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EXECUTIVE SUMMARY

The SSHA Footwear Enterprise is a leather shoe retailer. The SSHA contains words that represent the owner's name which is the S for Sarah, S for Shazlin, H for Hidayah, and A for Atiqah. This is because the company wishes to represent the names of the owners, who have made significant contributions to the creation of the business. The owners choose leather shoes for sale because they know there aren't many leather shoes that are reasonably priced and of high quality. This is because the materials used by SSHA Footwear are beneficial to customers suffering from joint or spine pain, foot fatigue, arthritis, bunions, and diabetes. SSHA Footwear chose materials such as 4D shoe insoles and high-quality leathers such as nubuck, calfskin, and cowhide. Furthermore, the benefits of a 4D shoe insole include a polyfoam pad that can help with foot pain because it is soft for feet and the insoles are made of breathable upper fabric for sweat absorption; the pad will also not cause the wearer's feet to sweat and smell. It can also improve the wearer's step balance and foot strength, reduce vibration-induced foot damage, and has anti-slip, shock-absorbing, and depressurizing properties. The major reason SSHA Footwear is so eager to sell these products is that the company wants to assist many people in transitioning from their old leather shoes to these comfortable leather shoes, particularly those who use them while working. Many jobs require workers to stand for extended periods of time. Jobs like customer service and sales advisor, for example, always cause their feet to hurt. So SSHA Footwear leather shoes can assist the wearer in reducing foot pain. The SSHA Footwear is a new business in the shoe industry, and the company did their best to meet the demands of the wearers by choosing their location inside the Mid Valley City Mall, which is in the urban area, because the demands in urban areas are higher than in small cities and rural areas. There are many businesses that offer the same products, which are leather shoes, but what makes SSHA Footwear unique is that they offer their customers a more affordable price for good quality. In operations, SSHA Footwear guarantees that the leather shoes quality is maintained by ensuring that the company can produce goods or provide services in accordance with market requirements, standards, and deadlines. This is because good production allows the company to increase its sales capabilities. Next, in terms of finances, the SSHA Footwear must ensure that it has a good financial plan by evaluating the total project cost, selecting funding sources such as loans, grants, equity financing, venture capital, guarantee scheme, and tax incentives to ensure that the business runs smoothly. The financial manager is responsible for ensuring that the company's internal resources can be generated at maximum capacity, the internal resources available are used to their full potential, the capital invested is fair and sufficient, the project implementation runs smoothly and successfully, and the debt can be reorganized to a minimum level. The most important thing is that the financial manager ensures that the

company does not suffer a large loss that will cause problems in the future. In conclusion, SSHA Footwear is pleased to serve Malaysians with their best products and is pleased to have become the benchmark for more people to design and produce more affordable and high-quality leather shoes to meet demand.

CHAPTER 2.0

ADMINISTRATION PLAN

2.1 INTRODUCTION TO THE ORGANIZATION

VISION

SSHA Footwear Enterprise aspires to create high-quality leather shoes that can treat and protect the wearer's feet from foot pain. This is particularly necessary for senior citizens, students, and workers who must wear leather shoes.

MISSION

The goal of SSHA Footwear in producing leather shoes is to ensure that the wearer's feet are always in decent health.

MOTTO

‘Your foot health is our priority’

Although many people underestimate the importance of foot health, SSHA Footwear does not. People typically discuss discomfort, sweaty feet, bad smells, abrasions, and wounds after and while wearing leather shoes. This is because the majority of people who wear leather shoes work in jobs that require them to stand for long periods of time and move around a lot. As a result, SSHA Footwear strives to solve this problem by producing leather shoe products at a lower cost.

OBJECTIVE

- To provide high-quality leather shoes
- To provide wearers with satisfaction
- To establish SSHA Footwear as the leading leather shoe brand in Malaysia.
- To ensure the wearer's feet are in good health.

SHORT TERM GOALS

- Provide service and the best service possible to customers.
- In three months, SSHA Footwear became well known and accepted in the community.
- The first buyer came on the first day of business.
- Wearers have given SSHA Footwear leather shoes positive feedback.

LONG TERM GOALS

- In the next five years, SSHA Footwear Enterprise will be well-known.
- Year after year, the number of people who use SSHA Footwear products grows.

- SSHA Footwear leather shoes are expected to provide and reduce pain in the wearer's feet.
- To ensure SSHA Footwear's global expansion

BUSINESS LOGO AND DESCRIPTION



SSHA Footwear Enterprise is the name of the business. SSHA is stand for the names combination of four co-founders of this business. Which is the first and second 'S' stand for 'Sarah' and 'Shazlin', 'H' for 'Hidayah' and 'A' for 'Atiqah'. While 'Footwear Enterprise' represents the shoe business run by SSHA Footwear Enterprise.

SSHA Footwear Enterprise's motto is 'Your foot health is our priority,' as seen in the logo. This motto demonstrates that SSHA Footwear places a significant importance on the health of its customers' feet. Furthermore, the leather cut on the logo represents the main material of the shoes sold, and SSHA Footwear sells leather shoes. Finally, the yellow colour in the background represents the exclusivity and premium nature of SSHA Footwear's leather shoes.

LOCATION

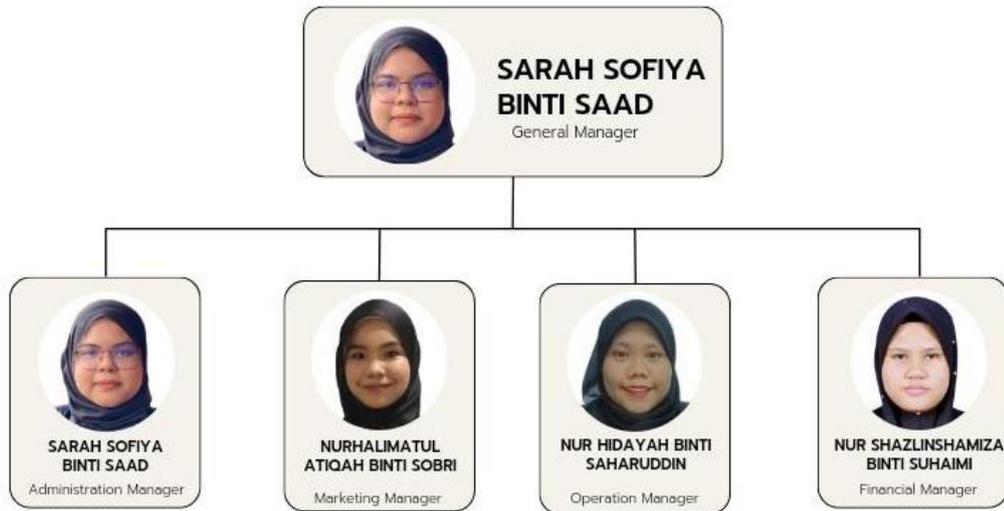
SSHA Footwear Enterprise's location is very strategic because it is inside the mall Mid Valley Megamall Kuala Lumpur.

Location: Lingkaran Syed Putra, Mid Valley City, 59200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.

