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UNIVERSITI  
TEKNOLOGI  
MARA

**FACULTY OF BUSINESS AND MANAGEMENT (TRANSPORTATION)**

**FUNDAMENTALS OF ENTREPRENEURSHIP**

**ENT300**

**BUSINESS PLAN**



**AYUHSKATE**

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## **EXECUTIVE SUMMARY**

AyuhSkate Enterprise is a form of business based on partnership which consists of five members which hold important positions in the company such as General Manager, Administration Manager, Marketing Manager, Operational Manager, Financial Manager. AyuhSkate Enterprise provides multi-purposes use of high-quality roller skates with affordable price. Our primary target are teenagers, adults and people who like to move fast. AyuhSkate is located at Kampung Pasir Putih, Pasir Gudang, 81750, Masai, Johor. People can come and grab roller skates at our shop because the location we choose is strategic and easy for them to track. AyuhSkate Enterprise marketing strategies focuses on the quality and price of our product. We offer the best price to customers because our aim is to make sure everyone able to purchase our product and use it for a better and healthier lifestyle. With this, we hope that our product will satisfy the users and our products will spread wide and well-known in other country for coming years.

# **1. BUSINESS BACKGROUND**

## **INTRODUCTION**

Nowadays, the business sector in Malaysia, as in other developing countries, has numerous potentials for improving the nation's economy and income. We are interested in getting involved in the business sector as a result of this positive development. As we have seen, Malaysia has a lot of businesses, particularly in the sport footwear industry. So, we will use this opportunity to introduce our business which is AyuhSkate Enterprise.

AyuhSkate Enterprise is a business that provides multi-purposes use of roller skates based on the suitability of the user category. These days, people currently demand on the product that are more convenience to use. As for this, AyuhSkate Enterprise decided to introduce high quality roller skates to allow customers to grab this deal to have this product at the affordable price. AyuhSkate Enterprise name inspired to encourage people to try this product and experienced themselves to stay free and healthy. This name also brings the inspiration to create the product beyond customer's imagination. The nature of business is sports and lifestyle which means AyuhSkate innovate this roller skates in a modern way to fulfil the customer's needs.

AyuhSkate Enterprise will be launched in year 2023 and will be located at Kampung Pasir Putih, Pasir Gudang, 81750, Masai, Johor. Pasir Gudang, Johor is a strategic place. It is because of many facilities such as parking, also the road is very well built. A rent of this shop also is quite affordable compared to other places.

The chosen location is considered strategic to start a business because of its facilities and business environment itself. Furthermore, this place quite suitable because near to supplier, it will save more time in waiting for raw materials and produce the products. With that, AyuhSkate Enterprise can guarantee customer satisfaction to have their own roller skates according to their comfort and favorite design.

For the future prospects, we want to open up new branch in other city in next 10 years. And we believe with roller skate's products, AyuhSkate Enterprise will fly to the internationally and be able to compete with more advanced companies around the world.



## **REASONS FOR STARTING THE BUSINESS**

The main reason for starting the business is that we are willing to take the risk of starting business from scratch until we become an expert in the business industry. Starting new business without any experience or knowledge may be too risky. But we can learn it from the expert person.

Next, we want to achieve financial independence. Many people commit to starting a business with a dream of financial comfort including us. After having stable financial resources, we do not have to worry about any loss or damage or misappropriation of company money because we can conspire to invest the money as company assets.

Besides that, by starting the business, we can create job opportunities. It is nothing but helping people who need a job. With this, we can reduce the unemployment rate in Malaysia. It will be a matter of pride because it can help improve the country's economy.

Last but not least, gain entrepreneurial experience also become a reason why we want to start the business. As a business students, of course we want to seize the opportunity to find work experience where we can learn and increase our knowledge and change our lives. Where there is a will, there is a way. So, we cannot lose this opportunity because there will be no second chance.

## **PURPOSE OF BUSINESS PLAN**

1. It enables the entrepreneur to see and evaluate the proposed business venture objectively, critically, and practically. The business plan can show the potential of the business to the entrepreneurs and serve as a guideline for the business management.
2. The purpose of a business plan is to persuade interest parties of the project's investment potential. The business plan contains information about the operation, administration, marketing and financial condition of the company. As a result, potential investors can get an overall view of the company.

## BUSINESS BACKGROUND

<b>BUSINESS MAIN ACTIVITY</b>	
<b>Core activity:</b>	We provide the multi-purposes use of roller skates according to trends, user comfort and suitability of the user category. Customers can choose a wide range of high-quality roller skates and purchase it with affordable price.
<b>Other activity:</b>	There are 4 main business activities which are very vital in order to make sure that the core activities will proceed and go smoothly.
<b>Administration</b>	The administration manager is responsible in this activity and will arrange the entire personnel administration plan. In addition, administration manager also has to make sure that all equipment are adequate. Administration manager also evaluate staff performance and provide guidance and direction to ensure maximum efficiency. This will facilitate the workflow smoothly with any problems.
<b>Marketing</b>	Marketing managers are in charge of creating, implementing and executing AyuhSkate's strategic marketing plans in order to attract customers and gain profit as much as possible. In our business, marketing manager must identify what are customers wants, needs or desire to fulfill customers' satisfaction.
<b>Operational</b>	Operation managers oversee operational activities at every level of an organization. AyuhSkate's operational manager will make sure that can achieve

# **3. ADMINISTRATION PLAN**

## **BUSINESS MISSION, VISION, AND OBJECTIVES**

- **Mission**

To provide our customers with high quality roller skates that are on par or better than the existing roller skates on the market.

- **Vision**

To create the greatest roller skate shoes in the universe by making our roller skates different from others and including new elements that have never been marketed in the world.

- **Objectives**

To give a great experience using roller skates and become the roller skate of choice for Malaysians.

To offer a reasonable price for roller skates compared to roller skates made abroad that are much more expensive because the cost of shipping them into this country is very high. Therefore, AyuhSkate want to create quality skates like those made abroad.

To create a futuristic roller skate that can be styled as a casual shoe as well as a roller skate.

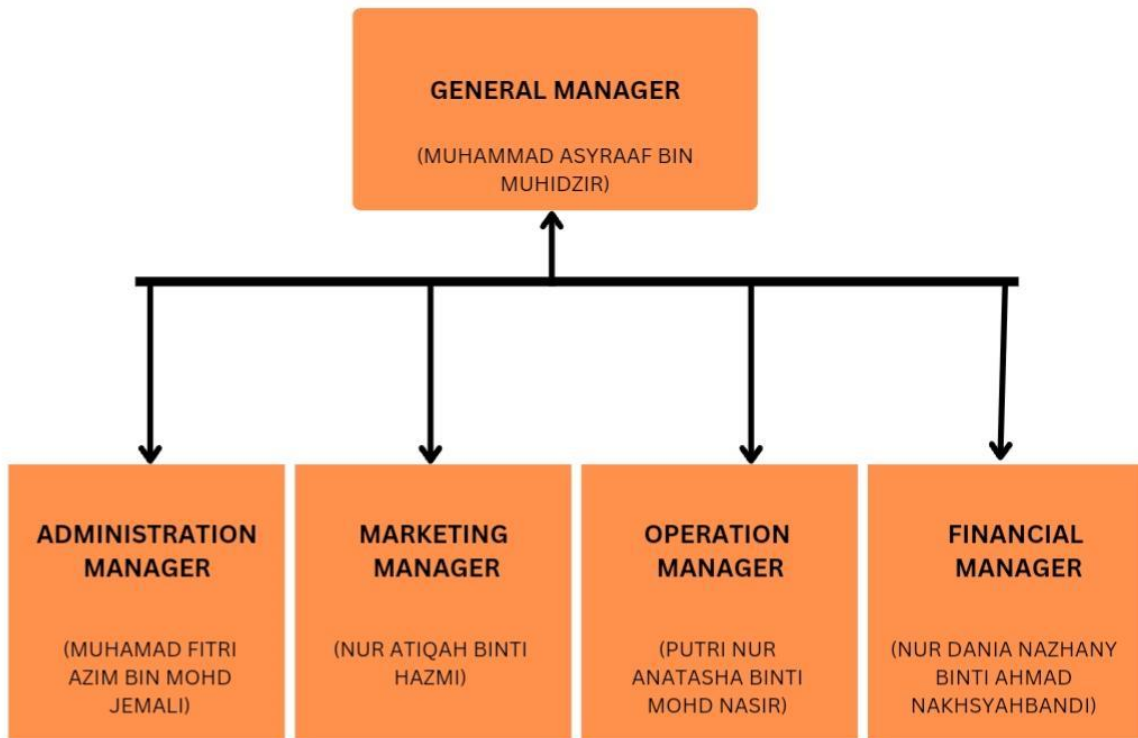
Roller skates can also be used as one of the micro- mobility that citizens of this country can use to go where they want to go and it's more fun to skate using roller skates than walking.

