



اَوْبُوْرُ سَيِّدِيْ بِاَيِّ كُنُوْا لِيْ مِاْرًا
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FACULTY OF MECHANICAL ENGINEERING DIPLOMA

PREMIUM BURGER PATTY

MC'SHAMEER

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First of all, we praise to Allah S.W.T Alhamdulillah, most grateful and thanks to Allah S.W.T for the completion of our Business Plan as one of assignments that need to be done and accomplish for our course work assessment in order to achieve a new knowledge and earn good grades in the course code ENT300.

Big appreciation and thanks to our family and members for supporting our project and sending some encouragement on completing this business plan. This business plan has been prepared with the cooperation and help from many parties. One of the biggest factors that helps a lot on the completion of our Business Plan is the guidance and advice that was given by our lecturer, Sir Hanafie bin Mohammad Yassin. His kindness and caring character will not be forgotten when he helps our team a lot during the process of completion on this Business Plan project work. He helps a lot by giving us extra information, flexible time work, providing us some guidance from his experience and useful information on building a great Business Plan project work.

Throughout this Business Plan project work and several problems solving that we learnt, we manage to become more well managed, organised and matured on handling our problems that occur in every research that has been done. This business plan covers organisation, administration, marketing, operational, and financial plan, and any other information needed by a new entrepreneur as guidance to start a new business.

Last but not least, for those that had involved, participated and contributed directly or indirectly through this business plan project work, our team is very grateful to have them with the efforts and initiatives that they have given in our project work from day one until we successfully completed our business plan project work.

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EXECUTIVE SUMMARY

For this grouping assignment, we need to make our own business plan to learn on how to become an entrepreneur in a group by managing our own business and make a planning to make our business happen. That is why we decided to be selling a Premium Patty Burger. We want to compete with existing patty product. We decided to name our company as Mc'Shameer the Premium Patty Burger.

In recent years, there has been an increased demand for high-quality, delicious burgers. Our company has spent months researching and developing a recipe that we believe will be a hit with customers. We have tested our burgers with a focus group and the feedback was overwhelmingly positive. The main purpose of this business is to make a high-quality patty burger. We also want to make a variety type of patty burger. For example, not only make a meat cow, but also we want to make a meat from rabbit meat, goat meat, deer meat and etc. Not like others product that are selling only just one or two varieties of meat.

For the location of our factory is we decided to open factory at Pasir Gudang, Johor. This is because this place is surrounded by other known and popular factory. So, our company name can grow fast.

The reasons why are we make this business is because we want to fulfil our customers' needs. Other product might be low-quality patty burgers and we want to improve that. Our patty burgers are made with 100% beef and a unique blend of spices. They are cooked to perfection, ensuring that they are juicy and flavourful. Each patty is approximately 1/3 pound, making them a substantial meal. We use only the freshest ingredients, including locally sourced produce when possible.

Our target market is anyone who loves a good burger. We believe that our patty burgers will be popular with a wide range of customers, including families, young adults, and older adults. We will be targeting both sit-down restaurants and fast-food outlets to make our product available to as many people as possible.

INTRODUCTION

1.1 Introduction of the Business

Our company is excited to introduce a new line of patty burgers to the market. Made with 100% beef and a unique blend of spices, these burgers are sure to please any palate. Our burgers are made fresh daily, using only the highest quality ingredients. We believe that our burgers will be a hit with customers and will help drive sales for our business.

Our company, Mc' Shameer, is thrilled to announce the launch of our newest product line - delicious patty burgers. Made from 100% premium beef and a secret blend of spices, our burgers are sure to satisfy the cravings of burger lovers everywhere. Our patty burgers are made fresh daily in small batches, using only the highest quality ingredients sourced from local suppliers. We believe that our burgers will be a hit with customers and will help drive sales for our business.

We have spent months researching and developing our recipe, conducting taste tests and gathering feedback from a focus group. The feedback we received was overwhelmingly positive, with customers praising the burgers for their juiciness, flavours and overall quality. Our burgers are cooked to perfection, ensuring that they are juicy and flavourful. Each patty is approximately 1/3 pound, making them a substantial meal.

We are excited to bring our burgers to the market and share them with the world. Our goal is to make our burgers available to as many people as possible, by targeting both sit-down restaurants and fast-food outlets. We believe that our burgers will be popular with a wide range of customers, including families, young adults, and older adults.

In this proposal, we will discuss our product in more detail, including our target market, marketing plan, operational plan, and financial plan. We are confident that our delicious patty burgers will be a success and we look forward to working with you to bring them to the market.

1.2 Purpose of this Business Plan

The purpose of making this patty burger product is to introduce a new and delicious line of burgers to the market that will drive sales for the company of Mc'Shameer and provide customers with a high-quality, flavourful patty burger option. The company has spent months researching and developing the recipe for the patty burgers and believes that they will be a hit with customers. The goal is to make the patty burgers available to as many people as possible, by targeting both sit-down restaurants and fast-food outlets. The company aims to take advantage of the increased demand for high-quality burgers and differentiate itself from competitors by using fresh ingredients and a unique blend of spices. Additionally, it is expected that the introduction of this product will help increase the revenue of the company and bring more customers to their restaurant.

The goals of this patty burger product are:

- 1) To show the financial strength of the company especially when convince towards providing funds or other financial institution.
- 2) As a guideline for us in setting, planning, managing, handling and controlling our business for day-to-day management, the budget, financial, strategies, target market and even for long term goal.
- 3) This business plan can be utilized to convince the suppliers the ability of paying back on credit and the ability to carry out a project of services from the customers.
- 4) To improve any weaknesses, arise by comparing the actual performance with another business.

1.3 General Business Description

The general business description of this patty burger product is that it is a line of premium beef burgers made from a secret blend of spices, made fresh daily in small batches and sourced from local suppliers. The burgers are cooked to perfection and are juicy and flavourful with a 1/3-pound patty. The product will be marketed and sold to both sit-down restaurants and fast-food outlets to increase accessibility to customers. The company's goal is to differentiate itself from competitors by using high-quality ingredients and a unique recipe in order to drive sales and increase revenue. The company also plans to promote the product through social media advertising, flyers, brochures, and by participating in food festivals and events. The product is expected to generate a positive return on investment (ROI) within a reasonable time frame and to create a sustainable and profitable product line that can be expanded over time.

1.4 Product detail of the Premium Patty Burger



Figure 1.4: Premium Patty Burger

2.2 Objectives

The objectives of this patty burger product are:

1. To provide customers with a delicious, high-quality burger option made with fresh, locally sourced ingredients and a unique blend of spices.
2. To increase sales and revenue for the company by introducing a new and popular product.
3. To differentiate the company from competitors by using high-quality ingredients and a unique recipe.
4. To make the burgers available to as many people as possible by targeting both sit-down restaurants and fast-food outlets.
5. To create a loyal customer base through a loyalty program and offer discounts for first-time customers.
6. To increase brand awareness and promote the product through social media advertising, flyers, brochures, and participating in food festivals and events.
7. To achieve a positive return on investment (ROI) within a reasonable time frame.
8. To create a sustainable and profitable product line that can be expanded over time.
9. To establish the company as a leader in the burger industry by providing a delicious, high-quality, and unique product.
10. To continue to innovate and develop new products in the future, in order to constantly improve and evolve the company.

Overall, the main objective of this product is to provide customers with a delicious and high-quality patty burger option while also driving sales and revenue for the company.

2.3 Mission and Vision

Mission:

The mission of this patty burger product is to provide customers with a delicious, high-quality patty burger option made with fresh, locally sourced ingredients and a unique blend of spices. The company aims to achieve this by using a secret recipe and cooking process that results in a juicy and flavourful patty. Additionally, the mission of this product is to support local suppliers and communities where the company operates.

Vision:

The vision of this patty burger product is to establish the company as a leader in the burger industry by providing a delicious, high-quality, and unique product. The company aims to achieve this by continuously innovating and developing new products, in order to constantly improve and evolve. Additionally, the vision of this product is to expand the brand to new markets and locations, making the delicious burgers available to as many people as possible. The company also aims to have a positive impact on the environment and communities by using sustainable and environmentally friendly packaging and supporting local suppliers.

2.4 Logo and Motto



Figure 2.4: Company logo

Name of the word ‘Mc’Shameer’ is representative of our manager business name, that is Mr, Shahmeer. He is the founder of this company. The ‘Mc’ is we get the idea from the fast-food name that is McDonald. We chose that to make our company’s name.

The picture of patty burger at the background is represented as our main product of this company. That is the patty burger. We want to focus on make a patty burger that the quality of it is beyond of the people’s thoughts.

The ‘Premium Patty Burger’ is a motto of this company. We want to make a very premium patty burger and to compete with existing product. We want to make every people in this country though of this patty burger, when they talk about a burger.

ADMINISTRATION PLAN

3.1 INTRODUCTION

Administration is a key source in the company since it connects to other departments to ensure that the organization runs efficiently. Administration also manages all of the other business departments' operations, minimize the overall workload of top-level managers. Every department is important for creating the organization however without the right administration the company will go bankrupt either sooner or later.

The obligation of the organization is to ensure that the company employing the proper people for the job. This calls for a whole understanding of the company and what the company needs. Administration will offer salaries of the people according to business budget because this is the small company. However, the salaries itself are reasonable with the workload. There also include an EPF, SOCSO to our workers to provide the best for our workers. The administration manager itself serves as a core of the company. Therefore, the administration manager should have and ability to think carefully and fast to make decision due to the many decisions will be decide by him.

Besides, the effectiveness and performance of our management will make certain the hit of the commercial enterprise due to the marketing, manufacturing, and monetary policy of the company to reap our goal. The managements are likewise an entire essential as the principle platform to plan, prepare and manipulate to make certain that business enterprise intention may be rise in the given time.

By department of labour and duties, abilities and dedication in task may be improved. Therefore, employees and different branch want to comply with the approaches to achieve the targets and objective of the business.