2.2 ORGANIZATION CHART

SSHA FOOTWEAR ENTERPRISE

Organizational Chart



2.3 ADMINISTRATION PERSONNEL

Table 1: List of Administration Personnel

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

Table 2 : Schedule of Tasks and Responsibilities

POSITION	TASKS AND RESPONSIBILITIES
General Manager	<ul style="list-style-type: none"> ▪ Design strategy and set goals for company growth ▪ Control budgets and optimize expenses ▪ Ensure employees are motivated and productive ▪ Evaluating performance and productivity ▪ Researching and identifying growth opportunities
Administration Manager	<ul style="list-style-type: none"> ▪ Plan, coordinate and manage all administrative procedures and systems ▪ Monitor costs and expenses to assist in budget preparation. ▪ Overseeing special projects and tracking progress towards company goals. ▪ Developing, reviewing and improving administrative systems, policies and procedures. ▪ Ensuring the shop is stocked with necessary supplies and that all equipment is working and properly maintained.
Marketing Manager	<ul style="list-style-type: none"> ▪ Evaluating and optimizing marketing and pricing strategies. ▪ Analyzing market trends and preparing forecasts. ▪ Developing and managing the marketing department's budget. ▪ Overseeing branding, advertising and promotional campaigns. ▪ Coordinating marketing strategies with the sales, financial, public relations and production departments.

Operation Manager	<ul style="list-style-type: none"> ▪ Make important policy, planning and strategy decisions. ▪ Develop, implement and review operational policies and procedures. ▪ Help promote a company culture that encourages top performance and high morale. ▪ Oversee budgeting, reporting, planning and auditing. ▪ Identify and address problems and opportunities for the company.
Financial Manager	<ul style="list-style-type: none"> ▪ Preparing business activity reports, financial statements and forecasts. ▪ Analyzing market trends to discover business opportunities and maximize profits. ▪ Finding ways to reduce or maintain costs by studying financial reports and business processes. ▪ Maintaining up-to-date financial system knowledge. ▪ Aiding management in financial decisions.

Table 3 : Schedule of Remuneration

POSITION	NO.	MONTHLY SALARY (RM)	EPF (RM) 11%	PERKESO (RM) 5%	TOTAL AMOUNT (RM)
General Manager	1	2500.00	275.00	125.00	2900.00
Administration Manager	1	2000.00	220.00	100.00	2320.00
Marketing Manager	1	2000.00	220.00	100.00	2320.00
Operational Manager	1	2000.00	220.00	100.00	2320.00
Financial Manager	1	2000.00	220.00	100.00	2320.00
TOTAL	5				12180.00

2.4 SHOP EQUIPMENT AND SUPPLIES

Table 4 : List of Shop Equipment and Supplies

TYPE	PRICE / UNIT (RM)	QUANTITY	TOTAL (RM)
EQUIPMENTS			
Computer	3500.00	5	14000.00
Mobile Phone	1500.00		1500.00
Photostat Machine	2600.00	1	2600.00
Air-condition	2000.00	6	12000.00
LED Spotlight	20.00	20	400.00
Label Printer	250.00	1	250.00
Fax Machine	700.00	1	700.00
Wireless Router	1000.00	1	1000.00
External Hard Disk	150.00	2	300.00
LED Lamp	35.00	15	525.00
Printer	700.00	1	700.00
Cash Register Machine	800.00	1	800.00
TOTAL			34775.00
SUPPLIES			
A4 Paper	80.00	2	160.00
Calculator	30.00	2	60.00
Pens / Box	40.00	2	80.00
Tape / Box	30.00	2	60.00
Scissors	3.00	3	9.00
Paperclips / Box	6.00	4	24.00
Stapler & Staples	10.00	5	50.00
Hole punch	430.00	1	430.00
Printer Ink	50.00	10	500.00
Stamps	25.00	2	50.00
Price Tag Sticker	40.00	10	400.00
Filing	10.00	30	300.00
TOTAL			36898.00

2.5 SHOP FURNITURE AND FITTINGS

Table 5 : List of Shop Furniture and Fittings

TYPE	PRICE / UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
Desk	250.00	2	500.00
Office Chair and Desk	1450.00	4	5800.00
Mirror	500.00	2	1000.00
Shelf	170.00	7	1190.00
Meeting Desk Set	1210.00	1	1210.00
Sofa Lounge	930.00	2	1860.00
Pantry Set	500.00	1	500.00
Cashier Desk	850.00	1	850.00
Shoe Rack	450.00	7	3150.00
TOTAL			16060.00

2.6 ADMINISTRATIVE BUDGET

Table 6 : Administration Budget

ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
Fixed Assets			
Shop Equipment	34775.00		
Furniture & Fittings	16060.00		
Renovation	2500.00		
Working Capital			
Rent		3000.00	
Utilities		2000.00	
Salaries, EPF & PERKESO		12180.00	
Pre-Operations			

Deposit (Rent, Utilities, etc)			5000.00
Business Registration & License			
Other Expenditure			2500.00
			2000.00
	53335.00	17180.00	9500.00
TOTAL			80015.00

CHAPTER 3.0

MARKETING PLAN

3.1 MARKETING OBJECTIVE

- The following are the goals of SSHA Footwear Enterprise:
- To dominate the Kuala Lumpur market in the first six months in order to increase profits for the company.
- Within the first five months, create comfortable and affordable leather shoes.
- To ensure that our store becomes well-known among the Kuala Lumpur community.
- To ensure that SSHA Footwear's sales increase by at least 20% in 2023.
- To ensure that SSHA Footwear Enterprise's profits exceed RM500,000 per year.
- To become Malaysia's first leather shoes store and to dominate the shoe market.
- To always be the first choice of customers by capturing 50% of the Malaysian market.
- Attempt to pursue the company's dream by entering a new market and location and becoming a well-known company.

3.2 PRODUCT DESCRIPTION

SSHA Footwear Enterprise is one of the leather shoe stores located in Malaysia that is ready to offer the community with comfortable leather shoes with affordable priced. Today 's customers are more particular and concerned about their foot health, preferring to prevent rather than cure. As a result, the SSHA Footwear company came up with the idea to sell shoes that can help people with joint or spine pain, foot fatigue, arthritis, bunions, and diabetes to wear comfortable but fashionable shoes like others.

SSHA Footwear Enterprise decided to seek expert assistance in order to sell a higher-quality products. SSHA Footwear, for example, seeks advice on what materials to use so that we can have a nice quality products, as well as what materials are good for our wearers who have joint or spine ache, foot fatigue, arthritis, bunions, or are diabetic. For example, the company decided to use a 4D shoe insole with high quality leather which are nubuck, calfskin and cowhide. Moreover, the benefits of a 4D shoe insole are it has a polyfoam pad that can help with foot pain, the pad is soft for feet because the insoles are made of breathable upper fabric for sweat absorption, the pad will not cause the wearer's feet to sweat and smell. It also can increase wearer step balance and foot strength, reduce foot damage caused by vibration and it is anti-slip, shock-absorbing and depressurizing properties. In addition, the SSHA Footwear also provided 34 – 44 European size to make sure the plus size feet also can buy the leather shoes.

SSHA Footwear wants the wearer to be happy with the price and the products that the company provides. This is due to the fact that, despite all of the benefits that the company provides to their beloved wearer. SSHA Footwear also focuses on affordable prices because the company understands that not everyone can afford to buy something expensive, moreover the leather shoes. Furthermore, SSHA Footwear focuses not only on comfort but also on the design of the shoes. People nowadays are obsessed with fashion and style, so SSHA Footwear would like to capitalize on this opportunity to grow the business by attracting fashion enthusiasts. SSHA Footwear believes that the store's location is very strategic, as the company decided to open the store in Mid Valley Megamall in Kuala Lumpur, as Mid Valley Megamall has become one of the community attractions. Being in the city capital is one of SSHA Footwear's advantages because many communities love to try new products or different products. This is because people in cities are more open-minded than people in rural areas.