## BUSINESS LOGO AND DESCRIPTION



AyuhSkate is the name we gave to our business. Ayuh in English means like Let's go and when combined with the product AyuhSkate market which is roller skates, then it becomes AyuhSkate like let's go play roller skates. The purple fire-like symbol on the logo means speed which highlights the concept of speed when we skate. Apart from that, use the word Ayuh to state that the product is a product made in Malaysia. So when it is marketed abroad, people in that country know that the roller skates are produced in Malaysia and it becomes a matter of pride for us Malaysians when our country's products are known and used by people in other countries.

## ORGANIZATION CHART



## ADMINISTRATION PERSONNEL

POSITION	NO. OF PERSONNEL
General Manager	1
Administration Manager	1
Marketing Manager	1
Operation Manager	1
Financial Manager	1

Table 3.1: List of Administration Personnel

## SCHEDULE OF TASK AND RESPONSIBILITIES

POSITION	TASK AND RESPONSIBILITIES
<p>General Manager (Muhammad Asyraaf Bin Muhidzir)</p>	<p>Mr. Asyraaf are the one who regulate the entire business by ensuring that each manager in their respective department functions well and efficiently. Mr. Asyraaf also need to determine the direction of the business and prepare for problems or risks that will be faced by being prepared with the best solution. The roles of Mr. Asyraaf as General Manager are planning, leading, managing and also controlling everything that happens in the business. He also is the one who act as a decision maker and provide ideas to further develop this business.</p>
<p>Administration Manager (Muhamad Fitri Azim Bin Mohd Jemali)</p>	<p>Mr. Fitri must manage all administration matters and organize all things related to the welfare of employees or business. Beside that he needs to ensure a smooth and systematic business management system. Other that than, he needs to make sure human resource use the resources provided by AyuhSkate effectively and efficiently so that there is no waste in the future.</p>
<p>Marketing Manager (Nur Atiqah Binti Hazmi)</p>	<p>Ms. Atiqah needs to plan how or set the strategy that will be used to market the AyuhSkate's roller skates. She also need to analysing tastes, needs, wants, and everything related to the customer so that the business can identify what the customer wants. After knowing what are the advantages and disadvantages of businesses that compete with AyuhSkate that manufacture the same products as AyuhSkate, so that the business can produce more sophisticated products with AyuhSkate's competitors. Lastly, Ms Atiqah must think how to</p>

	<p>promote AyuhSkate's product to the customer and think about how to we can make people to buy AyuhSkate's roller skates.</p>
<p>Operation Manager (Putri Nur Anatasha Binti Mohd Nasir)</p>	<p>Operation managers need to ensure smooth business operations by monitoring product production activities in factories and warehouses. Next, Ms. Putri also needs to control input from waste and ensures that output is produced as much as possible. Other than that, she must ensure that there is enough stock and that each assigned part works well, such as machines and machinery that do not experience damage that will cause operations to be disrupted during output production activities.</p>
<p>Financial Manager (Nur Dania Nazhany Binti Ahmad Nakhsyahbandi)</p>	<p>Ms. Dania is the who responsible for overseeing business finances. She needs to provide advice and solutions to businesses in the case of financial or raw material waste. And she must plan a business budget so that the AyuhSkate does not overspend or underspend. All matters related to business finances, accounts, and all reports need to be carefully controlled and stored well so that no problems will occur in the future, and it is easy to solve them because all files and documents are well stored.</p>

Table 3.2: Schedule of Task and Responsibility



**SCHEDULE OF REMUNERATION**

<b>POSITION</b>	<b>NO.</b>	<b>MONTHLY SALARY (RM)</b>	<b>EPF (RM)</b>	<b>SOCSSO (RM)</b>	<b>TOTAL AMOUNT (RM)</b>
General Manager	1	2800.00	364.00	49.00	3,213.00
Administration Manager	1	2600.00	338.00	45.50	2983.50
Marketing Manager	1	2600.00	338.00	45.50	2983.50
Operation Manager	1	2600.00	338.00	45.50	2983.50
Financial Manager	1	2600.00	338.00	45.50	2983.50
Human Resources	1	2500.00	325.00	43.75	2868.75
Clerk	1	1800.00	234.00	31.50	2065.50
<b>TOTAL</b>	<b>5</b>				<b>20,196</b>

Table 3.3: Schedule of Remuneration

## OFFICE EQUIPMENT & SUPPLIES

TYPE	PRICE/UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
<b>EQUIPMENT</b>			
Computer	1000.00	5	5000.00
Telephone	300.00	1	300.00
Printer	500.00	1	500.00
Wi-Fi	300.00	2	600.00
Air-Condition	350.00	4	1400.00
White Board	300.00	1	300.00
Water Dispenser	190.00	1	190.00
<b>TOTAL</b>			<b>8290.00</b>

Table 3.4: List of Office Equipment

TYPE	PRICE PER UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
<b>SUPPLIES</b>			
A4 Paper	3.50	5	350.00
Calculator	65.00	2	130.00
Printer Ink (Colour)	60.00	2	120.00
Printer Ink (Black)	50.00	4	200.00
Pen (100 pcs)	50.00	1	50.00
Marker/box	45.00	1	45.00
Notepads	2.50	2	5.00
<b>TOTAL</b>			<b>900.00</b>

Table 3.5: List of Office Supplies

## OFFICE FURNITURE AND FITTINGS

### LIST OF OFFICE FURNITURE AND FITTINGS

<b>TYPE</b>	<b>PRICE PER UNIT (RM)</b>	<b>QUANTITY</b>	<b>TOTAL AMOUNT (RM)</b>
Office Table and Chair Set	350.00	10	3500.00
L-shape Sofa	500.00	1	500.00
Counter Table	350.00	1	350.00
Cabinet	300.00	2	600.00
Coffee Table	250.00	1	250.00
Curtain	50.00	5	250.00
Curtain Rod	30.00	5	150.00
<b>TOTAL</b>			<b>5600.00</b>

Table 3.6: List of Office Furniture and Fittings

**ADMINISTRATION BUDGET**

<b>ITEMS</b>	<b>FIXED ASSETS (RM)</b>	<b>MONTHLY EXPENSES (RM)</b>	<b>OTHER EXPENSES (RM)</b>
<b>Fixed Assets</b>			
Office Equipment	8290.00		
Furniture & Fittings	5600.00		
<b>Working Capital</b>			
Salaries, EPF & SOCSO		20,196.00	
Rent		1,600.00	
<b>Pre-Operations</b>			
Business Registration & Licenses			500.00
Utilities			1,500.00
<b>Total</b>		<b>37,686.00</b>	

Table 3.7: Administration Budget

# **4. MARKETING PLAN**

## **PRODUCT DESCRIPTION**

AyuhSkate is a roller skate designed for those who enjoy moving quickly. Our product is different from other competitors because of its great quality in terms of roller skate materials and trendy design. It can be customised to your own preferences and is available in all colours. Additionally, this item comes in a wide range of sizes, up to 13 UK. Also, one of the main reasons why AyuhSkate is the best roller skate on the market is due to its affordable price and high-quality material.

## **TARGET MARKET**

- **Segmenting Market**

Market segmentation is a term used in marketing to describe the division of potential customers into groups or segments based on their similar needs and responses to marketing efforts. Businesses can target various client types with various product and service values by using market segmentation. Market segmentation is the process of identifying particular client segments so that brands and goods may be developed to appeal to them. The target markets for AyuhSkate's products are based on geography, demographics, and psychographics; these markets can be subdivided in numerous ways.

By identifying which products are most likely to capture a share of a target market and the most efficient marketing and delivery strategies for those products, market segmentation helps organisations reduce risk. Risk is reduced, and there is more certainty regarding the marketing and delivery of a product, allowing a firm to concentrate its resources on initiatives that are most likely to be profitable. Additionally, market segmentation can assist a business in broadening its customer base and stumbling across goods or services they had not previously considered.

- **Geographic Segmentation**

Geographic segmentation entails segmenting the audiences based on the region they live or work in. Based on research, the population of Bandar Seri Alam is estimated at around 50,000 people. This can be done in a variety of ways, including grouping clients by nation of residence, or smaller geographical divisions, such as region, city, and postal code. The division of a company's market depending on geography is known as geographic segmentation. We can determine the product that the consumer need at a specific area using this segmentation.

