



COLLEGE OF MECHANICAL ENGINEERING

DIPLOMA IN MECHANICAL ENGINEERING (CEEM110)

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FUNDAMENTALS OF ENTREPRENEURSHIP

ENT300

BUSINESS NAME:

'GASS KOPI'

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LETTER OF SUBMISSION

ACKNOWLEDGEMENT

ACKNOWLEDGEMENT

First and foremost, we would want to give Almighty Allah S.W.T. our sincere gratitude for giving us the courage to finish our business plan. After all of the hard work and effort we put into achieving the goal, we are relieved to have finished this plan on time. We are quite appreciative of this finished report because this journey has provided us with a wealth of experiences and lessons to be learned.

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TABLE OF CONTENTS

TABLE OF CONTENT

LETTER OF SUBMISSION	1
ACKNOWLEDGEMENT	4
TABLE OF CONTENT	6
EXECUTIVE SUMMARY	10
1 INTRODUCTION	12
1.1 Name of Business	13
1.2 Nature of Business	13
1.3 Industry Profile	13
1.4 Location of Business	14
1.5 Date of Business Commencement	14
2 PURPOSE	15
2.1 Guideline on managing our business.	16
2.2 Organizing business strategy.	17
3 BUSINESS BACKGROUND	18
3.1 Vision and Mission	19
3.2 Organizational Chart and Job Scope	20
3.3 Logo and Motto	23
4 LOCATION OF BUSINESS	24
5 MARKETING PLAN	26
5.1 Marketing Objectives of Gass Kopi	27
5.2 Description of products	27
5.3 Target market	28
5.4 Market size	30

5.5 Competitors	31
5.6 Market share	31
5.7 Sales forecast	32
5.8 Market strategy	32
5.9 Organization Chart for Marketing Department	34
5.10 Manpower Planning	34
5.11 Schedule of Task and Responsibilities	35
5.12 Schedule of Remuneration	35
5.13 Marketing Budget	36
6 OPERATIONAL PLAN	37
6.1 Component of Operating Systems	38
6.2 Process Planning for Manufacturing	39
6.3 Operations Layout	41
6.4 Production Planning	42
6.5 Material Planning	42
6.6 Machine and Equipment Planning	43
6.7 Manpower Planning	45
6.8 Overhead Requirement	47
6.9 Total Operations Cost	47
6.10 Cost per unit	47
6.11 Productivity Index (PI)	47
6.12 Location Plan	48
6.13 Business and operation hours	49
6.14 License, permits and regulations.	49
6.15 Operations Budget	50
7 ADMINISTRATION PLAN	51
7.1 Introduction to the Organizational	52

7.2 Objective	52
7.3 Administration Personnel	52
7.4 List of Equipment for Food Truck Business	53
7.5 Administrative Budget	53
8 FINANCIAL PLAN	54
8.1 Capital Contribution	56
8.2 Administrative Budget	57
8.3 Marketing Budget	58
8.4 Operations Budget	59
8.5 Collection for Sales, Fixed Assets and Depreciation Method	60
8.6 Economic Life, Fixed Assets and Depreciation Method	60
8.7 Source of Finance	61
8.8 Project Implementation Cost and Source of Income	62
8.9 Fixed Asset Depreciation Schedule	63
8.10 Loan and Hire Purchase Depreciation Schedule	66
8.11 Proforma Cashflow Statement	67
8.12 Proforma Income Statement	68
8.13 Proforma Balance Sheet	69
8.14 Financial Ratio Analysis	70
8.15 Graph Financial Performance	71
CONCLUSION	73
APPENDICES	75
PARTNERSHIP AGREEMENT	79

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

This partnership-based corporation has five (5) individuals that have significant positions within the organization, including the general manager who also serves as the administration manager, marketing manager, operational manager, and financial manager.

Our business company is called "Gass Kopi". The word Gass literally means "let's go." Teenagers and young people in Indonesia utilize it frequently. Before, they would simply use the word "gas," which has the same meaning as "gaskeun."

Besides, the word Kopi is known as Malaysian coffee. The local "kopi" is normally served in the local coffee shop or known locally as Kopitiam. "Kopi" is local language for coffee and "tiam" is the Hokkien word for shop. So Kopitiam is known as Coffee Shop. So that, with the combination in our company name, we want to welcome the society to taste our special coffee and pastry.

"Gass Kopi" Looking to start in Tapak Penjaja, Jalan Sena 10, Taman Rinting, 81750 Masai, Johor. This location very potentially because it will become a favorite place for people who want to lunch or grab some coffee during their break. Usually, the people who came this place consist of student, worker and parents who just pick up their child from school. The peak hour for this place is during lunch hour, during 12:00 pm until 3:00 pm. By this hour, this place will be visited by many people.

On June 5, 2023, our business service will go into operation. In five years, "Gass Kopi" will become the top rank in our local product and franchise.

INTRODUCTION

1. Introduction

1.1. *Name of the Business*

Our business company is called "Gass Kopi". The word **Gass** literally means "let's go." Teenagers and young people in Indonesia utilise it frequently. Before, they would simply use the word "gas," which has the same meaning as "gaskeun." Besides, the word **Kopi** is known as Malaysian coffee. The local "kopi" is normally served in the local coffee shop or known locally as Kopitiam. "Kopi" is local language for coffee and "tiam" is the Hokkien word for shop. So Kopitiam is known as Coffee Shop. So that, with the combination in our company name, we want to welcome the society to taste our special coffee and pastry.

1.2. *Nature of Business*

According to scientists, it has been known for years that coffee stimulates the release of dopamine in your brain, which produces the euphoria and happy feelings that people associate with their first cup of coffee.

1.3. *Industry Profile*

Industry profiles are in-depth studies that provide information about an industry's history, present, and future. The major goal of "Gass Kopi" is to heal and share happiness with our coffee. Hopefully, with coffee will make their day more cheerful.

1.4. *Location of the business*



Figure 1.4.1: Location for Gass Kopi

1.5. *Date of business commencement*

Our business service will commence operation on 5 June 2022.

PURPOSE

2. Purpose of preparing the business plan

2.1 Guideline on Managing our Business

- To better comprehend the organization's purpose and serve as a benchmark for successful and efficient management of the business
- To make a networking in food truck business field.
- To decrease the key component that most directly causes losses in the food truck industry

The goal of the business is to find, describe, and evaluate business opportunities or businesses that are in the planning stages by examining their technological, economic, and financial feasibility. Additionally, you should use it as a business card to introduce yourself. When the time comes, transfer ownership of the company to others, including banks, investors, institutions, government agencies, non-governmental organizations, and any other parties involved. to look for any form of operational or financial support. Your goals and the procedures needed to attain them can be more clearly stated with the aid of a business card. It highlights your goals, objectives, and working principles. It also acts as a CV for a business, outlining its objectives to potential customers, business partners, employees, and suppliers. A solid business plan outlines the amount of funding the company will require and how it will be obtained. It details a company's sales, forecasts, spending plans, cash flow, and how earnings will be invested in addition to how debts will be repaid.

2.2 Organizing Business Strategy

Our company's success is influenced by two things: organization and strategy. The business will function smoothly and any problems will be dealt with in a methodical way when we have solid planning and organization in place. A businessman's business strategy is a powerful resource for competing with rivals, and if it is effective and unique from the rest, it will make our company more stable.