SSHA Footwear Enterprise also wishes to expand their business through internet retail. As a result, the company came up with the idea to create an online store, and the company also provided delivery service for the dearest customers and wearers who do not want to be crowded in the store, or for those who do not have time to shop due to their busy schedule. Except for Sunday, the store is open from 10 a.m. to 10 p.m. daily. This is because people want to spend time with their families and friends on Sundays, so we decided to close because our employees deserve to rest and spend time with their families as well. Last but not least, we strive to provide only the best product to our customers in order for them to be satisfied and loyal to our company's products, which is SSHA Footwear.

3.3 TARGET MARKET

MARKET SEGMENTATION

Market segmentation is a marketing term that applies to identifying and classifying potential buyers into groups or segments with common needs and responses to marketing actions. Market segmentation also encourages businesses to target different types of consumers who perceive the full value of various services and products differently.

- GEOGRAPHIC SEGMENTATION
- DEMOGRAPHIC SEGMENTATION
- PSYCHOGRAPHIC SEGMENTATION

I. GEOGRAPHIC SEGMENTATION

Geographic segmentation might be the simplest method of market segmentation to understand, but there are still numerous implementations that businesses neglect, and the size of the region you target should vary based on the needs of the business. All in all, the larger the company, the broader the areas you'll be targeting. After all, targeting each postcode individually will be prohibitively expensive with a larger potential audience.

The SSHA Footwear Enterprise chose urban areas such as Mid Valley Megamall in Kuala Lumpur as the location for the company's store and office. This is because the company believes that this location is ideal because both males and females of all ages enjoy visiting this type of establishment. SSHA Footwear also wanted to try to seize an opportunity in urban areas because city dwellers enjoy trying new design shoes for their fashion, work, and other activities such as events.

II. DEMOGRAPHIC SEGMENTATION

Demographic segmentation is a method of classifying a crowd based on characteristics such as age, sexual orientation, marital status, household size, income, education, race, occupation, nationality, or religion. It is also one of the four primary types of marketing segmentation, and it is possibly the most widely used method. As a result, rather than reaching out to the entire market or a large customer base, a brand will use this method to communicate directly to an about it's of the market.

In terms of demographic segmentation, SSHA Footwear Enterprise offers beautiful and elegant leather shoes in a variety of sizes and colors for both genders. This is because SSHA Footwear wanted to encourage more teenagers and adults to support the product by purchasing it. This is because today's teenagers enjoy experimenting with colors ranging from pastel to bold, and they also enjoy styling leather shoes with their outfits for their outfit of the day. The company also creates lifesaving colors like black and white for those who prefer a simple but elegant look that can be worn with a variety of outfits.

III. PSYCHOGRAPHIC SEGMENTATION

Psychographic segmentation divides customers into groups based on internal factors such as personality, value system, perceptions, lifestyle, attitudes, interests, and social class, allowing you to market to them more effectively. It is necessary to look beyond customers as they relate to your brand and see them as individuals.

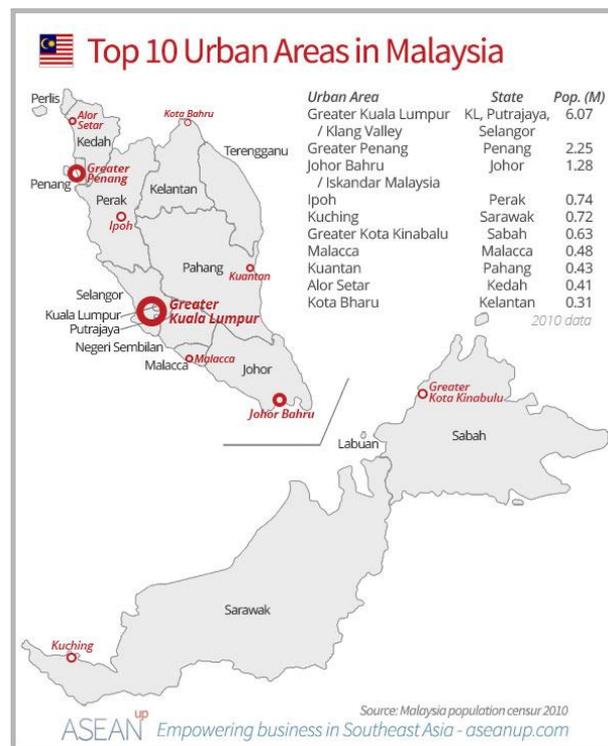
The SSHA Footwear Enterprise conducts research, and according to the company, people who live in the city are more likely to buy shoes because most people are career people, and they will need comfortable work shoes such as leather shoes because in some companies, workers must stand for more than 2-3 hours, and uncomfortable shoes can cause damage and pain to their feet as well as their spine.

3.4 MARKET TREND AND MARKET SIZE

MARKET TREND

Market trends are important pieces of information in a business strategy because they show where your company fits into the larger picture of your industry. The business plan must show why having a successful company is a viable option, where it fits in the market, and who we serve. SSHA Footwear Enterprise chose the urban area because there are more people who need and want the products than in remote areas like rural areas. The metro area population of Kuala Lumpur in 2022 was 8,420,000, a 2.55% increase from 2021. That is why it was chosen as the SSHA Footwear Enterprise's location because the company wanted to meet the needs and demands of the people. Because the majority of people in Kuala Lumpur are workers, the demand for leather shoes is higher than in other states or rural areas.

MARKET SIZE



(Figure 1.1 shows the urban area in Malaysia)

Wilayah Persekutuan, Kuala Lumpur, has a population of targeted customers and wearers.

: 450,000

Females: 17.0 million

Males: 15.7 million

Population x Average Price = Market Size

450,000 x 160 = 72,000,000 (market size)

The company sales forecast is 5% from market size

72,000,000 X 5% = 3,600,000 (per year)

From sales forecasting the company would be able to find the dearest customers per year.

The SSHA Footwear product is the leather shoes.

3,600,000 / 160 = 22500 customers per year

22500 / 12 = 1875 customers per month

(1875 x 160) = RM 300000 per month

1875/ 26 = 72 customers per day

(72 x 160) = RM 11520 per day

No	Shoe Types	Estimated Sales for Shoes	Total estimated sales / monthly (RM)	Total estimated sales / yearly (RM)
1	Leather Shoes	RM 160 x 72	11520.00	138240.00

3.5 COMPETITION - STRENGTH & WEAKNESS OF COMPETITORS

COMPETITORS	STRENGTH	WEAKNESS
Zeve Shoes	Zeve Shoes is one of the well-known shoe stores in Malaysia that have many leather products.	Zeve Shoes prices are a bit pricier compared to others even for the shoes that have a simple design.
My Ballerine	My Ballerine is known as the trendy and quite affordable shoe store in Malaysia.	My Ballerine however are only focusing on females and have limited design for leather shoes.

3.6 MARKET SHARE

Market share is an indicator of a firm's relative size in a market or industry expressed as a percentage of total output, revenues, or capacity. Market share is used to consider encounter, the number of competitors, as well as strengths and weaknesses. The table below represents the market division of SSHA Footwear Enterprise before and after the company entered the market.