AyuhSkate's headquarter is located at Kampung Pasir Putih, Pasir Gudang, 81750, Masai, Johor. Pasir Gudang, Johor. This specific place has been selected for the headquarter because of facilities provided such as parking and strategic road. The business is in a very strategic location as it is surrounded by facilities and business environment itself. Other than that, it is also suitable because near to supplier, it will save more time in waiting for raw materials and produce the products. Since the business is targeted at citizens around Bandar Seri Alam, it can be accessible to anyone interested to buy AyuhSkate.

- **Psychographic Segmentation**

Psychographic segmentation is a type of market segmentation used in marketing research to separate customers into subgroups based on shared psychological factors such as subconscious or conscious beliefs, motives, and priorities in order to explain and anticipate customer behavior. It was established in the 1970s and investigates customer decision-making processes, attitudes, values, personalities, lifestyles, and communication preferences using behavioral and social sciences.

According to some research, most of the residents in Bandar Seri Alam are active in sports. This is due to the fact that Bandar Seri Alam has a skate parks and many people spend their time playing skateboard, roller skates and scooter. The skate park can be used to practice AyuhSkate's product. Also, Bandar Seri Alam have many accessible pedestrian roads where roller skates can be used. People in Seri Alam who purchased the product can enjoy using it in the pedestrian road.



## MARKET SIZE & SALES FORECAST

- **MARKET SIZE**

Population of targeted customers in Johor: 20,000

Males: 63.20%

Females: 36.80%

<b>GENDER</b>	<b>TOTAL</b>
Males	12,640
Females	7,360

Table 4.1: Market Size

Population x Average Order Price = Market Size

20,000 x RM 70

= RM 1,400,000

Sales Forecast: 3% From Market Size

RM 1,400,000 x 3%

= RM 42,000

Average Order Price= RM 70

Customer Per Year

25 customer / per day x 30 days month x 12 month / per year

= 9,000 customers

Total sales per year

9,000 customers x RM70

= RM 630,000

Total sales per month

RM630,000/12 month

= RM 52,500

Customer per month

RM 52,500/12 month

= RM 4,375

Sales per day

RM52,500/ 30 days

= RM1,750

Customer per day

RM1,750/ 30 days

= 58 customers

- **SALES FORECAST**

**TOTAL SALE**

<b>MONTH</b>	<b>SALES</b>	<b>TOTAL (RM)</b>
January	RM70 x 900 units	63,000
February	RM70 x 1,000 units	70,000
March	RM70 x 1,200 units	84,000
April	RM70 x 1,300 units	91,000
May	RM70 x 1,400 units	98,000
June	RM70 x 1,500 units	105,000
July	RM70 x 1,600 units	112,000
August	RM70 x 1,400 units	98,000
September	RM70 x 1,500 units	105,000
October	RM70 x 1,600 units	112,000
November	RM70 x 1,600 units	112,000
December	RM70 x 2,000 units	140,000
<b>TOTAL</b>	<b>618,000</b>	

Table 4.2: Total Sales Forecast

## TOTAL SALE FORECAST EVERY MONTH

<b>MONTH</b>	<b>SALES FORECAST</b>
January	63,000
February	70,000
March	84,000
April	91,000
May	98,000
June	105,000
July	112,000
August	98,000
September	105,000
October	112,000
November	112,000
December	140,000
<b>TOTAL</b>	<b>618,000</b>

Table 4.3: Total Sale Forecast Every Month

## SALES BY YEAR

<b>YEAR</b>	<b>PERCENTAGE</b>	<b>SALES FORECAST (RM)</b>
1	-	1,190,000
2	10%	2,499,000
3	15%	2,873,850

Table 4.3: Sales by Year

### ESTIMATED SALES IN DAY, MONTH, YEAR.

NO.	TOTAL ESTIMATED SALES PER DAY	TOTAL ESTIMATED SALES PER MONTH	TOTAL ESTIMATED SALES PER YEAR
1.	1,750	52,500	630,000

### COMPETITORS ANALYSIS & MARKET SHARE

- **COMPETITORS – STRENGTHS AND WEAKNESSES OF COMPETITORS**

COMPETITORS	STRENGTHS	WEAKNESSES
Oxelo	<ul style="list-style-type: none"><li>• Available at any store</li><li>• Affordable</li></ul>	<ul style="list-style-type: none"><li>• Low quality</li><li>• Easy to break</li></ul>
Fila	<ul style="list-style-type: none"><li>• Strong brand recognition</li></ul>	<ul style="list-style-type: none"><li>• Low quality</li><li>• Available outside of Malaysia only</li></ul>
Impala	<ul style="list-style-type: none"><li>• Good material</li><li>• Trendy design</li></ul>	<ul style="list-style-type: none"><li>• Expensive</li><li>• Limited quantity</li></ul>

Table 4.4: Competitors-Strength and Weakness

**COMPARISON OF PRICES BETWEEN AYUHSKATE AND OTHER  
COMPETITORS**

<b>COMPETITORS</b>	<b>PRICE (RM)</b>
Oxelo	199
Fila	285
Impala	599
AyuhSkate	60

Table 4.5: Comparison of Prices between AyuhSKate and Other Competitors

- **MARKET SHARE**

**Market share before the entrance of Ayuh Skate**

<b>Competitors</b>	<b>Market share (%)</b>	<b>Total market share (RM)</b>
<b>Impala</b>	47	658,000
<b>Fila</b>	36	504,000
<b>Oxelo</b>	17	238,000
<b>Total</b>	100	1,400,000

Table 4.6: Market Share Before the Entrance of AyuhsSkate

**Market share after the entrance of Ayuh Skate**

<b>Competitors</b>	<b>Market share (%)</b>	<b>Total market share (RM)</b>
<b>Impala</b>	46	644,000
<b>Fila</b>	35	490,000
<b>Oxelo</b>	16	224,000
<b>AyuhSkate</b>	3	42,000
<b>Total</b>	100	1,400,000

Table 4.7: Market Share After the Entrance of AyuhsSkate

## MARKETING PERSONNEL SCHEDULE

POSITION	TASK AND RESPONSIBILITIES
Graphic designer	<p>AyuhSkate’s responsibilities of a graphic designer include designing graphic material and attracting consumers via social media.</p> <ul style="list-style-type: none"> <li>• Producing content to be posted online.</li> <li>• Increasing traffic and appealing to target audiences.</li> <li>• Creating posts, pages, and applications to attract customers.</li> <li>• Using programming skills to build pages and applications.</li> <li>• Measuring key performance indicators.</li> </ul>
Photographer	<p>Photographers focus on studio photography, upholding brand photo standards, and style product shots and brand imagery projects.</p> <p>They responsible maintaining a consistent brand story, imagery and color, and for producing exciting, engaging content that elevates the brand across channels. They also produce final images to showcase a sneaker for release and launch across media and retail.</p>
Videographer	<p>AyuhSkate’s videographer responsibilities include ensuring that the necessary filming equipment is available for use, directing other camera operators on set, and editing film footage.</p> <ul style="list-style-type: none"> <li>• Film videos on set or on location.</li> <li>• Ensure that equipment for a shoot is present and working.</li> </ul>



	<ul style="list-style-type: none"> <li>• Plan the shoot with the creative team and the client.</li> <li>• Edit footage in post-production.</li> <li>• Direct other camera operators so that the needed footage is acquired.</li> </ul>
Social media admin	<p>Ayuhskate’s social media admin is in charge of the company’s interactions with the public through social media platforms using a unified voice. They devise and implement content strategies and collect engagement data. Social Media Managers also identify trends among customer interactions to help plan digital campaigns that build brand loyalty.</p> <p>AyuhSkate’s social media admin is responsible for overseeing a company’s interactions with the public by implementing social media platforms’ content strategies. Their duties include analyzing engagement data, identifying trends in customer interactions and planning digital campaigns to build community online.</p>

## REMUNERATION SCHEDULE

<b>Position</b>	<b>No.</b>	<b>Monthly Salary (RM)</b>	<b>EPF (13%)</b>	<b>SOCSSO (1.75%)</b>	<b>Amount (RM)</b>
Graphic designer	1	1800.00	234.00	31.50	2065.50
Photographer	1	1800.00	234.00	31.50	2065.50
Videographer	1	1800.00	234.00	31.50	2065.50
<b>TOTAL</b>					<b>6196.50</b>

Table 4.8: Remuneration Schedule

## MARKETING STRATEGY

- **Promotion Materials**

<b>ITEMS</b>	<b>PRICE (RM)</b>
Signboard	1,200
Banner	500
Paid advertisement	300
<b>TOTAL</b>	<b>2,000</b>

Table 4.9: Promotion Materials

## MARKETING MIX

- **Product**

AyuhSkate is a roller skate for people who like to move fast. There are four wheels on each side of the shoe. This product only uses selected high-quality materials with the addition of its own signature. As a result, this product may be the best roller skates on the market. This product is also available in many sizes, up to 13 UK. Lastly, this product is available in all sorts of colour spectrums.