BUSINESS BACKGROUND



General and Administration Manager

MUHAMMAD ZAKUAN BIN MOHD ZULKIFLI



Marketing Manager

MUHAMMAD ARIFF BIN RAMALI



Operation Manager



MOHAMAD FIRDAUS
DANISH BIN FAHRURRAZI





Financial Manager

AIMAN SHAFIQ BIN
ZAINUDIN

Job Scope and Task Schedule

Position	Job Scope and Task Schedule
<p style="text-align: center;">General Manager</p> <p style="text-align: center;">MUHAMMAD ZAKUAN BIN MOHD ZULKIFLI</p> 	<ul style="list-style-type: none"> • To organise, carry out, and oversee the enterprise's general management. • Controlling day-to-day business activities. • Creating and putting into action growth strategies. • Assessing productivity and performance. • Investigating and locating development prospects. • Making presentations and producing reports.
<p style="text-align: center;">Marketing Manager</p> <p style="text-align: center;">MUHAMMAD ARIFF BIN RAMALI</p> 	<ul style="list-style-type: none"> • Assigning responsibilities and hiring and training new employees. • To conduct employee interviews and assess employee performance. • Evaluate employee performance and offer coaching and direction to promote optimal effectiveness. • Control deadlines and schedules. • Keep an eye on the inventory of company supplies and new material purchases while being mindful of financial limitations. • Ensure that operations follow laws and rules
<p style="text-align: center;">Operation Manager</p> <p style="text-align: center;">MOHAMAD FIRDAUS DANISH HAZIMI BIN FAHRURRAZI</p>	<ul style="list-style-type: none"> • To ensure that there is no scarcity of supply stock and that the flow stock runs smoothly. • Place all orders for raw supplies. • Make crucial decisions about strategy, planning, and policy. • Create, put into effect, and evaluate operational policies and practises. • Control planning, reporting, auditing, and budgeting.

	<ul style="list-style-type: none"> • Ensure that all legal and regulatory paperwork is filed and keep an eye on whether laws and regulations are being followed. • Create collaborations and alliances with other businesses.
<p style="text-align: center;">Financial Manager</p> <p style="text-align: center;">AIMAN SHAFIQ BIN ZAINUDIN</p> 	<ul style="list-style-type: none"> • Responsible to the entire activities that involves companyfinance. • Prepared cash flow, trading profit and loss account, and the balance sheet for the company. • Providing and interpreting financial information • Monitoring and interpreting cash flows and predicting future trends • Formulating strategic and long-term business plans • Analyzing competitors and market trends • Managing financial accounting, monitoring and reporting systems • Producing accurate financial reports to specific deadlines • Managing budgets

3.3 Logo and Motto

3.3.1 Logo



Figure 3.3.1.1: Official Instagram Story

Logo is very important thing that we need to focus when in terms of business field. It is because the logo can attract the people to come and try their special service. The key of our concept in designing logo consist of coffee and pastry. On top of that we came out the idea which is something that easily people can understand like put a cup of coffee and pastry. From our logo also, we decided to ensure have our company name “Gass Kopi” and our motto “Heal with Coffee”. Furthermore, our theme for the logo is simple and minimalist. Because of that, we choose simple colour like black and white.

3.3.2 Motto

“Heal with Coffee”

Coffee is a drink that people can drink anytime. Whether it is during breakfast,lunch,dinner or even supper. Studies have shown that people who drink coffee are 20 percent less likely to become depressed, and 53 percent less likely to die by suicide. One of the reasons is that caffeine causes your body to increase the level of dopamine in your brain, which is the chemical that causes you to feel happy. On top of that we choose to heal with coffee as our motto for our business.

LOCATION OF THE BUSINESS

MARKETING PLAN

5 Marketing Plan

5.1 Marketing Objectives

Marketing refers to the actions that a firm engages in to promote the purchase or sale of a product or service. Advertising, selling, and delivering things to customers or other businesses is all part of marketing. Affiliates perform some marketing on a company's behalf. A marketing plan specifies the public relations and outreach efforts that will be conducted throughout time, as well as the methods for doing so. The organisation will evaluate the effectiveness of these activities.

Marketing objectives are a collection of specific, quantifiable goals that are developed as part of a marketing strategy. Marketing objectives provide particular goals that must be fulfilled within a specified time range. For Gass Kopi's marketing objective, one of it to be the most visited coffee truck in Pasir Gudang after 1 year of opening. Next of the marketing objectives is Gass Kopi want to increase sales to 15% by 2024 and to reduce the production cost to 5% in 2024.

5.2 Description of products

Gass Kopi is a foodtruck that put more focus on serving a cup of coffee to customer happily. Gass Kopi wanted to create a new atmosphere for our customer where they can enjoy their coffee at an open space and cozy place. Our motto "Heal With Coffee" which means our customer can gain back their energy or have a peace of mind by having a cup of coffee with Gass Kopi.

Table 5.2.1: Product description

Product	Description
Features	<ul style="list-style-type: none">• Refreshing• Taste like others premium coffee
Benefits	<ul style="list-style-type: none">• Affordable price• Easy to get

Figure 5.2.2: Product illustration



5.3 Target market

A target market is a group of people who have been selected as the most probable potential purchasers for a product based on factors such as age, income, and lifestyle. Here, the customers' profile in the target market area is explained. The entrepreneur should identify the different market segments that exist in the same market.

5.3.1 Geographic Segmentation with explanation

A coffee food truck whose target customers are students and residents who live within 20km (about 12.43 mi) radius from the outlet. As in Pasir Gudang area, a small portion of the entire population are students. There are some education learning centers such as UiTM Johor Branch Pasir Gudang Campus, Universiti Kuala Lumpur Malaysian Institute of Industrial Technology (UniKL MITEC) and Politeknik Ibrahim Sultan. As

most of the students nowadays are most likely to have coffee as their main drink before or after class, during study or even during meetings. Plus, Gass Kopi did not put high price for their product because to remain the affordability to people targeted.

5.3.2 Volume Purchase with explanation (in a paragraph)

The entire number of purchases made by Member Facilities and Overlap Providers during the relevant Contract Year under group buying agreements of the Partnership for which Group Purchasing Fees are paid is referred to as the Purchasing Volume. The volume of purchases made by Member Facilities and Overlap Providers pursuant to any agreement between the Partnership and a distributor shall, notwithstanding the foregoing, only be included in Purchasing Volume in the same proportion as the Group Purchasing Fee under such distribution agreement as compared to the average Group Purchasing Fee received by the Partnership pursuant to all its group purchasing agreements.

5.3.3 Quality Evaluation of Distributor with explanation (in a paragraph)

An agent interaction is scored during a quality assessment, a quality management activity, by another person, usually a supervisor or a member of the Quality Management (QM) team, using the main criteria listed on a quality form.

