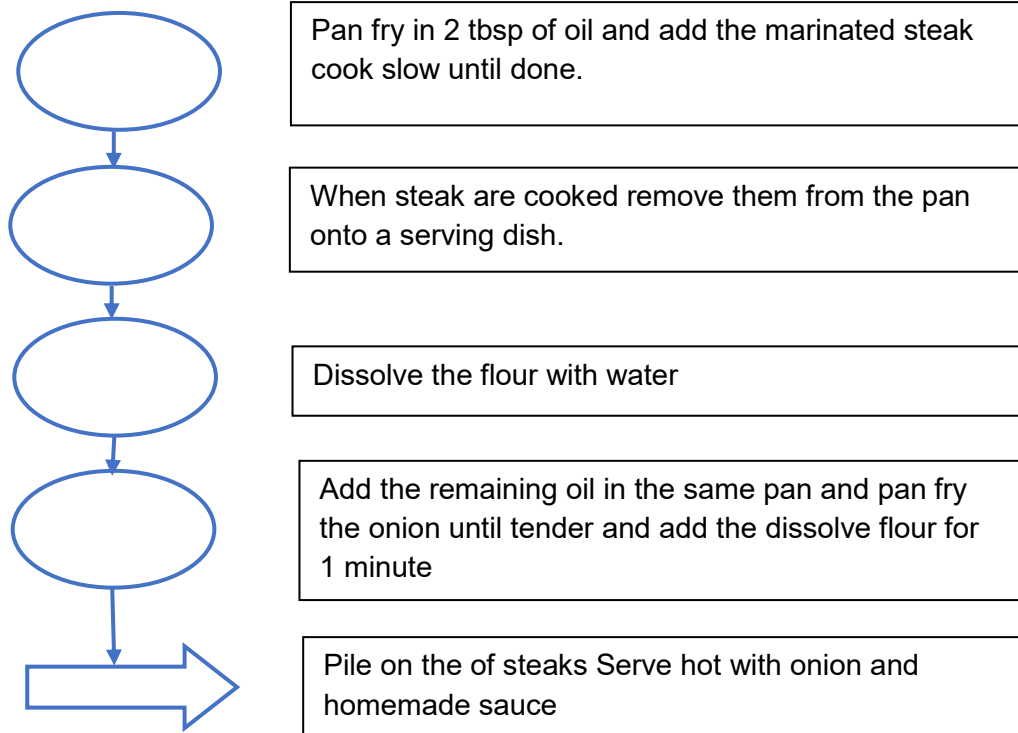
Process planning chicken chop



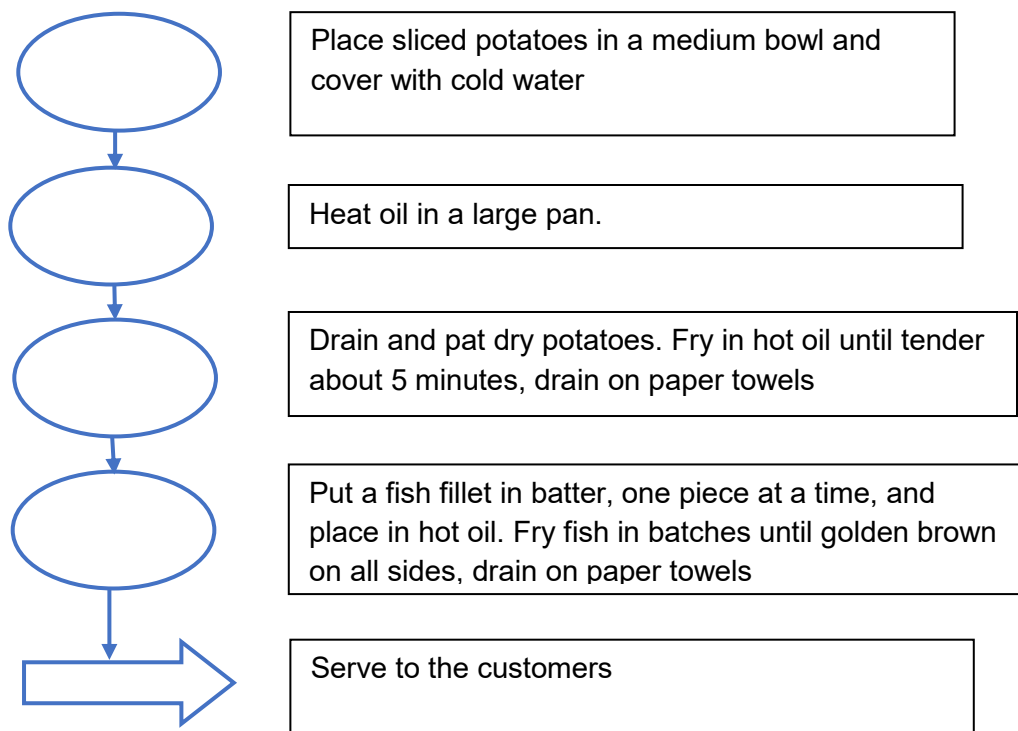
Process planning lamb chop



Process planning beef steak



Process planning fish and chips



7.3 Operations Layout

7.3.1 Layout based on the product

7.3.1 Kabin Berasap Layout

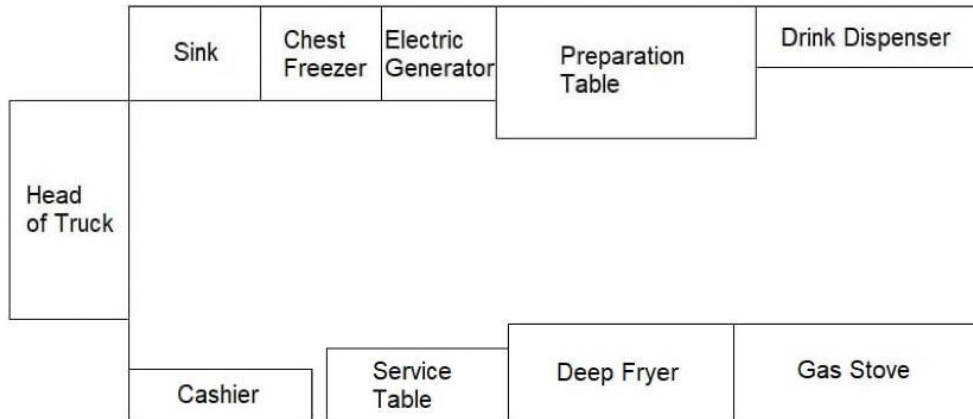


Figure 7.1 Kabin Berasap layout

7.4 Production Planning

7.4.1 Sales forecast per month

Table 7.3 Number of Output Per Day

Product	Number of outputs per month (units)	Number of working days per month (days)	Number of output per day (units)
Chicken chop	1500	26	58
Lamb chop	500	26	19
Fish and chip	800	26	31
Beef steak	500	26	19
Iced lemon tea	500	26	19
Pepsi	347	26	13
TOTAL	4147		159

7.4.2 Number of outputs per day

If the number of working days per month is 24 days (6 days/week)

= No. of output per month / no. working days per month

Table 7.3 Number of Output Per Day

Product	Number of outputs per month (units)	Number of working days per month (days)	Number of output per day (units)
Chicken chop	1500	26	58
Lamb chop	500	26	19
Fish and chip	800	26	31
Beef steak	500	26	19
Iced lemon tea	500	26	19
Pepsi	347	26	13
TOTAL	4147		159

7.4.3 Number of units per hour

Such as daily working hour = 8 hours

= No. of output per day / daily working hours

Table 7.4 Number of Output Per Day

Product	Number of output per day (units)	Number of working hours Per day (hours)	Number of output per day (units)
Chicken chop	58	8	7
Lamb chop	19	8	2
Fish and chip	31	8	4
Beef steak	19	8	2
Iced lemon tea	19	8	2
Pepsi	13	8	2
TOTAL	159		19

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

Labarotary Operator

$$\frac{19}{420 \text{ min (8 hours x 60 minutes)}} \times 0.9 \text{ min} = 0.03 @ 1 \text{ machine}$$

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

7.5 Material Planning

7.5.1 Material Requirement Planning

Table 7.5 Material Requirement Planning






Product	Materials	Quantity
Chicken Chop	Boneless Chicken Whole Leg	1
	Soy Sauce Mudim	10ml
	Worcestershire Sauce	10ml
	Eggs	1/3
	Breadcrumbs	50g
	Cooking Oil Tiga Udang	250g
	Wheat Flour Sauh	50g
	Corn Starch Star	10g
	Salt double swallow	4g
	Lettuce	2 pieces
Lamb Chop	Lamb Blade Chop	1
	Olive Oil	20ml
	Lemon Juice	5ml