- **Pricing**

A pricing strategy considers factors such as market conditions, consumer willingness to pay, competition activity, trade margins, and input costs, among others. Target audiences include the specified clients and competitor businesses. Below shown the comparison of prices between AyuhSkate and other competitors: -

COMPETITORS	PRICE (RM)
Oxelo	199
Fila	285
Impala	599
AyuhSkate	70

Table 4.10: Prices Comparison

- **Place (Distribution Channels)**

Our headquarters is in a highly advantageous location because it is surrounded by a lot of facilities and infrastructure. In addition, this product is available in any sports shop, such as Al-Ikhsan, Sports Direct, Original Classic, and many more. Additionally, it is available in all shopping malls in Johor. The fact that AyuhSkate distributes its product in this way makes it even more advantageous than its competitors.

- **Promotion**

One of our marketing tactics is advertising, so we purchased a signboard and hung a banner. This strategy is employed to bring in more potential customers from other cities and make sure that our business is well-known. In addition, we use social media into our promotion strategy. One of the easiest ways to reach the targeted customers is through this method. By leveraging cutting-edge technologies, we may successfully expand our business. Lastly, our team in marketing include social media admin will advertuse AyuhSkate through Twitter, Instagram, and Facebook.

## MARKETING BUDGET

ITEMS	FIXED ASSET (RM)	WORKING CAPITAL (RM)	OTHER EXPENSES (RM)
<b>FIXED ASSETS</b>			
Furniture and fittings	1,000		
<b>WORKING CAPITAL</b>			
Promotion materials			
• Signboard		1,200	
• Banner		500	
• Paid advertisement		300	
Salaries, EPF, SOCSO		6,196.50	
<b>OTHER EXPENDITURE</b>			
Social media admin			1,000
<b>TOTAL</b>	1,000	8,196.50	1,000

Table 4.11: Marketing Budget

# **5. OPERATIONAL PLAN**

## **DESCRIPTION OF OPERATION MANAGEMENT**

One of the management departments that need to be pay attention are Operation management. Operation management is one of the tools that can keep the performance of the organization to be efficient and effective. Practically, operation management involves to the use of the resources that comes from the equipment, technology and also the materials that are needed for certain operation. Also, the operation is the one who responsible to develop and also have communication with the consumers in terms of the abilities of the company to fulfil the consumer's needs.

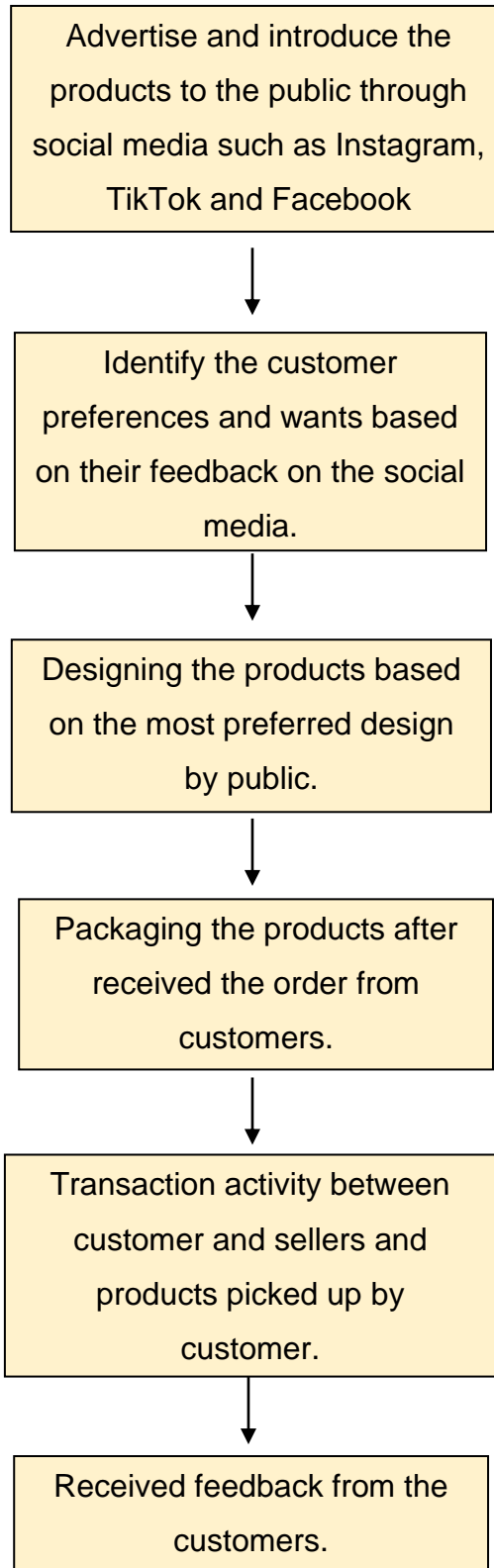
Every organization have their own operational function and planning, whether it is called as or not, the objective of it is mostly involved the production of goods or service or both of it. In doing this, it means that they need to get the resources and change it into the output which will be contribute to the consumers. The terms of operation are basically based on the whole activities in the organization that was needed in creating and offering the goods or services to the consumers or clients.

In addition, operation management are related with the management of the company itself with the design that will be a contribution to the production and also on the improvement towards the systems which tasked to produce the goods or service of the organizations. Most of the financial resources and also the human resources from the organizations were invested in the activities that involved in making products or offering services. So, that is why operation management is very important for the success of the organization.

In the large or complex organization, the operation commonly is the place where it plays the major function, with the people who specifically designated to be responsible in managing all or half of the process of the operation in the organization. It is a functional area where it is very important because it play a crucial part in determine how far the organization are able to fulfil the demand of their consumers. Therefore, it is very important for all of the managers to take part in understanding the principle of operation management because it would provide a lot of systematic strategy in looking the process of the organization.



