

COVER PAGE



اَوْبَهُدَّ سَبِيَّتِي تَيْكُوْلُو كَيْن مَبَادَا
UNIVERSITI
TEKNOLOGI
MARA

FACULTY OF MECHANICAL ENGINEERING

DIPLOMA IN MECHANICAL ENGINEERING (EM110)

EM1105D

FUNDAMENTALS OF ENTREPRENEURSHIP

ENT 300



SUCI

FUNERAL MANAGEMENT SET

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LETTER OF SUBMISSION

ACKNOWLEDGEMEN

ACKNOWLEDGEMENT

I would like to begin the acknowledgement by expressing my gratitude to Allah SWT for all the blessings, opportunities, and strength that have come my way while working on this report. We would also like to express our gratitude to everyone that helped us finished this business plan. To our beloved lecturer, Madam Rahayu binti Borhanuddin, we would like to thank you for all your help, and we appreciate your patience throughout this process. It has been an honor and a pleasure to have you as our lecturer.

May Allah SWT bestow all of his blessing and success on everyone who is involved in this effort. We thank you all.

The business name is Suci funeral management set. The set contains every possible thing needed to manage a funeral. We divided the sets into two category, men and women. Everything inside the sets is similar the only different is the measurement of the shroud. In the male set the measurement of the shroud is 10 meters and in the women's set is 2 meters longer equal to 12 meters all together. In each box contains shroud (men/female), sintok root, camphor, cotton roll, gloves, sandalwood powder, soap, cotton bud, face mask, scissors, and attar oil. The meaning of Suci in English is holly and that is the reason why the partners agree on the name as managing a funeral is a holly act. This business does not have a shop to promote our funeral set as our target market is mainly focus on mosque. Our business office is located at Avenue Cress Seksyen 22, Shah Alam. Our main customer target is at Selangor and Wilayah Persekutuan. Our selling price for each set men and female is RM 168.

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The business name is Suci funeral management set. The set contains every possible thing needed to manage a funeral. We divided the sets into two category, men and women. Everything inside the sets is similar the only different is the measurement of the shroud. In the male set the measurement of the shroud is 10 meters and in the women's, set is 2 meters longer equal to 12 meters all together. In each box contains shroud (men/female), sintok root, camphor, cotton roll, gloves, sandalwood poeder, soap, cotton bud, face mask, scissors, and attar oil. The meaning of Suci in English is holly and that is the reason why the partners agree on the name as managing a funeral is a holly act. This business does not have a shop to promote our funeral set as our target market is mainly focus on mosque. Our business office is located at Avenue Cress Seksyen 22, Shah Alam. Our main customer target is at Selangor and Wilayah Persekutuan. Our selling price for each set men and female is RM 168. The expected first year income for this business is RM 328,608. As this is a new business, there a little to non-achievement that's been achieve by this business, but everything is possible so as this business. This business can offer a lot of achievement in the future. There are 5 workers in total which each people have its own work and responsibility. The first worker is the General Manager followed by the marketing manager followed by the administration manager followed by the operation manager and lastly the financial manager.

INTRODUCTION

1. Introduction

1.1. Name of the Business

Suci is the name that all partners agree on. The reason we picked the name Suci as our business name is because suci in English means holy. Holy is synonymous with our business as managing a funeral is a holy act.

1.2. Nature of Business

Our main activity is selling funeral management set. The funeral set then divided into two sets of products. The first set of products is for men and another one is for women. Our business only focused upon request sale as our business does not have a shop lot. This business will be more focused to sell our products to the mosque as funeral management set is not something that people buy often. There are five partners managing this business who share capital and earn equal profits following the agree-upon agreement. The main reason we wanted to start this business is that we want to ease the job for those who are managing the funeral as we sell a complete set of management tools and needs. furthermore, we also want to make some good deeds when running the business.

1.3. Industry Profile

This business is categorized under healthcare and social assistance. The healthcare is broad and provides medical service related to people's health and well-being. Healthcare industry has become one of the most demanding industries nowadays. We want to take the opportunity for the high demand.

1.4. Location of the business

Suci office is located at Avenue Crest, Section 22 Jalan Jubli Perak, Shah Alam, Selangor. The chosen location can be considered as strategic

since it is near to the town of Shah Alam. It is also near to Islamic cemetery area.

1.5. Date of business commencement

We registered our partnership on the 23rd of January 2023. Our business starts to operate on the 1st of March 2023 and this date are the same as our partnership date of commencement.