	Dried Dill	4g
	Garlic	30g
	Parsley	4g
	White Pepper Powder	4g
	Black Pepper	4g
	Salt Double Swallow	4g
	Lettuce	2 pieces
Fish and Chips	Fish Fillet	1
	Potato	2
	White Flour Sauh	50g
	Black pepper	4g
	Salt Double Swallow	4g
	Fresh Milk	70ml
	Egg	1/3
	Cooking oil	250g
	Corn Starch Star	10g
	Garlic powder	10g
	Onion powder	10g
	Lettuce	2 pieces
Beef Steak	Beef Rump	1
	Lemon Juice	5ml
	Soy Sauce	5ml
	Garlic	30g
	Salt double swallow	4g
	Black pepper	4g
	Yellow Onion	40g
	Olive Oil	20ml
	Lettuce	2 pieces
Black pepper Sauce	Butter	8g

	<p>Yellow Onion</p> <p>Oyster Sauce Yusmi</p> <p>Chicken Stock Tumix</p> <p>Corn Starch Star</p> <p>Black pepper</p> <p>Salt double swallow</p>	<p>40g</p> <p>60ml</p> <p>4g</p> <p>8g</p> <p>10g</p> <p>4g</p>
Sour cream (fish and chip)	<p>Mayonnaise</p> <p>Black pepper</p> <p>Salt</p> <p>Pickles</p> <p>Dried dill</p> <p>Worcestershire sauce</p> <p>mustard</p>	<p>70ml</p> <p>5g</p> <p>4g</p> <p>7g</p> <p>4g</p> <p>10ml</p> <p>15ml</p>
Butter rice	<p>Rice</p> <p>Butter</p> <p>Ginger</p> <p>Chicken stock</p> <p>Milk</p> <p>Salt double swallow</p> <p>Garlic</p>	<p>160g</p> <p>10g</p> <p>50g</p> <p>2g</p> <p>47ml</p> <p>4g</p> <p>30g</p>
Grilled corn	<p>Corn</p> <p>Margarine</p>	<p>1/4</p> <p>14g</p>
Iced lemon tea	<p>Ice lemon tea premix powder</p> <p>Sugar</p> <p>Ice</p>	<p>14g</p> <p>20g</p> <p>200g</p>
Pepsi	<p>Pepsi water</p> <p>Ice</p>	<p>400ml</p> <p>200g</p>

7.5.2 Raw Material Required per Month (Bill of Material)

Table 7.6 Raw Material Required

Material	Quantity (kg)	Safety Stock (5%)	Total Material Requirement	Price/Unit (RM)	Total Price (RM)
Boneless chicken whole leg 1kg 500g/p 	$(1500 \times 500g) = 750,000g = 750kg$	$750 \times 0.05 = 37.5kg$	$750kg + 37.5kg = 787.5kg$	7.00	$(788 \times 7.00) = 5516.00$
Fish fillet (dory 400g) 	$800 \times 400g = 320,000g = 320kg$	$320 \times 0.05 = 16kg$	$320 + 16 = 336kg$	3.56	2,990.40
Lamb blade chop 1kg 200g/pieces 	$500 \times 200g = 100,000g = 100kg$	$100 \times 0.05 = 5kg$	$100 + 5 = 105kg$	45.60	4788.00
Beef rump 1kg 	$500 \times 500g = 250,000g = 250kg$	$250 \times 0.05 = 12.5kg$	$250 + 12.5 = 262.5kg$	21.00	$266 \times 21.00 = 5523.00$
Olive oil Naturel 1L 	$(500 \times 20g) + (500 \times 20g) = 20,000ml = 20l$	$20 \times 0.05 = 1L$	$20L + 1L = 21L$	33.90	711.9
Black pepper 1kg	$(500 \times 5g) + (800 \times 5g) + (500 \times 5g) + (2500 \times 10g) +$	$38 \times 0.05 = 1.9kg$	$38 + 1.9 = 39.9$	35.00	1396.50





	$(800 \times 5g) =$ $38,000g$ $= 38kg$				
<p>Lemon juice (5L)</p> 	$(500 \times 5ml) + (500$ $\times 5ml) = 5000ml$ $= 5L$	$0.05 \times 5L$ $= 0.25L$	$5 + 0.25 =$ $5.25L$	45.00	47.25
<p>Worcestershire sauce</p> 	$(1500 \times 10ml) +$ $(800 \times 10ml) =$ $23000ml$ $= 23L$	23×0.05 $= 1.15L$	$23 + 1.15 =$ $24.15L$	11.49	277.48
<p>Corn starch star (1kg)</p> 	$(1500 \times 10g) +$ $(800 \times 10g) +$ $(2500 \times 8g) =$ $43000g$ $= 43kg$	2.15	$43 + 2.15 =$ 45.15 $46kg$	4.95	227.70
<p>Soy sauce Mudim (2.5kg)</p> 	$(1500 \times 10g) =$ $15000g$ $= 15kg$	15×0.05 $= 0.75kg$	$15 + 0.75 =$ $15.75kg$ 17.5	17.00	119.00
<p>Oyster sauce Yusmi (1kg)</p>	$2500 \times 20g =$ $5000g$ $= 5kg$	5×0.05 $=$ $0.25kg$	$5.25kg$ $6kg$	12.00	72.00

					
<p>Chicken stock Tumix (1kg)</p> 	$(2500 \times 5g) + (3300 \times 5g) = 19000g = 19kg$	0.95	19.95 10kg	17.00	170.00
<p>Breadcrumbs (1kg)</p> 	$1500 \times 50 = 75,000g = 75kg$	3.75	78.75	7.80	614.25
<p>Eggs</p> 	$(1500 + 800)/3 = 766.667$	38.33	805/27	10.30	283.5
<p>Mayonnaise azad mayoking (1kg)</p> 	$3300 \times 50g = 165000g = 165kg$	8.25kg	173.25kg 174kg	5.30	922.2
<p>Mustard</p> 	$800 \times 15 = 12,000ml = 12L$	0.6L	12.06L	30.00	361.80
<p>Pickles</p>	$800 \times 7 = 5600g = 5.6kg$	0.28kg	5.88kg	13.50	79.38

					
<p>Dried dill (1kg)</p> 	$(500 \times 4) + (800 \times 4) = 5200g$ $= 5.2kg$	0.26kg	5.46	70.00	382.20
<p>Garlic powder (1kg)</p> 	$800 \times 10 = 8000g$ $= 8kg$	0.4kg	8.4kg	11.98	100.63
<p>Wheat flour Sauh</p> 	$(1500 \times 50) + (800 \times 50) = 115,000g$ $= 115kg$	5.75	120.75	2.60	313.95
<p>Onion powder (1kg)</p> 	$800 \times 10 = 8000g$ $= 8kg$	0.4	8.4kg	17.49	146.92
<p>Salt double swallow 1kg</p> 	$4(1500 + 500 + 800 + 500 + 2500 + 800 + 3300) = 39,600g$ $= 39.6kg$	1.98kg	41.58kg	4.40	182.95
<p>Yellow Onion (1kg)</p>	$(500 \times 40g) + (2500 \times 40g) = 12000g$ $= 12kg$	0.6	12.06kg 13kg	5.80	75.40

					
Garlic (1kg) 	$20(500 + 500 + 3300) = 86000g$ =86kg	4.3kg	90.30kg 74kg	5.40	399.60
Cooking oil tiga udang 1kg 	$6 \times 26 = 130kg$	6.5	137kg	2.50	342.50
White pepper powder 1-kg 	$500 \times 4 = 2000g$ = 2kg	0.1kg	2.1kg	33.84	71.06
Potato 1kg 	$3300 \times 100 = 330000g$ = 330kg	16.5kg	146.5kg 147kg	4.00	588.00
Parsley (1kg) 	$500 \times 4 = 2000g$ = 2kg	0.1kg	2.1kg	23.00	48.30
Rice cap rambutan 1kg	$3300 \times 160g = 528,000g$ =528kg	26.4kg	554.4kg 560kg	27.00	1512.00

					
<p>Ice lemon tea premix powder 1kg</p>	<p>500 x 14g = 7000g = 7kg</p>	<p>0.35kg</p>	<p>7.35kg</p>	<p>17.99</p>	<p>132.23</p>
					
<p>Sugar</p>	<p>500 x 20g = 10000g 10kg</p>	<p>0.5kg</p>	<p>6kg</p>	<p>2.80</p>	<p>16.80</p>
					
<p>Pepsi 1L</p>	<p>347 x 400 = 138,800ml =138.8L</p>	<p>6.94l</p>	<p>146</p>	<p>2.70</p>	<p>394.20</p>
					
<p>Atlas ice cube (2.5kg)</p>	<p>(200g x 500) + (200g x 347) = 169400g = 169.4kg</p>	<p>169.4kg x 0.05 = 8.47kg</p>	<p>177.87kg = 178kg</p>	<p>2.10</p>	<p>151.20</p>
					