Market share before the entrance of the SSHA Footwear Enterprise:

Competitors	Market Share (%)	Total Market Share (RM)
Zeve Shoes	59	20, 670,000.00
My Ballerine	41	11,870,000.00
Total	100	32,540,000.00

Market share after the entrance of the SSHA Footwear Enterprise:

Competitors	Market Share Before Entrance (%)	Market Loss (%)	Market Share After Entrance (%)	Total Market Share (RM)
Zeve Shoes	59	2	57	20, 670,000
My Ballerine	41	2	39	11,870,000
SSHA Footwear Enterprise	-	-	4	11520
Total	100	4	100	32,551,520

3.7 SALES FORECAST

Sales Forecast for Year:

Month	Sales Forecast (RM)
January	50,550
February	52,000
March	54,550
April	56,000
May	58,550

June	60,000
July	62,550
August	64,000
September	66,550
October	68,000
November	70,000
December	72,550
Total	735,300

Sales Forecast by Year:

Year	Percentage Increase (%)	Sales Forecast (RM)
1	-	735,300
2	12	823,536
3	18	971,772

3.8 MARKETING STRATEGY

PRODUCT STRATEGY

Name	SSHA Footwear Enterprise
Product Quality	SSHA Footwear Enterprise leather shoes only use high-quality materials, and the company seeks expert advice to ensure customer comfort.
Product Package	Leather Shoes + Box = RM160
Product Differentiation	SSHA Footwear prioritizes customer and wearer comfort because the company wants people to be happy and satisfied with the products they purchased.

PROMOTION STRATEGY

Advertising

Advertising has become the SSHA Footwear promotion strategy because it is simple for the company to inform people about the existence of our product. Furthermore, this is the most effective strategy.

SSHA Footwear, on the other hand, decided to promote its products through social media platforms such as Instagram and TikTok. Following that, the company uses flyers in specific areas such as residential areas to inform more people about the existence of their leather shoes products. Last but not least, the company promotes the product on its website, so that when people search for leather shoes, they will come across SSHA Footwear.

The table below shows the promotional budgets for SSHA Footwear Enterprise:

Items	Price (RM)
Social Media	1500
Flyers	250
Website	500

PRICING STRATEGY

SSHA Footwear Enterprise decided to use the based-on competition pricing strategy, offering the best price with the best quality.

To ensure that customers can afford it, the company makes every effort to offer the best and most affordable price than their competitors.

The table below compares the prices of SSHA Footwear Enterprise and other competitors:

Competitors	Price (RM)
Zeve Shoes	RM 360
My ballerine	RM 190
SSHA Footwear	RM 160

PLACEMENT AND DISTRIBUTION STRATEGY

SSHA Footwear chose a location that is easily accessible to a large number of people, particularly those living in the Kuala Lumpur area. This is because the company wants customers and wearers to be able to easily access the store, and they chose a location with many facilities, such as Mid Valley Megamall, Kuala Lumpur, where they provided parking space for customers, and the store in the mall is fully equipped with air conditioners, so customers do not feel hot and are able to visit the SSHA Footwear Enterprise store.

3.9 MARKETING BUDGET

Items	Fixed Asset (RM)	Working Capital (RM)	Other Expenses (RM)
Fixed Assets			
Van	35 000		
Computers	3 000		
Working Capital			
Promotion		1900	
Petrol and Van Maintenance		900	
Other Expenditure			
Other Expenditure			600
Total (RM)	38 000	2 800	600

CHAPTER 4.0

OPERATION PLAN

4.1 OPERATION OBJECTIVE

Operation is one of the most important roles in a corporate organization. Operational goals are short-term, action-oriented goals that an organization sets for itself with the intention of achieving its long-term goals. They typically comprise specific daily, weekly, or even monthly obligations that, when fulfilled in a coordinated manner, will go a long way toward achieving the overall objective.

Operational management is also essential to ensuring that the business can produce goods or provide services in accordance with the requirements, standards, and deadlines of the market. In order to give the company a clear direction for the operations, operational objectives should be specific and attainable. Operation can be achieved by following and focusing on the objectives.

Objectives Of Operation:

- Examining existing equipment thoroughly to discover whether any of it is out of date or needs to be improved.
- To make sure the operation is always in a good situation and flow.
- To better control call shadowing, managers should find and apply conversational intelligence software.
- To boost effectiveness, the SSHA Footwear should always update training for employees.
- Create a training schedule that is methodical and repeatable every week.
- To Improve the operations of a production area.
- To enhance or increase capabilities for sales.

4.2 PROCESS PLANNING

For the process planning, the SSHA Footwear have 1 process which is for the regular customer. There are 1-way processes available for the customers at SSHA Footwear Enterprise. Below shows the process planning.

Customer come to the shop



Customer see and make a choice by choosing the one that matches their taste



Customer decide which design shoes suitable for them



Staff will find the exact size for customer



Customers buy the shoes that they choose

4.3 OPERATION LAYOUT



Partitions	Description
<p>Cashier or reception desk</p> 	<p>Place that Customer register and also the place that Customer pay for the shoes</p>
<p>Shelf</p> 	<p>Shoes that have been designed will be placed and displayed on this shelf so that users can easily take, see, buy and make samples for customized shoes.</p>
<p>Fitting area (open)</p> 	<p>Consultation will be held here. And all the procedures to fit the correct sizing for customers happen here. Staff will measure the feet and soles. Get the correct information from customers.</p>
<p>Store</p> 	<p>Place to put shoes that are stored as stock that have various sizes, shapes, weights, and thicknesses.</p>
<p>Pantry</p> 	<p>Place that staff can sit and eat during break time.</p>

Office



Place to put all the recorded customized shoes from customers and have a CCTV monitor.

4.4 CAPACITY PLANNING

Information	Calculations
Total workdays	26 days
Number of customers in a month	1875 customer/Month
Daily customer	$1875/26 = 72$ customer/day
BOM cost per customer	$5507.57/1875 = \text{RM}2.94$
No. of population in location selected (Mid Valley Megamall) Kuala Lumpur	450,000
Sales forecast Monthly	$1875 \times \text{RM}160 = \text{RM}300,000$
Sales forecast Yearly	$\text{RM}300,000 \times 12 \text{ months} = \text{RM}3,600,000$
Market size	$(450,000 \times \text{RM}160 = \text{RM}72,000,000$

4.5 MATERIAL PLANNING

Bill of material used by the business SSHA Footwear.

Material	Quantity	Stock	Total material requirements	Price / Unit (RM)	Total price (RM)
Polyamide Yarn	4	20	25pcs	16.74	418.50
4D Shoe Insole	30/ box	100 pcs	180pcs / 6 box	4 pcs x 30 = 120	720
Nubuck leather	3	7/8 Sq Feet x 4	8pcs	133	1064
Calfskin leather	3	7/8 sq feet x4	8pcs	164.70	1317
Cowhide leather	3	7/8 sq feet x 4	8pcs	166.65	1333.20
Measuring tape	2	4	6pcs	3	18
Hand sanitizer	500ml x 3	10	12pcs	20	240
Leather needle	4	10/ box	12pcs	10	120
Wood rubber Hammer	2	4	6pcs	8	48
Markers	2	5	10pcs	4	40

Burnisher or Polisher set	1	1	1set	146.87	146.87
Sandpaper	10pcs/box	3 box	3 box	14	42
TOTAL					5507.57

SUPPLIER OF FOOTWEAR ITEMS

NO	SHOE ITEMS	SUPPLIER
1	Nubuck leather	Syarikat Perniagaan SOOI SENG SDN BHD
2	Calfskin leather	Syarikat Perniagaan SOOI SENG SDN BHD
3	Cowhide leather	Syarikat Perniagaan SOOI SENG SDN BHD
4	4D Shoe Insole	Syarikat Perniagaan SOOI SENG SDN BHD
5	Wood rubber Hammer	Dou Yee Enterprises (M) Sdn Bhd
6	Polyamide Yarn	Dou Yee Enterprises (M) Sdn Bhd
7	Sandpaper	Dou Yee Enterprises (M) Sdn Bhd
8	Leather needle	Dou Yee Enterprises (M) Sdn Bhd

4.6 MANPOWER PLANNING

No. of Worker Required = Planned Rate of Production per day x Worker Standard Production Time / Unit Worker Productive Time per day

$$24/8 \times 1$$

$$= 3 \text{ workers}$$

4.7 OVERHEAD REQUIREMENT

Table below shows the total of overhead requirement cost.