5.4 Market size (Arial 12, BOLD)

5.4.1 Population table

5.4.1.1 Population 1

Table 5.4.1.1 Pasir Gudang, Johor

Type of dish	Quantity	Price/unit (RM)	Total (RM)
Normal Coffee	2100	5.00	10,500
Pastry	900	5.00	4,500
TOTAL	3000	10.00	15,000

5.4.2 Total market size

Total market size = Population 1

= RM 10,500 + RM4,500

= RM 15,000 /per month

Yearly sales = Monthly sales x 12 month

= RM 15,000 x 12

= RM 180 000

Population of Pasir Gudang estimated since 2020= 312.44K

Population x Average Price = Market size

312.44K x 5 = 1.56M

Sales forecast is 4% from market size

1.56M x 4% = 62.49K

5.5 Competitors

5.5.1 Identifying competitors

Table 5.5.1: Competitive analysis

Competitors	Strengths	Weaknesses
Kopi 'K'	<ul style="list-style-type: none">• Simple presentation• Reasonable price• Cozy style of cabin	<ul style="list-style-type: none">• Near busy road• Limited parking area• Open space
Kopi Dara	<ul style="list-style-type: none">• Easy attraction• Nearby a night market• Variety of coffee	<ul style="list-style-type: none">• No table and chair provided• Limited parking area• Open space
Midokori	<ul style="list-style-type: none">• Simple presentation• Lot of parking area• Good for matcha lover	<ul style="list-style-type: none">• Hidden area• No table and chair provided• Open space

5.5.2 Ranking of the competitors

Table 5.5.2: Ranking of the competitors

Rank No	Competitors
1	Kopi 'K'
2	Kopi Dara
3	Midokori

5.6 Market Share

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

Table 5.6.1: Market share before the entry of your business

Competitor	Before entrance (%)	Amount (RM)
Kopi 'K'	40	25,538.40
Kopi Dara	35	22,346.10
Midokori	25	15,961.50
TOTAL	100	63,846.00

5.6.2 Adjusted market share after the entry of your business.

Table 5.6.2: Market share before the entry of your business

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
Kopi 'K'	39	49,628.28	1
Kopi Dara	33	41,993.16	2
Midokori	23	29,267.96	2
Gass Kopi	5	6,362.60	-
TOTAL	100	127,252.00	5

5.7 Sales forecast

Table 5.7.1: Sales Forecasting

Month	Sales Forecast (RM)
1	20,000
2	20,000
3	20,000
4	20,000
5	20,000
6	20,000
7	20,000
8	20,000
9	20,000
10	20,000
11	20,000
12	20,000
Year 1	240,000
Year 2	264,000
Year 3	303,600

5.8 Market strategy (marketing mix)

5.8.1 Product

Gass Kopi will provide coffee and pastry for our customers. For the menu, Gass Kopi serves a normal coffee. For the extra flavor, customers are given a choice

of whipped cream and caramel syrup. Gass Kopi will also sell pastry for customers to enjoy their time with the coffee.

5.8.2 Price

Gass Kopi are coffee foodtruck that friendly to public. The price is not too pricey for our target market. It is very reasonable and affordable for our customer. For a normal coffee, Gass Kopi gives RM 5 as the base price. For the pastry, Gass Kopi put RM 5 also for the pastry so that you can buy both coffee and pastry at reasonable price.

5.8.3 Place

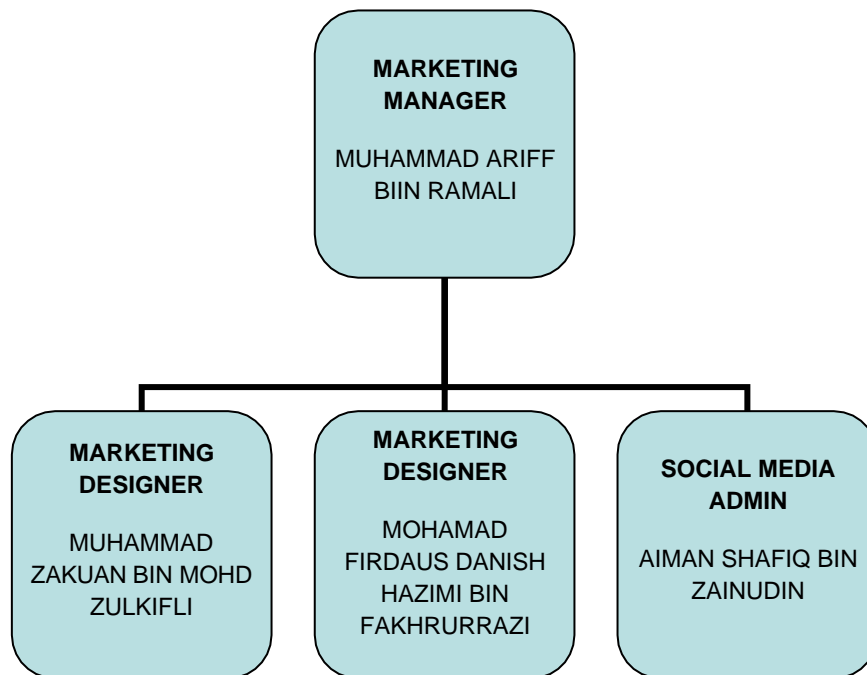
Gass Kopi's strategic location allows individuals to easily find the shop. Even though the location is now available to the public in the Pasir Gudang area, Gass Kopi has made a commitment that our promotional and marketing techniques would encourage the individuals in our immediate vicinity to look towards our products and services. As the new product was created by us, at a reasonable price, customers can receive outstanding services and have a positive experience regardless of the circumstances. Since our location has a lot of space, we can provide an excellent service for the customers.

5.8.4 Promotion (*promotion mix*)

Promotions cover the entire range of actions used to inform customers about a certain item, service, or brand. The goal is to raise awareness, draw attention to, and encourage customers to purchase the product over competing options. The promotion will boost the sales for the product because it will attract more customers to buy the product.

5.9 Organization Chart for Marketing Department

Figure 5.9: Organizational Chart



5.10 Manpower Planning

Table 5.10: List of Marketing Personnel

Position	No of Personnel
Marketing Manager	1
Marketing Designer	2
Social Media Admin	1

5.11 Schedule of Task and Responsibilities

Table 5.11: Task and Responsibilities of Marketing Personnel

Position	Task and Responsibilities
Marketing Manager	<ul style="list-style-type: none"> • Look for innovative marketing opportunities • Director of social media • Arrange new strategies in the world of business marketing
Marketing Designer	<ul style="list-style-type: none"> • Design the banner and advertisement to put on social media • Design the logo of Gass Kopi
Social Media Admin	<ul style="list-style-type: none"> • Responsible upon Gass Kopi's social media which is Facebook and Instagram • Post story of feed on our social media

5.12 Schedule of Remuneration

Table 5.12: Schedule of Remuneration plan of Marketing Personnel

Position	Qty	Monthly Salary (RM) (A)	EPF (RM) (11 %) (B)	SOCSSO (RM) (5%) (C)	Total (A)+(B)+(C)
Marketing Manager	1	RM1300	RM 143	RM 65	RM 1508
Marketing Designer	2	RM1200	RM 132	RM 60	RM 1392
Social Media Admin	1	RM1000	RM 110	RM 50	RM 1160

5.13 Marketing Budget

Table 5.13: Marketing Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
<ul style="list-style-type: none"> • Banner (3x6) • Roll – up banner 	RM 50 RM125	-	-
Working capital	-		-
<ul style="list-style-type: none"> • Advertisement • Internet 		RM400 RM 40	
Other Expenses	-	-	
<ul style="list-style-type: none"> • Flyers (100pieces) 			RM 30
TOTAL	RM175	RM440	RM 30

OPERATIONAL PLAN

6.1 Component of Operating Systems

1. Introduction to operating plan

Operation is the term used to describe the process of producing goods and services. Operation management refers to the activities involved in producing goods and services by modifying or converting inputs into outputs through a series of value-added processes. It also includes the methodical management and oversight of the processes that convert sources of raw materials into finished products and services.

Operations include input, transformation, output, feedback, and the surrounding environment. A component of the business plan is devoted to the operations plan. The operating strategy will guarantee that the company can deliver the services in accordance with the marketing plan. The elements of an operations plan include process planning, operations layout, production planning, material planning, machine and equipment planning, manpower planning, overhead requirements, location planning, business and operation hours, required licenses, permits, and regulations, operation budget, and implementation schedule.

