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WRITTEN REPORT CASE STUDY:

Mokti's Ice Cream

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EXECUTIVE SUMMARY

Mokti's business was studied in this case study to analyze the company's business, which included organization structure, product and services, business, marketing and operation strategy, and financial achievement. In addition, this case study focuses on the business model canvas, which includes customer segments, value propositions, channels, customer relationships, revenue streams, key resources, key activities, key partners, cost structure, and finally findings and discussions.

In terms of products and services, we can conclude that Mokti manufactures ice cream, including soft serving ice cream, popsicles and tubs, as well as coffee. In terms of business strategy, we are focusing on identifying opportunities as well as developing additional channels for growth. Mokti's marketing strategies include product strategy, pricing strategy, distribution strategy, and promotion strategy. Following that, Mokti's ice cream ensures that quality checks are performed, that experience is improved, and that production planning is included in the operation strategy. In terms of financial success, Mokti's ice cream has gained 85 outlets both locally and internationally, from Perlis to Istanbul.

Following that, we can confirm that Mokti's ice cream customer segments are teenagers, dessert lovers, students, and mass customers, based on our research. Mokti's ice cream uses retailers, outlets, franchises, and main factories as channels in their business. Mokti's ice cream's key resources are ingredients, brand, company employees, branch of locations, financial resources, physical resources, and human resources. Mokti's ice cream's key partners include gula apong, famous amos, boba, ice cream packaging, honeycomb, cornflakes, foodpanda, grabfood, qr pay, and paypal. Foodpanda and GrabFood will make delivery services more convenient for customers. Mokti is also concerned with their value propositions, which include low product prices, a wide range of flavours, and consistent distribution across the country, from Perlis to Istanbul. Mokti's earn money from customers who walk into stores, social media, and other sources in order to provide good services and ensure that customers are satisfied with their purchases. The cost structure includes marketing costs, employee salaries, ingredients, store and facility construction costs to be paid annually or monthly.

1.0 INTRODUCTION

1.1 Background of the Study

An entrepreneur is an individual who creates a new business, bearing most of the risks and enjoying most of the rewards. The process of setting up a business is known as entrepreneurship. Entrepreneurs play a key role in any economy, using the skills and initiative necessary to anticipate needs and bring new ideas to market. Entrepreneurship that proves to be successful in taking on the risks of creating a startup is rewarded with profits and growth opportunities.

Students pursuing a degree in human resources management at Universiti Teknologi Mara (UiTM) are obliged to take The Principle of Entrepreneurship (ET530) during this semester. The objective of this course is to provide student with a fundamental understanding of entrepreneurship from the perspective of the individual entrepreneur. The emphasis is on the individual's attitude of entrepreneurship and method of decision-making as he pursues entrepreneurial possibilities, launches new businesses, and deals with business management challenges. The delivery of the course incorporates both theoretical and practical aspects of entrepreneurship. Theoretical aspects include looking at the key principles in understanding entrepreneurship, while practical aspects include involving students in developing their business idea, analyzing the business using a business model canvas, and creating a new business entry utilizing social media. Regarding to this assignment, students need to choose one company and do some research about the background and entrepreneurial competencies about the company.

1.2 Purpose of the Study

Mokti's Ice Cream was chosen as the food and beverage company for this case study. We are needed to use Business Model Canvas (BMC) for business analysis in this project because it can help us develop a greater understanding of our case study. In this study, we must examine how this company manages and operates its operations in the food and beverage market, as well as how they achieve their mission and vision. However, the goal of this research is to gain knowledge about Mokti's Ice Cream company's strengths and weaknesses during the course of its existence. We additionally learn a lot about the business structure through discovering their financial cash flow in controlling their cost of business operation and their financial achievement.

Aside from that, the goal of this research is focused on the identification of business features while offering suggestions and recommendations for the company in order to strengthen the entrepreneurial component for better business success. Furthermore, by conducting this case study, we will be able to learn more about this organization. As a result, we discovered a lot of efforts made by the founder of Mokti's Ice Cream in establishing their business. Furthermore, this company began with a little store and has grown to become well-known in Malaysia, with a branch also opening in Istanbul. There were numerous challenges that the organization faced as it progressed from challenging to successful. The firm initiative is concerned with the great quality of their ice cream, systematic planning, and persuasion, which are some of the essential features that have made Mokti's Ice Cream a successful and well-known brand.

2.0 COMPANY INFORMATION

2.1 Background of Mokti's Ice Cream

Since most Malaysians are already aware of the existence of this firm, Mokti's business is familiar when it is talked about. To the best of everyone's knowledge, this business is handled by a wonderful woman named Puan Siti Fatimah binti Adnan, who is also the founder of Mokti's and has been supported by her husband, Mr Muhammad 'Adil bin Awang Iskanderndzhulkarnein. The husband of the founder of Mokti's also acted as a mastermind in expanding the empire of Mokti's Ice Cream until they succeeded in building 91 outlets in just two years. Many of us do not know the meaning of the term Mokti's Ice Cream, which is referred to as "Mok Timah " by her husband's family in Sarawak. Before this business was established, she was just a full-time housewife with three children. She graduated from UiTM Kota Samarahan in Sarawak with a Bachelor of Science (Honors) Degree in Plantation and Agrotechnology.

She is also known as a wise person who makes choices and is not hasty in making decisions. Due to this, she has managed to grow his business rapidly at the young age of 31. According to Puan Siti Fatimah, the ice cream business she is running is ice cream made from liquid sugar extracted from the nipah tree, which is why the ice cream is called "gula apong" in the Sarawak accent. Since her husband worked there, she found out about the incredibly delicious "apong" ice cream while she was living in Sarawak, which gave her the inspiration to launch this business. However, after they relocated to Perlis, she said it was quite difficult to find similar ice cream like that again. Due to this issue, she decided to build Mokti's empire in peninsular Malaysia.

Furthermore, due to his attitude of not giving up easily, she also successfully managed six ice cream factories in Perlis. Another reason for her success is also one of the reasons that came from her mother who contributed significantly to Puan Siti Fatimah's financial achievement in 2019 by borrowing a lot of money. She states that she participated in the training program with an investment of RM 5,000 and immediately began purchasing a manual machine and a place to set it up. She took steps to modify the information she had gained by doing R&D since the knowledge he obtained through the training program she participated in was quite basic. After that, she sought reviews and comments from his family members and neighbors to improve the

products' flaws. Unfortunately, she received criticism when some said the ice cream was too sweet and not tasty.

Nevertheless, the criticism did not break her spirit to keep rising. Finally, she found the right "gula among" ice cream recipe. So, with the help of her family, she started a small-scale business from the bonnet of a car at a recreational friend such as a recreation park since during the MCO, Perlis was exempt and the people were free to do outdoor activities. Since then, a lot of people have begun noticing her products and have asked to create their own stores. Puan Siti Fatimah's business is still expanding quickly across many states nowadays. In 2022, her business anchored very well with a record of 91 outlets throughout Malaysia including the opening of the latest outlet which is Mokti's Signature in Kuching, Sarawak.