<p>Lettuce</p>	<p>50g(1500+500+80 0+500) = 165000g =165kg</p>	<p>165 x 0.05 = 8.25kg</p>	<p>173.25kg 174kg</p>	<p>6.70</p>	<p>1165.80</p>

<p>Margarine</p> 	$14g(3300) =$ $46200g =$ $46.2kg$	$46.2 \times$ $0.05 =$ $2.31kg$	$46.2 + 2.31 =$ $48.51kg$ $49kg$	5.30	259.70
<p>Butter</p> 	$10g(3300)=$ $33000g$ $= 33kg$	$33kg \times$ $0.05 =$ $1.65kg$	34.65 kg	4.00	696.00
<p>Chilli sauce kimball</p> 	$3300 \times 50g =$ $165000g$ $= 165kg$	8.25	174kg	4.90	852.60
<p>Corn</p> 	$1/4(3300)=$ 825cob s	825×0.05 $=$ $41.25cobs$	$825 + 41.25 =$ $866.25 cobs$ $= 867 cobs$	1.50	1300.50
Total(RM)					33,232.90

7.5.3 Supplier

Table 7.7 List of Supplier

Material	Material
Sugar	Malayan Sugar Mfg. Co. Berhad 798 Main Road 13600 Perai, Malaysia
Black Pepper	Aladdin Spice Sdn. Bhd. 34, Jalan Bagan Nira 26/8, Hicom Industrial Estate, 40400 Shah Alam, Selangor
Lemon Juice	Sun Fresh Fruit Hub Sdn. Bhd 8, Jalan PJS 3/49, Taman Sri Manja, 7th Miles, Off Jalan Kelang Lama, 46000 Petaling Jaya, Selangor, Malaysia
Worcestershire sauce	Y Mart Trading 87, Jalan Pantai, Taman Pantai, 83000 Batu Pahat, Johor
Corn starch	Welltop Food Ingredients Sdn. Bhd. 6, Jalan Indah Gemilang 6, Taman Perindustrian Gemilang, 81800 Ulu Tiram, Johor Bahru, Malaysia
Soy sauce	Mudim Zakaria Food Industries Sdn. Bhd. NO 26, KG JELUTONG, MK, 06700 Pendang, Kedah
Oyster sauce	Soon Food Industry Enterprise 8, Jalan Taming 3, Taman Taming Jaya, 43300 Balakong, Selangor
Chicken stock	Ajinomoto Malaysia Bhd Lot L1-E-5A and L1-E-5B, Technology Park Malaysia Enterprise, 4, Lebuhraya Sungai Besi, Bukit Jalil, 57000 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur
Breadcrumbs	Grand Meltique Food Trading 21, Jln Kempas Utama 3/6, Taman Kempas Utama, 81200 Johor Bahru, Johor
Eggs	Sun Spectrum Sdn. Bhd. Setia Business Park. No. 14, Jalan Laman Setia, Jalan Laman Setia 7/8, 81550 Johor Bahru, Johor
Mayonnaise	Azad Lot Kilang KSB 1-1, 1-2 & 1-3, IKS, 86400 Parit Raja, JohorFood Industries Sdn. Bhd.
Mustard	Harvest Frozen Food Sdn. Bhd 101, Jalan Sutera 1, Taman Sentosa, 80150 Johor Bahru, Johor
Pickles	Lifestyle Ventures Sdn Bhd 10, Jalan 36/41, Off Jalan Dato Sellathevan, Kota Kemuning Shah Alam 40470 Selangor Malaysia
Dried dill	Hexa Food Sdn Bhd Jalan Kebun, Amj Industrial Park, 40600 Shah Alam, Selangor
Garlic powder	Hexa Food Sdn Bhd

	Jalan Kebun, Amj Industrial Park, 40600 Shah Alam, Selangor
Wheat flour	Low Seat Hoong Sdn Bhd 1, Jalan 2, Taman Industri Pandan Indah, 55100 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur
Onion powder	Hexa Food Sdn Bhd Jalan Kebun, Amj Industrial Park, 40600 Shah Alam, Selangor
Salt	Seng Hin Brothers Enterprises Sdn. Bhd. Lot 156, Taman Perindustrian Intergrasi Rawang, Jalan Industri 2/1, 48000 Rawang, Selangor
White pepper powder	Hexa Food Sdn Bhd Jalan Kebun, Amj Industrial Park, 40600 Shah Alam, Selangor





7.6 Machine and Equipment Planning

7.8 Table Amount of Machine and Equipment Required

Machine	Calculation
Chest Freezer	$19/480 \times 11.21 = 0.4$
Cash Register	$19/480 \times 11.21 = 0.44$
Deep Fryer	$19/480 \times 11.21 = 0.44$
Drink Dispenser	$19/480 \times 11.21 = 0.44$
Gas Stove	$19/480 \times 11.21 = 0.44$
Blender	$19/480 \times 11.21 = 0.44$
Air Ventilator	$19/480 \times 11.21 = 0.44$
Oscillating Fan	$19/480 \times 11.21 = 0.44$

7.4.1 List of Machine & Equipment

Table 7.9 List of Machine & Equipment

Machine	No of machine	Price (RM)
<p>Freezer</p> 	<p>1</p>	<p>411</p>
<p>Cash Register</p> 	<p>1</p>	<p>475</p>
<p>Deep Fryer</p> 	<p>1</p>	<p>499</p>
<p>Drink Dispenser</p> 	<p>1</p>	<p>350</p>

<p>Gas Stove</p> 	<p>2</p>	<p>178</p>
<p>Blender</p> 	<p>1</p>	<p>45</p>
<p>Air Ventilator</p> 	<p>1</p>	<p>338</p>
<p>Oscillating Fan</p> 	<p>2</p>	<p>113</p>
<p>Generator</p> 	<p>1</p>	<p>650</p>
<p>TOTAL</p>		<p>3,059.00</p>

7.4.2 List of Kitchen Tools

Table 7.10 List of Kitchen Tools

Kitchen Tools	Quantity	Price (RM)	Total (RM)
<p>Gas (14 kg)</p> 	1	106.60	106.60
<p>Measuring Spoon (8 pieces per set)</p> 	1	3.50	3.50
<p>Weight Scale</p> 	1	11.50	11.50
<p>Stainless Steel Mixing Bowl (6 pieces per set)</p> 	1	20	20.00


<p>Fork and Spoon (4 pieces per each packet)</p> 	<p>1</p>	<p>5.50</p>	<p>5.50</p>
<p>Plastic Compartment Cutlery Holder</p> 	<p>1</p>	<p>10.90</p>	<p>10.90</p>
<p>Scissor</p> 	<p>2</p>	<p>2.90</p>	<p>5.80</p>
<p>Flour Filter</p> 	<p>1</p>	<p>3.20</p>	<p>3.20</p>
<p>Press Button Lighter</p>	<p>1</p>	<p>6.90</p>	<p>6.90</p>

			
<p>Cutting Board</p> 	<p>2</p>	<p>3.50</p>	<p>7.00</p>
<p>Ladle</p> 	<p>4</p>	<p>2.50</p>	<p>10.00</p>
<p>Spatula</p> 	<p>4</p>	<p>2.50</p>	<p>10.00</p>
<p>Knives</p> 	<p>2</p>	<p>6.90</p>	<p>13.80</p>
<p>Tongs</p>	<p>4</p>	<p>1.20</p>	

			4.80
<p>Container</p> 	16	7.00	272.00
<p>Ice box</p> 	1	116.00	116.00
<p>Stainless steel cooling tray</p> 	1	28.50	28.50
TOTAL			636.00

7.6.3 List of Vehicle

Table 7.11 List of Vehicle

Building	Quantity	PRICE (RM)
Food Truck 	1	45,000
Food truck modification	1	15,000.00
TOTAL		60,000.00

7.6.4 List of Machine Supplier

Machine	Price (RM)	Supplier
Freezer Deep Fryer	443 499	BERJAYA STEEL PRODUCT SDN BHD Jalan Lancang off Jalan Cheras, 56100 Kuala Lumpur, Malaysia.
Air Ventilation Oscillating Fan	338 113	PANASONIC MALAYSIA SDN BHD Lot 10, Jalan 13/2, 46200 Petaling Jaya, Selangor Darul Ehsan, Malaysia
Drink Dispenser Blender Gas Stove	350 45 89	TIEN TIEN KITCHEN EQUIPMENT Taman Perindustrian Puchong 47100 Puchong, Selangor

Cash Register	475	OLYMPIA Perak, Malaysia
Electric Generator	650	SYK HARDWARE Wp Kuala Lumpur, Kuala Lumpur, 50450