1.6. Factor in selecting the proposed business.

The reason why all of the managers agree to set up this type of business firstly because we could see the potential of this business as there are not many competitors in the market. Second, we choose this business industry to make matter easier. Our products have everything that people need to manage a corpse. Thirdly, our team main mind set is not to target only profit from this business but also to do some good deed in this world.

1.7. Future prospects of the business

As many businesses owner want for their business to be successful in the future and become number one in Malaysia, our partnership also has the same goal. Furthermore, our partnership targets to spread our business throughout every state in Malaysia.

PURPOSE

2. Purpose of preparing the business plan

2.1. To evaluate the project viability and growth potential

Each partner in this business will use this business plan in order to meet our prospective goal as it can provide guideline for decision making process and assessed the business performance. It can measure reliability of the business through sales, expenditures, potential customers and strategic location.

2.2. To apply for loans or financing facilities from the relevant financial institutions

An important factor in evaluating whether a partnership will grow and enter a market is its financial position. In order to raise funds and obtain funding for the supported ventures, it also serve to entice bankers, lenders and investors. Getting a loan from Bank Rakyat through TEKUN Nasional that is built to assist sellers and small business in expanding their operations.

2.3. To act as a guideline for the management of the proposed business

The goal of business plan is to serve as a reference point for day- to-day operations management. In order for a company to be focus on business growth, missions, and organizational goals, it is also important to forecast the business's future prospect and keep an eye on its progress.

2.4. To allocate business resources effectively

The business plan plays a part in deciding how best to distribute resources across the organization so that it can achieve its goals and objectives. The organization will revise its business plan as the year progresses to cover the following stage. Additionally, it helps the business concentrate on areas like operations and marketing, which use a lot of resources.

BUSINESS BACKGROUND

- Improve our operation that meet our customers' expectations.

3.2 Organizational Chart
(GM + Head of Department)



Mohamed Adli Bin Mohamed
Yusof
General Manager

3.3 Logo and Motto



Haziq Syakir Bin Ismail
Marketing Manager



Muqri Azfar Bin Mohd Faizar
Financial Manager



Muhammad Nasir Bin Azman
Administration Manager



Aiman Danial Bin Asrul Effendi
Operation Manager

3.3.1 Logo



Figure 3.1 Logo

Logo description

Name – Suci in English means holy as managing a funeral is a holy act

Coffin – resemblance to funeral

Color – Green is one of Prophet Muhammad favorite color. White
resemblance holy

Star – symbolize Islam.

3.3.2 Motto

Earth is just temporary

PARTNERSHIPS BACKGROUND

Present Occupation	<ul style="list-style-type: none">• An officer at Jabatan Agama Islam Malaysia (JAKIM)
Previous Business Experience	<ul style="list-style-type: none">• Shirt printing service during diploma and degree.

Previous Business Experience	-
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LOCATION OF THE BUSINESS

MARKETING PLAN

6. Marketing Plan

6.1 Marketing Objectives


6.1.1 New business


Suci is a new business that provide funeral set for Muslims in Selangor state. The objective is to provide a complete funeral package to the customers. Second, to provide a funeral set to the mosque to help them manage the funeral.

6.2 Description of products

Suci has been provided with two sets of funerals: one for a man and one for a woman. The pre-planned funeral will be packed in a box. On the box, it has our logo for our business partnership, SUCI. Inside the box, we have prepared all the items needed for the funeral. For examples, we have created a table below about the details that we will provide.

6.1 Table product Description

Picture	Types	Description	Price
MEN FUNERAL SET 	Features	<ul style="list-style-type: none">- It has been packed in a box- Have our logo SUCI at the box	RM 163.00
		<ul style="list-style-type: none">- 10 meters shroud- Sintok root- Camphor	

	<p>Material</p>	<ul style="list-style-type: none"> - Cotton - Gloves - Sandalwood powder - Soap - Cotton bud - Face mask - Scissors - Attar oil 	
	<p>Benefits</p>	<ul style="list-style-type: none"> - It will easier the funeral - It will shorten the time-consuming correction 	
<p>WOMEN FUNERAL SET</p> 	<p>Features</p>	<ul style="list-style-type: none"> - It has been packed in box - Have our logo SUCI at the box 	<p>RM 163.00</p>
<p>Material</p>	<ul style="list-style-type: none"> - 12-meter shroud - Sintok root - Camphor - Cotton - Gloves - Sandalwood powder - Soap - Cotton bud - Face mask - Scissors - Attar oil 		

	Benefits	<ul style="list-style-type: none">- It will easier funeral- It will shorter the time consuming	
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6.3 Target market

Suci's office is in Section 22, Shah Alam. The target markets have been created based on demographic and geographic segmentation. Selangor is the home to 7.01 million people, according to the Malaysian Department of Statistics.