2.2 Organizational Structure of Mokti's Ice Cream

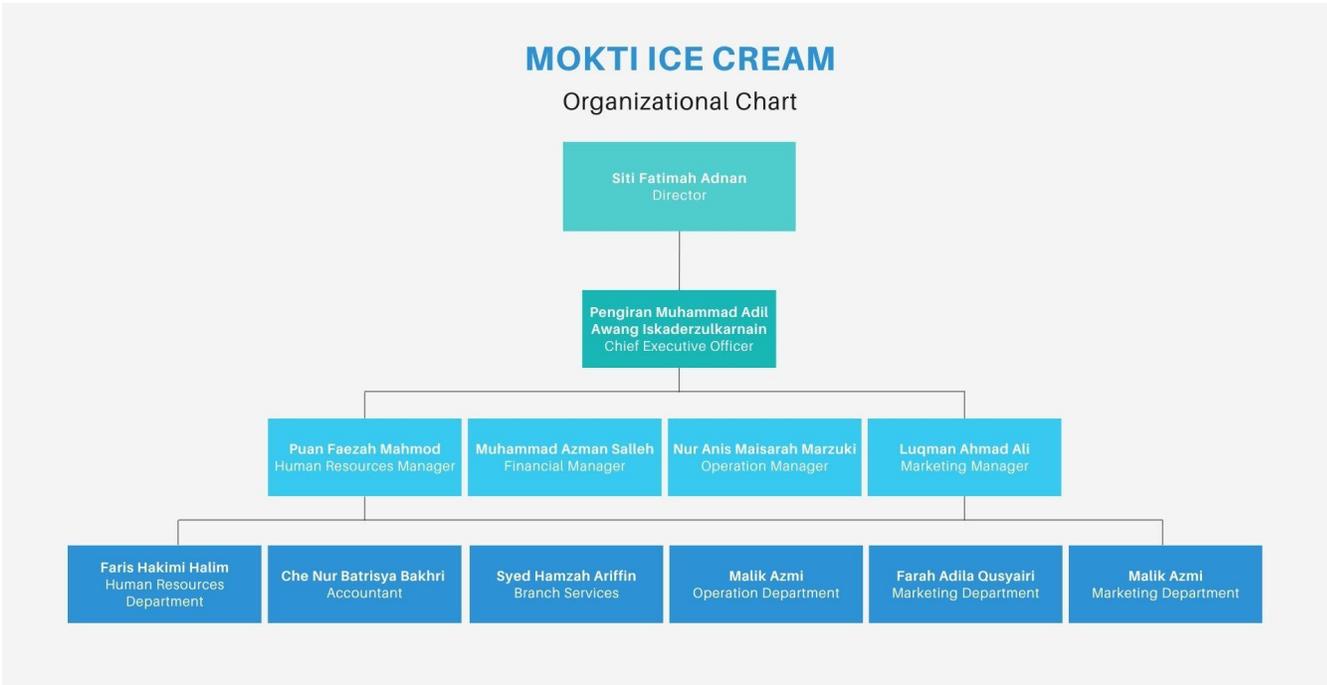


Figure 1: Organizational Structure of Mokti's Ice Cream

2.3 Product/Services of Mokti's Ice Cream

In her position as a founder of ice cream services, Puan Siti Fatimah provides a variety of palm sugar products manufactured from the nipah palm's sap. The food and service they provide will

be of the highest quality and will feature the freshest ingredients possible. They will also provide a broad variety of flavors and toppings that are ensured to make a positive impression for all customers. Other than that, Business Mokti's Ice Cream provides food delivery services, using platforms such as GrabFood and FoodPanda.

2.3.1 Mokti's Ice Cream : Prices & Latest Menu



Figure 2: Soft Serves

MENU	PRICE
Hazel Kakao (L)	RM 15.30
Hazel Kakao (S)	RM 7.70
Apong Asli (L)	RM 9.00
Apong Asli – Honeycomb	RM 19.00
Apong Asli – Baby Bob	RM 15.00
Honeybee (L)	RM 9.00
Mixed Pandan (L)	RM 9.00
Matcha Apong (L)	RM 10.00
Matcha Apong – Baby Bob	RM 17.00
Matcha Honeycomb	RM 21.00

Honeybee – Honeycomb	RM 19.00
Honeybee – Baby Bob	RM 15.00
Mix Pandan Apong – Honeycomb	RM 19.00
Mix Pandan Apong – Baby Bob	RM 15.00
Apongato	RM 18.90

Table 1: Price of Soft Serves



Figure 3: Types of Drink

MENU	PRICE
Foggy Apong	RM 11.00
Apong Strawberry	RM 18.00
Mokti's Latte	RM 13.00
Machiapong	RM 15.00

Table 2: Price of Drink



Figure 4: Types of Popsicles

MENU	PRICE
Creamy Corn Popsicle	RM 3.00
Chocolate Popsicle	RM 1.50
Double Choc Popsicle	RM 3.00
Bandung Indonesia Popsicle	RM 1.50
Asam Popsicle	RM 1.50
Lemon Selasih Popsicle	RM 1.60
Apong Asli Popsicle	RM 4.50
Pandan Apong Popsicle	RM 4.50
Sea Salt Popsicle	RM 4.50
Matcha Apong Popsicle	RM 4.50
Molasses Milk Tea Popsicle	RM 4.50
Durian Power Popsicle	RM 3.00
Gula Melaka Popsicle	RM 4.50

Table 3: Price of Popsicle



Figure 5: Ice Cream Tubs 500ml

MENU	PRICE
Vanilla Kick Tub	RM 12.00
Strawberry Tub	RM 12.00
Matcha Apong Tub	RM 15.00
Harumanis Tub	RM 18.00
Caramel Macchiato Tub	RM 18.00
Chocolate Tub	RM 12.00
Durian Power Tub	RM 12.00
Apong Asli Tub	RM 15.00
Pandan Apong Tub	RM 15.00
White Coffee Tub	RM 15.00
Chocolate Mint Tub	RM 15.00
Sea Salt Tub	RM 15.00
The Es Apong Tub	RM 15.00
Coconut Gula Melaka Tub	RM 18.00
D24 Tub	RM 18.00

Table 4: Price of Tubs 500ml

2.4 Business, Marketing, Operational Strategy

In Malaysia, Mokti's now has 93 branches open for business. The Gula Apong ice cream is the main product that this business produces. After then, the owner of the company widened her range of goods to include a selection of foods and beverages. This is one of her business strategies for luring more people who have a sweet tooth to try out her products.