Operations are crucial to the business because they help identify the quantities that must be produced, client wants, and how to meet both those needs and company standards. In light of this, operation planning is product production quality and output volume are regularly maintained because they are crucial to the business.





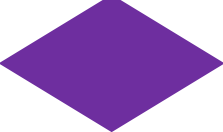
2. Objective of the business

In operational management, there are a few goals.

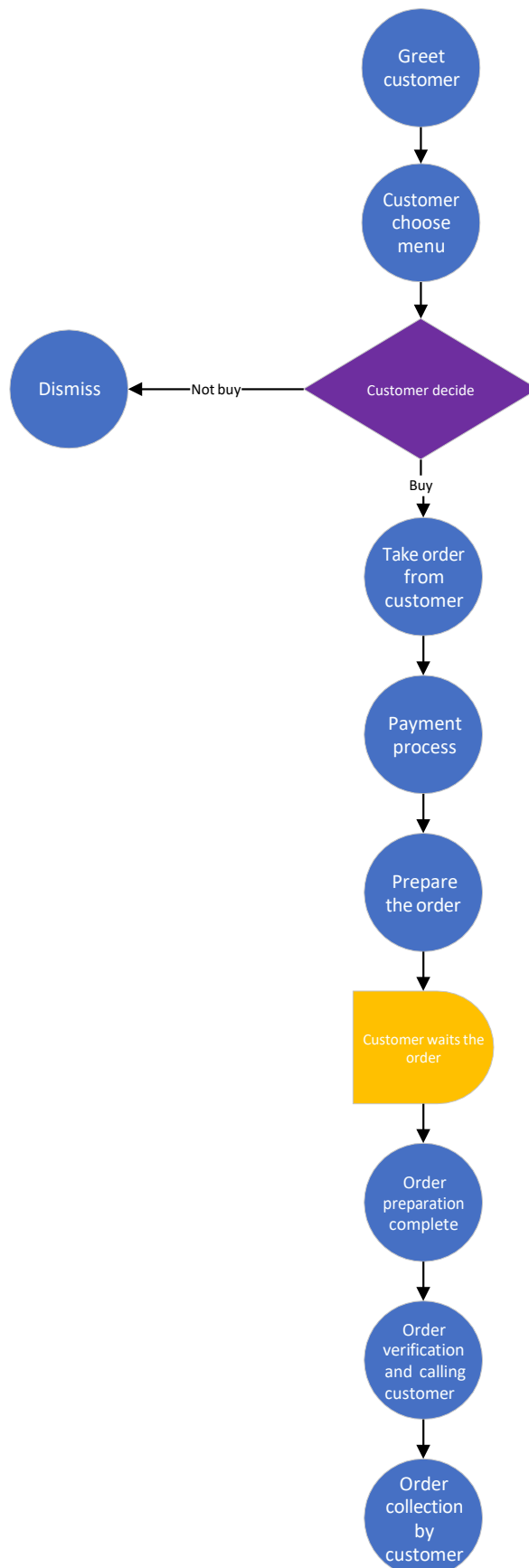
- (1) To ensure the business and productions flow flawless and efficient.
- (2) To provide a clear understanding of the task and responsibilities involved in producing the items for the employees.
- (3) To maximize productivity while providing the best product of beverage and pastry to customer satisfaction.

6.2 Process Planning for Manufacturing

6.2.1 Symbol of Process Chart

Symbol	Activity	Description
	Operation	Activity that modifies, transform or give added value to the input
	Transportation	Movement of materials or goods from one place to another
	Inspection	Activity that measures the standard or quality
	Delay	Process is delayed because the process materials are waiting for next activity
	Decision	Represent decision-making point

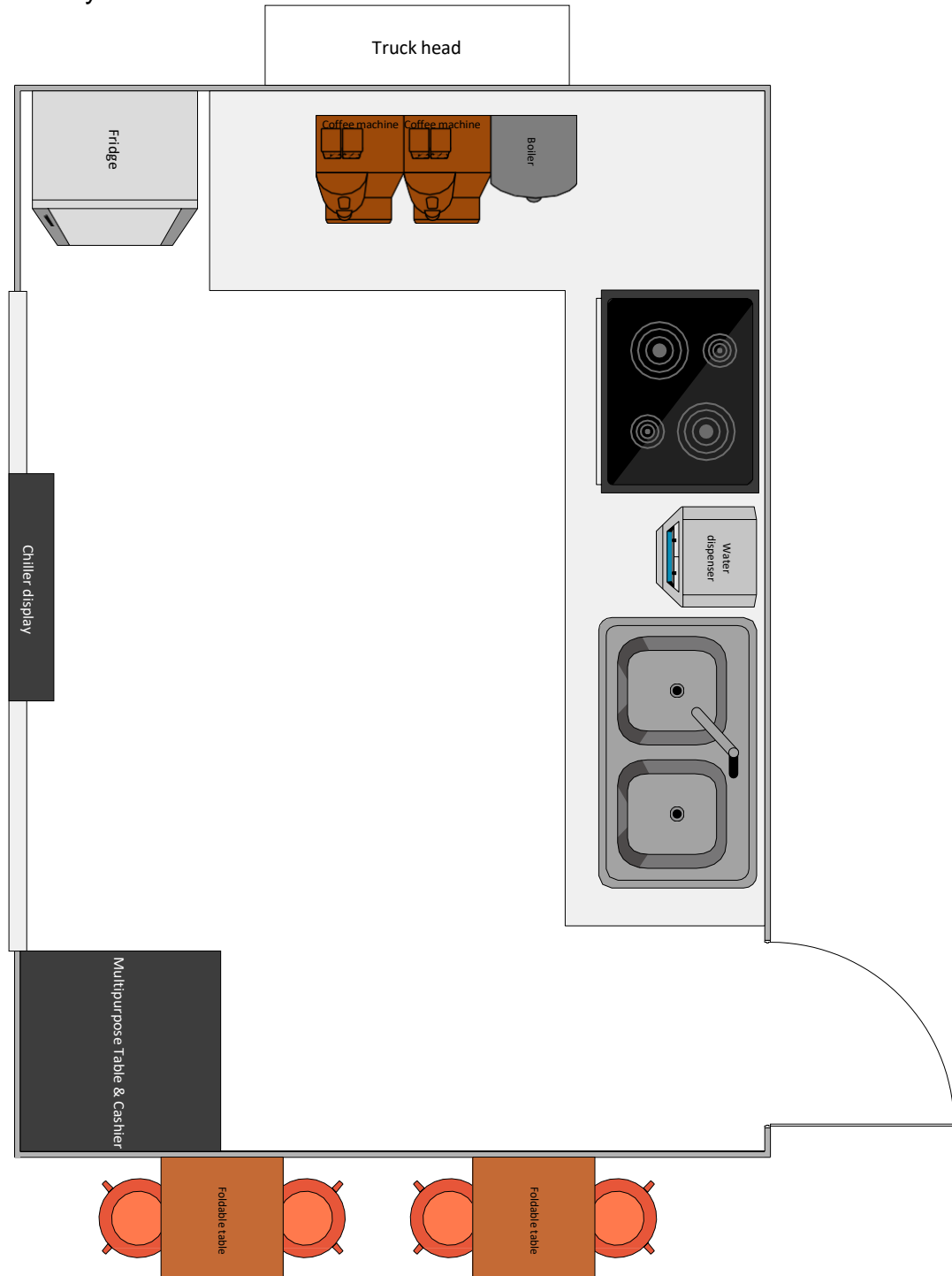
6.2.2 Activity chart



6.3 Operations Layout

6.3.1 Layout based on the product

- Basic layout of the truck.