7.6.4 Machine and Equipment

Table 7.12 List Machine and Equipment

Item	Quantity	Price/unit (RM)	Own	Rent	Buy	Cost Monthly (RM)	Fixed Assets (RM)
Chest Freezer	1	443	-	-	/	-	443
Cash Register	1	475	-	-	/	-	475
Deep Fryer	1	499	-	-	/	-	499
Drink Dispenser	1	350	-	-	/	-	350
Gas Stove	2	178	-	-	/	-	178
Blender	1	45	-	-	/	-	45
Air Ventilation	1	338	-	-	/	-	338
Oscillating Fan	2	113	-	-	/	-	113
Electric Generator	1	650	-	-	/	-	650

7.7 Manpower Planning

7.7.4 Organization Chart for Operation Department



Figure 7.2 Organizational Chart (Head of Department + workers)

7.7.5 Amount of Direct Labour Required

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

- Example : Laboratory operator

$$\frac{33}{420 \text{ min (7 hours x 60 minutes)}} \times 0.9 \text{ min} = 0.07 @ 1 \text{ operator}$$

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

7.7.4 List of Operation Personnel

Table 7.13 List of Operation Personnel

6 Position	No of personel
Operation manager/cook	2

7.7.5 Task and Responsibilities

Table 7.14 Task and Responsibilities

Position	Task and Responsibilities
Operation manager / cook	<ul style="list-style-type: none"> • To ensure the production process is systematic and efficient • To ensure quality the production process is compliance with the requirement • Setting up workstations with all needed ingredients and cooking equipment • Ensure great presentation by dressing dishes before they are served • Check quality of ingredients • Prepares and packages food and drink products

7.7.6 Schedule of remuneration

Table 7.15 Schedule of remuneration






Position	Quantity	Monthly Salary (RM) (A)	EPF (RM) (9 %) (B)	SOCSSO (RM) (1.75 %) (C)	EIS (RM) (0.2 %)	Total (A)+(B)+(C)+(D)
Operation manager	2	1500(2)	135(2)	26.25(2)	3(2)	3328.5
Total						3328.5

7.8 Overhead Requirement

7.8.1 Operations Overhead

Table 7.16 Operation Overhead

No	Types of Overhead	Quantity	Price/Unit (RM)	Monthly Cost (RM)
1	Gas refill 	2	30.00	60.00
2	Paper roll resit (10 roll) 	3	9.00	27.00
3	Dish soap 	2	12.00	24.00
4	Hand glove(100 pieces) 	2	1.60	3.20
5	Kitchen cleaner 	2	1.33	2.66
6	Floor cleaner	2	1.33	2.66

				
7	3ply tissue (100sheets) 	99	0.85	84.15
8	Diesel 	139.54	2.15	300
9	Petrol 	78	2.05	159.90
10	Food truck maintenance 	1	400.00	400.00
			TOTAL	1,063.57




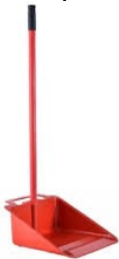
7.8.2 List of Overheads

Table 7.17 List of Overheads

No	Type of Overhead	Monthly Cost(RM)
1	Utilities	1600
2	Site rental charge	2500
	Total	4100

7.8.3 List of Other Expenses





Table 7.18 List of Other Expenses

No	Other expenses	Quantity	Price/Unit (RM)	Monthly cost (RM)
1	Dustbin 	2	13.89	27.78
2	Broom 	2	5.00	10.00
3	Mop 	2	4.90	9.80
4	Dustpan 	2	5.00	10.00


5	<p>Sponge</p> 	2	5.98	11.96
6	<p>Apron</p> 	5	3.59	17.95
7	<p>Bucket</p> 	1	11.60	11.60
8	<p>Trash bag(8pieces)</p> 	23	3.70	85.10
9	<p>Oil funnel</p> 	1	1.00	1.00
TOTAL				185.19

7.8.4 List of Packaging

Table 7.19 List of Packaging

No	Packaging	Quantity	Price/Unit (RM)	Monthly cost (RM)
1	Plastic box container (50 pieces) 	132	13.90	1834.80
2	Disposable economy paper lunch box (50 pieces) 	66	8.60	567.60
3	Plastic cup (50 pieces) 	17	10.50	178.50
4	Direct cup lid (50 pieces) 	17	6.20	105.40
4	Plastic Spoon (50 pieces)	66	1.49	98.34

				
5	Plastic fork (50 pieces) 	66	1.49	98.34
6	plastic bag (10x13) 50pieces 	22	1.20	26.40
7	plastic bag (12x16) 32pieces 	35	1.90	66.50
8	Cup holder tray (2cup) 	175	0.23	40.25
9	Cup holder tray (4cup) 	125	0.47	58.75

				
	TOTAL			3,074.88

7.9 Total Operations Cost

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

7.10 Cost per unit

$$\begin{aligned}
 \text{Cost per unit} &= \frac{\text{Total Operations Cost (RM)}}{\text{Total number of Output (Output per month)}} \\
 \text{Cost per unit} &= \frac{\text{RM 53,094.22}}{4147} \\
 &= \text{RM 12.80}
 \end{aligned}$$

7.11 Productivity Index (PI)

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

7.12 Location Plan

Due to the close proximity to clients and the sizable community, Kabin Berasap chose to conduct business at the Tebing Bandar Dato' Onn. The main draw for residents of Johor Bahru, whether they are there to shop or to work. As a result, the business will reap indirect benefits because more customers mean a larger population. As the business's clientele expands, sales revenue rises.

7.13 Business and operation hours




Business hour = 8 hours per day (4.00 p.m until 12.00 a.m)

Operating hour = 8 hours per day (2.00 p.m until 1.00 a.m)

Working days = 6 days per week (Tuesday – Sunday)

7.14 License, Permits and Regulations Required

Table 7.20 License, Permits and Regulations Required

Type of license	Fees (RM)	Logo
Food License	120.00	
Typhoid Injection Certificate	80.00(per person)	 <p data-bbox="927 1413 1286 1442">Kementerian Kesihatan Malaysia</p>
Road tax and insurance	1700.00	

7.15 Operations Budget

Table 7.21 operation budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
- Machine and equipment	3,059.00		
- Kitchen tools	636.00		
- Food truck	60,000.00		
Working Capital			
- Raw material		33,232.90	
- Packaging		3,074.88	
- Total overhead		1,063.57	
Other Expenses			
- Other expenses			185.19
- Food truck license			120.00
- Typhoid injection certificate			480.00
- Road tax and insurance			1700.00
TOTAL	63,695.00	37,371.35	2485.19
		103,551.54	

7.16 Implementation Schedule

Table 7.22 Implementation Schedule

Activities	Dateline	Duration
Plan for business <ul style="list-style-type: none"> • Survey for business • Location for business • Discuss and settle up deposit and agreement for business premises • Survey for machine and raw material supplier 	1/11/2023 – 28/2/2023	2 months
Application for permit and license	1/3/2023 – 31/3/2023	1 month
Banner and flyers booking from suppliers	1/4/2023 – 8/4/2023	1 week
Installation of machine in the premise	9/4/2023 – 30/4/2023	3 weeks
Decoration and advertisement of the business	1/5/2023 – 31/5/2023	1 month