Fixed Overhead	Cost (RM)
Shop equipment	34,775
Business Registration & Licenses	2500
Insurance & Road Tax	2000
Variable Overhead	Cost (RM)
Rent	3000
Utilities	2000
Salaries, EPF, PERKESO	12180
Promotion	900
Petrol and van maintenance	600
TOTAL	RM47,955

LICENCE, PERMITS AND REGULATIONS REQUIRED

i. The Importance of Licenses

In Malaysia, if people want to open or start a business, the first thing that the people should do is to get a valid business license, permit, registration and approvals. A business license may be given by the Pihak Berkuasa Melesen (PBM) based on the location and purpose of the business.

For SSHA Footwear, before it can legally start operating, the business must adhere to some type of licensing.

ii. List Of General Licenses Required:

- Company registration
- Company and Employee Income Tax Registration
- Business Premise Licenses and Signboard Licenses
- Social Security Organization
- Federal Employer Identification Number

OPERATIONS BUDGET

ITEM	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
FIXED ASSETS			
Shop equipment	34,775		
Van	35,000		
Computers	3000		
WORKING CAPITAL			
Raw material		5507.57	
OTHER EXPENDITURE			
Deposit for rent			3000
Deposit for utilities			2000

TOTAL	41,275	5507.57	5000
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4.9 IMPLEMENTATION SCHEDULE

This table state our implementation schedule for SSHA Footwear business.

ACTIVITIES	DEADLINES	DURATIONS
Incorporation of business	Mac - May 2022	3 months
Application for permits and license	Mac- June 2022	4 months
Searching for business premise	April - June 2022	3 months
Renovation of premise	June 2022	1 months
Procurement raw material	June - August 2022	3 months
Recruitment of labourers	August 2022	1 month
Installation of machines	August 2022	1 month

CHAPTER 5.0

FINANCIAL PLAN

5.1 FINANCIAL OBJECTIVE

Financial can be define as something that are relating to finance, money, economy, budgeting, and accounting. Which means, it is a process of managing money that contain inside it the activities of investing, borrowing, lending, saving, and forecasting. It is an important part in business to have a better financial planning to make the business become sustain and efficient.

A financial plan must have all the financial data that are taken from the administration budget, marketing budget and together with operation budget. All the information that has been taken will be change into a financial budget. The financial plan includes evaluating the entire project cost, selecting funding sources as an example loan, grants, equity financing, venture capital, guarantee scheme, tax incentives, and many more, as well as preparing financial projections in the form pro formal statements such as cash flow, income statement, and balance sheet. Furthermore, the financial strategy should be backed by depreciation schedules for each fixed cost owned, as well as amortization schedules for loan and hire purchase repayments.

The objective of financial plan are:

- To make sure that the internal resources can be generated at the maximum capacity.
- To maximize the utilization of the internal resources available.
- To ensure that the capital that have been invest is fair and sufficient.
- To make sure that the implementation of the project run smoothly and successfully.
- To ensure that the debt can be reorganize at a minimum level.

The cash flow of the business may be not clear and can contribute into a problem if there are no financial plan. It is because financial plan is one of the important tools to track the money flow for example the sources of the money and the usage of the money. In a simple word, it is really crucial for a business to have a financial plan and report. It is because, financial plan will act as the backbone of the business. There are four objectives of financial which are profitability, liquidity, efficiency, and stability.

5.2 PROJECT IMPLEMENTATION COST

- Administrative Budget

ADMINISTRATIVE EXPENDITURE	
Fixed Assets	RM
Land & Building	-
Shop Equipment	34,775
Furniture and Fitting	16,060
Renovation	2,500
Working Capital	
Rent	3,000
Utilities	2,000
Salaries, EPF, & PERKESO	12,180
Pre-Operations	
Deposit (rent, utilities, etc.)	5,000
Business Registration & Licences	2,500
Other Expenditure	2,000
TOTAL	80,015

- Marketing Budget

MARKETING EXPENDITURE	
Fixed Assets	RM
Van	35,000
Computer	3,000
Working Capital	
Promotion	1,900
Petrol & Van Maintenance	900
Other Expenditure	
Other Expenditure	600
Pre-Operations	
Insurance & Road Tax for Motor Vehicle	2,000
TOTAL	43,400

- Operation Budget

OPERATIONS EXPENDITURE	
Fixed Assets	RM
Office Equipment	27,560
Working Capital	
Raw Materials & Packaging	5,508
Carriage Inward & Duty	250
Other Expenditure	
Other Expenditure	200
TOTAL	33,518

5.3 SOURCES OF FINANCE

- **Overview**

The sources of the finance can be classified as the sources of getting the money to give fund towards the business activity as an example, in administration, marketing and operation. It is important to have source of finance especially towards the entrepreneurs that act as a support system towards the business. It is a challenging part as a financial manager to choose the right sources and right mix of a finance.

The sources of the financing can be classified according to the time of generation, ownership, and control, as well as the time period.

On the basis of a time period, it can be classified into three, which are:

- **Long term** (More than 5 years to 10, 15, 20 years)
- **Medium term** (3 to 5 years)
- **Short term** (less than 1 year)

While ownership and control can be divided into:

- **Owned** (equity, preference, retained earnings, convertible debentures, venture fund)
- **Borrowed** (financial institutions, commercial banks)

Generation of capital can be classified into:

- **Internal sources** (retained profit, reduction or controlling of working capital, sale of assets)
- **External sources** (equity, debt from commercial banks)

**SSHA Footwear Enterprise
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE**

Project Implementation Cost			Sources of Finance				
Requirements			Cost	Loan	Hire-Purchase	Own Contribution	
						Cash	Existing Fixed Assets
Fixed Assets							
Shop Equipment			34,775	25,775		9,000	
Furniture and Fitting			16,060	7,060		9,000	
Renovation			2,500	2,500			
Van			35,000		30,000	5,000	
Computer			3,000				3,000
Office Equipment			27,560	17,560		10,000	
Working Capital 1 months							
Administrative			17,180	13,744		3,436	
Marketing			2,800	800		2,000	
Operations			5,758	4,656		1,102	
Pre-Operations & Other Expenditure			12,300	9,225		3,075	
Contingencies 10%			15,693	12,555		3,139	
TOTAL			172,626	93,875	30,000	45,751	3,000

5.4 LOAN AMORTIZATION REPAYMENT SCHEDULE

LOAN REPAYMENT SCHEDULE				
<i>Amount</i>				
: 93,875				
<i>Interest Rate</i>				
: 5%				
<i>Duration</i>				
<i>(years):</i> 5				
<i>Method</i> : Baki Tahunan				
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		93,875
1	18,775	4,694	23,469	75,100
2	18,775	3,755	22,530	56,325
3	18,775	2,816	21,591	37,550
4	18,775	1,877	20,652	18,775
5	18,775	939	19,714	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

5.5 HIRE-PURCHASE REPAYMENT SCHEDULE

HIRE-PURCHASE REPAYMENT SCHEDULE				
<i>amount</i> : 30,000				
<i>Interest Rate</i> : 5%				
<i>Duration</i>				
<i>(years)</i> : 5				
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		30,000
1	6,000	1,500	7,500	24,000
2	6,000	1,500	7,500	18,000
3	6,000	1,500	7,500	12,000
4	6,000	1,500	7,500	6,000
5	6,000	1,500	7,500	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