6.4 Production Planning

6.4.1 Sales Forecast per month

Output per month

Average sales forecast per month = RM 15 000/month

The sales price = RM 5/unit

Number of outputs per month = RM 15 000 / RM 5

= 3000 unit

70% of the output is target on beverage sales, while 30% is sales on pastry products.

6.4.2 Number of outputs per day

If considering the total working days per month is 26 days (6 days/week)

= 3000 units / 26 days

= 115 units per day

6.5 Material Planning

6.5.2 Material Requirement Planning

6.5.2.1 Raw Material Required per Month (Bill of Material)

No	Material	Quantity (unit, kg, litre)	Safety Stock	Total Material Requirement t	Price /Unit (RM)	Total Price (RM)
1	Coffee powder	10	1	11	60	660.00
2	Sugar	4	0	4	2.85	11.40
3	Evaporate d milk	52	5	57	3.15	179.55
4	Condense d milk	130	13	143	3.20	457.60

5	Whipped cream	4	0	4	22.00	88.00
6	Caramel syrup	5	0	5	16.00	80.00
7	Ice	50	5	55	3.40	187.00
8	Pastry product	9	0	9	60.00	540.00
Total						2203.55

Identify supplier.

Material	Supplier
Coffee powder	Discover Coffee Roasting Co., Shopee
Sugar	NSK Wholesale Trade City
Evaporated milk	Baked with Yen
Condensed milk	
Whipped cream	
Caramel syrup	
Ice	Diamond Ice Sdn. Bhd.
Pastry product	Flaah the Bakery

6.6 Machine and Equipment Planning

6.6.1 List of machine & equipment

Equipment	No. of Equipment
Espresso machine	1
Fridge	1
Display chiller	1
Freezer	1
Cashier post system	1
Microwave	1
Water filtration	1

6.6.2 List of machine supplier

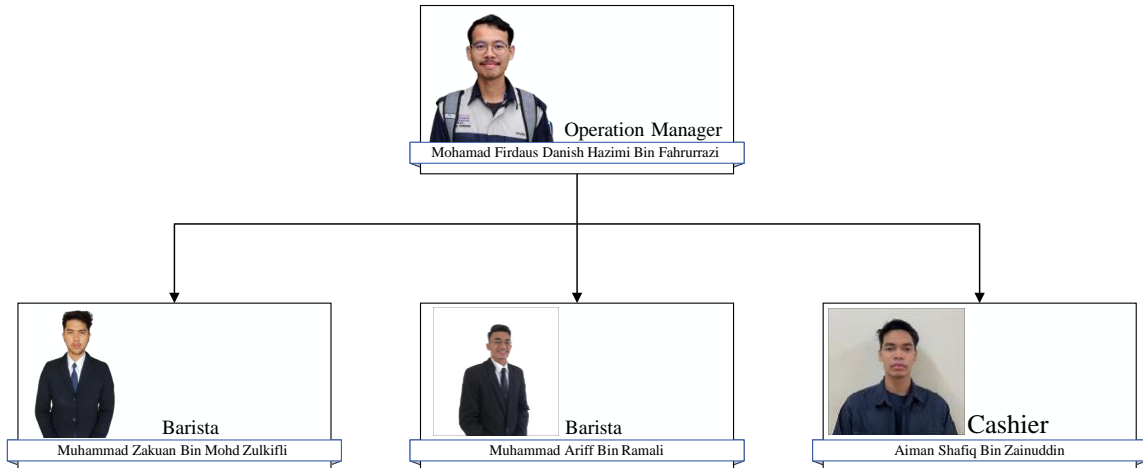
Equipment	Supplier
Espresso machine	Shopython (Selangor, Malaysia)
Fridge	Keck Seng Electronics (Johor, Malaysia)
Display chiller	
Microwave	
Freezer	Smart Electric (Johor, Malaysia)
Cashier post system	mesincashier2u (Selangor, Malaysia)
Water filtration	Coway

6.6.3 Machine & equipment (rental or purchase)

Item	Quantity	Price/Unit (RM)	Total Cost Monthly (RM)	Total (RM)
Espresso machine	1	2800	0	2800
Fridge	1	489	0	489
Display chiller	1	1200	0	1200
Water tank & filtration system	1	2500	0	2500
Undercounter freezer	1	0	400	400
water filter and purifier unit	1	0	80	80
Cashier post system	1	890	0	890
Microwave	1	350	0	350
			Total	8709

6.7 Manpower planning

1. Organizational Chart for Operation Department



2. Amount of Direct Labour Required

- Operation manager

$$\frac{115 \times 5 \text{ min}}{420 \text{ min}} = 1.3 \approx 1$$

- Barista

$$\frac{115 \times 7 \text{ min}}{420 \text{ min}} = 1.9 \approx 2$$

- Cashier

$$\frac{115 \times 5 \text{ min}}{420 \text{ min}} = 1.3 \approx 1$$

3. List of Operation Personnel

Position	No. of Personnel
Operation manager	1
Barista	2
Cashier	1

4. Schedule of task and responsibilities

Schedule of task and responsibilities	Schedule of task and responsibilities
Schedule of task and responsibilities	• Schedule of task and responsibilities
Schedule of task and responsibilities	• Schedule of task and responsibilities
Schedule of task and responsibilities	• Schedule of task and responsibilities

5. Schedule of remuneration

Position	No.	Monthly Salary (RM)	EPF Contribution (13%) (RM)	SOCSSO (5%) (RM)	Amount (RM)
Operation manager	1	1000	130	50	1180
Barista	2	800	208	80	2176
Cashier	1	600	78	30	708
				Total	4064

6.8 Overhead requirement

6.8.1 Operations Overhead

(indirect labour/indirect

material/insurance/maintenance and utilities)

No	Types of Overhead	Monthly Cost (RM)
1	Electricity	1,000
2	Water	800
3	Business lot	300
4	Machine maintenance	600
	TOTAL	2700

6.9 Total Operations Cost

Total Operation Cost = RM 2,203.55 + RM 4,064 + RM 2,700

= RM 8,967.55

6.10 Cost per unit

Cost per unit = $\frac{\text{RM 8,967.55}}{3000}$

= RM 3.00

6.11 Productivity Index (PI)

Productivity Index = $\frac{\text{RM 15,000}}{\text{RM 8,967.55}}$

= 1.67

6.13 *Business and operation hours*




Business hour = 8 hours per day (8.00 a.m until 6.00 p.m)

Operating hour = 8 hours per day (8.00 a.m until 6.00

p.m)Working days = 6 days per week (Monday –

Saturday)

6.14 *License, permits and regulations*

Description	Authority
<ul style="list-style-type: none"> In order to aid our employees in putting money away for retirement, it is our responsibility to make contributions to their EPF accounts. 	 <p>EMPLOYEE PROVIDENT FUND (EPF)</p>
<ul style="list-style-type: none"> In order to ensure that we can apply for money and grants for business objectives, our company has previously registered with SSM. 	 <p>SURUHANJAYA SYARIKAT MALAYSIA COMPANIES COMMISSION OF MALAYSIA SURUHANJAYA SYARIKAT MALAYSIA (SSM)</p>
<ul style="list-style-type: none"> Electrical equipment will be used by our business for daily operations. As a result, SIRIM-approved electrical appliances are safe to use. 	 <p>SIRIM STANDARD AND INDUSTRIAL RESEARCH INSTITUTE OF MALAYSIA</p>

6.15 *Operations Budget*

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset	8229		
Working Capital		6267.55	
Pre-Operations			2700
SUB-TOTAL (RM)	8229	6267.55	2700
TOTAL (RM)	17196.55		

ADMINISTRATION PLAN

7.0 ADMINISTRATION PLAN

7.1 INTRODUCTION

Running a company or organization is referred to as administration. Planning and achieving organizational goals are the duties of an administrative manager. An administration manager concentrates on the outputs and outcomes of the task being performed. In order to recommend and implement change to achieve better results, an administration manager must pay attention to and consider every potential component that could alter the project.