3.2 Organization Chart

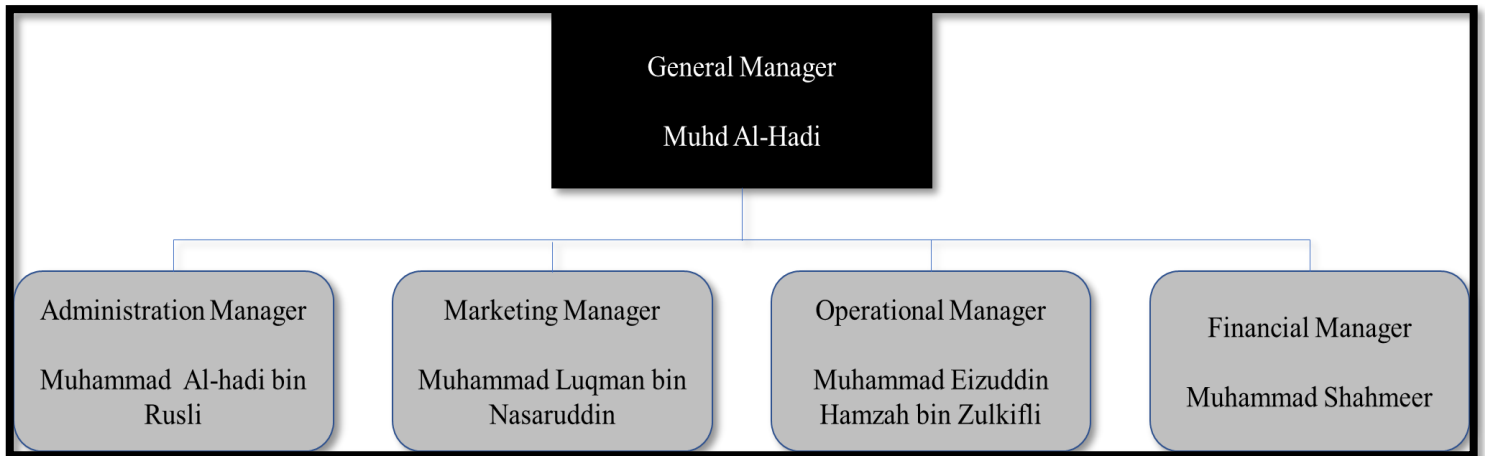


Figure 3.2: Organizational Chart

3.3 Man powering Plan

Position	Number
General & Administration Manager	1
Marketing manager	1
Financial manager	1
Operation manager	1
Supervisor	1
Workers	3
Total	8

Table 3.1: Man Powering Plan

3.4 Position and Task and Responsibilities in Organization

Position	Responsibility
General Manager	<ul style="list-style-type: none"> - To plan and control the overall management of the business - Responsible in all company business - Manage the workers with tolerance and efficient - Have and ability to think carefully and fast to make decision. - To be accountable in overall performance of the business.
Administration Manager	<ul style="list-style-type: none"> - Supervising the day-to-day operations of the administrative department and staff members. Hiring, training, and evaluating employees. - Developing, and improving administrative systems, policies, and procedures. - Working with the accounting and management teams to set budgets and other expenses. - Can conduct the interviews, and training sessions. - Collecting, organizing, and storing information using computers. - Make sure all the workers get their right such as bonus scheme, insurance, KWSP and PERKESO. - Make organization structure and distribute the job description following the department. - To make sure the company operates effectively.

<p>Marketing Manager</p>	<ul style="list-style-type: none"> - Always seeks opportunity to get new market. - Make non – stop promotion until achieve the company objective. - Can determine the competitor’s strength and weakness to enlarge the market size of the company. - Research and measure current market and analyses and make the strategies promotion to attract the customer attention. - Maintain the market and make sure the stock of market is enough. - Make sure to give the best promotion that will increase the productivity.
<p>Financial Manager</p>	<ul style="list-style-type: none"> - Responsible in Managing financial and account activities of company. - Control the company profit with control cash outflow and inflow of the company. - Make sure the forecast about the sales revenue at weekly and monthly. - Do the report about the financial accurately to prevent from cheating and stealing company money. - Determine the company year budget and give suggestion to add income and reduce the cost.
<p>Operation Manager</p>	<ul style="list-style-type: none"> - Responsible to control all workers in the part of the operation. - To make sure that all operation level of the production can perform successfully
<p>Supervisor</p>	<ul style="list-style-type: none"> - Supervise the operation of production and has responsibility to all the staff to do their part. - Responsible to identify a problem and complaint from a worker

<p>Worker</p>	<ul style="list-style-type: none">- Production operator: To produce the product and control the production process. - Quality checker: To check the quality of the product and to remove the defect product. - Packing operator: To pack the product into a box including the label and deliver the products to the retailer.
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3.5 Employee Incentive

To improve the quality of employee at Mc'Shameer Sdn. Bhd., we decided to give an incentive to our staff to make them work efficiently and worth to work with us. The incentive that we have been agreed to give to our staff as follow:

- **Working Period**

Our working week runs from Monday through Saturday, with a day off on Sunday. Our employees will work from 8.00 a.m. to 4.00 p.m. and just for Saturdays the working hour is from 7.00 a.m. to 3.00 p.m. It implies that our team will be on duty for 8 hours, with an hour off to relax and just for Friday we will have 1 hour and 45 minutes for rest due to prayers for Muslims.

- **Annual leaves**

The factory will give annual leave to our staffs as for their hard work and for their rest.

- **Medical leaves**

We will only give medical leave to staff after they get recognized or Medical certificated from government or private hospital. Only employees with an emergency issue will be granted emergency leave. It is dependent on the administration's results.

- **Medical facilities**

Companies will recover the medical cost for all staff.

- **Bonus**

Bonus will be given to all staff if business gets a maximum profit for that Particular Year Bonus will be paid to all at the end of year with one month's salaries payment. Other bones will be paid to a staff that make a full attendance for a whole year.

- **EPF**

Smart Invention Table already contributes about 12 % to all staff from their monthly salaries.

- **SOCSSO**

Our company has prepared social safety policy (SOCSSO) for all staff if they have got into accidents while doing their work. About 2% will be deducted for SOCSSO.

3.6 Remuneration

POSITION	MONTHLY SALARY	EPF=12% (RM)	SOCSSO= 2% (RM)	TOTAL (RM)
General manager	3000	360	60	3420
Administration manager	2000	240	40	2280
Marketing manager	2000	240	40	2280
Financial manager	2000	240	40	2280
Operation manager	2000	240	40	2280
Supervisor	1500	180	30	1710
Worker	3600	144	24	3768
Total (RM)	16100	1644	274	18018

Table 3.3: Schedule of remuneration

List of Factory Equipment

TYPE	UNIT	COST PER UNIT (RM)	TOTAL (RM)
Office equipment			
- Computer	5	1,500.00	7,500.00
- Air-conditioner	3	1,300.00	3,900.00
- Photostat Machine	1	2,000.00	2,000.00
- Fax Machine	1	400.00	400.00
- Telephone	4	100.00	400.00
- Punch Card Machine	1	250.00	250.00
- CCTV	1	3,500.00	3,500.00
- Projector	1	400.00	400.00
Product Maker Equipment			
- Mixers	1	15,000.00	15,000.00
- Grinders	1	30,000.00	30,000.00
- Forming machines	1	40,000.00	40,000.00
- Cooking equipment	1	10,000.00	10,000.00
- Refrigeration equipment	2	15,000.00	30,000.00
- packaging equipment	2	21,000.00	42,000.00
- Conveyor belts	2	45,000.00	90,000.00
- Washing and Cleaning	1	15,000.00	15,000.00
- Weighing and Measuring	1	5,000.00	5,000.00
- Maintenance equipment	1	3,000.00	3,000.00
- Transport vehicles	3	20,000.00	60,000.00
Stationary			
- Fire Extinguisher	1	100.00	100.00
- Logbook	5	15.00	75.00
- File	5	10.00	50.00
- A4 paper	1	45.00	45.00
Total			358,620.00

Table 3.4: List of Factory Equipment

3.7 Administrative Budget

Requirement	Fixed Asset	Monthly Expenditure	Other Payment	Total (RM)
Office equipment	RM 18,350.00			RM 18,350.00
Product Maker	RM 340,000.00			RM 340,000.00
Stationary	RM 175.00	RM 95.00		RM 270.00
Utilities		RM 570.00		RM 570.00
Salary (EPF & SOCSO)		RM 18,018.00		RM 18,018.00
Building		RM 10,000.00		RM 10,000.00
Business Registration & License			RM 1,200.00	RM 1,200.00
Deposit			RM 9,000.00	RM 9,000.00
Total				RM 397,408.00

Table 3.5: Administrative Budget

MARKETING PLAN

4.1 Marketing Objectives

Marketing objectives are deadline-bound goals that businesses set as part of their efforts to attract new clients to their products or services. This is due to the fact that a marketing strategy is crucial to the success of a business since it describes the tactics a firm will use to sell its goods to consumers. To put it another way, marketing objectives are the targets set for the marketing strategy in order to achieve the bigger organizational targets.

Marketing objectives for a business for a particular product might include increasing product notoriety among targeted customers, providing information about product attributes, and lowering consumer perception of the product as a purchase candidate. It monitors the media and social media to advertise the items when and where it is most relevant. The strategy must specify the target market, the value proposition of the brand or product, the upcoming campaigns, and the standards to be used to judge the effectiveness of marketing activities. The marketing plan should be changed on a regular basis based on the metrics' findings, which show which efforts are successful and which are not.

(i) New business

Since it describes the strategy to be used to promote the company's goods to consumers, a marketing plan is crucial to the success of any firm. They monitor social media and the news in order to market the items when it is opportune. The plan identifies the target audience, the brand's or product's value proposition, the campaigns to be launched, and the standards to be used to assess the effectiveness of marketing activities. The marketing plan should be changed on a continuous basis in light of the data's conclusions, which show which activities are having an impact and which are not. The following are some of the goals of the marketing manager:

1. INTRODUCE PRODUCT TO THE CUSTOMER

Our business wants to spread the word about our new product, make a statement, and gain recognition from the general public. A marketing manager must actively promote a company's products both online and offline. A firm will gain clients and benefit from promotion, which will increase business.

2. INCREASING SALES AND PROFIT

We also aim to increase our sales and profit for company. This is important so that this business will continue to survive and operate in the future. By doing different types of marketing, it is hoped that it will have a positive effect on this business.

3. IDENTIFY TARGET MARKET

It is important for a business to identify their target market so that a company can generate profit and focus on gaining profit as well as issuing capital to ensure that their target market buys the product.

4. ANALYSE THE MARKET SIZE AND MARKET SHARE

Understanding market size is also necessary to estimate market potential. There may be opportunities for us to launch our products in various markets. The smartest choice is one that has a huge pool of potential clients. Developing price plans, distribution networks, and marketing initiatives are made easier with a detailed awareness of potential new markets. If we are aware of the size of the potential market, launching a product becomes more of a planned and strategic investment than a risk. If we cannot determine the size of a market with a high degree of confidence, we should refrain from taking the hazard of entering it.

5. SATISFY CUSTOMERS NEED

We want to attract new customers and maintain loyalty customers by providing the best service and providing the best quality ingredients so that customers are satisfied with our products.

6. PREPARED THE MARKETING BUDGET

A marketing budget allows our company to select marketing method that will help us achieve each of our business goals and track progress along the way. This provides a clear future of business performance.

4.2 Description of products

Our company, Mc'shameer offers two variants of patty which is original patty and cheesy patty. The type of product is based on frozen product. This frozen patty burger is a product that is easy to cook because you only need to put the patty in hot oil and wait until it turns golden and the smell like a burning beef looks like little bit over cook, then it is ready to be served either with rice or just eaten on it at any time. Burger is sure to be one of the favourite foods for young children. Not only for young children but adult people also love to eat burger with the juicy patty. Furthermore, when the patty is juicier and containing by a best cheesy, it is more delicious than another brand patty. As we know, eating greasy food is very unhealthy for the human body and the patty burger itself has a high cholesterol. Therefore, our company has done an interesting step by using to make a perfect burger with our patty must be high value of vitamin with a lot of vegetables to have a balanced nutrition for our body.

It is very easy to have a perfect burger with a best food for our body to have balancing nutrition because the patty burger just has to cook with a hot oil and after that just prepared it with bread, vegetables and little bit seasoning. To have a perfect burger is very flexible because it can sure what we want. It just on us to have a variant of flavour of seasoning and how much you want to put the vegetables. We are confident that the materials we select, and use are of the highest quality by using this quality material will produce the best product and can satisfy the buyer's taste. The homemade seasoning, we use is a fully natural product that makes our patty burger different from other competitors. Therefore, we are confident that the difference we have will be able to attract more customers with the uniqueness of our product that have cheese in the patty as one of the ingredients, it will make our frozen more satisfied and more delicious other patty.