ADMINISTRATION PLAN

8.1 Organizational Chart for Administration and Finance Department

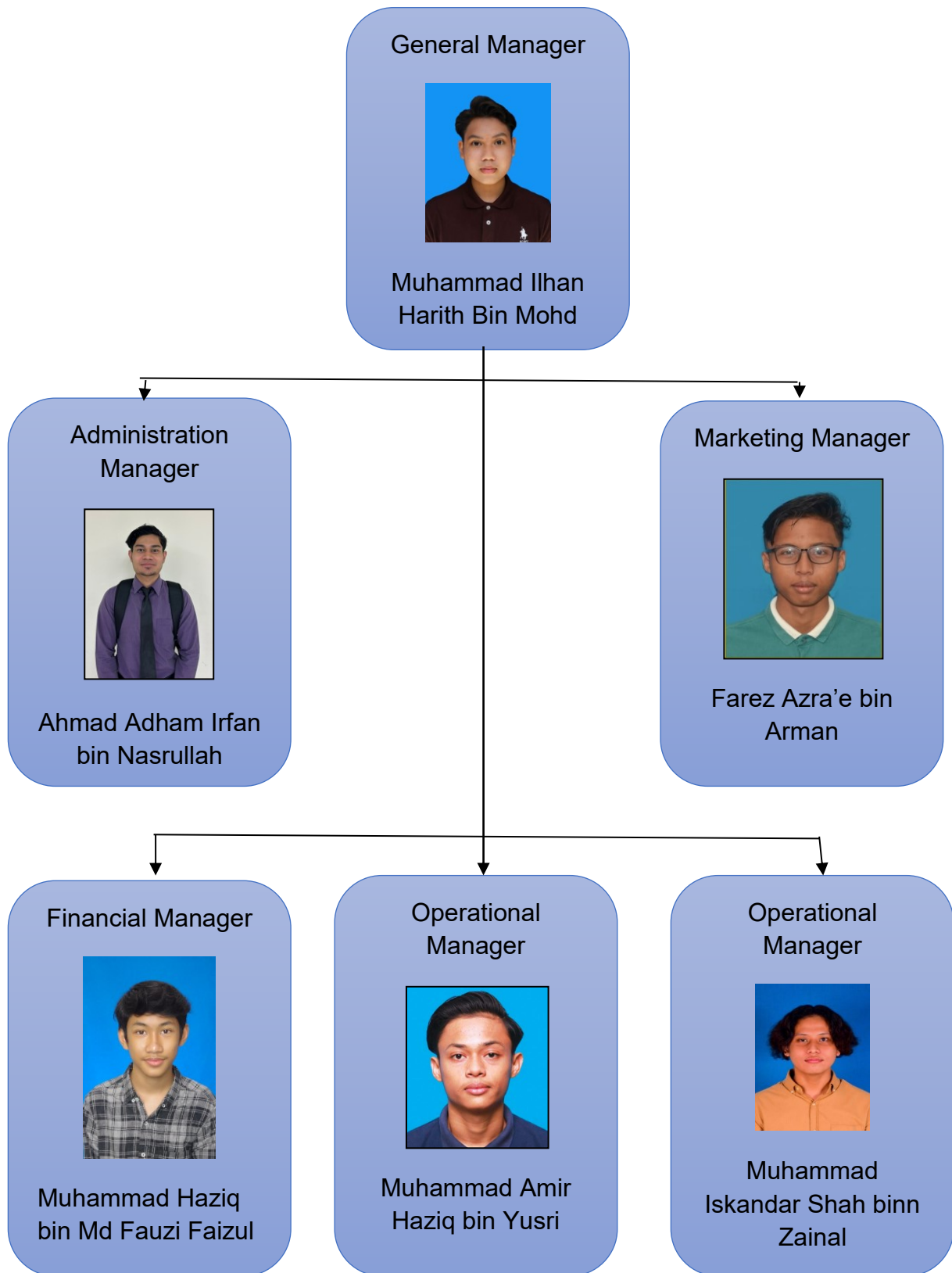


Figure 8.1 Organizational Chart (GM + Head and workers of Administration and Finance Department)

8.2 Manpower Planning

Table 8.2 List of Personnel

Position	No. of Personnel
General Manager	1
Administration Manager	1
Marketing Manager	1
Operation Manager	2
Financial Manager	1

8.3 Schedule of Task and Responsibilities

Table 8.3 Task and Responsibilities (GM + Head and workers of Administration and Finance Department)

Position	Task and Responsibilities
General Manager	<ul style="list-style-type: none"> • Managing daily business operation. • Developing business growth strategies. • Evaluating performance and productivity.
Administration Manager	<ul style="list-style-type: none"> • Manage inventory of office, which is assets, item required in workplace to make sure operation run smoothly. • Organize purchasing of new material. • Stay inform to all organizational changes and business developments.
Operation Manager	<ul style="list-style-type: none"> • Develop, and maintain the quality assurance protocol. • Ensure that the operational activities remain on time and below budget. • Oversee material and inventory.
Financial Manager	<ul style="list-style-type: none"> • Collect, interpret, and review the financial information. • Planning and predicting the financial trends. • Produce financial reports related to budgets, account payables, account receivables and expenses.
	<ul style="list-style-type: none"> • Creating promotional information to drive business.

Marketing Manager	<ul style="list-style-type: none"> • Building relationships with media outlets. • Testing new markets opportunities.
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8.4 Schedule of Remuneration



Table 8.4 Schedule of Remuneration

Position	Quantity	Monthly Salary (RM) (A)	EPF (RM) (9 %) (B)	SOCSSO (RM) (1.75 %) (C)	EIS (RM) (0.2 %) (D)	Total (A)+(B)+(C)+(D)
General Manager	1	2500	225	43.75	5	2773.75
Administration Manager	1	2300	207	40.25	4.6	2551.85
Operation Manager	2	2300	207	40.25	4.6	5103.70
Financial Manager	1	2300	207	40.25	4.6	2551.85
Marketing Manager	1	2300	207	40.25	4.6	2551.85
Total	6					15,533.00

8.5 Office Furniture, Fitting and Office Supplies

Table 8.5 List of Office Furnitures and Fittings

No	Type	Quantity/Unit	Price (RM)	Total (RM)
1	<p>Faber Castell Pen K One 0.5mm Ball Pen</p> 	30	0.94	28.2
2	<p>Business Stamp</p> 	1	17	17
3	<p>Artline Stamp pad</p> 	5	24	120

<p>4</p>	<p>Casio calculator</p> 	<p>1</p>	<p>20</p>	<p>20</p>
<p>5</p>	<p>Double A A4 Paper 70gsm 500s</p> 	<p>5</p>	<p>11</p>	<p>55</p>
	<p>Total</p>			<p>RM240.20</p>

8.6 List of Deposit

Table 8.6 List of Deposit

Type	Quantity	Price / Unit (RM)	Total (RM)
Bank	1	2124.70	2124.70
Total			2124.70

8.7 Administration Budget

Table 8.7 Administration Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset	-	-	-
Working capital			
• Remunerations	-	9985.5	-
Other Expenses			
• Registration and License	-		140
• Jakim Halal Certification	-		200
• Office supplies			240.20
TOTAL		10565.7	

FINANCIAL PLAN

9 Financial Plan

9.1 Operating Budget

9.1.1 Administrative Budget

Table 9.1 Administrative Budget

ADMINISTRATIVE BUDGET				
Particulars	Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Land & Building	-			-
	-			-
	-			-
	-			-
	-			-
<i>Working Capital</i>				
Salary, EPF, SOCSO, EIS		15,533		15,533
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			240	
Deposit (rent, utilities, etc.)			2,125	2,125
Business Registration & Licences			340	340
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	-	15,533	2,705	17,998

9.1.2 Marketing Department

Table 9.2: Marketing Budget

MARKETING BUDGET				
Particulars	Assets	Monthly Exp.	Others	Total
Fixed Assets				
	-			-
	-			-
	-			-
	-			-
Working Capital				
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			287	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licenses			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	-	-	287	-

9.1.3 Operations Department

Table 9.3 Operation Budget

OPERATIONS BUDGET				
Particulars	Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Food Truck	60000			60,000
Machine and Equipment	3059			3,059
Kitchen Tools	636			636
				-
<i>Working Capital</i>				
Raw Materials & Packaging		36,308		36,308
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		-		-
Total overhead		1,064		1,064
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			2,485	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licenses			600	600
Insurance & Road Tax for Motor Vehicle			1,700	1,700
Other Pre-Operations Expenditure			-	-
Total	63,695	37,371	4,785	103,366

9.2 Project Implementation Cost and Sources of Finance

Table 9.4 Project Implementation Cost and Sources of Finance

KABIN BERASAP						
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						
Food Truck		60,000		60,000		
Machine and Equipment		3,059			3,059	
Kitchen Tools		636			636	
Working Capital						
	1	months				
Administrative		15,533	5,547		9,986	
Marketing						
Operations		37,371	24,238		13,133	
Pre-Operations & Other Expenditure		7,777	7,777			
Contingencies						
	10%	12,438	12,438			
TOTAL		136,814	50,000	60,000	26,814	

9.3 Fixed Asset Depreciation Schedule

Table 9.5 Fixed Asset Depreciation Schedules

KABIN BERASAP DEPRECIATION SCHEDULES															
Fixed Asset Cost (RM) Method Economic Life (yrs)				Food Truck 60,000 Straight Line 9				Fixed Asset Cost (RM) Method Economic Life (yrs)				Machine and Equipment 3,059 Straight Line 5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	60,000		-	-	3,059		-	-	636		-	-	-
1	6,667	6,667	53,333	1	612	612	2,447	1	127	127	509	1	-	-	-
2	6,667	13,333	46,667	2	612	1,224	1,835	2	127	254	382	2	-	-	-
3	6,667	20,000	40,000	3	612	1,835	1,224	3	127	382	254	3	-	-	-
4	6,667	26,667	33,333	4	612	2,447	612	4	127	509	127	4	-	-	-
5	6,667	33,333	26,667	5	0	0	612	5	127	636	-	5	-	-	-
6	6,667	40,000	20,000	6	0	0	612	6	0	0	-	6	-	-	-
7	6,667	46,667	13,000	7	0	0	612	7	0	0	-	7	-	-	-
8	6,667	53,333	6,667	8	0	0	612	8	0	0	-	8	-	-	-
9	6,667	60,000	0	9	0	0	612	9	0	0	-	9	-	-	-
10	0	0	0	10	0	0	612	10	0	0	-	10	-	-	-