Furthermore, Mokti's Gula Apong Ice Cream has now crossed international borders. Facebook and Instagram posts made the announcement on February 21st that Mokti's Gula Apong Ice Cream would soon be opening a location in Turkiye. According to a post on Instagram, the ice cream chain had been planning for quite some time before eventually opening its doors to consumers earlier this week. Since its establishment in 2019, Mokti's Turkiye is the chain's first international branch. Visitors from all over the world came to the branch to sample their one-of-a-kind cuisine that was based on Gula Apong. The branch was frequented by locals from Turkey as well as tourists from Malaysia who yearned for a taste of home.

The use of social media as a main channel for advertising Mokti's products and services. They market their products, provide information about their products, and announce new product launches on Facebook pages, Instagram accounts, and TikTok accounts respectively. In addition to that, every location has its own Facebook and Instagram sites. Customers have an easier time visiting the store when they utilize a method like this one since they are able to obtain specifics and information regarding the location of the branch immediately.

As part of its marketing strategy, Mokti's focuses on teenagers, adults, children, dessert lovers, and those who plan special occasions such as birthday parties, among others. In addition, Mokti's prioritizes the product's taste quality while keeping the price affordable to satisfy the budgets of customers who may be students and teenagers who love desserts. Mokti's also collaborates with Famous Amos as part of its business strategy. They serve Ice Cream Gula Apong with cookies from Famous Amos, which imparts a unique flavor. The collaboration with the well-known brand, Famous Amos, allows Mokti's to increase its consumer base and revenues.

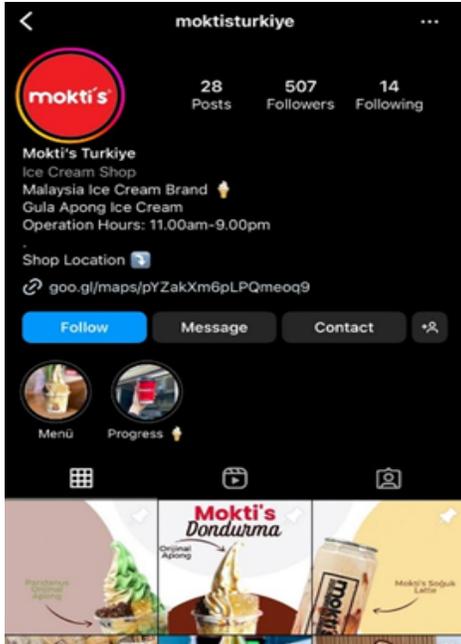


Figure 6: Official Instagram Turkiye



Figure 7: Official Instagram Malaysia

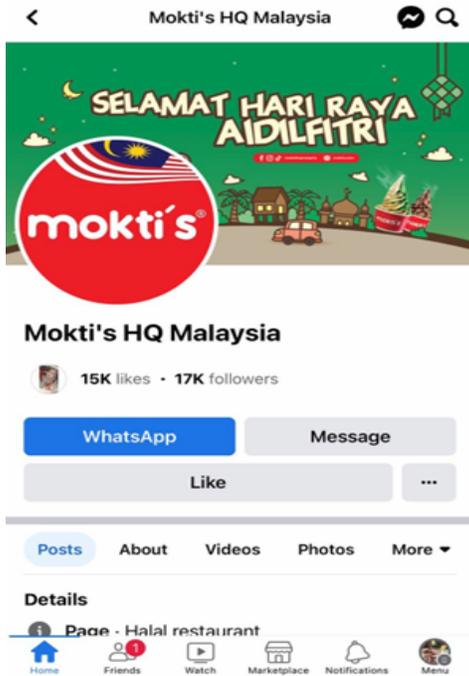


Figure 8: Official Facebook

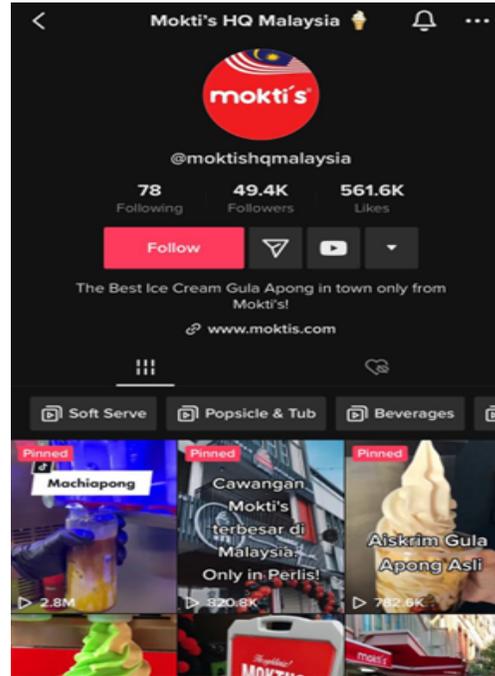


Figure 9: Official TikTok

2.5 Financial Achievement

Mokti's is one of the more recent entries into the food industry, but in comparison to other food-related businesses, Mokti's was able to expand so quickly by opening a number of branches in each state quickly. Siti Fatimah, the 31-year-old founder of Mokti's and entrepreneur, began selling ice cream by setting up a small shop in Jejawi, Perlis. This ice cream wasn't yet branded at the time. She attempted to start his business by selling "soft ice cream" for RM2 each cup. The business strategy of creating a small shop in a crowded location paid off for Siti Fatimah when the "home-made" ice cream was well received by the public. In 2019, she officially changed the name of the ice cream to Mokti's Ice Cream. Siti Fatimah took efforts to progressively expand her business to other states, including Kedah, Selangor, Perak, Melaka, and Negeri Sembilan, in the same year by capitalizing on the revenues from the tiny shop in Perlis. Her current level of success did not come easily for her, especially in the first and second years after launching the company. By 2023, she will have 93 Mokti's Ice Cream locations across the country and will also be a franchisor for prospective business owners.

In addition, She stated that all of the ice cream provided by Mokti's in the branch is currently made in his three Perlis facilities. Mokti's ice cream does not contain white sugar at all, instead it is made from 95 percent sugar brought from Sarawak and five percent milk, to maintain the authenticity of the Bumi Kenyalang dish. According to Siti Fatimah, every month her three ice cream factories need 20 tons of brown sugar to make the ice cream because she does not use vanilla flavoring like other ice creams, just brown sugar and milk. Furthermore, Mokti's Ice Cream earned the Industrial Responsible Food Safety Certification Scheme (MeSTI) from the Ministry of Health in 2021, to ensure the quality of their ice cream. The certification is a recognition of small and medium enterprises (SMEs) that have food processing facilities following the correct food preparation procedures and make the aspect of cleanliness an important matter in food preparation. In addition, Mokti's Ice Cream also received The Brand Laureate 2022 award last February in recognition of the best bumiputera brand. This is a ticket for Siti Fatimah to compete internationally with her own brand as this award can build the reputation of Mokti's Ice Cream. She also received the Outstanding Young Woman Enterprise 2022 award at the Sabah International Women Entrepreneur Expo (SIWE) 2022 organized by the Sabah Women's Small and Medium Industries Association (IKSnita). Following the success she achieved, Siti Fatimah did not rule out the possibility of exploring the opportunity to become the only Muslim gelato ice cream producer in the country.