For product sales we use two main mediums which are online and offline. Customers can buy our products by walking in by going to our store or direct to our factory located at PLO 673 Jalan Keluli 3, Pasir Gudang Industrial Estate, Pasir Gudang, 81700 P8asir Gudang, Johor. Furthermore, our product can be easy to get from nearly market because our product will spread it out to all supermarket and especially if u want tasting our product, it can go to all burger stall because they also will use our patty for their business. Other than that, we have our restaurant that we make a variant of food that use the Mc'shameer's patty burger. For those who don't have the opportunity, they can order online through our website or social media. we also provide a cash on delivery (cod) service for areas within the Mc'shameer restaurant for those who order our products online. Our products use patty suppliers that are legally slaughtered and are believed to be halal. Our products

have also been halal certified by JAKIM and recognized by MESTI. Therefore, customers do not need to worry about the status of our products especially for Muslim customers.

Table 6.2.1 Product description

PRODUCT	DESCRIPTION
BRAND	MC'SHAMEER
PROPOSED PRODUCT	FROZEN PATTY BURGER
PRICE	RM10 AND RM 15 each per pack
INGREDIENT	<ul style="list-style-type: none"> • Ground meat • Legumes • Grains • Vegetables • Meat alternatives
UNIQUENESS	<ul style="list-style-type: none"> • We us homemade seasoning • Put cheese in the patty
BENEFITS	<ul style="list-style-type: none"> • Healthy • Our products are guaranteed halal and certified by JAKIM • Get recognition from MESTI

4.3 Target market

The target market is a group of users who are most likely to buy our products that we sell. These people are very important in a business. They have a problem that the service or product addresses, and they want to buy. Knowing your target market means being able to tailor our sales and marketing strategies to suit a specific group. In general, the target market aims to ensure that the marketing strategy we do can be targeted. This is important to increase sales as well as measure the level of success of the marketing strategy we use.

Knowing the target market can make it possible to make products to increase sales. It can also better know the budget needed. If we don't define the target market strategy

LOCATIONS	NUMBER OF POPULATION
Bandar Seri Alam, Masai	141,130 people
Pasir Gudang	231,832 people
TOTAL	372,962 people

Table 6.4.1 Number of Population

Assume that 80% of people will buy frozen chicken product.

$$80\% \times 372,962 \text{ people} = 298,370 \text{ people}$$

Target market size 10% for Bandar Seri Alam, Masai and Target market size 5% for Pasir Gudang to buy our product.

POPULATION	EXPECTED PEOPLE TO BUY	EXPECTED TO SALES	TOTAL SALES
Bandar Seri Alam, Masai	10% x 141,130 = 14,113 people	(RM10 + RM15) X 14,113 people	RM 352,825
Pasir Gudang	5% x 231,832 = 11,592 people	(RM10 + RM15) X 11,592 people	RM 289,800
TOTAL	25,705 people	25,705 people	RM 642,625

Table 6.4.2 Target Market Size

Total Market Size

1 pax = 850gram for original patty

Price per pack = RM10

1 pax = 400gram for cheese patty

Price per pack = RM15

Market size per month = Bandar Seri Alam, Masai + Pasir Gudang

$$= \text{RM } 352,825 + \text{RM } 289,800$$

$$= \text{RM } 642,625$$

Market size per year = RM 642,625 X 12

$$= \text{RM } 7,711,500$$

4.4.1 Competitors




COMPETITORS	STRENGTHS	WEAKNESS
<p>DARA</p> 	<ul style="list-style-type: none"> • Well known in market • High quality product • Own factory to produce • Produce own spices, sauces, and shortbread biscuit 	<ul style="list-style-type: none"> • Pricing compares to others competitor • Many outlets closed
<p>RAMLY</p> 	<ul style="list-style-type: none"> • Local well-known brands • Produce variety of products • Strong concept of company 	<ul style="list-style-type: none"> • Lack of promotion • Lack product in Market
<p>PURNAMA</p> 	<ul style="list-style-type: none"> • Interesting product design • Affordable price • Tasty 	<ul style="list-style-type: none"> • Underrated brand • Poor promotion • Product not available in certain Market

Table 4.4: Competitive Analysis

4.5 Market Share

4.5.1 Market share before the entry of our business.

3. COMPETITORS	PERCENTAGE OF PEOPLE BUY PRODUCT BY COMPANY (%)	PEOPLE THAT ASSUME WILL BUY THE PRODUCT
DARA	50	50 % x 298,370 people =149,185
RAMLY	30	30 % x 298,370 people =89,511
PURNAMA	20	20 % x 298,370 people =59,674
TOTAL	100%	298,370

Table 4.5.1 Market share before the entry of Mc'shammer

Before the entrance of Mc'shameer, we can see that the the frozen meat and beef industry is held by the DARA brand with a percentage of 50%. This shows the strength of the product that has high product quality and is recognized by users. The Ramly brand is also new brand to the sale of frozen patty. They also have their own strength where they have 30% market share. and the last one is the PURNAMA brand. PURNAMA has 20% in market share which they can be considered underrated but can afford good quality.

4.5.2 Adjusted market share after the entry of our business.

4. COMPETITORS	PERCENTAGE OF PEOPLE BUY PRODUCT BY COMPANY (%)	PEOPLE THAT ASSUME WILL BUY THE PRODUCT
DARA	40	50 % x 298,370 people =149,185
RAMLY	30	30 % x 298,370 people =89,511
PURNAMA	20	20 % x 298,370 people =59,674
MC'SHAMEER	10	10 % x 298,370 people = 29,837
TOTAL	100%	298,370

Table 4.5.2 Market share after the entry of Mc'shameer

After the entry of Mc'shameer , the total market share of other brands is expected to decrease. For DARA, their total market share is 40%. For Ramly reduced to 30% while PURNAMA became 20%. Our company, Mc'shameer is expected to have a market share of 10%. As a newcomer we set a relatively low target to be able to learn from other competitors to become their strongest competitor.

4.6 Sales forecast

4.6.1 Sales forecast by year

MONTH	CHICKEN CRISPY	CHICKEN POPCORN	TOTAL (RM)
JANUARY	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
FEBRUARY	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
MAC	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
APRIL	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
MAY	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
JUNE	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
JULY	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
AUGUST	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
SEPTEMBER	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
OCTOBER	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
NOVEMBER	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
DECEMBER	RM10 X 1,730 units = RM17,300	RM15 X 1000 units = RM15,000	32,300
TOTAL			387,600

Table 4.9 Sales forecast

4.6.2 Total Sales Forecast Every Month

MONTH	SALES COLLECTION OF BOTH VARIANS (RM)
JANUARY	17,500
FEBRUARY	19,250
MAC	19,250
APRIL	19,250
MAY	21,000
JUNE	21,000
JULY	21,000
AUGUST	22,750
SEPTEMBER	22,750
OCTOBER	22,750
NOVEMBER	26,250
DECEMBER	26,250
YEAR 1 (TOTAL)	259,000
YEAR 2 (TOTAL)	656,040
YEAR 3 (TOTAL)	754,446

Table 6.10 Total Sales Forecast Every Month

IV. PROMOTION

Promotional strategies are important in business because we want to introduce and inform people about new products in the market. We will promote our business with Online platform through media social such as Facebook, Instagram, and websites. Not just that, for Offline platform we are advertising our product by using methods such as placing signboards, billboards, giving our business cards, giving loyalty cards to regular customers, distributing the flyers, and installing banners and bunting. All this offline method is to catch more customer about our product. To attract more customer among young teenagers, Freezychic will be do collaboration with influencer with them and paid the review. Nowadays people are likely to see the uniqueness of the product promotion because it is more interesting compared with traditional advertising. We will give Loyalty card to customers who buy our products by walk-in. The loyalty card is to encourage customers to always buy products with us and also to maintain the relationship between sellers and buyers with a good relationship with the customer it will make the customer always support the product and give recommendations to their friends about our products.

ONLINE PLATFORM

People nowadays spend most of their time on their smartphones. So, many people will be attracted to buy the product. It can also attract many customers from every platform. with this online platform will make it easier for customers to get to know our products. From that, it proves a strong online marketing strategy will help us improve our business.

SOCIAL MEDIA

i. INSTAGRAM

In Instagram platform, majority of the user is young people. So, we can attract customers through instagram especially for teenagers. The teenagers likely to spend their time to scroll instagram. It can attract for those who still studies at university because it product are easier fro them to prepare.

ii. WEBSITE

We also develop the website for our business. Search in google will be easier to find and get the information compared to social media because social media if our company do not many people to share it will be difficult to other users to find.

OFFLINE PLATFORM

i. SIGNBOARD

To draw customers to a business and for our product, signboards are important. Customers are far more likely to remember and be drawn in by attractive signboards. A good signboard clearly communicates the goods and services the business might provide and establishes the sort of interaction customers might anticipate from the business. It's a crucial component of creating a positive first impression and should not be undervalued.

ii. BANNER AND BUNTING

Banner and Bunting can be one of the good and effective advertising mediums if properly strategized. Designs with attractive images and colors are able to encourage readers to take some of their time to read what is written on the banner and bunting so that they indirectly know what we are selling and promoting. In short, banners and bannings need to be hung in a minimum of 4 corners at the right place, at the right time, and promote the right product for the 'target market' that we want to advertise.

4.8 Remuneration of Staff

POSITION	NO OF PERSONNEL
MARKETING MANAGER	1

SCHEDULE OF TASK AND RESPONSIBILITIES

POSITION	TASK AND RESPONSIBILITIES
MARKETING MANAGER	<ul style="list-style-type: none"> • Prepare and monitor the marketing budget • Seeks opportunity to get new market • Make promotion until achieve the company objective • Determine the competitor's strength, the weakness in efforts to enlarge the market size of the company • Research and measure current market, after those analyzes and make the strategies promotion to attract the customer attention • Maintain the market and make sure the stock of market is enough

SCHEDULE REMUNERATION

POSITION	NO OF PERSONNEL	MONTHLY SALARY (RM)	EPF (RM) (13 %)	SOCSSO (RM) (1.75 %)	TOTAL (RM)
MARKETING MANAGER	1	2600	338	45.50	2983.50

4.9 Marketing Budget

ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
<u>FIXED ASSETS</u>			
Signboard	2,500	-	-
<u>WORKING CAPITAL</u>	-	-	-
<u>OTHER EXPENSES</u>			
Banner and Bunting			250
Signboard and billboard license			200
marketing			550
TOTAL	2,500	-	550
TOTAL OVERALL (RM)	3,050		

OPERATIONAL PLAN

5.1 INTRODUCTION

The operational plan is one of the most critical aspects for each sector in order to achieve its main objectives. Processing or manufacturing of the raw material in one of the inputs is operation. The operational plan seeks to show the specified processes, the service management, and the product distribution preparation. A successful operative strategy to meet consumer demand and aspiration is also crucial for an organization to develop. Operation unit is one of the most important parts in the business organization because the through the operations of its product it will lead to a business growth. From this operation of our business company, we can also maximize the profit gain.

All activities in this operation will be done according to the plan so that it will meet with our customer's expectation. In this term of office, we are ensuring that the production of our patty burger will be produced continuously to fulfil the increasing demand from public. This operation states the information about the process planning, cost of product, salaries of workers, operation flow chart, operation hours, operation budget and list of suppliers for raw materials and machines.