9.4 Loan and Hire Purchase Depreciation Schedule

Table 9.6 Loan and Hire Purchase Depreciation Schedule

KABIN BERASAP				
LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES				
LOAN REPAYMENT SCHEDULE				
<i>Amount</i>	50,000			
<i>Interest Rate</i>	5%			
<i>Duration (yrs)</i>	10			
<i>Method</i>	Baki Tahunan			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		50,000
1	5,000	2,500	7,500	45,000
2	5,000	2,250	7,250	40,000
3	5,000	2,000	7,000	35,000
4	5,000	1,750	6,750	30,000
5	5,000	1,500	6,500	25,000
6	5,000	1,250	6,250	20,000
7	5,000	1,000	6,000	15,000
8	5,000	750	5,750	10,000
9	5,000	500	5,500	5,000
10	5,000	250	5,250	0
HIRE-PURCHASE REPAYMENT SCHEDULE				
<i>Amount</i>	60,000			
<i>Interest Rate</i>	5%			
<i>Duration (yrs)</i>	5			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		60,000
1	12,000	3,000	15,000	48,000
2	12,000	3,000	15,000	36,000
3	12,000	3,000	15,000	24,000
4	12,000	3,000	15,000	12,000
5	12,000	3,000	15,000	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

Table 9.6 Loan and Hire Purchase Depreciation Schedule

9.5 Proforma Cashflow Statement

Table 9.7 Cashflow Statement

KABIN BERASAP 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)	28,748													28,748		
Loan	50,000													50,000		
Cash Sales		63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	760,410	836,451	961,919
Collection of Accounts Receivable																
TOTAL CASH INFLOW	78,748	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	63,368	839,158	936,451	961,919
CASH OUTFLOW																
Administrative Expenditure																
Salary, EPF, SOCSO, EIS		9,986	9,986	9,986	9,986	9,986	9,986	9,986	9,986	9,986	9,986	9,986	9,986	119,832	131,815	151,587
Marketing Expenditure																
Operations Expenditure																
Cash Purchase		44,977	44,977	44,977	44,977	44,977	44,977	44,977	44,977	44,977	44,977	44,977	44,977	539,722	417,463	480,083
Payment of Account Payable																
Carriage Inward & Duty																
Salaries, EPF & SOCSO																
Total overhead		1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	12,783	14,039	16,145
Other Expenditure																
Pre-Operations																
Deposit (rent, utilities, etc.)	2,125													2,125		
Business Registration & Licences	940													940		
Insurance & Road Tax for Motor Vehicle	1,700													1,700	1,700	1,700
Other Pre-Operations Expenditure																
Fixed Assets																
Purchase of Fixed Assets - Land & Building																
Purchase of Fixed Assets - Others		3,695												3,695		
Hire-Purchase Down Payment																
Hire-Purchase Repayment:																
Principal		750	750	750	750	750	750	750	750	750	750	750	750	9,000	9,000	9,000
Interest		188	188	188	188	188	188	188	188	188	188	188	188	2,250	2,250	2,250
Loan Repayment:																
Principal		417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000	5,000
Interest		208	208	208	208	208	208	208	208	208	208	208	208	2,500	2,250	2,000
Tax Payable													0	0	0	0
TOTAL CASH OUTFLOW	9,460	60,601	57,589	57,589	57,589	57,589	57,589	57,589	57,589	57,589	57,589	57,589	57,589	702,539	586,831	671,576
CASH SURPLUS (DEFICIT)	70,289	2,766	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	5,779	136,619	249,620	290,343
BEGINNING CASH BALANCE	70,289	70,289	73,055	78,833	84,612	90,391	96,169	101,948	107,726	113,505	119,284	125,062	130,841	136,619	136,619	386,239
ENDING CASH BALANCE	70,289	73,055	78,833	84,612	90,391	96,169	101,948	107,726	113,505	119,284	125,062	130,841	136,619	136,619	386,239	676,582

9.6 Proforma Income Statement

Table 9.8 Proforma Income Statement

KABIN BERASAP PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	21,785	41,746
Current Year Purchases	435,693	417,463	480,083
Ending Stock	21,785	41,746	72,012
Raw Materials Used	413,909	397,502	449,817
Carriage Inward	413,909	397,502	449,817
Salaries, EPF & SOCSO			
Factory Overhead			
Depreciation of Fixed assets (Operations)	7,406	7,406	7,406
Total overhead	12,763	14,039	16,145
Total Factory Overhead	20,169	21,445	23,551
Production Cost	434,077	418,946	473,367

KABIN BERASAP PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	760,410	836,451	961,919
Less: Cost of Sales			
Opening Stock of Finished Goods			
Production Cost	434,077	418,946	473,367
less: Ending Stock of Finished Goods	0	0	0
	434,077	418,946	473,367
Gross Profit	326,333	417,505	488,551
Less: Expenditure			
Administrative Expenditure	186,396	205,036	235,791
Marketing Expenditure			
Other Expenditure	3,012	3,314	3,811
Business Registration & Licences	940		
Insurance & Road Tax for Motor Vehicle	1,700	1,700	1,700
Other Pre-Operations Expenditure			
Interest on Hire-Purchase	3,000	3,000	3,000
Interest on Loan	2,500	2,250	2,000
Depreciation of Fixed Assets			
Total Expenditure	197,548	215,299	246,302
Net Profit Before Tax	128,784	202,205	242,250
Tax	0	0	0
Net Profit After Tax	128,784	202,205	242,250
Accumulated Net Profit	128,784	330,990	573,240

9.7 Proforma Balance Sheet
Table 9.9 Proforma Balance Sheet

KABIN BERASAP PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Food Truck	53,333	46,667	40,000
Machine and Equipment	2,447	1,835	1,224
Kitchen Tools	509	382	254
	56,289	48,884	41,478
Current Assets			
Stock of Raw Materials	21,785	41,746	72,012
Stock of Finished Goods			
Accounts Receivable			
Cash Balance	168,400	341,049	543,439
	190,184	382,796	615,451
Other Assets			
Deposit	2,125	2,125	2,125
TOTAL ASSETS	248,598	433,804	659,054
Owners' Equity			
Capital	26,814	26,814	26,814
Accumulated Profit	128,784	330,990	573,240
	155,598	357,804	600,054
Long Term Liabilities			
Loan Balance	45,000	40,000	35,000
Hire-Purchase Balance	48,000	36,000	24,000
	93,000	76,000	59,000
Current Liabilities			
Accounts Payable			
TOTAL EQUITY & LIABILITIES	248,598	433,804	659,054

9.8 Financial Ratio Analysis

9.8.1 Liquidity Ratios

9.8.1.1 Current Ratios

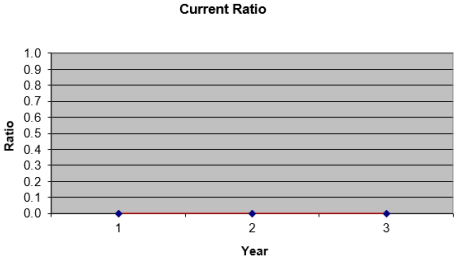
Calculation	Graph
<p>Current ratio = $\frac{\text{Current Asset}}{\text{Current Liabilities}}$</p> <p><i>Current ratio = $\frac{132,720}{0}$</i></p> <p>Year 1 = 0</p> <p>Year 2 = 0</p> <p>Year 3 = 0</p>	<p style="text-align: center;">Current Ratio</p> 

Table 9.10 Current Ratios

9.8.1.2 Quick Ratios

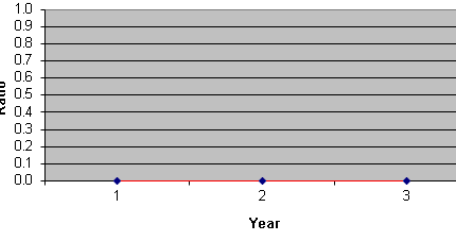
Calculation	Graph
<p>Quick ratio = $\frac{\text{Current Asset} - \text{Inventories}}{\text{Current Liabilities}}$</p> <p><i>Quick ratio = $\frac{132,720 - 18,976}{0}$</i></p> <p>Year 1 = 0</p> <p>Year 2 = 0</p> <p>Year 3 = 0</p>	<p style="text-align: center;">Quick Ratio (Acid-Test)</p> 

Table 9.11 Quick Ratios

9.8.2 Efficiency Ratios

9.8.2.1 Inventory Turnover Ratios

Calculation	Graph								
$ITO = \frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$ $ITO = \frac{434,077}{(0 + 21,785)/2}$ <p>Year 1 = 39.85 Times</p> <p>Year 2 = 13.19 Times</p> <p>Year 3 = 8.32 Times</p>	<p style="text-align: center;">Inventory Turnover Ratio</p> <table border="1"> <caption>Inventory Turnover Ratio Data</caption> <thead> <tr> <th>Year</th> <th>ITO</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>39.85</td> </tr> <tr> <td>2</td> <td>13.19</td> </tr> <tr> <td>3</td> <td>8.32</td> </tr> </tbody> </table>	Year	ITO	1	39.85	2	13.19	3	8.32
Year	ITO								
1	39.85								
2	13.19								
3	8.32								