6.3.1 Demographic Segmentation

Suci's target customers are Muslim citizens. According to the 2021 census, the population of Selangor is 50.9% Muslim. All Malays are necessarily Muslims because the definition of a Malay in the Malaysian constitution requires Malays to profess the religion of Islam. According to the Malaysian Department of Statistics in Selangor, the average death for an hour is 5 and for a day is 115.

6.3.2 Geographic Segmentation

In Shah Alam, Selangor, at Section 22, is where the operating office is located. Given that it is Selangor's geographic centre, it is a key location. Selling our products all around Selangor will be a huge benefit. There are currently 424 mosques in Selangor, according to Jabatan Agama Islam Selangor (JAIS). We made the decision to sell our products to mosques because the majority of the deceased Muslims will be handled there.

6.4 Market size

- Population in Selangor = 7.01 million people (Jabatan Perangkaan Malaysia in 2021)
- Total mosque in Selangor = 424 mosques
- Rate of muslim in Selangor = 50.9%
- Rate of Death in Selangor:

Jadual 1.4: Kematian (bilangan dan kadar) mengikut negeri, daerah pentadbiran dan jantina, Malaysia, 2021 (samb.)

Table 1.4: Deaths (number and rate) by state, administrative district and sex, Malaysia, 2021 (cont'd)

Negeri dan daerah pentadbiran State and administrative district	Kematian Deaths			Kadar kematian kasar Crude death rate		
	Jumlah Total	Lelaki Male	Perempuan Female	Jumlah Total	Lelaki Male	Perempuan Female
Selangor	42,051	24,531	17,520	6.0	6.6	5.3
Gombak	5,770	3,359	2,411	7.0	7.9	6.0
Klang	7,717	4,538	3,179	7.5	8.3	6.6
Kuala Langat	2,170	1,244	926	7.9	8.7	7.0
Kuala Selangor	1,783	1,042	741	6.9	8.0	5.9
Petaling	11,605	6,728	4,877	5.4	6.1	4.6
Sabak Bernam	1,166	666	500	9.0	10.2	7.8
Sepang	1,497	857	640	5.8	6.2	5.3
Ulu Langat	8,801	5,162	3,639	6.4	7.3	5.5
Ulu Selangor	1,542	935	607	6.3	7.5	5.2

Figure 6.1 Total death in Selangor

- Population Muslim in Selangor = 7.01million X 50.9%
= 3,568,090 people
- Total of death Muslim in Selangor = 50.9% X (115 X 365 days)
= 21,365 people in a year
- Total of death Muslim a day in Selangor = 115 X 50.9%
= 58 people

Table 6.2 Population I: Selangor

Funeral Set	Rate of mosques will Purchase	Quantity purchase	Quantity mosque
Men	50%	3	424
Women	50%	3	424

- Market size in Selangor = Rate of mosques X Quantity purchase X Quantity

purchase X Average competitor price X Funeral set

$$= (50\% \times 3 \times 424 \times (\frac{119+190+180}{3})) \times 2$$

= RM 207,33

- Population in Wilayah Persekutuan Kuala Lumpur = 8.2 million
- Total mosque in Wilaya Persekutuan Lumpur = 135 mosques
- Rate of Muslim in Wilayah Persekutuan Kuala Lumpur = 45.9%
- Rate of Muslim in Wilayah Persekutuan Kuala Lumpur = 45.9%
- Rate of death in W.P. Kuala Lumpur =