3.0 COMPANY ANALYSIS

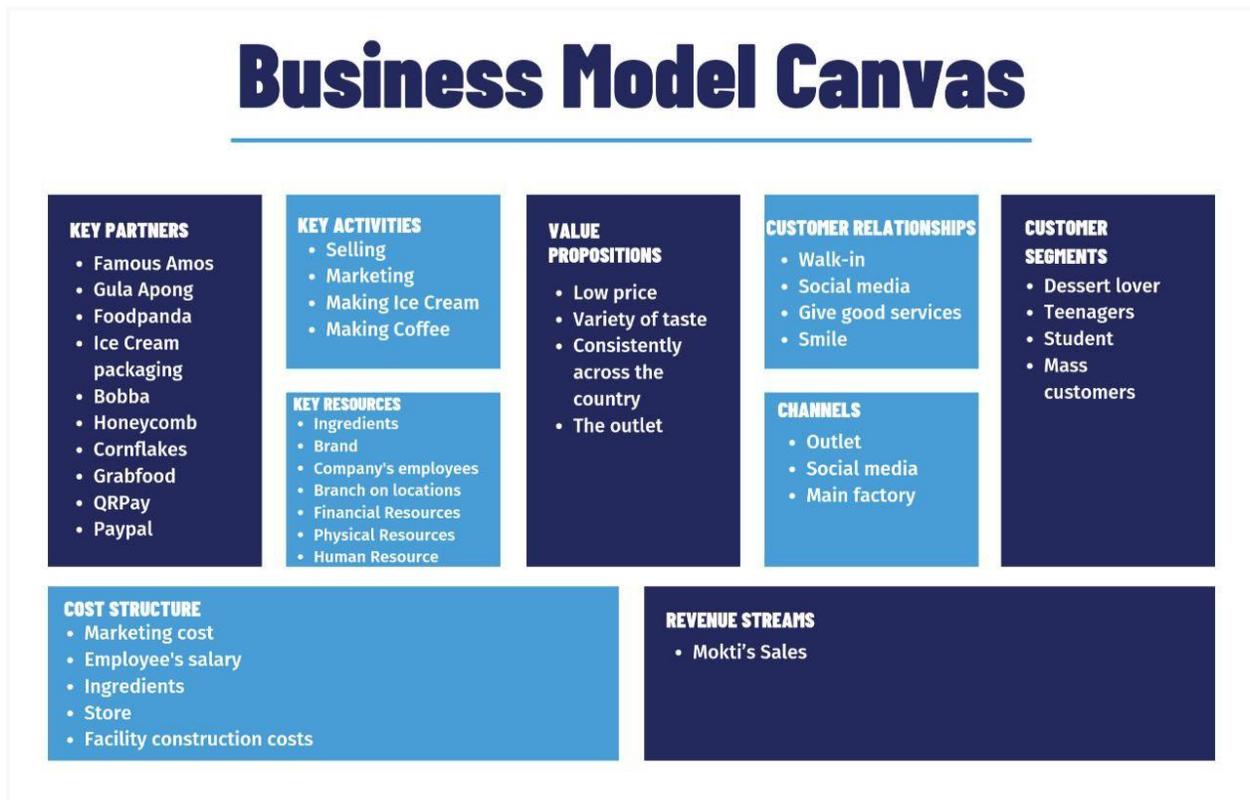


Figure 10: Business Model Canvas (BMC) of Mokti's Ice Cream

3.1 Channels

One of the four components of the marketing mix that an organization uses to reach the final consumer and offer its products or services is its distribution channel. A product or service must pass through a network of companies or agents in order to be delivered to the customer directly. Wholesalers, dealerships, retailers, and even the Internet can be used to reach this channel. No matter if the product is located in the same town or hundreds of kilometers away, it is said to be the most effective and reliable means to get it into the hands of a customer. Numerous companies make up the route that enables operation and actual transfer.

3.1.1 Main Factory

There are six main factories for Mokti's Ice Cream in Perlis. Ice cream sticks, ice cream powder, and gelato ice cream are all processed at these six primary factories. To preserve the authenticity of Bumi Kenyalang meals, Mokti's ice cream is created with 95 percent "gula apong" imported from Sarawak and 5 percent milk, with no white sugar at all.

3.1.2 Outlet

Furthermore, there are 93 outlets where Mokti's Ice Cream sells its products directly to customers. The 93 outlets come from all of Malaysia's states. To purchase a variety of ice cream, customers will walk into the outlet that is nearest to them. Apart from take away, customers can also enjoy ice cream at the outlet because Mokti's Ice Cream provides a place for customers to enjoy ice cream or chill in.

3.1.3 Social Media

In addition, with the development of technology, internet connectivity and e-commerce have greatly influenced how customers learn about promotions or new menu items through social media advertising and how they research products online before visiting a physical store. In order to market their product to the clients in their target market, Mokti's Ice Cream employed internet channels including Instagram, Facebook, and TikTok. Customers will find it simple to connect with their brand and learn more about Mokti's Ice Cream by using internet channels.

3.2 Key activities

The obligations that a company must complete in order for the business model to operate effectively are known as the key activities of the business. Business activities include elements like marketing, operations, production, administration, and problem-solving. Having a wide range of important activities might occasionally be a sign of poor reasoning and an inability to highlight what is actually vital. The business can become extremely proficient and get a competitive edge by focusing on a small number of tasks. Another successful approach for defending the business model against threats is to become extraordinarily good at a few key activities.

3.2.1 Selling

Mokti's Ice Cream states that they engage in four main activities, including selling products through physical stores. As is well known, Mokti's Ice Cream has a large number of outlets and serves to consumers with a variety of distinct tastes.

3.2.2 Marketing

The second key activity is marketing, which plays a significant role in business operations. The consumer gets to know about Mokti's products through marketing in order to comprehend their advantages and unique attributes. According to this business, Mokti's Ice Cream utilizes the use of its social media platforms and campaigns. Since Mokti's ice cream has already opened outlets in all states in Malaysia, including Sabah and Sarawak, they use platforms like Tiktok, Facebook, and Instagram for advertising their products and persuading customers to visit their stores. As we can see, social media platforms will benefit businesses by enabling them to engage with a wider demographic and so strengthen their company's image and boost sales.

3.2.3 Making Ice-cream

Mokti's ice cream business provides an extensive variety of premium products. They begin with research and development because it is a crucial aspect of generating a product that meets the needs and fulfillment of the customers. Before obtaining a satisfactory level of taste, the founder of Mokti's ice cream was unsuccessful numerous times in making it without giving up.

3.2.4 Making coffee

For those who enjoy their coffee with ice cream, Mokti's also makes "Apongato," which is a combination of the words "apong" and espresso. Since not all customers prefer chocolate, there are numerous different ice cream flavors that also come with coffee.