7.2 OBJECTIVE

Planning, leading, organizing, and managing every area of a business or organization are the goals of an administration manager. Strong communication abilities are essential for an administration manager in order to effectively communicate with and direct other staff members.

An administration manager's main objectives are to direct, control, and oversee the organization's support services in order to promote success. The manager accomplishes this by maintaining open communication and effective resource utilization throughout the company.

7.3 ADMINISTRATION PERSONNEL

POSITION	No Of Personn els	Monthly Salary	EPF Contributio n (11%)	SOCSSO CONTRIBU TION (5%)	TOTAL
General Manager	1	RM 1,200	RM 132	RM 60	RM 1,392
Administratio n Manager	1	RM 1,000	RM 110	RM 50	RM 1,160
Marketing Manager	1	RM 1,300	RM 143	RM 65	RM 1,508
Operation Manager	1	RM 1,500	RM 165	RM 75	RM 1,740
Financial Manager	1	RM 1,500	RM 165	RM 75	RM 1,740
TOTAL					RM 7,540

7.4 List of equipment for food truck business

ITEM	QUANTITY	COST PER UNIT	AMOUNT
TRUCK	1	RM 22 000	RM 22 000
CUP	4 BAGS 1 BAG = 12 PCS	RM 16	RM 64
STRAW	1 BAG	RM 10	RM 10
WATER JAR	2	RM 80	RM 160
CUP PLASTIC	1 BAG	RM 6	RM 6
BAKERY PLASTIC	100 PCS	RM 8.60 /100 PCS	RM 8.60
COFEE POWDER	8 PCS	RM 35	RM 280
ICE	2 BAGS	RM 8	RM 16
APRON	3	RM 7	RM 21
PASTRY TRAY	6	RM 17	RM 102
WHIPPED CREAM	4 BOTTLES	RM 20	RM 80
CARAMEL SAUCE	4 BOTTLES	RM 18	RM 72

7.5 ADMINISTRATIVE BUDGET

ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
FIXED ASSETS	TOTAL		
- TRUCK	- 22		
- WATER JAR	000	-	-
- APRON	- 160		
- PASTRY TRAY	- 21		
	- 102		
WORKING CAPITAL		TOTAL	
- RENT		- 450	
- UTILITIES		- 50	-
- SALARIES, EPF&SOC SO		- 12	
- ITEM FOR THE MENU	-	180	
		- 432	
PRE- OPERATIONS			TOTAL
- LICENSE			- 600
- OTHER EXPENDITURE			- 1000
	-	-	

FINANCIAL PLAN

Introduction

A financial plan is a document about an organization's current financial position, financial goals, and business strategy. Measuring and analyzing the competitiveness of resources is also classified according to the financial plan. Financial planning is an important thing that an organization should monitor as it determines how the organization will find the means to achieve the goals set by the organization itself. Most of the time, an organization starts developing a business plan right after setting its vision and goals. This allows them to plan more effectively in advance of their goals. All other activities such as priorities, plans, practices, services, and budgets should be based on the financial activities established by the organizations. In addition, another importance of establishing a financial plan is to help the organization achieve a financial balance for its revenue stream and revenue to maintain financial stability in line with the vision of the organization. office. A successfully planned organization will contribute to the longevity of the organization because the organization can carry out the plan to grow and expand the organization. A financial plan should include all administrative, operational, and marketing data.

The person in charge for overlooking the financial department for 'Gass Kopi' Enterprise is Aiman Shafiq bin Zainudin. The financial condition of the company, such as the conduct of its research, its loans and mortgages, its daily financial transactions and balances, and its financial performance are also taken into consideration by the financial manager.

8.1 Capital Contribution

PARTNER	CAPITAL CONT. (RM)	PROFIL SHARING RATIO
AIMAN SHAFIQ BIN ZAINUDIN	5,000	1
MOHAMAD FIRDAUS DANISH HAZIMI BIN FAHRURRAZI	5,000	1
MUHAMMAD ARIFF BIN RAMALI	5,000	1
MUHAMMAD ZAKUAN BIN MOHD ZULKIFLI	5,000	1

8.2 Administrative Budget

ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Land & Building	-			-
Equipment Utensils	283			283
Truck	22,000			22,000
	-			-
	-			-
<i>Working Capital</i>				
Salaries, EPF & SOCSO		6,032		6,032
Rent		450		450
		-		-
		-		-
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			482	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			300	300
Insurance & Road Tax for Motor Vehicle			150	150
Other Pre-Operations Expenditure			320	320
Total	22,283	6,482	1,252	29,535

8.3 Marketing Budget

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Banner (3x6)	50			50
Roll-up banner	125			125
	-			-
	-			-
<i>Working Capital</i>				
Advertisement		400		400
Paid Review		40		40
Salaries, EPF & SOCSO		522		522
		-		-
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			30	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	175	962	30	1,137

8.4 Operations Budget

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Equipment and Tools	8709			8,709
				-
				-
				-
<i>Working Capital</i>				
Raw Materials & Packaging		2,204		2,204
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		1,347		1,347
		-		-
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			2,700	2,700
Total	8,709	3,551	2,700	14,960

8.5 Collection for Sales and Payments for Purchases

CASH COLLECTIONS FOR SALES	
In the month of sale	94%
1 month after sale	3%
2 months after sale	3%
Total	100%

CASH PAYMENTS FOR PURCHASES	
In the month of purchase	
1 month after purchase	50%
2 months after purchase	50%
Total	100%

8.6 Economic Life of Fixed Assets & Depreciation Method

FIXED ASSETS	Econ. Life (yrs)
Equipment Utensils	5
Truck	5
Banner (3 x 6)	5
Roll-up banner	5
Equipment	5

Depreciation Method: Straight Line

8.7 Sources of Finance

LOAN (if required)	
Interest rate	5%
Loan duration	10
Interest payment method*	2

Interest Payment Method: Annual Rest

HIRE-PURCHASE (if required)	
Interest rate	5%
Hire-purchase duration	5

8.8 Project Implementation Cost and Sources of Income

Gass Kopi Enterprise					
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE					
Project Implementation Cost			Sources of Finance		
Requirements	Cost	Loan	Hire-Purchase	Own Contribution	
				Cash	Existing F. Assets
Fixed Assets					
Land & Building					
Equipment Utensils	283	283			
Truck	22,000	10,000	2,000	10,000	
Banner (3x6)	50	50			
Roll-up banner	125	125			
Equipment and Tools	8,709	709		8,000	
Working Capital	1	months			
Administrative	6,482	4,482		2,000	
Marketing	962	962			
Operations	3,551	3,551			
Pre-Operations & Other Expenditure	3,982	3,982			
Contingencies	10%	4,614	4,614		
TOTAL	50,758	28,758	2,000	20,000	