In the operation unit, we applied a systematic technique and management in order to make sure that the business will be more efficient and effective in producing a smart patty burger. Therefore, it can fulfil the demand for customers' needs and wants by providing the best services to them and indirectly the business can gain the optimum profit.

5.2 OPERATION PLANNING

With the application of high technology machinery and equipment, the business can produce a large scale of production by which the production cost will also be reduced, and the product will be more competitive as compared to other product. Besides having similar with other competitor's patty burger, we also had improved and put additional various types of patty burger to make it as an alternative way to help people to choose their favourite type of patty burger easily.

In addition, we ensure all individuals involved in the operation process had good relations among themselves. This will avoid any purposely mistake done by some workers. We always ensure that our workers to be a responsible, honest, and motivated person when doing their work. We also hire the best supervisor with high operation skills to ensure that our products are produced in high quality with basic and advance training to improve the efficiency of production skills that he had.

5.2.1 Operational Objectives

- **Production Improved**

The manufacturing of the product is involving by the production. By this operational plan, it can help the company to improve the production. With this improvement production can decrease costs value while increase the productivity and efficiency. Thus, this improvement can alter a company's credibility in the future.

- **Workers Welfare**

The worker welfare is important because it can affect the worker spirit to stay work at the company. So, by this operational company, it helps all the workers to see the vision what work that they will do or where the place that they will work. Besides, the worker will also feel appreciated because of the company take care of their welfare.

- **Achieve Vision and Mission**

The vision and mission are important of each company to become a successful company in the future. Thus, with this operational plan it can avoid the company to face losses. By avoiding the loss, it can increase their financial and the credibility of the company. So, with all this act of vigilance, it will help the company to achieve their vision and mission.

- **Money Management**

Money management is the most important than all these objectives of the company. It is because without good money management, it will mess up the financial of the company. So, by this operational plan the financial management will operate smoothly and transparently.

5.2.2 Process Planning

The process of selecting a raw material for the continuous process of making our product is known as business input. Any interruption in this flow has the potential to affect the process's output, which is the product, Smart Table. We have looked at numerous suppliers for our products, as well as our machinery and equipment. The external input, which includes utilities, labour, and other factors that are important in the process. For the input process that involved in our business is by getting the material from the supplier.

After receiving the material from the supplier, we make sure that all the materials that we ordered from the supplier are in a good condition. If some of the components need some modification, we would modify based on our customers expectation and wish list. Then, we would sell our product to the customers. The consumer or the customer should give any sort of feedback to the company so that our company itself could improvised our products and services.

This is an activity chart for producing patty burger:

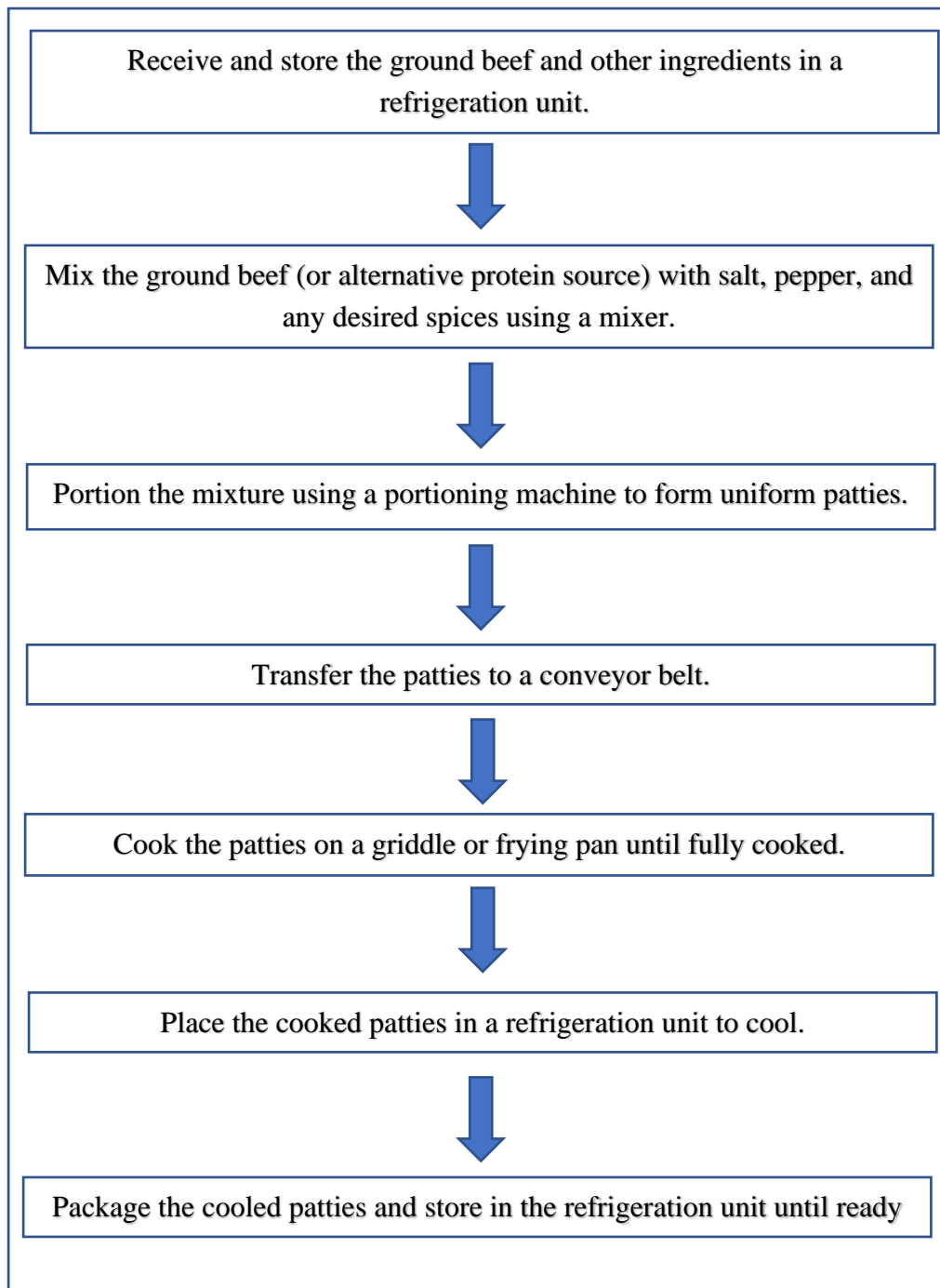


Figure 5.2: Flow chart of manufacturing of Patty Burger

5.2.3 Production Symbol

Table 5.1 Production Symbol



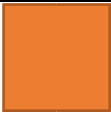
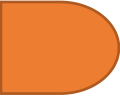

No.	Symbol	Activity	Description
1		Operation	Activity that modifies, transform, or give added value to the input.
2		Transportation	Movement of materials or goods from one place to another.
3		Inspection	Activity that measures the standard or quality.
4		Delay	Process is delayed because in process materials are waiting for next activity.
5		Storage	Finished product or goods are stored in the storage area or warehouse.

Table 5.1: Production Symbol

5.2.4 Production Schedule

Business hours refer to the time the business is open to the customers. Operation hours refer to the hours the workers have to work. For manufacturing, usually the business will operate on 8-hours per shift. Thus, the entrepreneur will only decide whether the business will run for one shift or more. This will depend upon the planning for production. In our business, we decide to operate our business on 8-hours per day. Our business operation did not have to operate in two shifts because one of our business policies is to care about our employees besides the production level.

5.2.5 Business and Operation Hours

The business and operation hours in our operation business are as follow:

Table 5.2: Business and Operation Hours

DAYS	TIME	REST
Monday - Friday	8.00 am - 4.00 pm	1.00 pm - 2.00 pm 12.30 pm - 2.15 pm (Friday)
Saturday	7.00 am - 3.00 pm	12.30 pm - 1.30 pm

5.3 PRODUCTION PLANNING

The operation system of a furniture factory produces an assortment of furniture. The input is used to produce a table that can be categorized into:

- The raw materials: Beef meat, goat meat, rabbit meat, deer meat, chicken meat
- Machines and equipment: Mixer, portioning machine, Conveyor belt, Griddle or frying pan, Refrigeration unit
- Technology and method: Mixing, portioning, cooking, packaging
- Manpower: Direct labour and supervisor.

All these inputs will be integrated through the transforming process in the process sequence that has been designed to produce different types of patties.

5.3.1 Monthly Budget Raw Material Requirement

Material	Quantity (kg)	Safety stock (up 10%)	Total Material Requirement	Price/unit (RM)	Total Price (RM)
Beef	100	20	120	42.00	5,040.00
Goat meat	60	10	70	40.00	2,800.00
Rabbit Meat	50	5	55	36.00	1,980.00
Deer meat	80	10	90	70.00	6,300.00
Chicken Meat	90	15	105	10.00	1,050.00
Egg	30	3	33	30.00	990.00
Onion	150	30	170	24.00	4,080.00
Cooking Oil	50	10	60	7.00	420.00
Salt	30	5	35	1.50	52.50
pepper	40	5	45	26.00	1,170.00
Packaging and labelling	400	40	420	10.00	4,200.00
TOTAL			1203	296.50	28,082.50

Table 5.2: Monthly Budget for Raw Material

5.3.2 Process Flow Chart

So, here is a process flow chart for this business:

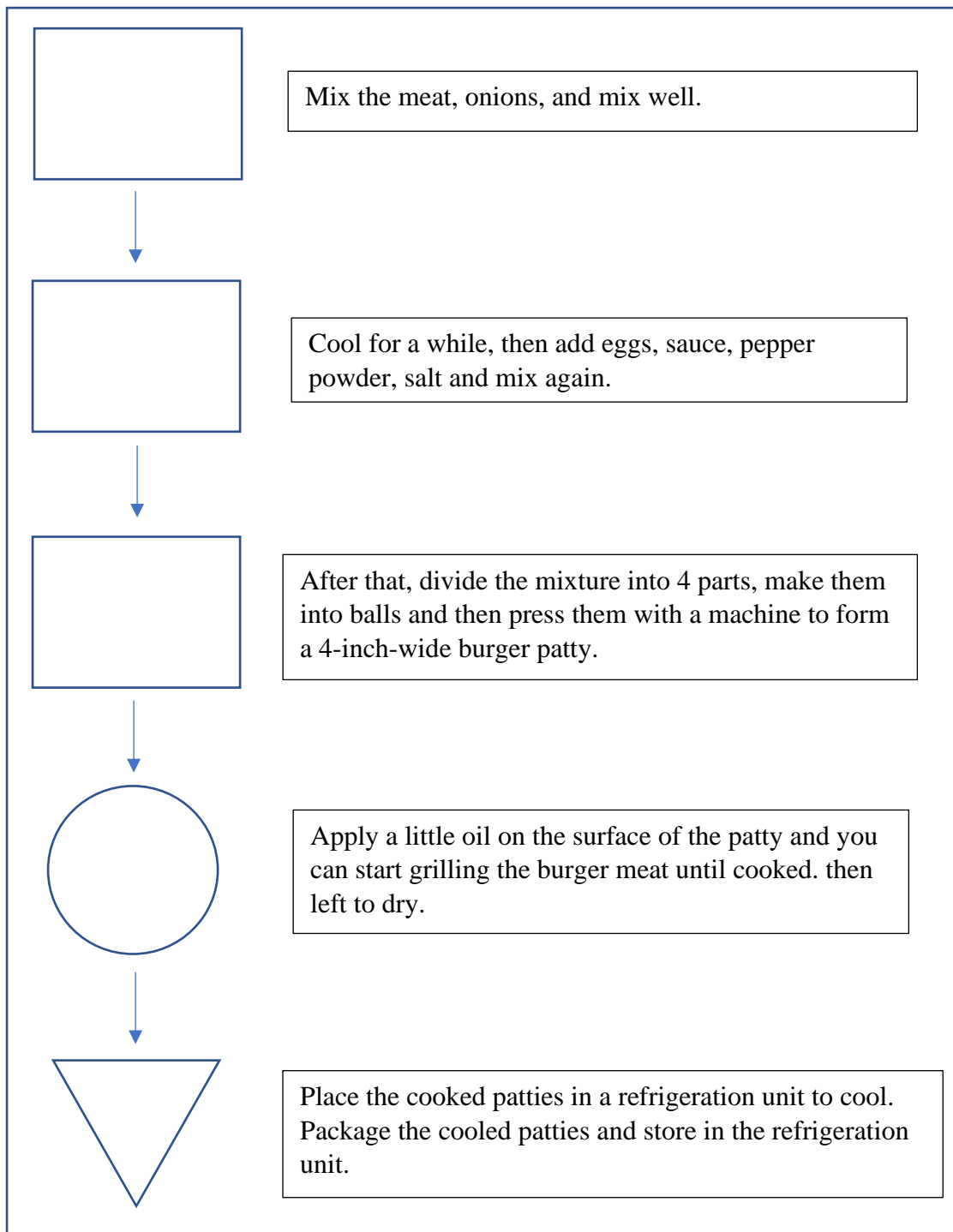


Figure 5.2: Process Flow Chart

5.3.3 Bills of Material to Produce a Patty Burger

Material	Specification	Quantity
Beef	(1/2 Kg)	2
Goat Meat		1
Rabbit meat		1
Deer Meat		2
Chicken Meat		2
Egg	stirred	1
Onion	chopped	3
Cooking Oil	hot oil	1
salt	-	1
pepper	powder	1

Table 5.3: Bills of Material

5.5 CAPACITY PLANNING

Capacity planning is the process of determining the production capacity needed by an organization to meet changing demands for its products. A discrepancy between the capacity of an organization and the demands of its customers results in inefficiency, either in underutilized resources or unfulfilled customer demand.

5.5.1 Production of Capacity

$$\begin{aligned}\text{Number of outputs per month} &= \frac{\text{RM}28,082.50}{\text{RM} 296.50} \\ &= 94 \text{ units/month}\end{aligned}$$

- Machine

$$\begin{aligned}\text{Machine productive time per day} &= \text{Operation hours} - (\text{Setting up time} + \text{Down time}) \\ &= 8 \text{ hours} - (30 \text{ minutes} + 30 \text{ minutes}) \\ &= 8 \text{ hours} - 1 \text{ hour} \\ &= 7 \text{ hours/day}\end{aligned}$$

- Workers

$$\begin{aligned}\text{Workers productive time per day} &= \text{Working hours per day} - \text{rest time or workers' idle time} \\ &= 8 \text{ hours} - 1 \text{ hour} \\ &= 7 \text{ hours/day}\end{aligned}$$

5.5.2 Manpower Requirements

Table 5.6: Manpower Requirement

No.	Position	Qualification	Number
1	Operation Manager	Diploma	4
2	Supervisor	SPM	3
3	Workers	SPM	3
Total			10

5.5.3 Schedule of Task and Responsibilities

No.	Position	Responsibilities
1	Operation Manager	<p>-Responsible to control all workers in the part of the operation.</p> <p>-To make sure that all operation level of production can perform successfully.</p>
2	Supervisor	- Supervise the operation of production and has responsibility to all the staff to do their part.
3	Workers	<p>1 Production Operator</p> <p>-To produce the products and control the production process.</p> <p>1 Quality Checker</p> <p>- To check the quality of the products and remove the defect products.</p> <p>1 Packing Operator</p> <p>- To pack the product into a box including with the label and deliver the products to the retailer.</p>

5.5.4 Remuneration Schedule

Table 5.8: Remuneration Schedule

No.	Position	No. of Staff Requirement	Salary/Month (RM)	EPF (RM) 12%	SOCSSO (RM) 2%	Total (RM)
1	Operation Manager	1	2,000	240	40	2,280
2	Supervisor	1	1,500	180	30	1,710
3	Workers	3	3,600	144	24	3,768
Total		5	7,100	564	94	7,758

5.6 OPERATION LAYOUT PLAN

Layout refers to the arrangement of machines, the equipment, workers, and other facilities used in the operations. Our business layout is design in such a way that the production of goods and services can be done smoothly and efficiently. Our business layout is based on the type of the product that we produce. This type of layout is suitable for our business because our production process is a continuous flow production. The design of this layout is made according to the sequences of activities to produce the product.

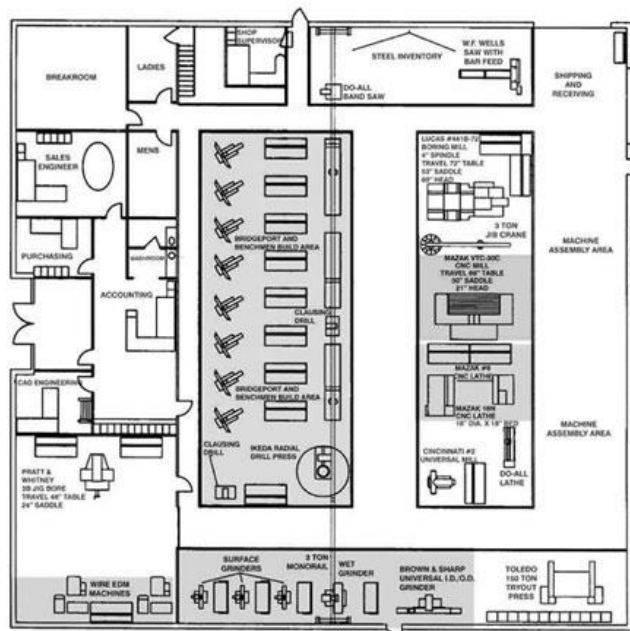


Figure 5.3: Layout of The Business Operation

5.6.1 Location

The choice of location is important because it will affect the sales, business operation cost and long-term investment. Our business has all the operations, administration, and marketing sections under one roof.

5.6.2 Distance from raw material

Our business premise is near with the raw material supplier. Our supplier can easily send our raw materials without taking a longer time of period. The cost for transportation also can be reduced.

5.6.3 Labour supply

The location that has been chosen is in the middle of town, which is near with the hypermarket, office building, school, university and so on. This gives advantages for our company to get a labour supply which is a skilled worker. The workers can also go for work easily because their home is near with their place of work.

5.6.4 Transportation

The location is strategic because our premise location is very easy to find because it is located near to the highway and main road. We can easily transport our product by train and ship because the place is near with railways station. Besides, we also can transport our Patty Burger to our retailers and wholesalers by using land transportation such as lorry.

5.6.5 Rental

Our business premise is a rental building and we do not own the building. The rent for our premise is cheaper as compared to another place which is RM 5,800.00 per month. We use the rental building since we only had operated the business in nearest year. Therefore, it will reduce the cost in operating the business.

5.7 OPERATION BUDGET

5.7.1 Operation Cost

Table 5.9: Operation Overhead

Operation Overhead	Cost (RM)
Electricity	2,000
Water	250
Telephone	200
Total	2,450

Table 5.10: Operation Cost Per Month

Operation Cost Per Month	Cost (RM)
Raw Materials	28,082.5
Workers Salary	7,758
Utilities	2,450
Patty Expenses	600
Total	38,890.5

Table 5.11: Monthly Operation Costs

Monthly Operation Costs	Cost (RM)
• Direct Material Cost - Raw Material	28,082.5
• Direct Labour Cost - Workers' Salaries	7,758
• Overhead Cost - Utilities - Petty Expenses	2,450 600
Total	38,890.5

5.7.2 Cost per Unit

Monthly Operational Cost = Direct Material Cost + Direct Labour Cost + Overhead Cost

Monthly Operational Cost = RM 28,082.5 + RM 7758 + (RM 2450 + RM 600)

Monthly Operational Cost = RM 38,890.5

Cost to produce a Smart Table = $\frac{\text{Total Operation Cost (RM)}}{\text{Total Number of Output/Month}}$

$$= \frac{\text{RM } 38,890.5}{94}$$

= RM 413

5.7.3 Total Budget

Table 5.12: Total Budget

Item	Fixed Asset (RM)	Monthly Expenses (RM)	Other Expenses (RM)
1 Fixed Asset			
Machine and Equipment	340,000		
1 Monthly Expenses			
Raw Materials		28,082.5	
Salary (EPF + SOCSO)		7,758	
Petty Expenses		600	
1 Other Expenses			
Road Tax			500
Insurance			1500
	340,000	36,440.5	2000
Total = RM 378,440.5			

FINANCIAL PLAN

6.1 INTRODUCTION

Financial plans in business are a vital component of a business plan, where it keeps track of the business financial health as the business becomes bigger or matures. The basic part that has in overall business plan is made up of three financial plans such as cash flow statement, income statement, and balance sheet. Financial plan can help to keep track of all the company or business's financial activities and provides insight into which resources that needs to be used. It is also helps to set goals and measure the progress of the business or the company.

Other than that, a well-developed financial plan can help the company or the entrepreneur to manage any risk the company or business might face and increase the company or business confidence. It shows that the entrepreneurs committed to spending prudently and managing the company or business financial obligation. Moreover, financial plan is a tool that can helps the investors to evaluate the company or the business's performance. Through the financial plan, it can show how much revenue and expenses that the company or the business need to meet the goals.

Furthermore, a financial plan represents the short and long-term financial requirements to start a new business or project. It is also showing the requirement will be compensated for by using the internal and external resources. Financial statement prediction, such as cash flow, profit loss, and balance sheet, should be included in the financial pan. Also, to establish the profitability of the business or the company, a financial plan should cover some financial analysis.

6.2 OBJECTIVE OF FINACIAL PLAN

The objective of this financial plan is:

- To ensure that the fund is sufficient for both short and long-term investment.
- To analyse a company or business's performance in term of resource usage to optimize spending.
- To plan a strategy for increasing profit while reducing expenses.
- To determine whether the company or the business has the potential to compete with the other businesses or companies.

Firstly, ensuring sufficient funds for both short and long-term investment: The objective of ensuring sufficient funds is to make sure that the company or business has the resources it needs to achieve its goals. This means having enough money to cover immediate expenses and investments while also having enough money set aside for longer-term investments that may not provide immediate returns.

Next, analysing performance in terms of resource usage: This objective is focused on making sure that the company or business is using its resources effectively. This means evaluating the effectiveness of spending on different resources, such as employees, materials, and equipment, to identify areas where spending can be optimized to maximize profits.

Furthermore, planning a strategy for increasing profits and reducing expenses: This objective is about finding ways to increase profits while reducing expenses. This can be achieved by identifying areas where the company or business can increase its revenues and by finding ways to reduce the costs associated with the business.

The fourth point is determining the potential to compete: This objective is about evaluating the company or business's ability to compete with other businesses or companies in the same industry. This involves analysing the company's strengths, weaknesses, opportunities, and threats, and determining whether it has the potential to be successful in a competitive market.