3.3 Key Resources

Key Resources are needed for all business models. The business's resources give it the ability to develop a value proposition, reach markets, keep up connections with customer segments, and generate income. According to this kind of business strategy, many key resources are required. A microchip manufacturer needs expensive production facilities, but a microchip designer is primarily concerned with human capital.

3.3.1 Human Resources

Just about every company requires human resources, but people are especially important in certain business models. For example, human resources are critical in knowledge-intensive and creative businesses. Mokti's business is also heavily reliant on human resources, such as staff that manage the sale and purchase of ice cream and customize ice cream toppings according to consumer preferences, which cannot be substituted by technology yet in their business.

3.3.2 Physical Resources

This category comprises tangible assets such as manufacturing facilities, buildings, vehicles, machines, systems, point-of-sale systems, and distribution networks. Following that, as we all know, this company has its own van, which allows them to pick up raw materials from suppliers, deliver products to outlets, and so on.

3.3.3 Financial Resources

Some business models require financial resources and/or financial guarantees, such as cash, lines of credit, or a stock option pool for employing important staff. As is well acknowledged, being financially secure is crucial in both business and daily life. This business states that in order to maintain their operations, their finances are carefully controlled.

3.3.4 Intellectual Property

A successful company strategy is becoming more and more dependent on intellectual property resources including brands, proprietary knowledge, patents, copyrights, collaborations, and consumer databases. Developing intellectual property resources can be challenging, but when done well, they can be quite valuable. When it comes to brands, the business Mokti has been successful in exporting their image of ice cream to Turkish has received favorable feedback there.

3.4 Key partners

Key Partners are the partnerships that you have with other businesses, governmental bodies, or non-consumer entities that assist in making your business model function effectively. Relationships like these can include those that your firm has with its manufacturers, suppliers, and other business partners, as well as others. These relationships that you will definitely establish will be forces that help your business prosper in areas that it would be inefficient for

you to handle yourself, but which you will be able to accomplish more effectively with the assistance of others.

3.4.1 Gula apong

Moktis's secret ingredient is gula apong, a sort of palm sugar derived from the sap of the nipah palm which is found in abundance along the riverbanks in Sarawak, especially in the areas of Kota Samarahan and Betong. The sugar is naturally sweet and creamy, and it has its own peculiar aroma. Moktis's ice creams, the company's major offering, are all made with gula apong, a delicacy from Sarawak that is imported so that the ice creams' authentic flavour may be preserved. The ice creams produced by Mokti's companies each month require roughly 20 tonnes of gula apong.

3.4.2 Famous Amos

The proprietor of Mokti's ice cream has partnered with Famous Amos to create a new flavour. A scoop of ice cream Gula Apong is elevated by the inclusion of Famous Amos cookies. The partnership allows customers to experience two products in one convenient purchase. Furthermore, Mokti's is able to increase both its consumer base and its revenue by collaborating with the well-known Famous Amos.

3.4.3 Ice cream topping

Mokti's also introduces the ice cream topping, which greatly improves the ice cream's flavour and overall experience. Ice cream toppings come in a small variety, including bobba, honeycomb, cornflakes, biscoff, chocolate rice, and nestum. Suppliers like Nestlé, Biscoff, and Kellogg's supply all of the various ice cream toppings. Since this topping has its own devoted following among those who regularly buy ice cream topped with gula apong, suppliers play a crucial role in Mokti's success.

3.4.4 Food delivery

These days, a variety of local eateries and restaurants, including Mokti's, are taking part in online food ordering by working with delivery companies such as Foodpanda and Grabfood. With the use of these services, customers can use a user-friendly smartphone to place orders for a variety

of products that are stocked at Mokti's store. The quality of the services provided by these food delivery companies convinced the Mokti's to go with them. Therefore, it is possible for both parties to benefit financially from this partnership.

3.4.5 Payment method

In addition to allowing customers to make purchases in Mokti's store using cash, they also accepted payments made through cashless methods such as debit cards, QRpay, PayPal, and electronic wallets. Customers have shown a lot of enthusiasm for in-person digital payment methods such as QR codes since these payment methods allow them to avoid touching communal surfaces such as payment terminals, pens, or change when making purchases. Customers will feel more at ease when they realise that the only item they will interact with is their own gadget due to this.

3.5 Customer relationship

Customer relationship is how the company approaches and treats their customer into building some kind of relationship with the customer. This allows the company to think about what kind of relationship they want with their customers. The best method to identify this is to put yourself in the customer's shoes and think about what kind of ideal relationship they wanted from their point of view. The relationship will enhance the customer's experience and it would be a great way to attract the customer to deal with the company more regularly. It is the company's responsibility to build that kind of relationship with the customer. Communication plays a major role in this key as it greatly increases the customer perspective about the company whether it is friendly or not. Fulfilling customer expectations about the company will also make the customer's relationship become closer.

3.5.1 Social media

Social media platforms are excellent for promoting a business because they help develop market presence and brand awareness. Mokti's uses Facebook pages, Instagram accounts, and TikTok accounts, respectively, to market their products, provide information about their products, and announce new product launches. In addition, each outlet has its own Facebook and Instagram

accounts. Customers have an easier time visiting the store when utilizing this approach, as they can obtain specifics and information regarding the branch's location immediately.

3.5.2 Give good services and smile

Mokti's engagement with its clients is designed to put the client at ease during service provision. Mokti's ultimate goal is to have happy customers who are satisfied with the services provided by the organization. This kind of relationship is built when a company sends out friendly, approachable employees to assist customers and make them feel welcome while they purchase. Customers will feel more at ease using the helpful services offered. In addition to enhancing the company's reputation, actions like these are sure to bring in new clients through positive word of mouth about our service.

3.5.3 Walk in

When people walk into any business, they expect two things which are respect and control. The store or company needs to show both to the public. Respect means that the staff shows that the customer is valuable to them. When a customer walks in, they should be given some sort of control over what happens to them. Most of Mokti's customers wander off the street to buy ice cream. Customers that walk into Mokti's store will be treated kindly in order to cultivate lasting relationships with them. Additionally, clients are given the freedom of choice and the option of having their orders fulfilled on the same day.

3.6 Value Propositions

Value propositions are frequently linked to marketing tactics, however despite being a component of marketing, they also have a considerably greater impact on a business's customers and its employees. Good value propositions take into account the "why" and "how" of a business. Customers should comprehend what a brand stands for and what it can provide them after reading value propositions. After reading value propositions, customers should understand what a brand stands for and what it can provide them. Instead of focusing on the goods, the value proposition should highlight the superpowers that potential clients receive. Rarely are the product or its attributes the value proposition. Instead, it's how the brand or product alleviates a significant problem, enhances the quality of the target market's life, and affects how they feel.