5.6 PRO FORMA INCOME STATEMENT

	Year 1	Year 2	Year 3
Sales	735,304	823,536	971,772
Less: Cost of Sales			
Opening Stock of Finished Goods			
Production Cost	30,544	8,512	8,512
less: Ending Stock of Finished Goods	0	0	0
	30,544	8,512	8,512
Gross Profit	704,760	815,024	963,260
Less: Expenditure			
Administrative Expenditure	206,160	206,160	206,160
Marketing Expenditure	33,600	33,600	33,600
Other Expenditure	800	800	800
Business Registration & Licences	2,500		
Insurance & Road Tax for Motor Vehicle	2,000	2,000	2,000
Other Pre-Operations Expenditure	2,000		
Interest on Hire-Purchase	1,500	1,500	1,500
Interest on Loan	4,694	3,755	2,816
Depreciation of Fixed Assets	18,267	18,267	18,267
Total Expenditure	271,521	266,082	265,143
Net Profit Before Tax	433,240	548,942	698,117
Tax	121,307	153,704	195,473
Net Profit After Tax	311,933	395,238	502,644
Accumulated Net Profit	311,933	707,171	1,209,815

5.7 PRO FORMA BALANCE SHEET

SSHA Footwear Enterprise PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Shop Equipment	27,820	20,865	13,910
Furniture and Fitting Renovation	12,848	9,636	6,424
	2,000	1,500	1,000
Van	28,000	21,000	14,000
Computer	2,400	1,800	1,200
Office Equipment	22,048	16,536	11,024
	95,116	71,337	47,558
Current Assets			
Stock of Raw Materials			
Stock of Finished Goods			
Accounts Receivable			
Cash Balance	359,667	738,488	1,240,136
	359,667	738,488	1,240,136
Other Assets			
Deposit	5,000	5,000	5,000
TOTAL ASSETS	459,783	814,825	1,292,694
Owners' Equity			
Capital	48,751	48,751	48,751
Accumulated Profit	311,933	707,171	1,209,815
	360,684	755,922	1,258,566
Long Term Liabilities			
Loan Balance	75,100	56,325	37,550
Hire-Purchase Balance	24,000	18,000	12,000
	99,100	74,325	49,550
Current Liabilities			
Accounts Payable		-15,422	-15,422
TOTAL EQUITY & LIABILITIES	459,783	814,825	1,292,694

5.8 FINANCIAL ANALYSIS

SSHA Footwear Enterprise FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	735,304	823,536	971,772
Gross Profit	704,760	815,024	963,260
Profit Before Tax	433,240	548,942	698,117
Profit After Tax	311,933	395,238	502,644
Accumulated Profit	311,933	707,171	1,209,815
<u>LIQUIDITY</u>			
Total Cash Inflow	874,930	823,536	971,772
Total Cash Outflow	515,262	444,716	470,124
Surplus (Deficit)	359,667	378,820	501,648
Accumulated Cash	359,667	738,488	1,240,136
<u>SAFETY</u>			
Owners' Equity	360,684	755,922	1,258,566
Fixed Assets	95,116	71,337	47,558
Current Assets	359,667	738,488	1,240,136
Long Term Liabilities	99,100	74,325	49,550
Current Liabilities	0	-15,422	-15,422
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	42%	48%	52%
Return on Equity	86%	52%	40%
Return on Investment	68%	49%	39%
<i>Liquidity</i>			
Current Ratio	#DIV/0!	-47.9	-80.4
Quick Ratio (Acid Test)	#DIV/0!	-47.9	-80.4
<i>Safety</i>			
Debt to Equity Ratio	0.3	0.1	0.0
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	285,968	272,781	271,532
Break-Even Point (%)	39%	33%	28%

CHAPTER 6.0
BUSINESS MODEL
CANVAS

KEY PARTNERS <ul style="list-style-type: none"> • Buyer & suppliers' relationships 	KEY ACTIVITIES <ul style="list-style-type: none"> • Selling • Promoting • Advertising 	VALUE PROPOSITION <ul style="list-style-type: none"> • Affordable price provided to customers with the best quality • Give a good care towards the customers feet with a fashionable shoes 	CUSTOMER RELATIONSHIP <ul style="list-style-type: none"> • Have a direct communication with customers by selling face to face • Indirect communication via online platforms 	CUSTOMER SEGMENTS <ul style="list-style-type: none"> • Students • Workaholic person • Oldster
	KEY RESOURCES <ul style="list-style-type: none"> • Van • Business knowledge • Supplier 		CHANNELS <ul style="list-style-type: none"> • Advertise via social media, flyers & website • Retailer 	
COST STRUCTURE <ul style="list-style-type: none"> • Delivery cost • Packaging 		REVENUE STREAM(S) <ul style="list-style-type: none"> • The sale of the products • Delivery charge 		

CHAPTER 7.0

CONCLUSION

In conclusion, from learning, analysing and also looking for information about this project, then this is a good decision for us to choose to open a business based on health footwear for working people and the elderly. SSHA Footwear Enterprise is the name of our business that focused on serving the comfortable and health care for feet. From this objective, we hope our business will be known by people around and hopefully will also spread in Malaysia. By using Medifeet as an inspiration to establish this project or business, we can learn more about the types of shoe leather, not only that, we can also help men and women who need good and comfortable foot care.

Moreover, by choosing our store as a place where they make a choice and buy shoes based on comfort and also as one of the ways they take care of their feet from pain or injury at work, we are very happy and satisfied to serve them as our customers. With this, we will definitely be able to achieve the objective of reaching this health footwear sales target by 30% in 2025. From the grievances and complaints received by us from customers, this can be used as a reinforcement by us to maintain and make improvements for our business.

To conclude, SSHA Footwear Enterprise is a business that we build to offer and provide products that suit the customer's taste and at the same time can provide the best care for the feet by only using shoes that are suitable for everyday use whether at work or not. With the location of the chosen area, which is an urban area that is a focus area for the public and is also an area that has population, this is one of the boosters for our business to continue to exist and remain in the market. This is because the place chosen is very suitable and easy to reach because it is located in a mall. As a result, our business can attract the attention of customers who need our products. In the end, by completing this, ENT300 business plan has provided us with the finest opportunity to establish our own company. Thus, subject ENT300 is critical for us since it will expose and motivate us to start our own new business in order to survive in the future.

APPENDICES

Nurhalimatul Atiqah Binti Sobri	Marketing Manager	RM 11438	25 %
Nur Shazlinshamiza Binti Suhaimi	Financial Manager	RM 11438	25 %
Nur Hidayah Binti Saharuddin	Operation Manager	RM 11438	25 %

The partnership shall maintain a capital account record for each partner; should any partner's capital account fall below the agreed to amount, then that partner shall have his share of partnership profits then due and payable applied instead to his capital account; and pay any deficiency to the partnership if his share of partnership profits is not yet due and payable or, if it is, his share is insufficient to cancel the deficiency.

4. Profits and Losses

The profits and losses of the partnership shall be divided by the partners according to a mutually agreeable schedule and at the end of each calendar year according to the proportions listed above.

5. Term

The term of this Agreement shall be for a period of 5 years unless the partners mutually agree in writing to a shorter period. Should the partnership be terminated by unanimous vote, the assets and cash of the partnership shall be used to pay all creditors, with the remaining amounts to be distributed to the partners according to their proportionate share.

6. Disputes

This Partnership Agreement shall be governed by the laws of the State of Wilayah Persekutuan Kuala Lumpur. Any disputes arising between the partners as a result of this Agreement shall be settled by arbitration in accordance with the rules of the American Arbitration Association and judgment upon the award rendered may be entered in any court having jurisdiction thereof.