## PROCESS PLANNING



# OPERATION LAYOUT SIMPLE LAYOUT

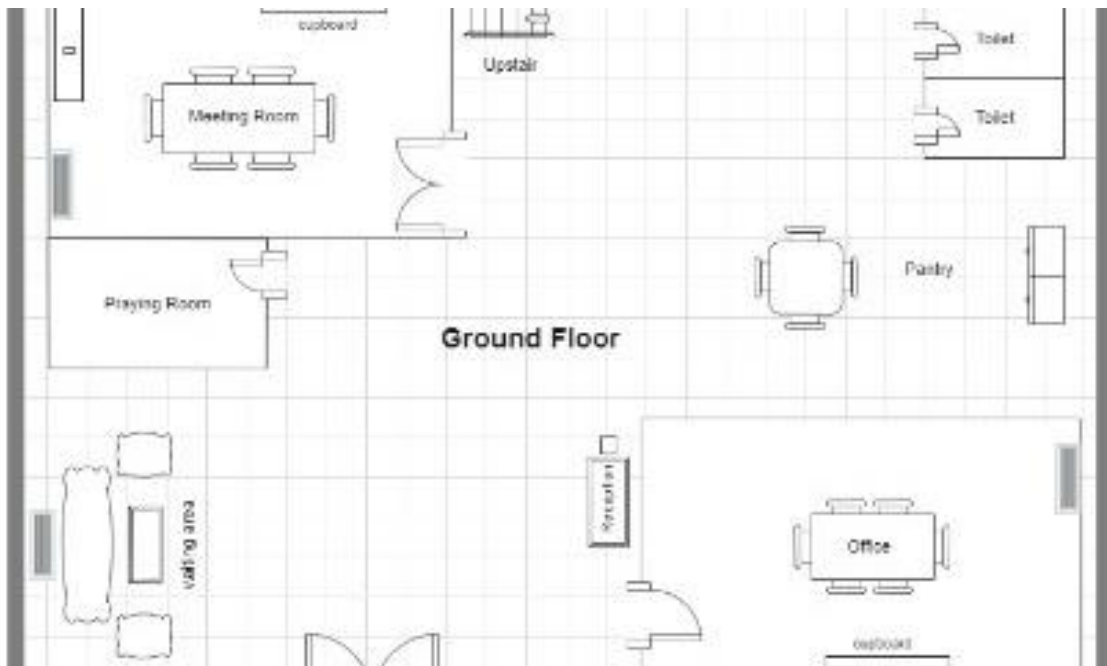


Figure 5.1: Ground Floor

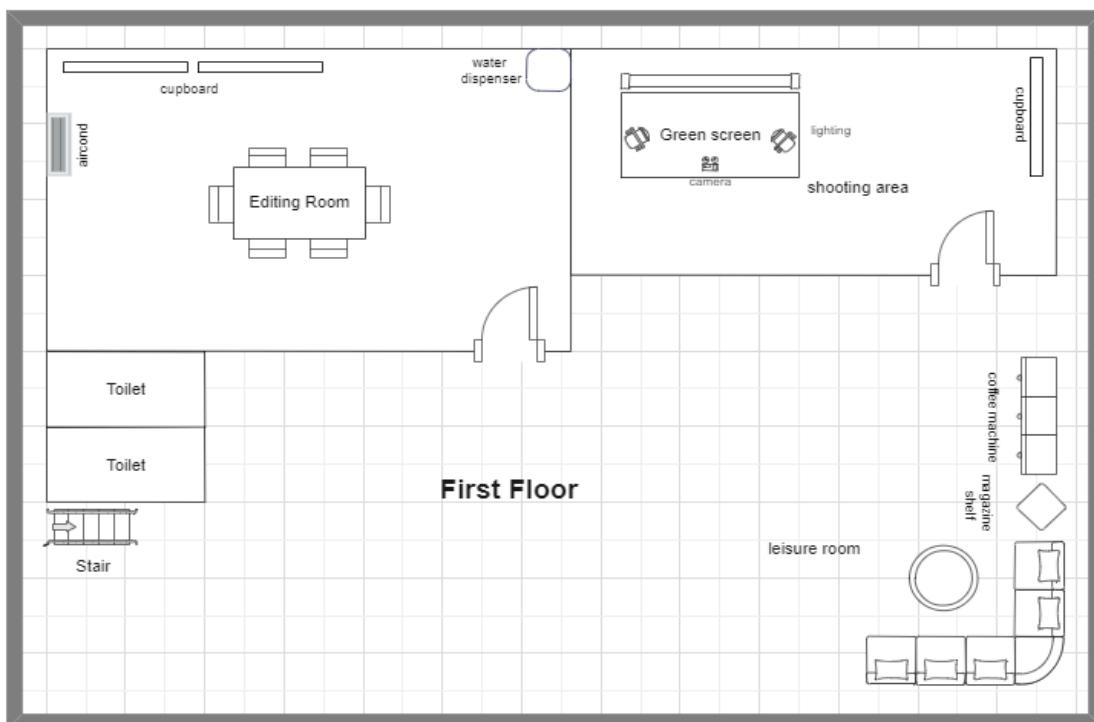


Figure 5.2: First Floor

### 3D Layout



Figure 5.3: Ground Floor

## **PRODUCTION PLANNING**

### **Sales forecast per month**

#### **Output per month**

The sales price = RM 70  
Number of outputs per month = Average sales forecast / sales price  
= RM63,000 / RM70  
= 900 units

#### **Number of outputs per day**

Number of operation days per month is 26 days / months;  
= number of outputs per month / number of operation days per month  
= 900 units / 26 days  
= 35 units

#### **Number of units per hour**

Daily working hours: 8 hours  
Number of outputs per day / daily working hours  
= 35 units / 8 hours  
= 4.375  
= 4 units per hour

<b>Information</b>	<b>Calculation</b>
Total workdays	26 days
Number of outputs per month	$\text{RM}63,000 / \text{RM}70$ = 900 units
Number of outputs per day	$900 \text{ units} / 26 \text{ days}$ = 35 units
BOM Cost Per Customer	-
Number of populations in the selected location (Pasir Gudang, Johor)	20,000
Sales Forecast Monthly	$\text{RM } 70 \times 900 \text{ Units}$ = RM 43,200
Market size	$(20,000 \times \text{RM } 70) \times 3\%$ = RM 420,000

Table 5.1: Production Planning

## MATERIAL REQUIREMENT PLANNING

The table below shows the material used for the month:

### Bill of material

No.	Material	Quantity	Safety Stocks	Total Material Requirement	Price / unit	Total Price
1.	Photocopy Machine	1	-	1	2,000	2,000
2.	Printer	1	1	1	1,200	2,400
3.	A4 Paper	1 ream / 500 sheets x 2	1 ream / 500 sheets x 3	1 ream / 500 sheets x 5	40	200
4.	Printer Ink (black)	2	1	5	40	200
5.	Printer Ink (colours)	2	1	5	40	200
6.	Copy Machine Toner	1	1	2	200	400
7.	Computer	1	1	2	1,500	3,000
8.	3D Printer	1	-	1	1,600	1,600
<b>TOTAL</b>						<b>10,000.00</b>

Table 5.2: Bill of material

## SUPPLIER OF THE ITEMS

Items	Supplier
A4 Paper	AA Stationery Sdn Bhd
Calculator	
Printer Ink (Colour)	
Printer Ink (Black)	
Pen (100 Pcs)	
Marker / box	
Notepads	

Table 5.3: Supplier of the items

## MACHINE AND EQUIPMENT PLANNING

The table below shows the list of machines and equipment.

No.	Machine	Quantity	Price / Unit	Total Price
2.	Photocopy Machine	1	2,000	2,000
3.	3D Printer	1	1,600	1,600
4.	Computer	2	1,500	3,000
<b>TOTAL</b>				<b>6,600</b>

Table 5.4: List of Machine and Equipment

Table below shows the supplier of the machines and equipment:

Machine	Supplier
Printer	Folo Tech Sdn Bhd
Photocopy Machine	
3D Printer	
Computer	
Drawing Tablet and Pen	
Camera	
Studio Lamp	

Table 5.5: Supplier of machines and equipment



## MANPOWER PLANNING

Number of Worker Required,

$$= \frac{\text{Planned rate of production per day} \times \text{worker standard production time per unit}}{\text{Worker productive time per day}}$$

$$= \frac{26 \times 1}{8 \times 1}$$

$$= 3.25 = 3 \text{ workers}$$

## OVERHEAD REQUIREMENT

### Operations

No.	Types of Overhead	Monthly Cost (RM)
1.	Rent	1,600
2.	Electricity	1,000
3.	Water	500
4.	Office equipment	33,168
5.	Internet	900
6.	Telephone Bill	350
7.	Machine Maintenance	900
8.	Salaries, SOCSO and EPF	17,786.25
<b>TOTAL</b>		<b>56,204.25</b>

Table 5.6: Operations Overhead Requirement

**BUSINESS AND OPERATION HOURS**

**Business Hour:** 8.00 a.m. – 6.00 p.m. (8 hours per day)

**Operating Hour:** 8.00 a.m. – 6.00 p.m. (8 hours per day)

**Working days:** Sunday until Friday (6 days per week)

<b>Day</b>	<b>Work</b>	<b>Rest</b>	<b>Work</b>
Sunday - Thursday	8.00 a.m. – 1.00 p.m.	1.00 p.m. – 2.00 p.m.	2.00 p.m. – 6.00 p.m.
Friday	8.00 a.m. – 12.00 p.m.	12.00 p.m. – 2.00 p.m.	2.00 p.m. – 6.00 p.m.
Saturday	Off Day		

Table 5.7: Business and Operation Hours

## IMPLEMENTATION SCHEDULE

<b>Activities</b>	<b>Deadlines</b>	<b>Durations</b>
Incorporation of business	November 2022 – March 2023	5 months
Application for permits and license	December 2022 – March 2023	4 months
Searching for business premise	December 2022 – January 2023	2 months
Renovation of premise	December 2022	1 months
Procurement of machines and office furniture	December 2022 – February 2023	3 months
Recruitment of labours	December 2022	1 months
Installation of machines	December 2022	1 months

Table 5.9: Implementation schedule

## OPERATION PERSONNEL SCHEDULE

### LIST OF OPERATIONAL PERSONNEL

Position	No. of Personnel
Operation Manager	1
Designer	3
Supervisor	1
Distributors	1

Table 5.10: List of Operational Personnel

### SCHEDULE OF REMUNERATION

Position	No.	Monthly Salary (RM)	EPF (13%)	SOCSSO (1.75%)	Amount (RM)
Designer	3	2000	260	35	6885.00
Supervisor	1	2100	273	36.75	2409.75
Distributors (Lorry Drivers)	2	1800	234	31.5	4131.00
<b>TOTAL</b>					<b>RM 13,425.75</b>

Table 5.11: Schedule of Remuneration

## **PERMITS OR LICENSE REQUIREMENTS**

Before a firm can legally begin the operations, they must get some type of license to enable them to run the business. But firstly, they need to know and understand what business license is. Business license is known as a legally binding and documented authority to conduct a business in a city, nation, or state. A variety of licences and licences are normally required before launching a firm. A business licence can be obtained through the local municipal clerk's office.

Furthermore, there are several types of business license which the type of the license might be from general license, sector specific license or activity specific license. It is needed for every business to have license which based on the law which is managed by a variety of government organizations, municipal governments and statutory bodies. Registrations, approvals, licences, and permits are all examples of business licences. Also, compliance standards differ depending on the sector, company activity, and region.