8.9 Fixed Asset Depreciation Schedule

Fixed Asset		Equipment Utensils	
Cost (RM)		283	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	283
1	57	57	226
2	57	113	170
3	57	170	113
4	57	226	57
5	57	283	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Truck	
Cost (RM)		22,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	22,000
1	4,400	4,400	17,600
2	4,400	8,800	13,200
3	4,400	13,200	8,800
4	4,400	17,600	4,400
5	4,400	22,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset Banner (3x6) Cost (RM) 50 Method Straight Line Economic Life (yrs) 5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	50
1	10	10	40
2	10	20	30
3	10	30	20
4	10	40	10
5	10	50	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset Roll-up banner Cost (RM) 125 Method Straight Line Economic Life (yrs) 5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	125
1	25	25	100
2	25	50	75
3	25	75	50
4	25	100	25
5	25	125	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Equipment and Tools	
Cost (RM)		8,709	
Method		Straight Line	
Economic Life (yrs)		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	8,709
1	1,742	1,742	6,967
2	1,742	3,484	5,225
3	1,742	5,225	3,484
4	1,742	6,967	1,742
5	1,742	8,709	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

8.10 Loan and Hire Purchase Depreciation Schedule

LOAN REPAYMENT SCHEDULE				
Amount		28,758		
Interest Rate		5%		
Duration (yrs)		10		
Method		Baki Tahunan		
Year	Principal	Interest	Total Payment	Principal Balance
	-	-		28,758
1	2,876	1,438	4,314	25,883
2	2,876	1,294	4,170	23,007
3	2,876	1,150	4,026	20,131
4	2,876	1,007	3,882	17,255
5	2,876	863	3,739	14,379
6	2,876	719	3,595	11,503
7	2,876	575	3,451	8,628
8	2,876	431	3,307	5,752
9	2,876	288	3,163	2,876
10	2,876	144	3,020	

HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount		2,000		
Interest Rate		5%		
Duration (yrs)		5		
Year	Principal	Interest	Total Payment	Principal Balance
	-	-		2,000
1	400	100	500	1,600
2	400	100	500	1,200
3	400	100	500	800
4	400	100	500	400
5	400	100	500	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

8.11 Proforma Cashflow Statement

Gasa Kopl Enterprise CASH FLOW PRO FORMA STATEMENT															
MONTH	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW															
Capital (Cash)	20,000												20,000		
Loan	38,211												38,211		
Cash Sales	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	225,600	246,500	285,500
Collection of Accounts Receivable	800	800	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	12,600	15,800	17,000
TOTAL CASH INFLOW	58,211	19,400	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	206,411	263,600	303,000
CASH OUTFLOW															
Administrative Expenditures															
Salaries, EPF & SOCSO	7,540	7,540	7,540	7,540	7,540	7,540	7,540	7,540	7,540	7,540	7,540	7,540	90,480	90,480	90,480
Rent	400	400	400	400	400	400	400	400	400	400	400	400	4,800	5,400	5,400
Marketing Expenditures															
Advertisement	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,800	4,800
Fuel Revenue	40	40	40	40	40	40	40	40	40	40	40	40	480	480	480
Salaries, EPF & SOCSO	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,720	48,720	48,720
Operations Expenditures															
Cash Purchase															
Payment of Account Payable															
Leasehold & Duty															
Salaries, EPF & SOCSO	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,720	48,720	48,720
Other Expenditures															
Pre-Operations	912												912	912	912
Depend (rent, utility, etc.)															
Business Registration & Licenses	800												800	800	800
Insurance & Road Tax for Motor Vehicle															
Other Pre-Operations Expenditures	3,700												3,700	3,700	3,700
Fixed Assets															
Purchase of Fixed Assets - Land & Building															
Purchase of Fixed Assets - Others	19,187												19,187	19,187	19,187
Pre-Purchase Down Payment	10,000												10,000	10,000	10,000
Pre-Purchase Requirement:															
Principal	32	32	32	32	32	32	32	32	32	32	32	32	400	400	400
Interest	8	8	8	8	8	8	8	8	8	8	8	8	100	100	100
Loan Repayment:															
Principal	316	316	316	316	316	316	316	316	316	316	316	316	3,821	3,821	3,821
Interest	120	120	120	120	120	120	120	120	120	120	120	120	1,471	1,471	1,471
TOTAL CASH OUTFLOW	17,860	18,578	18,277	18,277	18,277	18,277	18,277	18,277	18,277	18,277	18,277	18,277	202,081	221,668	224,842
Net Proceeds															
CASH SURPLUS (DEFICIT)	40,351	6,822	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	34,499	34,171	69,201
BEGINNING CASH BALANCE	24,744	28,896	27,182	27,306	28,428	29,391	30,874	32,797	34,819	37,042	39,465	42,188	45,187	48,498	52,129
ENDING CASH BALANCE	24,744	27,182	27,005	28,028	29,321	30,874	32,797	34,819	37,042	39,465	42,188	45,188	48,499	52,129	56,582

8.12 Proforma Income Statement

Gass Kopi Enterprise PRO-FORMA INCOME STATEMENT

	Year 1	Year 2	Year 3
Sales	240,000	264,000	303,600
Less: Cost of Sales			
Opening stock			
Purchases	26,448	29,033	30,415
less: Ending Stock			
Carriage Inward & Duty			
Gross Profit			
Less: Expenditure			
Administrative Expenditure	77,784	77,784	77,784
Marketing Expenditure	11,544	11,544	11,544
Other Expenditure	512	512	512
Business Registration & Licences	300		
Insurance & Road Tax for Motor Vehicle	150	150	150
Other Pre-Operations Expenditure	3,020		
Interest on Hire-Purchase	100	100	100
Interest on Loan	1,438	1,294	1,150
Depreciation of Fixed Assets	6,233	6,233	6,233
Operations Expenditure	16,164	16,164	16,164
Total Expenditure	143,693	142,815	144,053
Net Profit Before Tax	96,307	121,185	159,547
Tax	0	0	0
Net Profit After Tax	96,307	121,185	159,547
Accumulated Net Profit	96,307	217,492	377,039