Table 9.12 Inventory Turnover Ratios

9.8.3 Profitability Ratios

9.8.3.1 Gross Profit Margin

Calculation	Graph								
$GPM = \frac{\text{Gross Profit}}{\text{Net Sales}} \times 100$ $GPM = \frac{326,333}{760,410} \times 100\%$ <p>Year 1 = 43%</p> <p>Year 2 = 50%</p> <p>Year 3 = 51%</p>	<p style="text-align: center;">Gross Profit Margin</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>43%</td> </tr> <tr> <td>2</td> <td>50%</td> </tr> <tr> <td>3</td> <td>51%</td> </tr> </tbody> </table>	Year	GPM (%)	1	43%	2	50%	3	51%
Year	GPM (%)								
1	43%								
2	50%								
3	51%								

Table 9.13 Gross Profit Margin

9.8.3.2 Net Profit Margin

Calculation	Graph								
$NPM = \frac{\text{Profit After Tax}}{\text{Total Sales}} \times 100$ $NPM = \frac{89,450}{413,114} \times 100\%$ <p>Year 1 = 22%</p> <p>Year 2 = 20%</p> <p>Year 3 = 17%</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>12%</td> </tr> <tr> <td>2</td> <td>30%</td> </tr> <tr> <td>3</td> <td>30%</td> </tr> </tbody> </table>	Year	Return on Sales (%)	1	12%	2	30%	3	30%
Year	Return on Sales (%)								
1	12%								
2	30%								
3	30%								

Table 9.14 Net Profit Margin

9.8.3.3 Return on Asset

Calculation	Graph								
$ROA = \frac{\text{Profit After Tax}}{\text{Total Asset}} \times 100$ $ROA = \frac{89450}{174020} \times 100\%$ <p>Year 1 = 51%</p> <p>Year 2 = 36%</p> <p>Year 3 = 25%</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>45%</td> </tr> <tr> <td>2</td> <td>58%</td> </tr> <tr> <td>3</td> <td>40%</td> </tr> </tbody> </table>	Year	Return on Investment (%)	1	45%	2	58%	3	40%
Year	Return on Investment (%)								
1	45%								
2	58%								
3	40%								

Table 9.15 Return on Asset

9.8.3.4 Return on Equity

Calculation	Graph								
$ROE = \frac{\text{Profit After Tax}}{\text{Total Equity}} \times 100$ $ROE = \frac{218,173}{436,660} \times 100\%$ <p>Year 1 = 84%</p> <p>Year 2 = 46%</p> <p>Year 3 = 29%</p>	<p style="text-align: center;">Return on Equity</p> <table border="1"> <caption>Return on Equity Data</caption> <thead> <tr> <th>Year</th> <th>ROE (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>84</td> </tr> <tr> <td>2</td> <td>46</td> </tr> <tr> <td>3</td> <td>29</td> </tr> </tbody> </table>	Year	ROE (%)	1	84	2	46	3	29
Year	ROE (%)								
1	84								
2	46								
3	29								

Table 9.16 Return on Equity

9.8.4 Solvency Ratios

9.8.4.1 Debt to Equity

Calculation	Graph								
$\text{Debt to Equity} = \frac{\text{Total Liabilities}}{\text{Total Equity}}$ $DTE = \frac{67,000}{107,020}$ <p>Year 1 = 0.60</p> <p>Year 2 = 0.27</p> <p>Year 3 = 0.16</p>	<p style="text-align: center;">Debt to Equity Ratio</p> <table border="1"> <caption>Debt to Equity Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.60</td> </tr> <tr> <td>2</td> <td>0.27</td> </tr> <tr> <td>3</td> <td>0.16</td> </tr> </tbody> </table>	Year	Ratio	1	0.60	2	0.27	3	0.16
Year	Ratio								
1	0.60								
2	0.27								
3	0.16								

Table 9.17 Debt to Equity

9.8.4.2 Debt to Assets


Calculation	Graph								
<p>$\text{Debt to Assets} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$</p> <p>$DTA = \frac{93,000}{248,598}$</p> <p>Year 1 = 0.37</p> <p>Year 2 = 0.18</p> <p>Year 3 = 0.09</p>	<p style="text-align: center;">Debt to Assets</p>  <p>The graph displays the Debt to Assets ratio over three years. The y-axis ranges from 0 to 0.4 in increments of 0.05. The x-axis is labeled 1, 2, and 3. The data points are approximately (1, 0.37), (2, 0.18), and (3, 0.09), connected by an orange line.</p> <table border="1"> <caption>Data for Debt to Assets Graph</caption> <thead> <tr> <th>Year</th> <th>Debt to Assets Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.37</td> </tr> <tr> <td>2</td> <td>0.18</td> </tr> <tr> <td>3</td> <td>0.09</td> </tr> </tbody> </table>	Year	Debt to Assets Ratio	1	0.37	2	0.18	3	0.09
Year	Debt to Assets Ratio								
1	0.37								
2	0.18								
3	0.09								

Table 9.18 Debt to Assets

9.8.4.3 Time Interest Earned

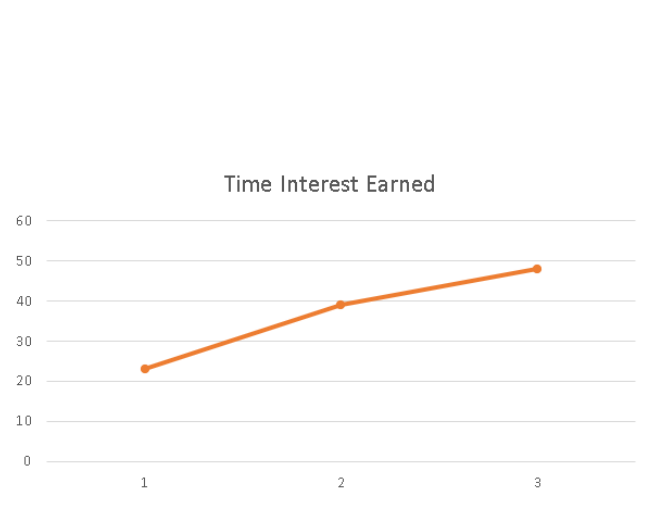
Calculation	Graph								
<p>$TIE = \frac{\text{EBIT}}{\text{Interest Expenses}}$</p> <p>$TIE = \frac{128,784}{5500}$</p> <p>Year 1 = 23 Times</p> <p>Year 2 = 39 Times</p> <p>Year 3 = 48 Times</p> <p><i>*EBIT = Income Before Interest and Tax</i></p>	<p style="text-align: center;">Time Interest Earned</p>  <p>The graph displays the Time Interest Earned ratio over three years. The y-axis ranges from 0 to 60 in increments of 10. The x-axis is labeled 1, 2, and 3. The data points are approximately (1, 23), (2, 39), and (3, 48), connected by an orange line.</p> <table border="1"> <caption>Data for Time Interest Earned Graph</caption> <thead> <tr> <th>Year</th> <th>Time Interest Earned Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>23</td> </tr> <tr> <td>2</td> <td>39</td> </tr> <tr> <td>3</td> <td>48</td> </tr> </tbody> </table>	Year	Time Interest Earned Ratio	1	23	2	39	3	48
Year	Time Interest Earned Ratio								
1	23								
2	39								
3	48								

Table 9.19 Time Interest Earned

BUSINESS MODEL CANVA

		<i>Designed for:</i>	<i>Designed by:</i>	<i>Date:</i>	<i>Version:</i>
Business Model Canvas		Food Truck	Kabin Berasap		
Key Partners	Key Activities	Value Propositions	Customer Relationships	Customer Segments	
-Supplier (local market) who provide ingredients and other supplies. -Local farmers - Provider of Kitchen materials -Social Media Influencers -Customers	- Processing orders, cooking and delivering food. - Ensuring the quality of products. - Marketing and advertising Key Resources - Food Truck - Kitchen equipment and materials - Food Inventory (fresh ingredients)	-International Menu options. - Guaranteed tasty, fresh, and nourishing meals. - High-quality ingredients - Faster delivery times and shorter wait times	-Ordering online -Discounts and Vouchers Channels -Social Media (Facebook, Instagram and Whatsapp) - Phone calls	- Families - Friends - Kids - Workers and employees - Students - Tourists	
Cost Structure			Revenue Streams		
- Food truck and equipment including kitchen materials - Fresh Ingredients -Advertising/ Marketing expenses (including managing of social media accounts) - Other expenses			- Daily sales		

CONCLUSION

CONCLUSION

In conclusion, the business Kabin Berasap sells western foods made with fresh ingredients. In the future, we intend to expand our selection of foods and launch a new franchise in order to satisfy the rising demand from our customers. We are incredibly appreciative that we can finish this business plan. We have all benefited greatly from being able to learn from the difficulties we have faced. We anticipate that our business will expand going forward. Despite the fact that there are many rival businesses in the area, our objective is to make a lot of money in this industry. Our excellent cooperation allowed us to finish this business plan.