Based on the above, categories of business license can be divided into 3 groups:

1. **General license:** general license is based on the license that was needed and used for the purpose when the investor decides to begin their business in Malaysia.

### **List of general licenses**

- Company Registration
- Employees Provident Fund
- Social security Organization
- Company and Employees Income Tax registration
- Human Resources Development Fund
- Business Premise Licenses and Signboard Licences

Every business in Malaysia need to apply business license and signboard license from the State Authority from each state which it might be differ from the Local Authority.

2. **Sector Specific License:** sector specific license is a license issued by the government for a specific industry or sector. This comprises policies that direct the growth of a given industry or sector in accordance with government policy development.

**Example of Sector Specific License:**

- Licenses related to the Manufacturing Sector
- Licenses related to the Telecommunication Sector
- Licenses related to the Banking Sector
- Licenses related to the Retail Trade and Wholesale
- Licenses related to the Broadcasting Sector
- Licenses related to the Oil Exploration Sector
- Licenses related to the Construction.

3. **Activity Specific License:** Activity Specific Licences are licences that govern specific activities and may apply to one or more Industries or Sectors. This type of licence compels investors to follow specific rules in order to preserve the interests of people, jobs, worker safety, the environment, and the general public.

**Examples of Activity Specific License include:**

- Sales Tax License
- Approval for Expatriate Post
- Building Plan Approval
- Certificate of Fitness for Certified Machinery
- Approval to install / move / alter Air Pollution Control Equipment

For every business, they also need to register their businesses because it is an obligation to prove that the business that they are going to run is valid and following the law that has been set up by the government so that the contract between the business with the other agencies like bank, government and non – governmental agencies can be applied.

Every business needs to have their own types of entity and entrepreneur need to identify what is the shape if the business that they are going to run. The types of business entities are as follows:

1. Sole proprietorship
2. Partnership
3. Private limited company (Sdn Bhd)
4. Public limited company (Bhd)
5. Cooperation

All of these could be the first step for every business to begin their journey in the business industry including AyuhSkate so that the operation of the business could be run in a longer term and operate in an efficient and effective ways.

**OPERATION BUDGET**

<b>Items</b>	<b>Fixed Assets (RM)</b>	<b>Monthly Expenses (RM)</b>	<b>Other Expenses (RM)</b>	<b>Total</b>
<b>Fixed Assets</b>				
Office Equipment	10,000.00			10,000.00
<b>Working Capital</b>				
Purchase of raw materials		35,000.00		35,000.00
<b>Other Expenditures</b>				
Deposit			-	-
Registration and Licenses			-	-
Other Expenses			-	-
<b>TOTAL</b>	10,000.00	35,000.00	-	45,000

Table 5.12: Operation Budget



# **6. FINANCIAL PLAN**

## **FINANCIAL OBJECTIVES**

To ensure that the business's financial resources was managed efficiently and effectively, the financial plan should be prepared so that it could maximize the shareholders' wealth by maximizing the share price. The financial management include the details of cash flows, savings, debt, investments, insurance, and other elements that related with financial life. Besides, it could highlight the strategies in achieving the short-term and long-term goals of the company and ensure that all assets are well managed to ensure the high turnover.

For this business plan, there is operational budget that include the administration, marketing, and operation budget that need to be focused to increase sales and bring more revenue. Since this is our business plan that we want to operate in the future, the financial should be planned wisely so that there is no waste and the price offered was worth the quality produced. To achieve the financial objectives, the financial targets such as an increase in profitability should be set by the management. By doing this target, the company are able to target their directions and assist in the performance.

## **OPERATIONAL BUDGET**

The financial plans that include all expected selling, general and administrative expenses for a period. This budget needs a detailed financial plan for an upcoming period for a business and need to be prepared on an annual or quarterly basis. This budget includes expenses from sales, marketing, and human resources department from the non-manufacturing departments. The budget is a detailed projection on what AyuhSkate expect on its revenue and expenses will be in a period of time.

- **ADMINISTRATIVE BUDGET**

<b>ADMINISTRATIVE EXPENDITURE</b>	
<b>Fixed Assets</b>	<b>RM</b>
Office furniture and fitting	8,290
Office equipment and supplies	5,600
<b>Working Capital</b>	
Remuneration	20,196
Rental cost	1,600
<b>Other Expenditure</b>	
Other Expenditure	-
<b>Pre-Operations</b>	
Deposit (rent, utilities, etc.)	1,500
Business Registration & Licences	500
<b>TOTAL</b>	<b>37,686</b>

Table 6.1: Administrative Budget

- **MARKETING BUDGET**

<b>MARKETING EXPENDITURE</b>	
<b>Fixed Assets</b>	<b>RM</b>
Furniture and fitting	1,000
<b>Working Capital</b>	
Promotion materials	2,000
<b>Other Expenditure</b>	
Other Expenditure	-
<b>Pre-Operations</b>	
Other Expenditure	1,000
<b>TOTAL</b>	<b>4,000</b>

Table 6.2: Marketing Budget

- **OPERATION BUDGET**

<b>OPERATIONS EXPENDITURE</b>	
<b>Fixed Assets</b>	<b>RM</b>
Equipment	10,000
<b>Working Capital</b>	
Raw Materials & Packaging	35,000
<b>Other Expenditure</b>	
Other Expenditure	-
<b>Pre-Operations</b>	
Other Expenditure	-
<b>TOTAL</b>	<b>45,000</b>

Table 6.3: Operation Budget

## PROJECT IMPLEMENTATION COST

Requirements		Cost	Loan	Hire-Purchase	Own Contribution	
					Cash	Existing F. Assets
<b>Fixed Assets</b>						
Land & Building						
Office furniture and fitting		2,000			2,000	
Office equipment and supplies		11,890			11,890	
Furniture and fitting		1,000			1,000	
Equipment		10,000			10,000	
<b>Working Capital</b> 1 months						
Administrative		21,796			21,796	
Marketing		2,000			2,000	
Operations		35,000			35,000	
<b>Pre-Operations &amp; Other Expenditure</b>		3,000			3,000	
<b>Contingencies</b> 10%		8,669	669		8,000	
<b>TOTAL</b>		<b>95,355</b>	<b>669</b>		<b>94,686</b>	

Table 6.4: Project Implementation Cost



## PRO FORMA INCOME STATEMENT

PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
<b>Sales</b>	1,190,000	2,499,000	2,873,850
<b>Less: Cost of Sales</b>			
Opening Stock of Finished Goods			
Production Cost	856,000	941,400	1,082,310
less: Ending Stock of Finished Goods	0	0	0
	<b>856,000</b>	<b>941,400</b>	<b>1,082,310</b>
<b>Gross Profit</b>	<b>334,000</b>	<b>1,557,600</b>	<b>1,791,540</b>
<b>Less: Expenditure</b>			
Administrative Expenditure	261,552	261,552	261,552
Marketing Expenditure	24,000	24,000	24,000
Other Expenditure			
Business Registration & Licences	500		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	1,000		
Interest on Hire-Purchase			
Interest on Loan	33	27	20
Depreciation of Fixed Assets	2,978	2,978	2,978
<b>Total Expenditure</b>	<b>290,063</b>	<b>288,557</b>	<b>288,550</b>
<b>Net Profit Before Tax</b>	<b>43,937</b>	<b>1,269,043</b>	<b>1,502,990</b>
<b>Tax</b>			
<b>Net Profit After Tax</b>	<b>43,937</b>	<b>1,269,043</b>	<b>1,502,990</b>
<b>Accumulated Net Profit</b>	<b>43,937</b>	<b>1,312,980</b>	<b>2,815,970</b>

Table 6.5: Pro-Forma Income Statement



## PRO FORMA BALANCE SHEET

PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
<b>ASSETS</b>			
<b>Fixed Assets (Book Value)</b>			
Land & Building			
Office furniture and fitting	1,600	1,200	800
Office equipment and supplies	9,512	7,134	4,756
furniture and fitting	800	600	400
Equipment	8,000	6,000	4,000
	19,912	14,934	9,956
<b>Current Assets</b>			
Stock of Raw Materials			
Stock of Finished Goods			
Accounts Receivable			
Cash Balance	117,745	1,391,633	2,899,467
	117,745	1,391,633	2,899,467
<b>Other Assets</b>			
Deposit	1,500	1,500	1,500
<b>TOTAL ASSETS</b>	<b>139,157</b>	<b>1,408,067</b>	<b>2,910,923</b>
<b>Owners' Equity</b>			
Capital	94,686	94,686	94,686
Accumulated Profit	43,937	1,312,980	2,815,970
	138,623	1,407,666	2,910,656
<b>Long Term Liabilities</b>			
Loan Balance	535	401	267
Hire-Purchase Balance			
	535	401	267
<b>Current Liabilities</b>			
Accounts Payable			
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>139,157</b>	<b>1,408,067</b>	<b>2,910,923</b>