8.13 Proforma Balance Sheet

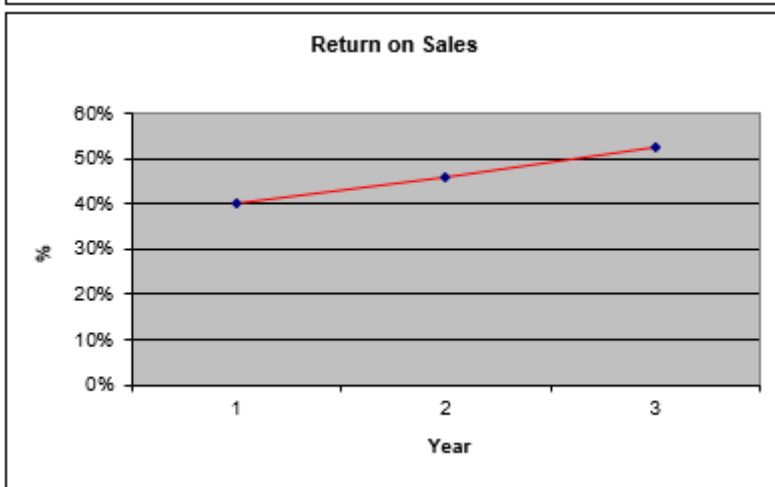
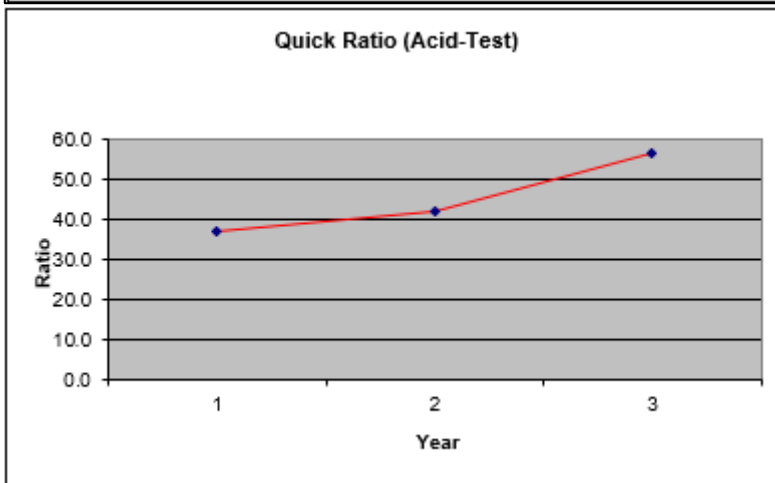
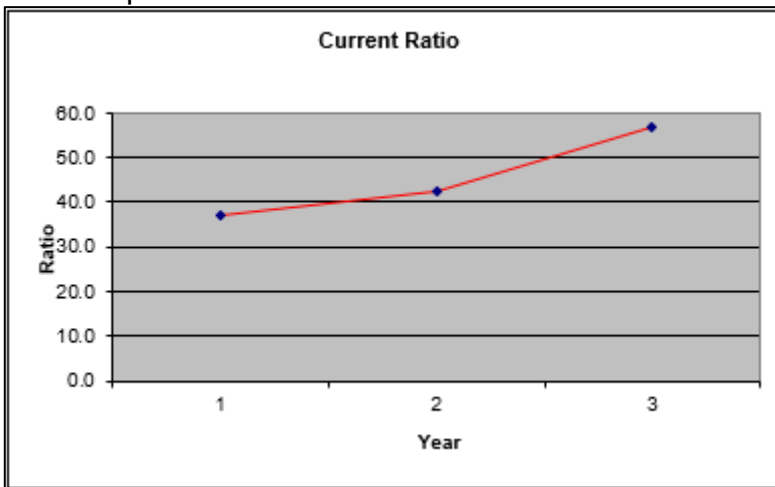
**Gass Kopi Enterprise
PRO-FORMA BALANCE SHEET**

	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Equipment Utensils	226	170	113
Truck	17,600	13,200	8,800
Banner (3x6)	40	30	20
Roll-up banner	100	75	50
Equipment and Tools	6,967	5,225	3,484
	24,934	18,700	12,467
Current Assets			
Stock of Raw Materials	0	0	0
Stock of Finished Goods	0	0	0
Accounts Receivable	1,800	1,980	2,277
Cash Balance	120,362	246,910	410,499
	122,162	248,890	412,776
Other Assets			
Deposit			
TOTAL ASSETS	147,095	267,590	425,243
Owners' Equity			
Capital	20,000	20,000	20,000
Accumulated Profit	96,307	217,492	377,039
	116,307	237,492	397,039
Long Term Liabilities			
Loan Balance	25,883	23,007	20,131
Hire-Purchase Balance	1,600	1,200	800
	27,483	24,207	20,931
Current Liabilities			
Accounts Payable	3,306	5,891	7,273
TOTAL EQUITY & LIABILITIES	147,095	267,590	425,243

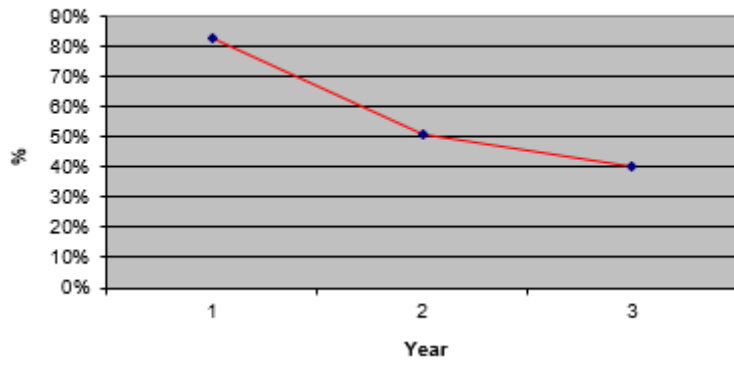
8.14 Financial Ratio Analysis

Gass Kopi Enterprise			
FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	240,000	264,000	303,600
Gross Profit			
Profit Before Tax	96,307	121,185	159,547
Profit After Tax	96,307	121,185	159,547
Accumulated Profit	96,307	217,492	377,039
<u>LIQUIDITY</u>			
Total Cash Inflow	286,958	263,820	303,303
Total Cash Outflow	166,597	137,272	139,713
Surplus (Deficit)	120,362	126,548	163,590
Accumulated Cash	120,362	246,910	410,499
<u>SAFETY</u>			
Owners' Equity	116,307	237,492	397,039
Fixed Assets	24,934	18,700	12,467
Current Assets	122,162	248,890	412,776
Long Term Liabilities	27,483	24,207	20,931
Current Liabilities	3,306	5,891	7,273
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	40%	46%	53%
Return on Equity	83%	51%	40%
Return on Investment	65%	45%	38%
<i>Liquidity</i>			
Current Ratio	37.0	42.2	56.8
Quick Ratio (Acid Test)	37.0	42.2	56.8
<i>Safety</i>			
Debt to Equity Ratio	0.3	0.1	0.1
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	113,025	109,104	107,757
Break-Even Point (%)	47%	41%	35%

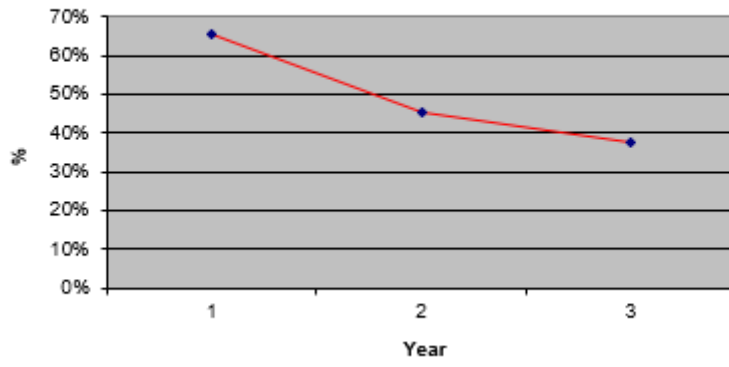
8.15 Graph Financial Performance



Return on Equity



Return on Investment



CONCLUSION

Conclusion

In a nutshell, we hope that 'Gass Kopi' will become one of the most famous coffees in Malaysia in 10 years of time. We also hope that our product could provide people with a lot of happiness. The main idea of 'Gass Kopi' is simply to let people heal with coffee. This is due to the rising number of people who felt stress while studying, working, or even doing nothing. By jumping on the bandwagon, we took this opportunity as people nowadays like coffees to relieve their stress on. Stress can cause people to lose focus as well as losing effective production time for the day. This will make the statistic for community in Malaysia who were productive to decrease. Thus, we hope our coffee can satisfy people's expectation and hence, increase the number of productive people in society.

APPENDICES.††

PARTNERSHIP-AGREEMENT[¶]