



**UNIVERSITI TEKNOLOGI MARA CAWANGAN KEDAH
KAMPUS SUNGAI PETANI
INTRODUCTION TO ENTREPRENUERSHIP ETR300**

**GIFT CASTLE - THE GIFT CENTRE
MESRA JAYA ENTERPRISE**

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NOVEMBER 2001



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KEPADA SESIAPA YANG BERKENAAN

Tuan/Puan

ASAS KEUSAHAWANAN (ETR)

Adalah dengan segala hormatnya dimaklumkan bahawa penama-penama yang dinyatakan di bawah ini adalah pelajar-pelajar UiTM Kampus Sungai Petani yang mengikuti subjek Asas Keusahawanan yang dikendalikan oleh Pusat Pembangunan Usahawan Malaysia (MEDEC) pada semester ini.

Salah satu daripada syarat di dalam subjek tersebut ialah pelajar-pelajar dimestikan untuk menyediakan satu Rancangan Perniagaan (RP) yang lengkap mengenai projek yang mereka pilih sendiri.

Pelajar-pelajar berkenaan ialah :

1. MARLINI BINTI YA'ALI
2. MOHD SYAWALULLAH BIN MOHD SOPAFI
3. NORIDAWATI BINTI SAHAR
4. JASNI BIN AMIR
5. NORLIZAA YUZAHA BINTI ZAKARIA

Pihak kami amat berbesar hati sekiranya pihak tuan/puan dapat memberi kerjasama yang sewajarnya kepada penama berkenaan.

Sekian, terima kasih.

Yang benar

MOHD. AZHAR OSMAN

Koordinator

b.p. Provos



1.0 Introduction of Partnership

The Partnership Act 1961, section 3 (1) defines a partnership as a relationship between persons carrying on a business in common with a view to profit. However, the lines of demarcation can sometimes be blurred.

In deciding whether a business is really a partnership the court will consider the facts of the case, quite apart from giving regard to the legislation. Section 4 © of the Partnership Act states that receipt by a person of a share of profits in the business is prima facie evidence that he is a partner in the business. However, there may be other evidence that denies the fact of a Partnership.

The characteristics of Partnership:

1. A Partnership is an unincorporated body

It is a common form of business entity that is defined as the relation that subsists between persons carrying on a business in common for profit. It is regulated by registration with the Registrar of Business (ROB) under the Registration of Business Act 1956.

2. The liability of members of the Partnership is unlimited

3. Partnership assets and liabilities belong to the partners.

4. Partners are managers and agents of the firm, each partner shares liability for tortuous acts committed by another partner in the course of business.

5. No written agreement is necessary for a Partnership to come into existence

6. Partnership end when there is a change in partners or when a partner dies or becomes bankrupt or insane or withdraws from the Partnership.

7. Partnerships are not subject to income tax as the profits made are added to the personal income of the partners who are liable for this profit under personal income tax.

8. Filing Form C with the Registry of Business may terminate partnerships.

9. Partnerships are not required to submit an annual return to Registry of Business.



1.1 Introduction of Business Plan

“A giving hand is better than the one receiving it”

Gift is something special that is given from someone to someone else as a token of remembrance. Gift is given on every occasion such as birthdays, weddings, newborn child, festivals and so on.

Nowadays, there are many gift shops established everywhere in Malaysia. However, it is hard to find a one-stop place that offers variety of good quality of gift items along with convenient services related to gifts with an affordable price.

Therefore, an idea struck our mind to establish '*Gift Castle– The Gift Center*' to provide various of good quality of gift items along with convenient services related to gifts with an affordable price. *Mesra Jaya Enterprise* target customers are everyone from various walks of life, as *Mesra Jaya Enterprise* principle of “More value for money” certainly will attract everyone.

The location of *Mesra Jaya Enterprise* business is at:

100 – 101, Jalan Pengkalan,

Taman Pekan Baru,

08000 Sungai Petani.

Kedah Darul Aman.

In our opinion, it is a strategic place as it is located in the town of Sungai Petani whereby Sungai Petani is the second capital city of Kedah Darul Aman after Alor Setar. As a town where every center of attraction gathers, '*Gift Castle– The Gift Center*' certainly could attracts customers with its one-stop concept and principle of “More value for money”. It is expected to start its operation on 1st January 2003.

Among the factors of the establishment of '*Gift Castle – The Gift Center*' is to fill up the demands of the customers for various of good quality of gift items and services related to gifts with affordable price. Besides, the establishment of our business is also to support the government's vision to have more Bumiputera in the business field.