6.3 STRATEGIES OF FINACIAL PLAN

Strategic financial management entails not just managing a company or business finances but also managing with the goal of success, or in other words, achieving the company or business's long-term goals and objectives while increasing shareholder value over time. the strategy of financial plan is such as:

All the data and numbers from all department like administration, marketing, and operation need to be collected by the financial department to make the financial plan for the business or the company. The data that is needed in the financial plan is:

- Project implementation cost schedule
- Sources of fund schedule
- Fixed asset deprecation tables
- Hire purchase repayment schedule
- Loan amortization schedule
- Pro-forma cash flow
- Pro-forma profit loss
- Pro forma balance sheet

6.4 FINACIAL INFORMATION

For this business, the estimated cost to start the business is about RM 888,800. The contribution from partners as opening of this business and a loan from a financial institution are the sources of funding:

Table 6.1: Contribution each of the capital partner

POSITION	NAME	PERCENTAGE (%)
GENERAL MANAGER	MUHAMMAD AL-HADI BIN RUSLI	25
MARKETING MANAGER	MUHAMMAD LUQMAN BIN NASARUDDIN	20
OPERATIONAL MANAGER	SHAHMEER IRFAN BIN SALEHUDIN	35
FINACIAL MANAGER	MUHAMMAD EIZUDDIN HAMZAH BIN ZULKIFLI	20

Contribution each of the capital partners:

Table 6.2: Amount of the contribution

NAME OF PARTNER	CONTRIBUTION (RM)
MUHAMMAD AL-HADI BIN RUSLI	2222,000
MUHAMMAD LUQMAN BIN NASARUDDIN	1777,600
SHAHMEER IRFAN BIN SALEHUDIN	3110,800
MUHAMMAD EIZUDDIN HAMZAH BIN ZULKIFLI	1777,600

6.5 OPERATING BUDGET

6.5.1 ADMINISTRATION BUDGET

Table 6.3: Administration Budget

ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Land & Building	8,340			8,340
Furniture and Fittings	4,976			4,976
Stationeries	289			289
Building	400,000			400,000
0	-			-
<i>Working Capital</i>				
Salary, EPF, SOCSO		20,500		20,500
Bill (Telephone, water)		800		800
Internet		300		300
0		-		-
0		-		-
0		-		-
0		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			5,000	5,000
Business Registration & Licences			500	500
Insurance & Road Tax for Motor Vehicle			300	300
Other Pre-Operations Expenditure				
Total	413,605	21,600	5,800	441,005

6.5.2 MARKETING BUDGET

Table 6.4: Marketing Budget

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Signboard	2,000			2,000
Van	10,000			10,000
0	-			-
0	-			-
<i>Working Capital</i>				
Advertisement		15,000		15,000
Fuel (Vehicle)		300		300
0		-		-
0		-		-
0		-		-
0		-		-
0		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			300	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			300	300
Other Pre-Operations Expenditure			-	-
Total	12,000	15,300	600	27,600

6.5.3 OPERATION BUDGET

Table 6.5: Operation Budget

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Machine and Equipment	35,000			35,000
Maintenance	5,000			5,000
0	-			-
0	-			-
<i>Working Capital</i>				
Raw Materials		70,000		70,000
Carriage Inward & Duty		5,000		5,000
Fuel (Vehicle)		300		300
0		-		-
0		-		-
0		-		-
0		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			500	500
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	40,000	75,300	500	115,800

6.6 PROJECT IMPLEMENTATION COST SCHEDULE

Table 6.6: Project Implementation Cost & Source of Finance

PREMIUM BURGER PATTY MC'SHAMEER 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					
Office Equipment	8,340	3,340		5,000	
Furniture and Fittings	4,976	4,976			
Stationeries	289	289			
Building	400,000	100,000		300,000	
0	0	0			
Signboard	2,000	1,000		1,000	
Van	10,000	5,000		5,000	
0	0	0			
0	0	0			
Machine and Equipment	35,000	35,000			
Maintenance	5,000	5,000			
0	0	0			
0	0	0			
Working Capital	12 months				
Administrative	259,200	59,200		200,000	
Marketing	183,600	183,600			
Operations	903,600	603,600		300,000	
Pre-Operations & Other Expenditure	6,900	6,900			
Contingencies	10%	181,891	181,891		
TOTAL	2,000,796	1,189,796	0	811,000	0

6.7 DEPRECIATION SCHEDULES

Table 6.7: Depreciation Schedules

PREMIUM BURGER PATTY MC'SHAMEER DEPRECIATION SCHEDULES							
Fixed Asset		Furniture and Fittings		Fixed Asset		Stationeries	
Cost (RM)		4,976		Cost (RM)		289	
Method		Straight Line		Method		Straight Line	
Economic Life (yrs)		5		Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	4,976	0	-	-	289
1	995	995	3,981	1	58	58	231
2	995	1,990	2,986	2	58	116	173
3	995	2,986	1,990	3	58	173	116
4	995	3,981	995	4	58	231	58
5	995	4,976	-	5	58	289	-
6	0	0	-	6	0	0	-
7	0	0	-	7	0	0	-
8	0	0	-	8	0	0	-
9	0	0	-	9	0	0	-
10	0	0	-	10	0	0	-

6.8 LOAN & HIRE PURCHASE AMORTIZATION SCHEDULES

Table 6.8: Loan & Hire Purchase Amortization schedules.

PREMIUM BURGER PATTY MC'SHAMEER LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES									
LOAN REPAYMENT SCHEDULE					HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount		1,189,796			Amount		0		
Interest Rate		5%			Interest Rate		5%		
Duration (yrs)		5			Duration (yrs)		5		
Method		Baki Tahunan							
Year	Principal	Interest	Total Payment	Principal Balance	Year	Principal	Interest	Total Payment	Principal Balance
0	-	-		1,189,796	0	-	-		-
1	237,959	59,490	297,449	951,836	1	-	-	-	-
2	237,959	47,592	285,551	713,877	2	-	-	-	-
3	237,959	35,694	273,653	475,918	3	-	-	-	-
4	237,959	23,796	261,755	237,959	4	-	-	-	-
5	237,959	11,898	249,857	-	5	-	-	-	-
6	0	0	-	-	6	-	-	-	-
7	0	0	-	-	7	-	-	-	-
8	0	0	-	-	8	-	-	-	-
9	0	0	-	-	9	-	-	-	-
10	0	0	-	0	10	-	-	-	-

6.9 FIXED ASSET DEPRECIATION TABLES

Table 6.9: Fixed Depreciation Tables

Fixed Asset		Machine and Equipment	
Cost (RM)		35,000	
Method		Straight Line	
Economic Life (yrs)		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
0	-	-	35,000
1	7,000	7,000	28,000
2	7,000	14,000	21,000
3	7,000	21,000	14,000
4	7,000	28,000	7,000
5	7,000	35,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Maintenance	
Cost (RM)		5,000	
Method		Straight Line	
Economic Life (yrs)		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
0	-	-	5,000
1	1,000	1,000	4,000
2	1,000	2,000	3,000
3	1,000	3,000	2,000
4	1,000	4,000	1,000
5	1,000	5,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

6.11 PRO-FORMA PRODUCTIVE COST STATEMENT

Table 6.11: Production Cost Pro-Forma Statement

PREMIUM BURGER PATTY MC'SHAMEER PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	8,000	5,000
Current Year Purchases	840,000	583,538	393,850
Ending Stock	8,000	5,000	3,400
Raw Materials Used	832,000	586,538	395,450
Carriage Inward	0	0	0
	832,000	586,538	395,450
Salaries, EPF & SOCSO	12,055	12,296	12,542
Factory Overhead			
Depreciation of Fixed assets (Operations)	8,000	8,000	8,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Total Factory Overhead	8,000	8,000	8,000
Production Cost	852,055	606,834	415,992

6.12 PRO-FORMA PROFIT AND LOSS

Table 6.12: Pro-Forma Income Statement

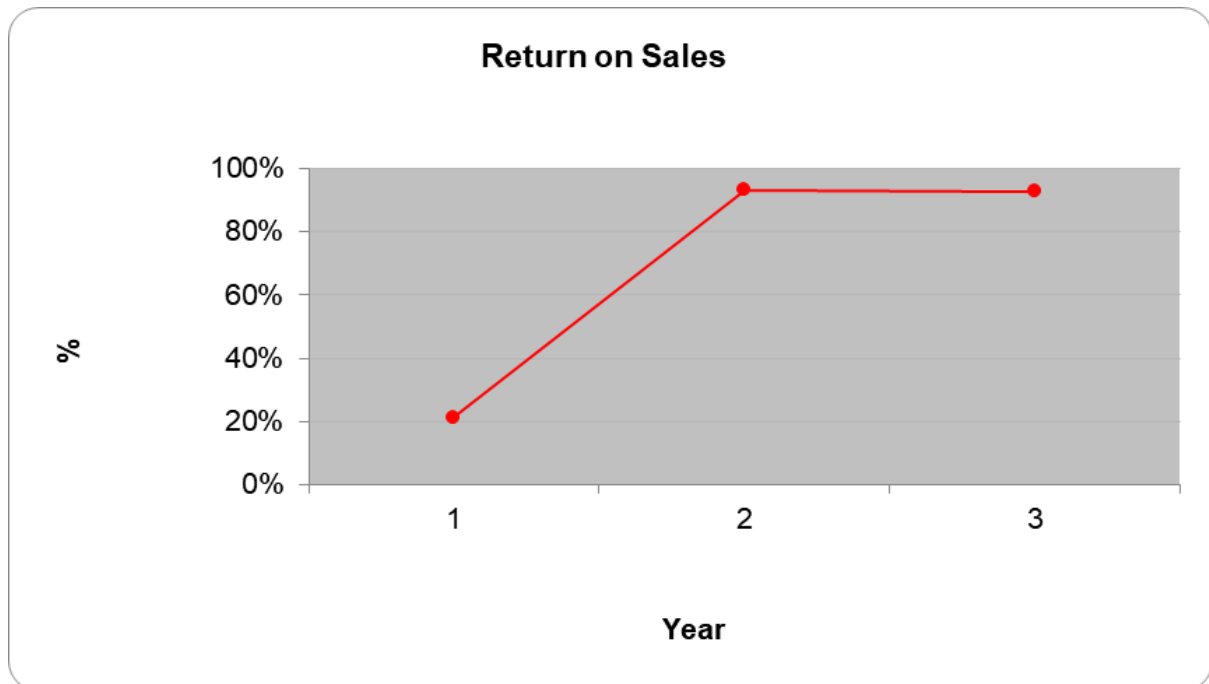
PREMIUM BURGER PATTY MC'SHAMEER PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	280,800	4,358,110	4,487,029
Less: Cost of Sales			
Opening Stock of Finished Goods	0	3,000	1,200
Production Cost	101,400	129,318	175,872
less: Ending Stock of Finished Goods	3,000	1,200	1,000
	0	0	0
	98,400	131,118	176,072
Gross Profit	182,400	4,226,993	4,310,957
Less: Expenditure			
Administrative Expenditure	10,277	10,277	10,277
Marketing Expenditure	16,200	16,524	16,854
Other Expenditure	300	306	312
Business Registration & Licences	43		
Insurance & Road Tax for Motor Vehicle	30	30	30
Other Pre-Operations Expenditure	0	0	0
Interest on Hire-Purchase	0	0	0
Interest on Loan	12,000	47,592	35,694
Depreciation of Fixed Assets	83,453	83,453	83,453
Total Expenditure	122,303	158,182	146,620
Net Profit Before Tax	60,098	4,068,811	4,164,337
Tax	0	0	0
Net Profit After Tax	60,098	4,068,811	4,164,337
Accumulated Net Profit	60,098	4,128,908	8,293,245