Table 6.6: Pro-Forma Balance Sheet

## FINANCIAL PERFORMANCE GRAPH

- **CURRENT RATIO**

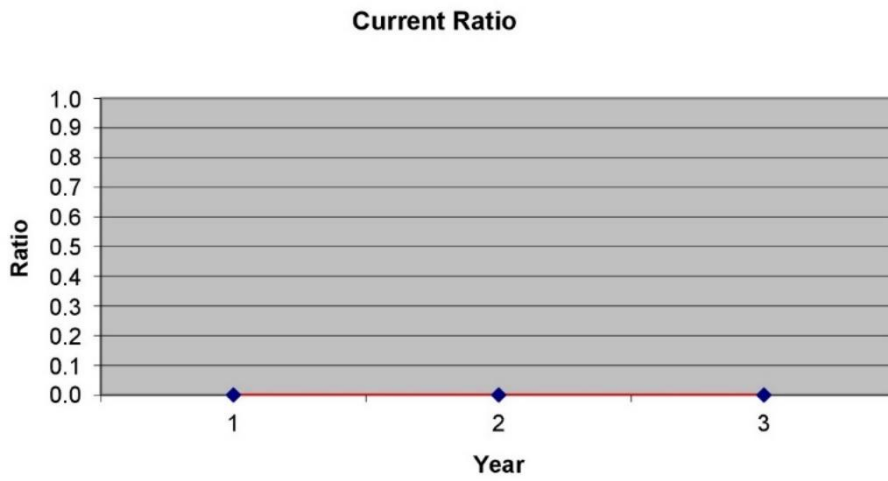


Figure 5.1: Current Ratio

The current ratio for 3 consecutive years in AyuhSkate was 0 and constant.

- **QUICK RATIO (ACID-TEST)**

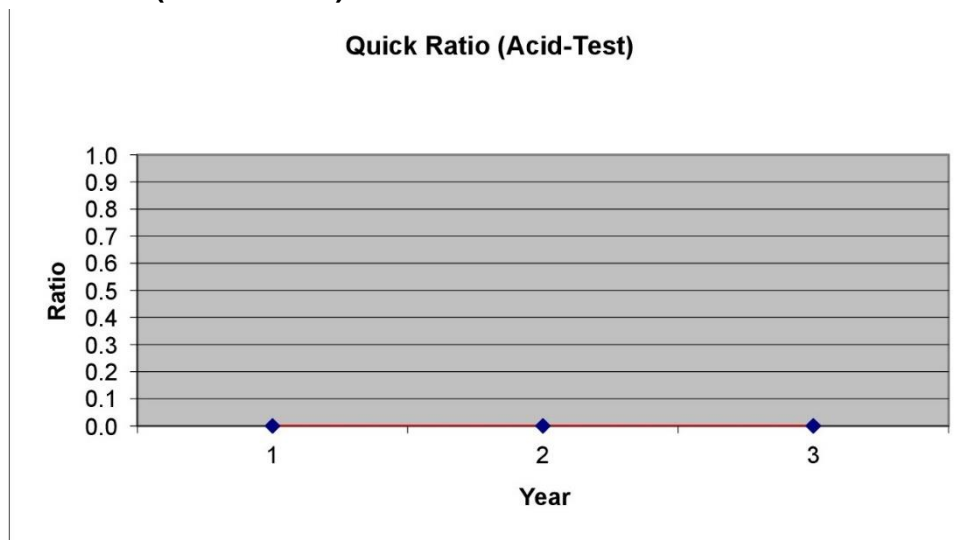


Figure 5.2: Quick Ratio (Acid-Test)

The acid-test ratio for 3 consecutive years in AyuhSkate was 0 and constant.

- **RETURN ON SALES**



Figure 5.3: Return on Sales

Return on sales for AyuhSkate started with 4% in the first year and increasing to 51% and 52% for the second and third year. The increasing in return in sales indicates that AyuhSkate are improving efficiently.

- **RETURN ON EQUITY**

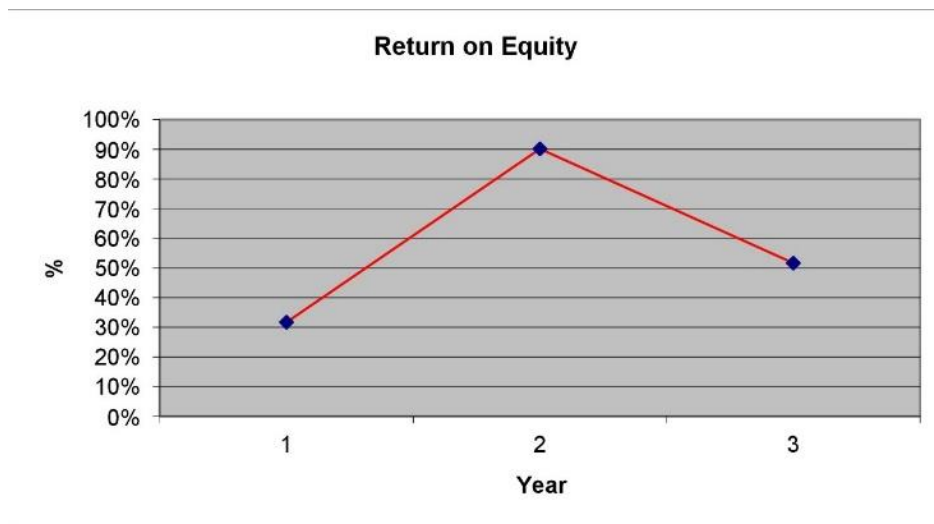


Figure 5.4: Return on Equity

Return on equity for AyuhSkate increasing from 30% to 90% on the first 2 years but decreased to 50% on the third year. AyuhSkate has an impressive return on equity because the net income divided by the partners equity is 90% on the second year.

- **RETURN ON INVESTMENT**

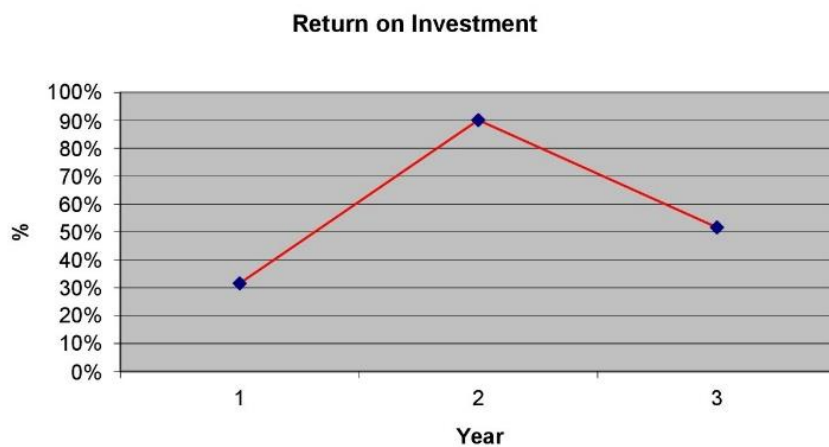


Figure 5.5: Return on Investment

Return on investment for AyuhSkate increasing from 30% to 90% on the first 2 years but decreased to 50% on the third year. AyuhSkate has a return on equity on the second year because AyuhSkate is successful at using the investment to generate high returns.

- **DEBT TO EQUITY RATIO**

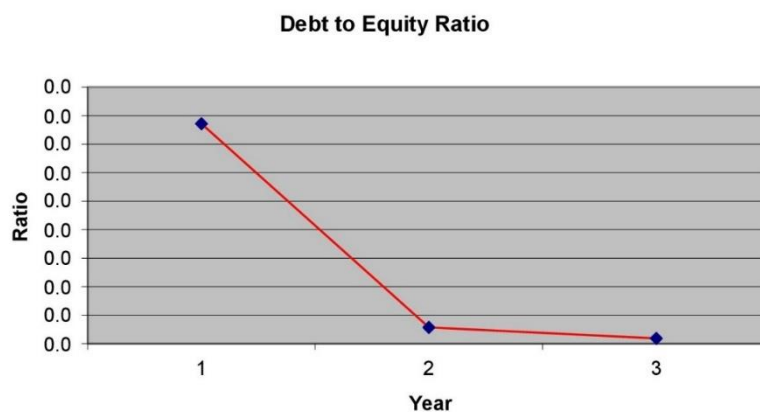


Figure 5.6: Debt to Equity Ratio

The debt to equity for AyuhSkate was decreasing from the first to third year. AyuhSkate does not finance increased operations through borrowing. The lower debt-to-equity ratio indicates that AyuhSkate have fewer debt.