3.6.1 Low Price

Mokti's ice cream is affordable for the customers to buy because it starts from RM 2 until RM 21. Popsicle ice cream with Chocolate, Sea Salt, Bandung, Asam and Lemon Selasih only cost RM 2- RM 5. People can take away their favorite ice cream flavors in these 500 ml tubs that range from RM 12- RM 15 with the flavor of D24 Durian tubs to Coconut Gula Melaka tubs. There are also their signature ice cream with gula apong for soft serves from RM 9 to RM 21 which is Honeycomb Apong Asli, Hazel Kakao, Match Apong and others. Customers would be happy to afford the Mokti's ice cream as they can taste the Gula Apong Asli that have been made into ice cream.

3.6.2 Variety of taste

Mokti's contains a lot of flavors of soft serve ice cream such as Honeycomb Apong Asli, Hazel Kakao, Mixed Pandan Apong, Apongato and others. The drinks have flavors such as Foggy Apong, Apong strawberry, Mokti's Latte and Machiapong. Popsicles flavors include Creamy Corn, Pandan Apong, Molasses Milk Tea, Gula Melaka and others. Vanilla Kick, Caramel Macchiato, Durian Power, Apong Asli are also one of the flavors of Mokti's tubs. The customer can try a lot of flavors especially their signature ice cream which is Apong Asli. They have sixty - nine types of products with different tastes from soft serves to canned drinks.

3.6.3 Consistently across the country

Mokti made the first international expansion in Turkey in February. The preparation that took four months has finally welcomed Turkish locals, homesick tourists in Malaysia and other people across the country to try their ice cream. The outlets are located at Luceli Hendek Cad. Hacımimi Mah in Istanbul. Mokti's also wants to expand their outlet all over the country after gain a lot of positive reviews from the foreigner and people at Istanbul. Mokti's outlet that start from Perlis have being across the country to expand and attract a lot of customers in the future.

3.6.4 The outlets

Mokti's owner started off with a 10 x 12 foot square shop near a convenience store in Jejawi. In the same year, she opened more outlets in Kedah, Selangor, Perak, Melaka and others. Mokti's

has expanded to 85 outlets in Malaysia and counting to open in any state in the future. Mokti has three factories in Perlis that manufacture stick ice cream, soft serve ice cream and gelato ice cream. Mokti's also opened its first international outlets in Turkey as it is one of the high achievements for Mokti to expand their brand.

3.7 Customer Segment

Client segment is the practise of breaking down a client base into groups of people who share marketing-relevant traits like age, gender, interests, and purchasing patterns. Companies that use customer segmentation understand that every client is unique and that it is ineffective to target all of their consumers using the same strategy. Instead, it would be better for the company's marketing initiatives to speak to more focused, smaller groups with pertinent themes. Increasing sales or customer conversions is the aim of customer segmentation, which aims to reach out to customers more effectively.

3.7.1 Dessert Lover

The customers who love dessert always fulfill their need every day to eat dessert especially if they love Apong Asli as they can try it at Mokti's outlet. It will attract them with the affordable price of desserts as it suits their taste. The variety of flavors of ice cream, popsicles, drinks and tubs can give the dessert lovers satisfaction due to Mokti's contains only for dessert in every of the outlet. Since the outlets at Mokti's have been improved a lot with the expanding outlet, the dessert lovers can dine there while talking with their soft serve ice cream.

3.7.2 Teenager

Teenagers that have a sweet tooth will love to eat Mokti's ice cream because of their price that is more affordable than another brand of ice cream such as Baskin Robbins, Llao - Llao and others.

3.8 Cost Structure

The cost structure of a business refers to the types and relative amounts of fixed and variable costs incurred by the business. Smaller units of the concept can be defined, such as by product, service, product line, client, division, or geographic region. If we utilize a cost-based pricing strategy, the cost structure is needed to calculate prices in able to highlight the areas where the cost could potentially be lowered or at least subjected to greater control. As a result, the cost structure idea is a management accounting concept that does not apply to financial accounting.

3.8.1 Marketing Cost

Marketing costs are the funds that are spent by a company on advertising and marketing their goods and services. Public relations, sales promotions, direct marketing, and advertising campaigns are examples of marketing costs. These expenses are important because the goal is to attract and retain customers, increase brand awareness, and generate sales. For Mokti's Ice Cream, the marketing cost are spent on advertising and marketing. For example, Mokti's Ice Cream uses Facebook, Instagram, and TikTok as a platform to promote their product on social media.

3.8.2 Employee's Salary

One of the operation costs of Mokti's is on their employees, they need to pay the wages for their employees every month. The wages are included in the direct labour cost. They have to paid the salary of their employees based on their working hours. As for their HQ, they wages will be paid based on their positions. They also include yearly bonus for their customer. Regarding to their organization chart, they have director, chief executive officer, human resources manager, financial manager, operation manager and marketing manager. They also have employees under human resources department, accountant, branches service, operation department and marketing department.

3.8.3 Ingredients

In order to make a Mokti's ice cream, they required to spent most of their cost for the ingredient of their ice cream and coffee it includes whip cream, gula apong, vanilla's flavour, egg and coffee. They also have variety flavour of tub ice cream and popsicles which required them to more ingredient.

3.8.4 Store

Mokti's headquarters and retail store are in the same area. In terms of their business, they are focused on selling their product and service at their store branch, thus it will cost them money to rent the store and pay the bill for their utilities, store furniture and equipment, ice cream machinery, freezers, and other items. The office equipment, ice cream machine, packaging machine, freezer, chiller, storage to keep the ingredients, and other items will cost them for their headquarters.

3.8.5 Facility Construction Costs

Mokti's has a retail store and a headquarters where they sell and manufacture their products, hence facility construction costs are one of their cost structures. They have provided an appropriate and comfortable environment for their employees and customers during the selling-buying process. They will incur costs for the refurbishment of their store, machinery servicing, utility service, and store design.

3.9 Revenue Stream

Revenue streams are the various avenues of how the business generates money through the sale of goods or the provision of services. The sorts of revenue that a business records on its accounting records are determined by the activities that the business performs. In general, the revenue accounts of retail enterprises are more diverse than those of service businesses. There are two types of revenues: operational revenues and non-operating revenues. The amount earned through the company's primary business operations is referred to as operating revenues. Operating revenues include sales of goods or services. Non-operating revenues are funds collected by a company's extracurricular activities.

3.9.1 Mokti's Sales

A revenue stream is a discrete source of income that might be recurring, transaction-based, or service-based. Depending on its business model, a company may have a single source of revenue or several ones. Mokti's Ice Cream has a single source of revenue because their store exclusively focuses on service and sales. Following that, product sales is the act of selling a product or service in exchange for money, compensation, or service. Product sales occur when a customer purchases a product or service that meets their needs. The number of products sold

in a specific time period contributes to product sales. Mokti's Ice Cream makes money from their retail locations around Malaysia, as well as one in Istanbul.