6.13 PRO-FORMA BALANCE SHEET

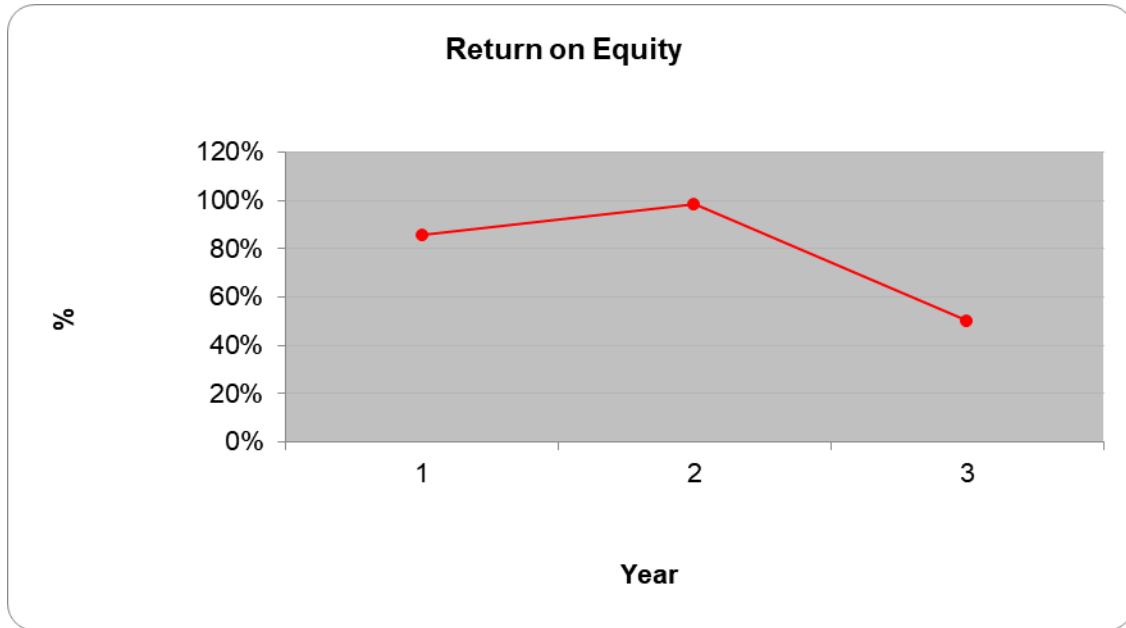
Table 6.13: Pro-Forma Balance Sheet

PREMIUM BURGER PATTY MC'SHAMEER PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building	2,756	2,756	2,756
Furniture and Fittings	0	0	0
Stationeries	231	173	116
Building	320,000	240,000	160,000
0	0	0	0
Signboard	1,050	1,050	1,050
Van	8,000	6,000	4,000
0	0	0	0
0	0	0	0
Machine and Equipment	1,951	2,251	2,551
Maintenance	4,000	3,000	2,000
0	0	0	0
0	0	0	0
	337,988	255,230	172,473
Current Assets			
Stock of Raw Materials	8,000	5,000	3,400
Stock of Finished Goods	3,000	1,200	1,000
Accounts Receivable	260,760	290,541	299,135
Cash Balance	144,305	276,351	522,256
	416,065	573,092	825,791
Other Assets			
Deposit	2,600	2,600	2,600
TOTAL ASSETS	756,653	830,922	1,000,864
Owners' Equity			
Capital	10,000	10,000	10,000
Accumulated Profit	60,098	4,128,908	8,293,245
	70,098	4,138,908	8,303,245
Long Term Liabilities			
Loan Balance	951,836	713,877	475,918
Hire-Purchase Balance	0	0	0
	951,836	713,877	475,918
Current Liabilities			
Accounts Payable	0	0	0
TOTAL EQUITY & LIABILITIES	1,021,934	4,852,785	8,779,163

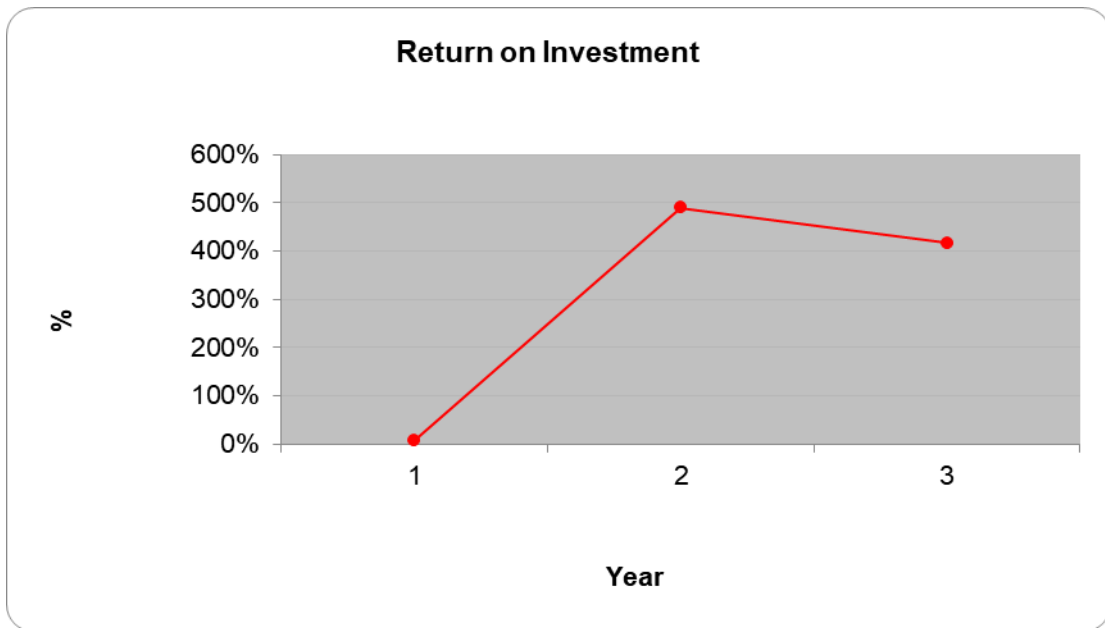
6.14 RETURN RATIO ANALYSIS



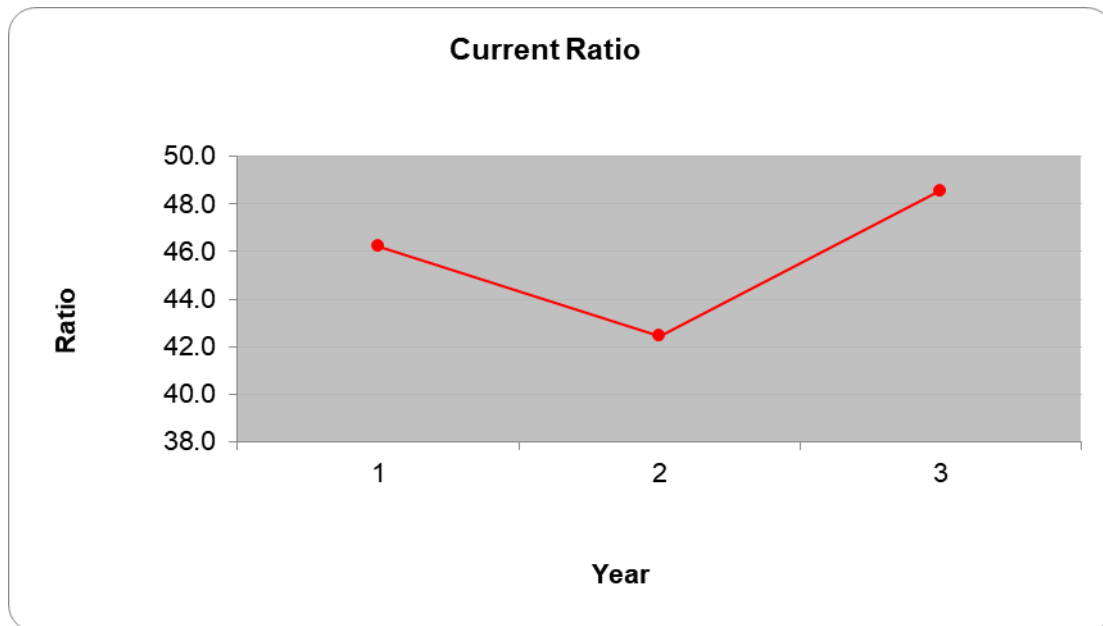
The return on sales is a measure of how efficiently a company or business turns sales into profits. As we can see from the figure above, the return sales for our business are increasing and rising from year 1 until year 3. This shows that our business efficiently generates the key product and services, as well as how we run this company. Also, it shows that our net profit is increasing throughout the years.



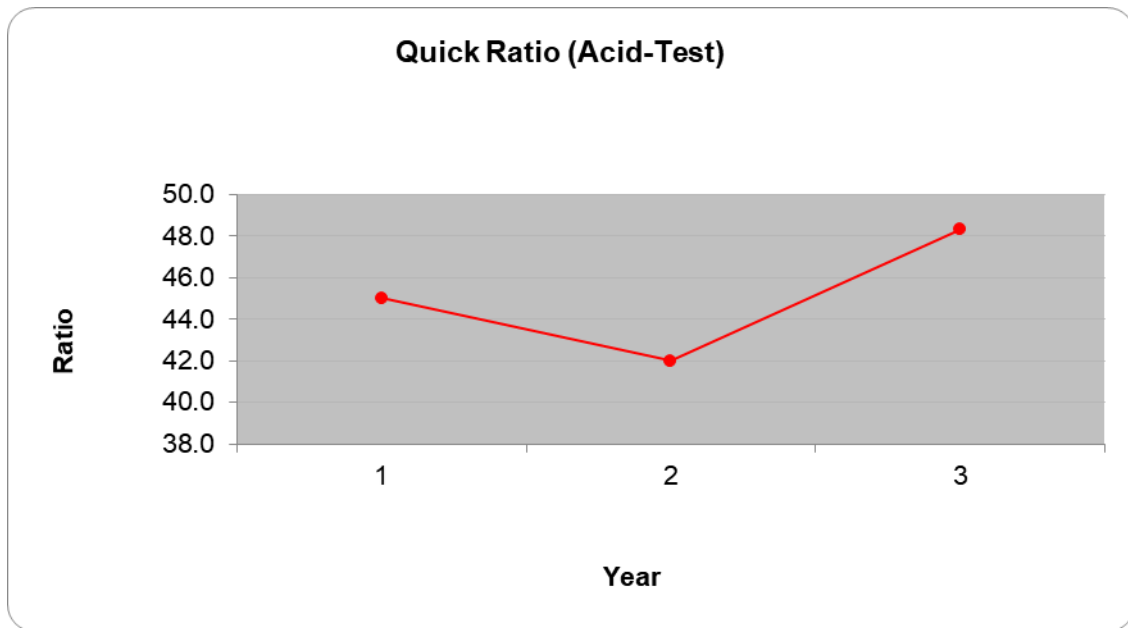
Return on equity is a financial ratio that demonstrates how successfully a company manages the capital invested by the shareholders. The higher the return on equity, the better the company's management in generating income and growth from its equity financing. From the figure above, it shows that the return on equity of this business is slightly increasing on the first to second year but decrease on the third year it is mean that the company is growth well in the first 2 years but cannot consist in the third year.