7. Withdrawal / Death of Partner

In the event a partner withdraws or retires from the partnership for any reason, including death, the remaining partners may continue to operate the partnership using the same name. A withdrawing partner shall be obligated to give sixty (60) days' prior written notice of his/her intention to withdraw or retire and shall be obligated to sell his/her

COMPENSATION AND BENEFITS

- **Employment Act 1955**

The Employment Act 1955 is an act who regulate employment law in Malaysia. The employment act establishes certain minimum benefits for eligible employees. The Employment Act will provide protection to the following types of employees:

- ❖ Employees with a monthly salary of less than RM2,000.
- ❖ Employees who perform on manual labour, regardless of salary.
- ❖ Employees involved in mechanically propelled vehicle operation or maintenance.
- ❖ Employees who supervise or oversee other manual labourers.

1) Rest day

Each of the employees are allowed to take a one rest day in each week. The employee might not need to work on the rest day. However, if there are a circumstance as stated in the law, the employee need to work and the employee will be entitled to premium rates of pay.

2) Public holidays

All employees will be entitled to get a holiday pay covered by the Employment Act to a minimum of 11 paid gazette public holidays per year. There are five holidays that have been stated in the Act which consist of:

- ❖ National Day
- ❖ The Yang di-Pertuan Agong's Birthday
- ❖ The State Ruler's Birthday
- ❖ Labour Day
- ❖ Malaysia Day

3) Annual leave

All employees can be paid of an annual leave of:

- ❖ For the employees that served for less than two years, the employees will be given eight days of an annual leave.
- ❖ For the employees that served for two until five years, the employees will be given 12 days of annual leave per year.

- ❖ For the employees that served for more than five years, the employees will be given 16 days leave per year.

4) Sick leave

Employees are allowed to get a paid for sick leave, where no hospitalization is necessary

- ❖ For two years of the employees' services, the employees can get 14 days sick leave per year.
- ❖ For two until five years of the employees' services, the employees can get 18 days sick leave per year.
- ❖ For the employees that served for more than five years, the employees can get 22 days of sick leave per year.

The employee is only eligible for the previous mentioned benefit if he or she is certified sick by a registered medical practitioner designated by the employer. The employer will pay the doctor's fees for the employee's examination.

5) Maternity leave

All female workers are eligible to get a maternity leave for a period of not more than 60 days. During the maternity leave, the maternity allowances will be given to the employees which the conditions are the employees must have not more than five surviving children and already served the employer for 90 days.

Any other benefits that are optional for employees to give are:

1) Paternity leave

Male employees will be provided a few days of paternity leave. The conditions for this leave are:

- ❖ The leave is just for seven consecutive days.
- ❖ It is only for married employees.
- ❖ Must served the employer for at least 12 months.

2) Marriage leave

Employees can take five days leave for their legal marriage.

3) Pilgrimage leave

Every employee is entitled for 3 consecutive working days on the death of the employee family members.

4) Bonus

The bonus will be provided to employees which the rate of the bonus is 20% of the monthly salaries based on the performance of the company.

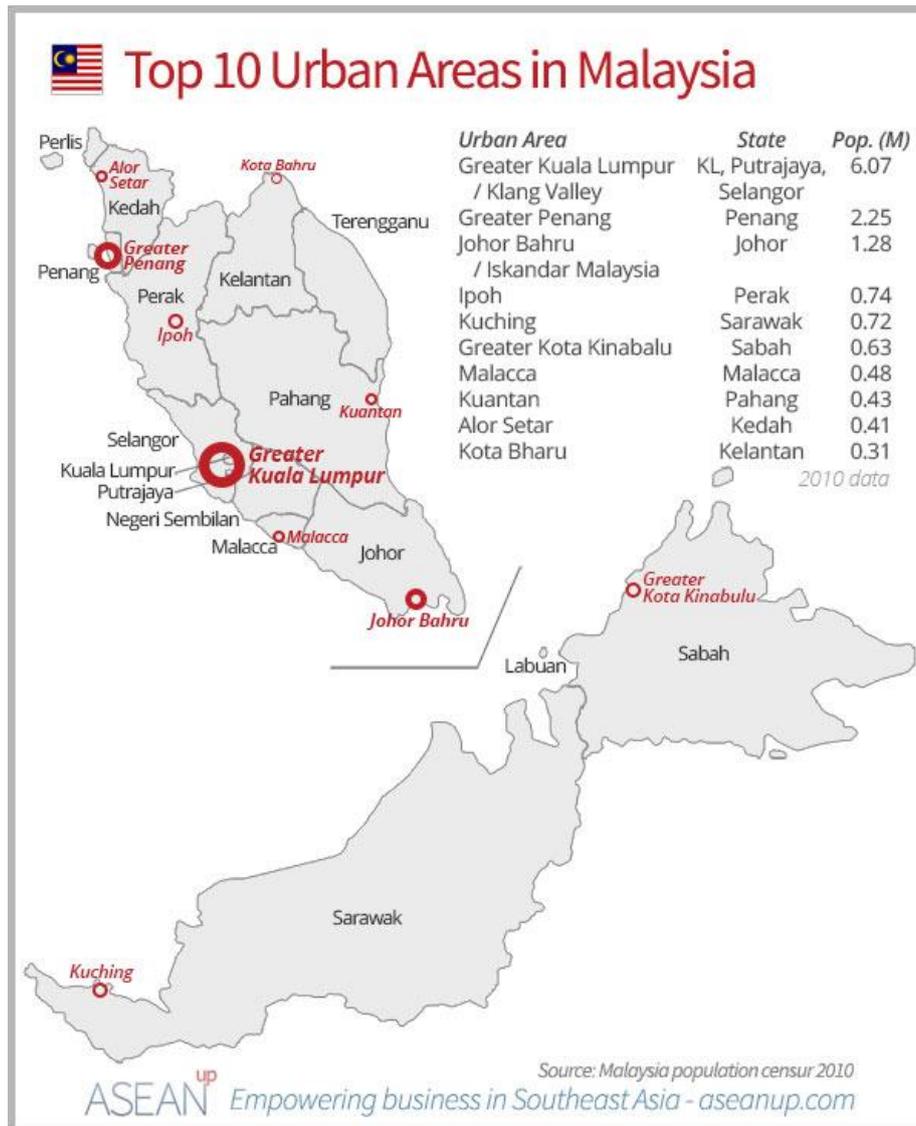
5) PERKESO (Pertubuhan Keselamatan Sosial Pekerjaan Sendiri)

PERKESO's primary function is to provide social security protection to employees and their dependents via the Employment Injury Scheme and the Invalidity Scheme. The Employment Injury Scheme protects employees from occupational injuries such as occupational diseases and commuting accidents. The Invalidity Scheme protects employees from invalidity or death due to any cause that occurs outside of working hours and is unrelated to employment. In the event of an unforeseen incident, both schemes provide cash benefits to employees and their dependents, as well as medical treatment, physical rehabilitation, or vocational training. PERKESO also implements accident prevention activities among employees and employers through occupational safety and health awareness programs. The monthly contribution rate from the registered salary option is 1.75% were installed.