4.0 FINDINGS AND DISCUSSION

4.1 Findings

4.1.1 Does not have the variety of product

Mokti's is one of the rising ice cream companies in Malaysia, there are many branches of them that have opened all over Malaysia. However, for each of their branches, they do not offer a variety of choices of ice cream and drinks, for each branch they offer different and little options except for the original apong sugar ice cream. From having limited choices of ice cream, it has been giving a great impact to their sales. For their branch, they only offered three main flavours, which are the original apong sugar, hazel kakao and pandan. We all know that only having three flavours can be very boresome and plain, as people will get tired with the limited choice of flavours. Aside from that, they only offer stick ice-cream, soft-serve ice-cream, gelato ice-cream and drinks. They should offer more products than just ice cream and drinks.

4.1.2 The ice cream packaging is not convenient

According to the findings, this company has not encountered any significant challenges since it first opened five years ago, and it has continuously worked to enhance both the quality of its goods and the standard of its services. On the other hand, based on our findings, we are able to conclude that the ice cream's packaging is not user-friendly. The packaging determines how safely and for how long products can be stored, as well as whether their quality and flavour do not degrade during refrigeration and transport. It is crucial that the packaging does not adhere to the product and maintains a marketable appearance. Mokti's ice cream packaging is suitable for those who wish to consume immediately or dine-in, but not for take-out, as the ice cream is prone to melting and spilling. This is because they do not provide lids for the ice cream, making it difficult for customers to properly store and manage their ice cream purchases.

4.1.3 The ice cream topping only have few choices

Following that, Mokti's offered a limited selection of toppings for the ice cream Gula Apong. Cornflakes, biscoff, nestum, and chocolate rice are some of the toppings you can choose from. This option might be appealing to children or teenagers, but it is not appropriate for adults or the elderly in any way. Because consumers in their target market span a wide range of ages, it is necessary for them to offer a selection of ice cream toppings. For instance, they may add peanuts and fruit to the list of available toppings. We all know that gula apong is overly sweet,

therefore this form of topping is preferable for customers who want to have ice cream while still keeping their health in check. This sort of topping is also more nutritious.

4.1.4 Marketing and advertising of products is too slow.

Mokti's Ice Cream might face some difficulties when it comes to marketing. One of the main problems is that not many people may know about the brand, which could make it hard to compete against bigger and more well-known ice cream brands. This could make it tough to get people to try the ice cream and become loyal customers. This can happen because they do not invest in online marketing, which is considered as one of the main platforms to advertise products. Besides that, we can rarely see any advertisement from Mokti's on TV's, Tiktok, Instagram and even on Facebook.

Having little to no well-known influencers to promote their product will not be helpful in becoming successful. Because of that, only the people who live in the north side of Peninsular Malaysia know about Mokti's Ice Cream compared to the ones who live in the south side of Peninsular Malaysia. Because of their lack of advertising, it might be tough for Mokti's to get their ice cream into lots of stores or locations. If people can't find the ice cream easily, or if it's not available when they want it, they might get frustrated and give up on trying to buy it. Marketing and advertising are such an important role when it comes to selling products and not investing in that role can lead to empty stores and unbought products.

4.1.5 The staff lack customer service's skills and are unfriendly.

For the some of Mokti's branch, their staff are lack of customer service's skill and usually are not friendly with the customer. Some of them did not treat their customer in a good way such as they did not smile and show their long face at the customer while serving them, they did not help the customer or giving them any recommendation even though that was the first they visit their store, they only ask them to look at the menus without giving them recommendation, and they also show dissatisfaction and annoyance on their face when customer took a more time to make a choice. This can make the customer dissatisfied with the service that offered by Mokti's staff and it can be the reason for them to not visit their store in future.

4.2 Discussion

4.2.1 Add an extensive variety of products

Every employer will take steps to ensure that their business consistently maintains a favorable position in terms of numerous factors, particularly in terms of better performance than other competitors. Puan Siti Fatimah, the founder of Mokti's business, should think about how to handle her company with greater caution if they want to maintain their commitment to their business in order to make it work and run better. To get more customers engaged in their menu, they must first add an extensive variety of products to their business. By including a variety of dessert selections on the menu, Puan Siti Fatimah can improve the possibility that customers will find something to their satisfaction. By appealing to a broader audience, you improve the odds of customer satisfaction. In addition, the founder of Mokti's business needs to understand effective menu design in order to drive profits. A strong menu design requires accessibility, creativity, variety, and mindful costing. However, diversification should be considered when creating a menu plan since using too many distinct ingredients and groceries may put a burden on their finances due to the high cost of the supplies and the labor needed. That's why, they have to create a variety of menu desserts at a reasonable price because the more you have, the more options you can give the customer, and the more individual tastes you can cater for.

4.2.2 Redesigning the Mokti's environment/size

The next issue that we should overcome is related to the outlet size being too small for some branches and underrating. This is why, many people still are not familiar when people talk about Mokti's business since the size of the branch outlet in a certain location is quite tiny and not suitable for enjoying the menu for a long period of time due to the limited seating for customers. This causes people who see the shop from the outside to be uninterested because they think the place is a bit uncomfortable. Furthermore, people who bring a sizable family to the Mokti's shop should reconsider due to the shop's tiny size. The inability to move freely is especially true for people who bring little children. Additionally, the founder of Mokti's ice-cream recommends redesigning the shop's environment to be more welcoming and provide sufficient air circulation so that it can accommodate customers of all ages. We can use Starbucks as an obvious example since the company created stores ideal for customers of different ages. As is well known, many customers choose Starbucks because it offers a comfortable environment for

activities like study, casual meetings, and other activities. This is due to the fact that many customers are drawn to the Starbucks location because of its peaceful and relaxing atmosphere. So, it is clear that a large outlet size is crucial to ensuring that this company is competitive with others in the same industry.

4.2.3 Create fresh fruit ice cream toppings

Another issue that the founder might fix is the restricted selection of ice cream topping choices. Based on the menu shown above, all toppings provided are based on melted chocolate. So, as we all know that numerous delicious fruits can be substitutes as nutritious toppings for people of all ages. For example, fruit toppings such as dragon fruit, mango, kiwi, strawberry and so on. As we know, the ice cream that is prepared is already available sweet, therefore it is more suitable if combined with the taste of fresh fruit so that the taste of the ice cream is more balanced. Furthermore, this move might attract the attention of customers who dislike sweets or are on a diet to try the refreshed menu. Ilaolao ice cream is well known for its delectable pairing of yogurt flavor and fruit topping, which drives many people to patiently wait in long queues to get it. Additionally, this initiative can persuade customers who dislike sweets or are already on a diet to sample this new menu. As is well known, Ilaolao ice cream is renowned for its delectable pairing of yogurt flavor and fruit topping, which causes many customers to wait in lengthy lines to purchase it. In light of this, if Mokti's Ice Cream is also making an effort to advertise its ice cream with fruit-based toppings, there will undoubtedly be a large number of customers who try to purchase it. In order for the preparation to be entertaining to view, it must also be creative so that it not only looks excellent.