# **7. BUSINESS MODEL CANVAS**

# BUSINESS MODEL CANVAS

Designed for  
Madam Farhana Binti Mazlan

Designed by  
AyuhSkate



Figure 7.1: Business Model Canvas

# **8. CONCLUSION**

In a nutshell, we already know how to set up a business and prepare a real business plan after struggle completing this business plan. We chose roller skates production due to customer demand, as people want to move faster and experience in healthier lifestyle. It is our pleasure to gain more experience in the process of our business plan. It gives us a lot of benefits through the process. We believe that AyuhSkate Enterprise will be able to become well-known product as planned. As we have attached in our business plan, our goal is to produce the best quality of roller skates with affordable prices in Malaysia and become most popular product nationwide.



# **9. APPENDICES**

**TABLE: CAPITAL AND PERCENTAGE CONTRIBUTION**

<b>Name</b>	<b>Position</b>	<b>Capital Contribution (RM)</b>	<b>Percentage Contribution (%)</b>
MUHAMMAD ASYRAAF BIN MUHIDZIR	General Manager	18,937	20%
MUHAMAD FITRI AZIM BIN MOHD JEMALI	Administration Manager	18,937	20%
NUR ATIQA BINTI HAZMI	Marketing Manager	18,937	20%
NUR DANIA NAZHANY BINTI AHMAD NAKHSYABANDI	Financial Manager	18,937	20%
PUTRI NUR ANATASHA BINTI MOHD NASIR	Operational Manager	18,937	20%
<b>TOTAL</b>		<b>94,686</b>	<b>100%</b>

4. Profit and Loss

The partners must split the partnership's net earnings and losses equally. Each spouse must have his or her own income account. Any partnership revenues and losses will be deducted or credited to each partner's individual income account. If a partner has no credit balance in their income account, losses are allocated to their capital account.

5. Salaries and withdrawal

Partners are entitled to pay for services supplied to the partnership. On occasion, a credit amount in each partner's income account may be removed.

6. Interest

There will be no interest paid on the original capital contributions made to the partnership or any subsequent capital contributions.

#### 7. Management Duties and Restrictions

Each partner must devote their whole time to the operation of the partnership business, and all partners must have equal managerial authority. Without the consent of the other partner, neither partner may borrow or lend money on behalf of the partnership, make, deliver, or accept any commercial paper, execute any mortgage, security agreement, bond, or lease, buy or contract to buy, sell or contract to sell any property for or of the partnership other than the types of property bought and sold in the normal course of business.

#### 8. Books

The partnership books, which must be held at the partnership's principal office, must be accessible to all partners at all times. The books must be closed and balanced at the conclusion of each fiscal year. The accounting must be done on a fiscal year basis. An audit must be performed as of the closing date.

#### 9. Banking

All partnership money must be deposited in the partnership's designated checking account or accounts. Any withdrawals from there must be made with signed checks from both parties.

#### 10. Death

Upon the death of either partner, the surviving partner will have the choice of purchasing the dead partner's partnership shares or dissolving and liquidating the partnership business.

#### 11. Voluntary Termination

The partners may dissolve the partnership at any time by mutual consent. In this circumstance, the partners must move quickly enough to liquidate the assets of the business.

## COMPENSATION AND BENEFITS

### ➤ Employment Act 1955

The Employment Act of 1955 (the "Employment Act") is Malaysia's primary employment law statute. The Employment Act specifies certain minimum benefits that must be provided to qualified employees. Any condition in an employment contract that claims to provide less favorable benefits than those outlined in the Employment Act will be declared invalid and replaced with the Employment Act's minimum benefits for applicable workers.

The Employment Act only applies to the following types of workers:

- Employees with a monthly salary of less than RM2,000.
- Employees who perform manual labour, regardless of salary.
- Employees who operate or maintain a mechanically propelled vehicle.
- Employees who supervise or oversee other manual labour employees. Employees working on a ship in any capacity (subject to certain other conditions).

#### 1) Rest day

Each employee is entitled to one full day of rest per week, as determined by the employer on a case-by-case basis.

#### 2) Holidays

Each employee is entitled to a paid holiday at their usual rate of pay on each of the ten public holidays listed in the gazette each year, four of which must be:

- a) the National Day;
- b) the Birthday of the Yang di-Pertuan Agong;
- c) the Birthday of the Ruler or the Yang di-Pertua Negeri, as the case may be, of the State in which the employee works entirely or primarily under his contract of service, or the Federal Territory Day, if the employee works entirely or primarily in the Federal Territory; and

- d) Workers' Day: Provided, however, that if any of the aforementioned ten gazetted public holidays falls on a rest day, the working day following immediately thereafter shall be a paid holiday in substitution.

### 3) Annual leave

A worker has the right to paid yearly leave of:

- (a) eight days for every twelve months of continuous service with the same employer if he has been with that employer for less than two years;
- (b) twelve days for every twelve months of continuous service with the same employer if he has been with that employer for two years or more but less than five years; and
- (c) sixteen days for every twelve months of continuous service with the same employer if he has been employed by that employer for a period of five years or more, and if he has not completed twelve months of continuous service with the same employer during the year in which his contract of service terminates, his entitlement to paid annual leave shall be in direct proportion to the number of completed months of service.

### 4) Sick leave

An employee shall, after undergoing testing at the employer's expense:

- a) by a licenced physician who has been legally designated by the employer; or
- b) the services of any other registered medical practitioner or a physician assistant if such a medical practitioner is not appointed, or if, given the nature or circumstances of the illness, the services of the medical practitioner so appointed cannot be obtained within a reasonable amount of time or distance,

be entitled to paid sick leave, —

(aa) where no hospitalisation is required, —

- i. of fourteen days if the person has been employed, in total

- ii. of eighteen days if the employee has worked for less than five years, but at least two years, in total for each calendar year;
- iii. twenty-two days if the person has worked for five years or more in total in each calendar year; or

(bb) sixty days if hospitalization is required in total in each calendar year, as determined by such qualified medical practitioner or medical officer:

With the caveat that an employee may only take a total of sixty days of paid sick time in a calendar year under this provision; after being examined by a dental surgeon as defined by the Dental Act of 1971, an employee is also entitled to paid sick leave under subsections (aa) and (bb) (1).

#### 5) Maternity leave

Every woman who works for an employer is entitled to maternity leave for a minimum of 60 days. If a female employee had five or more living children at the time of her pregnancy, she would be ineligible for maternity benefits.

#### 6) Overtime

Regardless of the basis for determining his hourly rate of pay, the employee must be paid at a rate not less than one and a half times that amount for any overtime labour performed in excess of the customary hours of work. In this section, "overtime" refers to the number of hours worked in addition to the standard number of hours worked each day. With the exception that if any work is completed after the ten-hour spread over period, the entire period beginning when the spread over period ends and ending when the employee's shift is completed will be considered overtime.

Any additional terms and conditions are as follows:

#### 1) Paternity Leave

Male employees are entitled to two working days off for the birth of their own child, up to a maximum of five surviving children.

## 2) Marriage Leave

Employees are entitled to 5 days of leave per job for their first legally valid marriage.

## 3) Compassionate Leave

Every employee is entitled to three consecutive working days following the death of a member of their immediate family.

## 4) Bonuses

Depending on the firm's performance, employees will receive bonuses equal to 30% of their monthly pay.

## 5) The Annual Increment

Employees will receive a yearly pay raise ranging from 5% to 30%, depending on their individual performance. Failure to meet the performance requirement will result in recipients not receiving an annual raise.

### ➤ SSO (SOCSSO)

SOCSSO provides social security protection to employers and their dependents through the Employment Injury Scheme and the Invalidity Scheme. The Employment Injury Scheme protects employees from workplace injuries, including occupational illnesses and commuting accidents. Under the Invalidity Scheme, employees are protected from invalidity or death resulting from any cause outside of working hours and unrelated to employment for a full 24-hour period. In the event of an unexpected event, both programmes provide monetary benefits to employees and their dependents, as well as medical care, physical therapy, or vocational training. SOCSSO also conducts accident prevention initiatives through programmes that educate both employers and employees about occupational safety and health. The monthly contribution rate for the

insured salary option is 1.25%. The maximum monthly contribution is capped at the insured wage of RM4,000.00.

➤ EPF (EPF)

Making EPF payments on behalf of each individual hired under a Contract of Service or Apprenticeship is one of an employer's responsibilities. Every employee and employer of an employee within the meaning of this Act is required to contribute monthly at the rate specified in the Third Schedule (Section 43(1), EPF Act 1991).