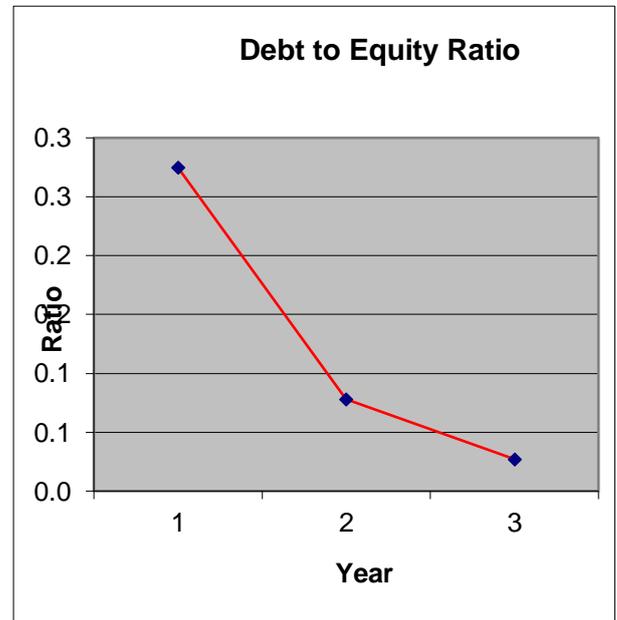
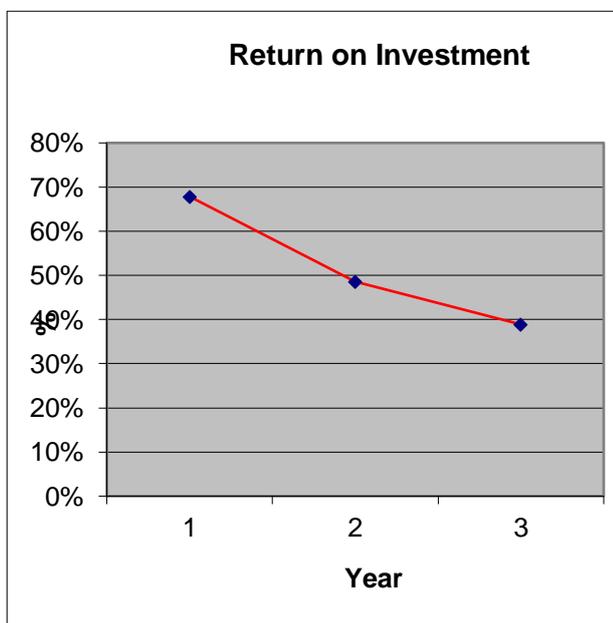
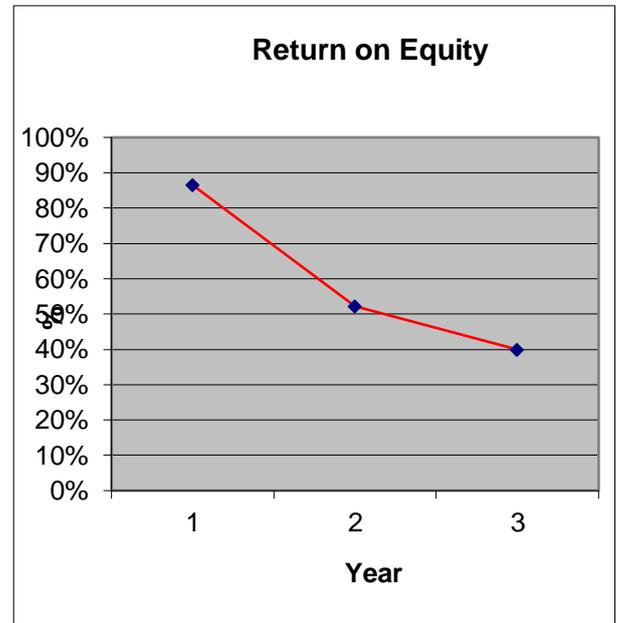
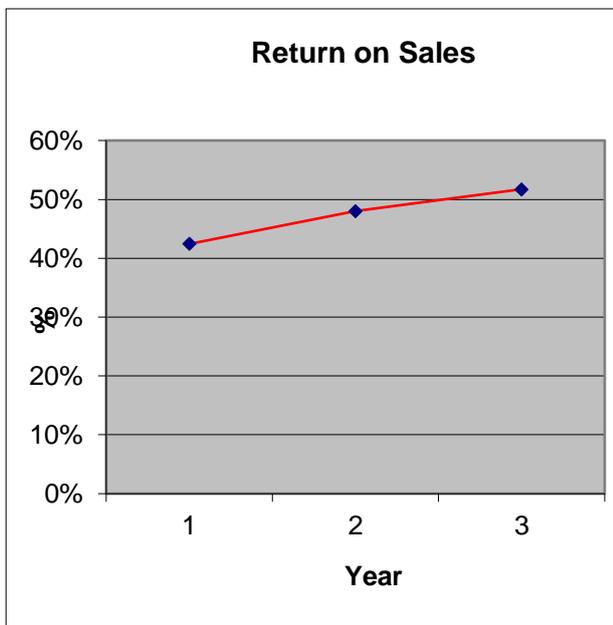
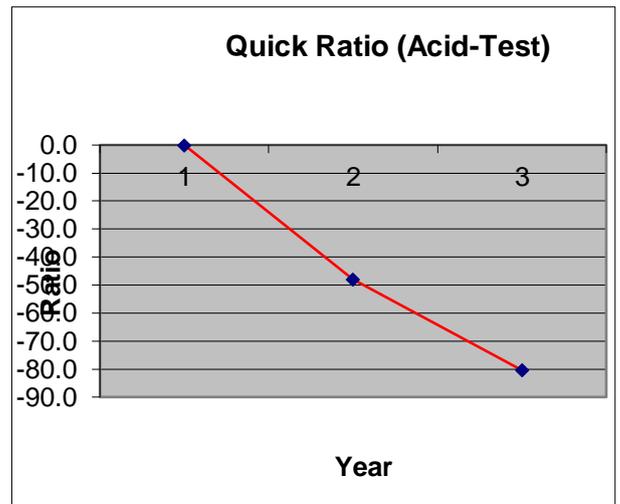
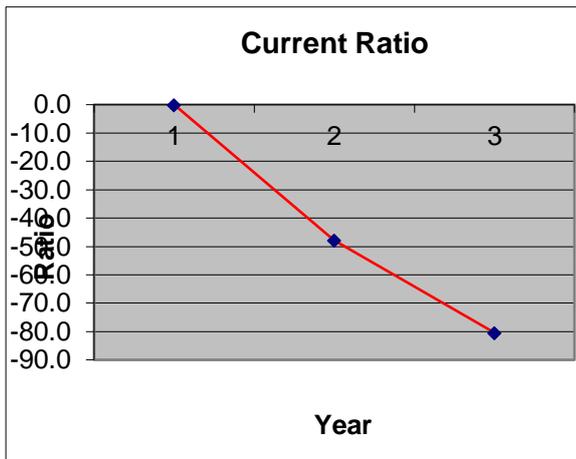
6) EPF (The Employment Provident Fund)

Paying EPF contributions in respect of any person engaged to work under a Contract of Service or Apprenticeship is one of the responsibilities of employer. Subject to the provisions of section 52, every employee and every employer required to pay monthly contributions on wages at the rates set out in Third Schedule. The divided rates to be contribute by employers are 12% for employer and 11% for employee.

B. MARKET ANALYSIS / STATISTICAL DATA



C. FINANCIAL REPORT (GRAPH)



D. EXCEL LINK

https://docs.google.com/spreadsheets/d/12Fc471DvWCDKxyPhuUXED3wMrPhR9bOA/edit?usp=share_link&oid=113618106890164887460&rtpof=true&sd=true

E. PITCHING VIDEO LINK

https://drive.google.com/file/d/1t1mZb0tKUKNaFtSBlgak2S0PHiTT6PyE/view?usp=share_link

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