We also hope that by offering the highest-quality western foods at competitive prices, our dedication and hard work will enable us to acknowledge our goal of becoming the most popular food truck in Malaysia. The continuation of Kabin Berasap is necessary for more people to benefit from the best western cuisine available in Malaysia. It is evident from the business plan that Kabin Berasap can benefit a large number of customers, particularly in terms of excellent food. Since there are plenty of parking spaces nearby, our customers from the neighbourhood can visit us with ease and enjoy a wonderful dining experience at Tebing, Bandar Dato Onn.

By opening Kabin Berasap, we can efficiently prepare and serve the best Western food to customers. This will enable the nearby employees to have our food and beverages, which will lift their moods and energy and enable them to carry on with their work.

APPENDICES



Figure 12.1 Logo



Figure 12.2 Business Card



Figure 12.3 Flyers



Figure 12.4 Banner

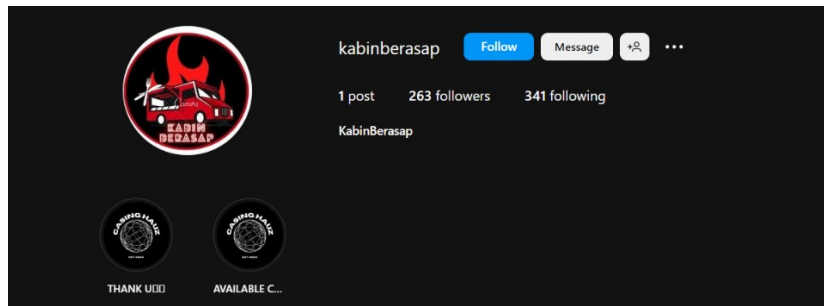


Figure 12.5 Social Media



Figure 12.6 Food Truck Kabin Berasap



Figure 12.7 Chicken Chop



Figure 12.8 Fish n Chip



Figure 12.9 Beef Steak



Figure 12.10 Lamb Chop



Figure 12.11 Iced Lemon Tea



Figure 12.12 Pepsi

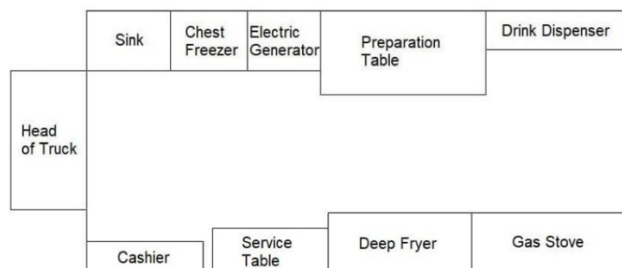


Figure 12.13 Food Truck Layout

PARTNERSHIP AGREEMENT

- **MUHAMMAD ILHAN HARITH BIN MOHD FAIZUL** **RM 6145**
- **MUHAMMAD HAZIQ BIN MD FAUZI** **RM 5000**
- **MUHAMMAD ISKANDAR SHAH BIN ZAINAL** **RM 5000**
- **AHMAD ADHAM IRFAN BIN NASRULLAH** **RM 5000**
- **FAREZ AZRA'E BIN ARMAN** **RM 5000**
- **MUHAMMAD AMIR HAZIQ BIN MOHD YUSRI** **RM 5000**

Contributions will be submitted no later than 1/2/2023. All capital contributions are final unless all partners give written consent of withdrawal. All contributions will be deposited into an individual capital account.

iv. Interest and Authority

The Partners' ownership interest in the Partnership will be as follows:

- **MUHAMMAD ILHAN HARITH BIN MOHD FAIZUL** **20%**
- **MUHAMMAD HAZIQ BIN MD FAUZI** **16%**
- **MUHAMMAD ISKANDAR SHAH BIN ZAINAL** **16%**
- **AHMAD ADHAM IRFAN BIN NASRULLAH** **16%**
- **FAREZ AZRA'E BIN ARMAN** **16%**
- **MUHAMMAD AMIR HAZIQ BIN MOHD YUSRI** **16%**

The Partners' authority will be defined by the following unless otherwise stated in the Agreement: Any decisions requiring a contract or otherwise will require a unanimous vote by all Partners.

v. Costs

The Partners will share costs according to the following percentages:

- **MUHAMMAD ILHAN HARITH BIN MOHD FAIZUL** **20%**
- **MUHAMMAD HAZIQ BIN MD FAUZI** **16%**
- **MUHAMMAD ISKANDAR SHAH BIN ZAINAL** **16%**
- **AHMAD ADHAM IRFAN BIN NASRULLAH** **16%**
- **FAREZ AZRA'E BIN ARMAN** **16%**

- **MUHAMMAD AMIR HAZIQ BIN MOHD YUSRI** **16%**

vi. Profits

The Partners will share the net profits of the Partnership according to the following percentages:

- MUHAMMAD ILHAN HARITH BIN MOHD FAIZUL 20%
- MUHAMMAD HAZIQ BIN MD FAUZI 16%
- MUHAMMAD ISKANDAR SHAH BIN ZAINAL 16%
- AHMAD ADHAM IRFAN BIN NASRULLAH 16%
- FAREZ AZRA'E BIN ARMAN 16%
- MUHAMMAD AMIR HAZIQ BIN MOHD YUSRI 16%

The Profits will be accounted for by AHMAD ADHAM IRFAN BIN NASRULLAH and distributed at the end of the month according to the above percentages after the costs of the Partnership have been paid according to the above cost percentages.

vii. Salary

All Partners must give their unanimous consent if a permanent salary is to be established and their unanimous consent for the amount of salary to be given to each Partner.

viii. Accounting

- All accounts related to the Partnership including contribution and distribution accounts will be audited upon a majority vote of the Partners.
- All Partners will maintain an individual contribution account. All Partners will maintain an individual distribution account. Partners will keep accurate and complete books of account for all accounts related to the Partnership.
- Any Partner, whether majority or minority, will be allowed to review all books of account at any time they request.
- Each Partner will be responsible for his or her own taxes on any distributions made.
- Accounting records will be kept on a cash basis.

- The fiscal year will be complete on the last day of Monday of each year. All Partners will present their position on the state of the Partnership within two weeks of the completion of each fiscal year.

ix. New Partners

The Partnership will amend this agreement to include new partners upon the written and unanimous vote of all Partners.

The name of the Partnership may be amended if a new Partner is added to the Partnership upon the written and unanimous vote of all Partners.

x. WITHDRAWAL OR DEATH

The Partners hereby reserve the right to withdraw from the Partnership at any time. Should a Partner withdraw from the Partnership because of choice or death, the remaining Partners will have the option to buy out the remaining shares of the Partnership. Should the Partners agree to buy out the shares, the shares will be bought in equal amounts by all Partners. The Partners agree to hire an outside firm to assess the value of the remaining shares. Only upon the partners' unanimous agreement will the outside firm's valuation of the shares be considered final. The Partners will have 14 days to decide if they want to buy the remaining shares together and disperse them equally. If all Partners do not agree to buy the shares, individual Partners will then have the right to buy the shares individually. If more than one Partner requests to buy the remaining shares, the shares will be split equally among those Partners wishing to purchase the shares. Should all Partners agree by unanimous vote, the Partnership may choose to allow a non-Partner to buy the shares thereby replacing the previous Partner.

If no individual Partner(s) finalizes a purchase agreement by 14 days, the Partnership will be dissolved.

The name of the Partnership may be amended upon the written and unanimous vote of all Partners if a Partner is successfully bought out.

XI. DISSOLUTION

Should the Partnership be dissolved by unanimous vote, the Partnership will be liquidated, and the debts will be paid. All remaining funds after debts have been paid will be distributed based on the percentage of ownership interest outlined in this Agreement.

XII. AMENDMENTS

- Amendments may be made hereto upon the unanimous and written consent of all Partners.
- Amendments must be expressly written and have the original signatures of all Partners.
- All amendments, notices, requests, claims, demands, and other communications between the parties shall be in writing. All such written communications shall be given (i) by delivery in person, (ii) by a nationally recognized next day courier service, (iii) by first-class, registered or certified mail, postage prepaid, (iv) by facsimile or (v) by electronic mail to the addresses of the parties specified in this Agreement or such other addresses specified in writing. All notices shall be effective upon (i) receipt by the party to which the written communication is given, or (ii) on the 5th day following mailing, whichever occurs first.

IN WITNESS WHEREOF, this Agreement has been executed and delivered in the manner prescribed by law as of the Effective Date first written above.