4.2.4 Expand the amount of outlet to gain more customer

Furthermore, the issue is the small number of outlets due to Mokti's still a new brand in Malaysia. Mokti's outlet located in Selangor, Kuala Lumpur, Melaka Johor and others. Since Mokti's focuses on Gula Apong flavored soft serves, it will attract more customers to try the uniqueness of this ice cream. Mokti's also can expand their branch overseas due to the fact that they have opened their first international expansion in Turkey. They have made months of preparations and finally welcomed Turkish locals and also homesick tourists in Malaysia as well as people all over to their outlet in the bustling city of Istanbul. This will make Mokti's be more popular in Malaysia and overseas because of their well known brand in the future. Mokti's size

outlet also can be expanded as some of the shops do not have the place for people to sit and eat there. Some of the outlets only serve take away as it will be difficult for the customers to enjoy their ice cream with their friends. Mokti's should at least provide some seat or table because the customers can wait in the shops rather than waiting outside.

4.2.5 Improve the packaging for the customers to take away

Lastly, Mokti's should improve the packaging for the customers to take away the ice cream to prevent from leaking and long lasting few hours. The packaging can serve with the packaging of Hi - Density or HDPE is a popular choice for both containers and lids. It can be formulated to withstand the cold temperature very well because it is flexible, strong and impact resistant. It can be compared with Ilao Ilao packaging that serves an apple-shaped container that includes space for yogurt with a capacity of ½ Litre or 1 Litre and a tray for 3 toppings. Mokti's should have developed this kind of packaging because of the demand of customers that prefer take away and delivered at their house. Mokti also can develop white ice cream cup with a lid. The appearance of the packaging is simple, sleek and neat. It is also effortless to open and close the lid. It will be easy for the customers to take away the ice cream.

4.3 Recommendations



Figure 11: Sweety Ice Cream

We created a business called Sweety, which seems suitable for the products we sell, such as ice cream. In order to make sure our company can compete more successfully with other well-known brands. Beginning with, our company attracts clients with a selection of more interesting ice cream menu options that are unavailable elsewhere in Malaysia different from another brand. In addition, we provide packaging that is ideal for ice cream because we use plastic rather than the paper that other companies use and lids for take away customer. Furthermore, we are concerned with customers' comfort such as we build a huge and comfortable outlet for our customers and they can come to chill out at our outlet. We opened several outlets in the states of Perlis, Kedah and also Pulau Penang. Next, we'll staff our store with enough people to ensure that consumers don't receive their orders late.

All of our staff members will receive training on how to be approachable with customers and confident in providing the best customer service achievable. Our business goal is to provide customer satisfaction. In our opinion, customer satisfaction will depend on good customer service and also the taste of ice cream that matches their interests. Additionally, the sweetness will decrease to make the ice cream suitable for eating by all types of customers. This is due to the fact that some of our consumers do not enjoy sweet ice cream. We consequently decrease this ice cream's sweetness. Additionally, if our guest is an elderly person, we will stay short of anything sugary in the menu because it is bad for their health. Finally, since we sell ice cream, we provide packaging that is appropriate for the product, such as plastic packaging to prevent leaking when the ice cream melts and it makes it easier to take away customers.

5.0 CONCLUSION

As a conclusion, we can state that Mokti's Ice Cream has expanded significantly since the company's beginning. However, as the business grows, there will definitely be an abundance of difficulties that prevent it from running smoothly. This occurs when they are dealing with humans who have a million and one reason. Despite having both strengths and weaknesses the business is still working hard to establish itself as an established brand. Because of their dedication, the business has been able to maintain a solid foothold in the sector to this day. They can be certain that the business has its own methods for resolving all of the issues it has encountered. They have proposed some solutions to the challenges that they believe are best for the business as they have been analyzing the difficulties based on the interview and business model canvas. For example, by keeping the price competitive, the company may make more money and avoid falling behind. Other than that, in order to lower employment costs, it is advisable for the business to invest in employee training as opposed to recruiting new workers.

It is evident that by completing this case study, we all had the chance to learn more about the actual circumstances in which an entrepreneur managed their organization. We may draw the conclusion that building a successful business is not an easy road, especially for small business owners that work around the clock to make sure their enterprise can compete with others in order to uphold their reputation and gain recognition. The report's objectives have been fulfilled, and we hope that it will benefit students and any aspiring entrepreneurs, whether somewhat or significantly.

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7.0 APPENDICES



Figure 12: Siti Fatimah Adnan, the owner of Mokti's Ice Cream



Figure 13: Mokti's branches outlet



Figure 14: Signature product of Mokti's



Figure 15: Mokti's advertising promotion



Figure 16: Instagram Page

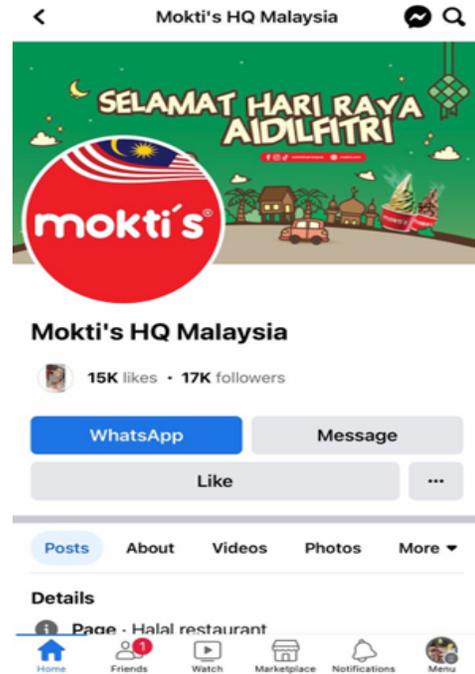


Figure 17: Facebook Page

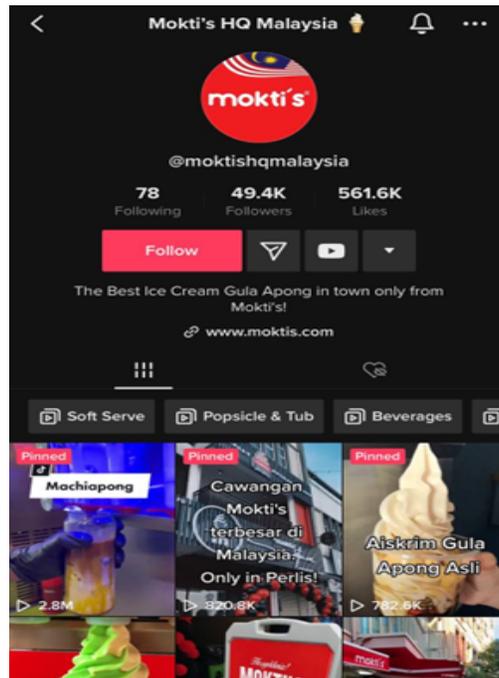


Figure 18: Tiktok Page