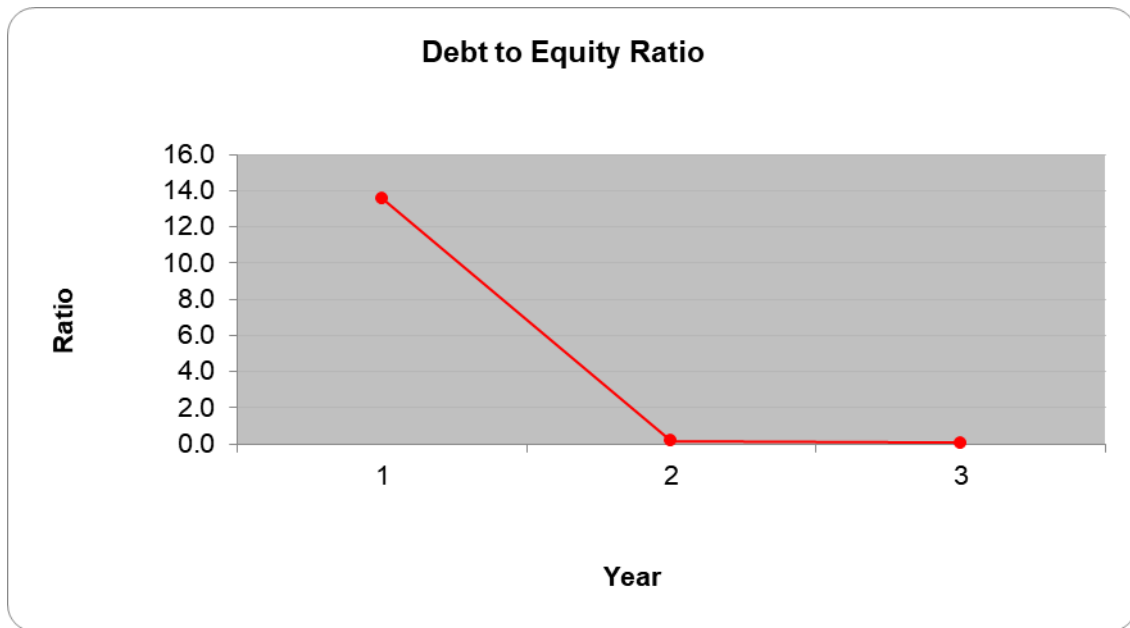
Return on investment is a statistic that is for determining how profitable an investment is. To measure an investment's efficiency, it needs to compare on how much your paid for it to how much you earned. From the figure above, it shows that the return on investment for this company or business is increase greatly in the first 2 years and slightly decrease on the third year. it is means that the cost of our product is increase as well as the return of investment.



The current ratio is a calculation that analyses a company's current assets and liabilities. Assets that are cash or will be converted to cash in a year or less, and obligations that will be paid in a year or less are commonly characteristic as these. From the figure above, the value of liability is decreasing in the first two year but increase higher in the third year. When there are loans that is apply to this business it is mean that the cost of raw material is increase as well as the sales and this business is in a good condition but not making any good income in the third year.



The acid test ratio compares a company's current obligations to its quick assets or cash and accounts receivable. It is one of the six basic formulas used to figure a company's short-term liquidity, or the capacity to pay bills as they come due. Based on the figure above, it shows that the graph is in decreasing in the first two years and increase in the third year because there was a loan was made.



The debt-to-equity ratio is calculated by dividing a company's total liabilities by its shareholder equity to determine its financial leverage. It is a measure of how much a corporation relies on debt to fund its operations rather than funds totally owned by shareholders. As shown in the figure above, the debt-to-equity ratio for this company or business is decreasing, which means that this company or business has more assets than liabilities. Also, Mc'Shameer's burgers' is in a good condition and all of the debt is well managed and faces a low financial risk.

6.15 COMPANY PERFORMANCE

PREMIUM BURGER PATTY MC'SHAMEER FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	280,800	4,358,110	4,487,029
Gross Profit	182,400	4,226,993	4,310,957
Profit Before Tax	60,098	4,068,811	4,164,337
Profit After Tax	60,098	4,068,811	4,164,337
Accumulated Profit	60,098	4,128,908	8,293,245
<u>LIQUIDITY</u>			
Total Cash Inflow	3,041,424	4,328,329	4,478,434
Total Cash Outflow	881,776	911,612	710,876
Surplus (Deficit)	2,159,648	3,416,718	3,767,559
Accumulated Cash	2,159,648	5,576,366	9,343,924
<u>SAFETY</u>			
Owners' Equity	70,098	4,138,908	8,303,245
Fixed Assets	337,988	255,230	172,473
Current Assets	416,065	573,092	825,791
Long Term Liabilities	951,836	713,877	475,918
Current Liabilities	9,000	13,500	17,000
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	21%	93%	93%
Return on Equity	86%	98%	50%
Return on Investment	8%	490%	416%
<i>Liquidity</i>			
Current Ratio	46.2	42.5	48.6
Quick Ratio (Acid Test)	45.0	42.0	48.3
<i>Safety</i>			
Debt to Equity Ratio	13.6	0.2	0.1
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	(64,810)	192,299	169,743
Break-Even Point (%)	-23%	4%	4%

SWOT ANALYSIS

Swot analysis stand for the Strength (S), Weakness (W), Opportunities (O) and Threat (T) and this can help to analysis a certain company or a organization. SWOT can help a company to develop a strategy which can help them to grow and enables the firm to develop strategies that maximize strengths and capitalize upon opportunities. A SWOT analysis can be carried out for a product, place, industry or person. It involves specifying the objective of the business venture or project and identifying the internal and external factors that are favourable and unfavourable to achieving that objective. The SWOT analysis can assist a businessperson in making the most of what they have to benefit their organization. Businesses can also reduce their risk of failure by identifying what they lack and preventing dangers that would otherwise catch them off guard. Even better, they may begin to formulate a strategy that distinguishes them from the competitors and helps them to compete successfully in the market.

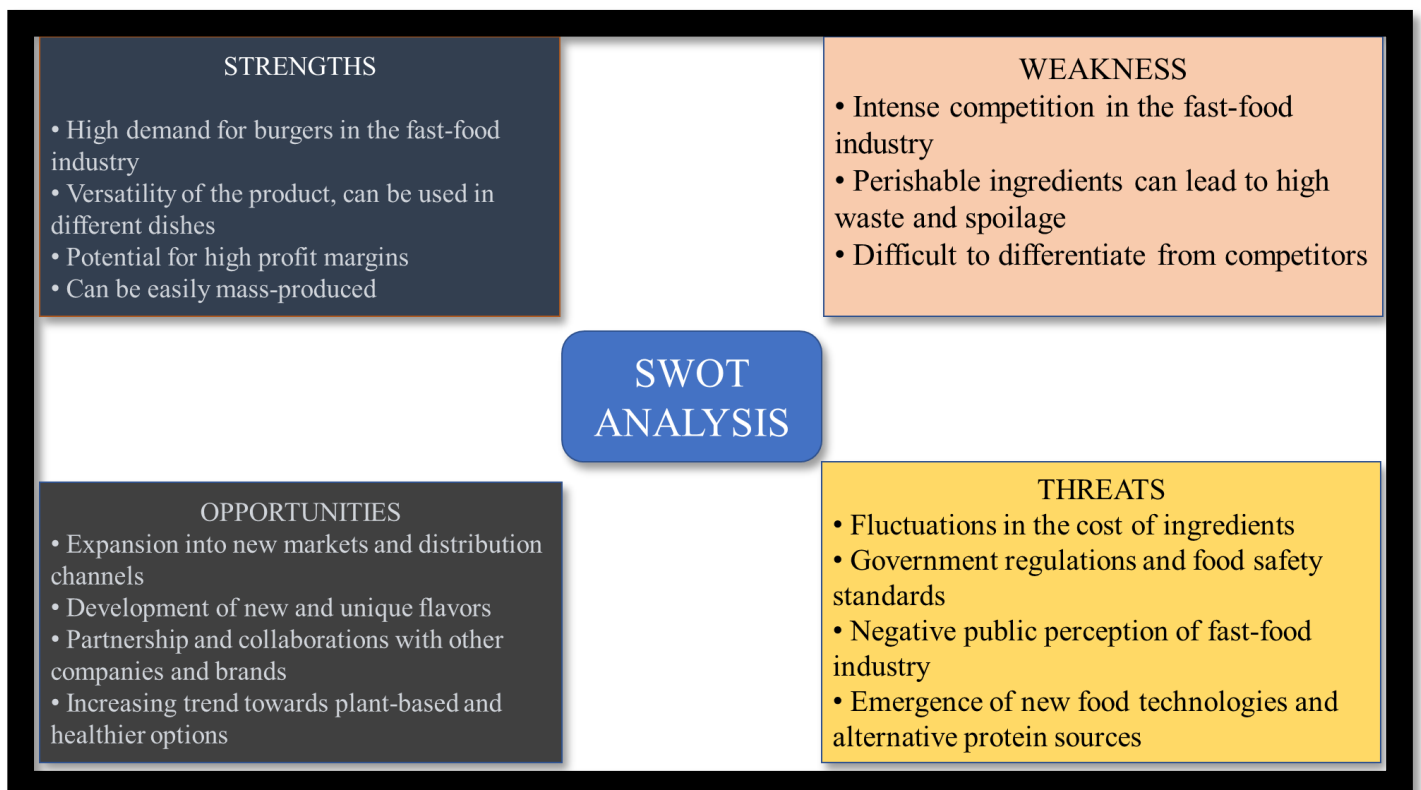


Figure 7.1: SWOT Analysis

CONCLUSION

In conclusion, this patty burger product has the potential to be a successful venture in the fast-food industry. With high demand for burgers and the versatility of the product, it can be used in different dishes and can generate high profit margins. Additionally, it is relatively easy to mass-produce, which can help to lower costs and increase efficiency. However, the fast-food industry is highly competitive, and it can be difficult to differentiate from competitors. Perishable ingredients can also lead to high waste and spoilage. Additionally, there are potential fluctuations in the cost of ingredients, government regulations, and food safety standards.

There are also opportunities to expand into new markets and distribution channels, develop new and unique flavours, and partner with other companies and brands. The increasing trend towards plant-based and healthier options also presents an opportunity to tap into a growing market segment. Overall, the patty burger product has the potential to be a profitable venture in the fast-food industry, but it is important to carefully consider the potential challenges and opportunities, and to have a solid plan in place to navigate them.

Furthermore, we are feeling grateful for this kind of opportunities to complete this business plan report. Through these opportunities we gain a lot of knowledge, and new experiences in making a business report for our own business Patty Burger. Through these opportunities we hope that our business really helps all student, teachers or lecturer and anyone that is need a table that have a lot of compartments in an affordable price for them to buy it. Additionally, we hope all of the objectives for this business get to be achieve. Not only that, but we also hope that our business where it is Malaysian made will be known all around the world, and there will be many other things that we will be selling other than this.