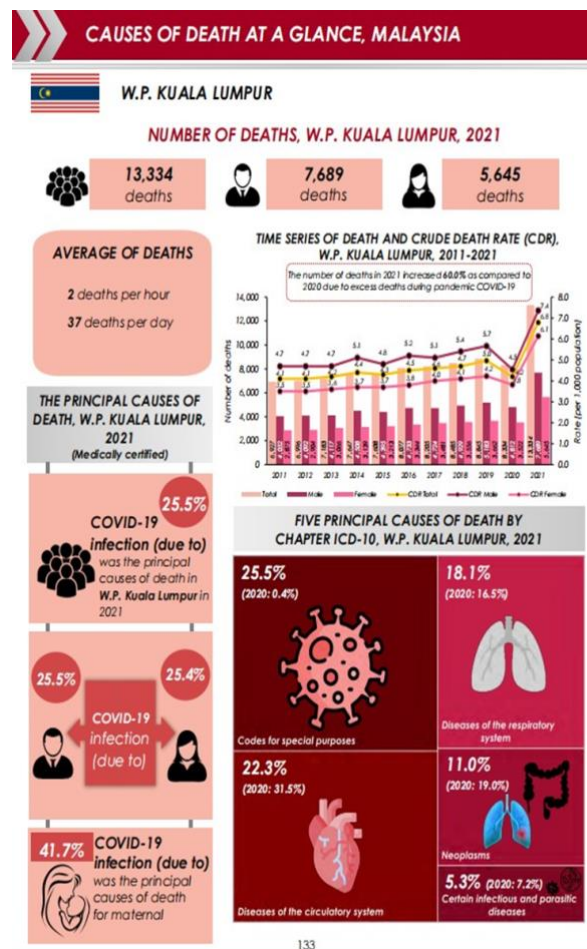


Figure 6.2 Total death in Wilayah Persekutuan Kuala Lumpur

- Population Muslim in Wilayah Persekutuan Kuala Lumpur = 45.9% X 8.2 million

$$= 3,763,800 \text{ peoples}$$

- Total of death Muslim in Wilayah Persekutuan Kuala Lumpur = 45.9% X 3,763,800

$$= 1,727,584 \text{ people}$$

- Total of death Muslim a day in Wilaya Persekutuan Kuala Lumpur = 37 X 45.9%

$$= 17 \text{ people}$$

Table 6.3 Population II: Wilayah Persekutuan Kuala Lumpur

Funeral Set	Rate of mosques will purchase	Quantity purchase	Quantity mosque
Men	50%	3	135
Women	50%	3	135

- Total mosque will purchase = 50% X 135

$$= 68 \text{ mosques}$$

- Market size Wilayah Persekutuan Kuala Lumpur = Total mosque purchase X Quantity X Purchase X Average competitor price X Funeral set

$$= (68 \times 3 \times \left(\frac{119+190+180}{3} \right)) \times 2$$

$$= \text{RM } 66,504$$

- Total mosque will purchase = 50% X 135

= 68 mosques

- Market size Wilayah Persekutuan Kuala Lumpur =
Total mosque purchase X Quantity purchase X Average competitor price X
Funeral set

$$= (68 \times 3 \times \left(\frac{119+190+180}{3} \right)) \times 2$$

= RM 66,504

- Total market size = Population I + Population II

= RM 207,336 + RM 66,504

= RM 273,840

- Total market size in a year = Total market size X 12

= RM 273,840 X 12



= RM 3,286,080

6.5 Competitors

6.5.1 Identifying competitors

Table 6.4 Competitive analysis

Competitors	Strengths	Weaknesses
Yusof Exclusive 	<ul style="list-style-type: none"> • Quality very good • Beautiful packaging • Price affordable 	<ul style="list-style-type: none"> • The items in the box are not arranged neatly. • Undefendable • Limited stocks

<p>MUQMIIN</p> 	<ul style="list-style-type: none"> • Unlimited stocks • The box's content are carefully placed • Quality in the long lasting 	<ul style="list-style-type: none"> • To expensive • Packaging simple • Only do online sell
<p>AL-JANNAH</p> 	<ul style="list-style-type: none"> • Quality best • The kit is complete with labels on each items • Neat packaging 	<ul style="list-style-type: none"> • To expensive • Unrefundable • Only online businesses
<p>Others</p>	<ul style="list-style-type: none"> • Price is affordable. • Can get easily near th mosques 	<ul style="list-style-type: none"> • Only do direct business • Limited stock • Unrefundable

6.5.2 Ranking of the competitors

Table 6.5 Ranking of the competitors

Rank No	Competitors
1	Yusof Exclusive
2	MUQMIIN
3	AL-JANNAH
4	Others

6.6 Market Share

6.6.1 Market share before the entry of your business.

Table 6.6 Market share before the entry of your business

Competitor	Before entrance (%)	Amount (RM)
Yusof Exclusive	42	1,380,153.60
MUQMIIN	30	985,824
AL-JANNAH	28	920,102.40
TOTAL	100	3,286,080

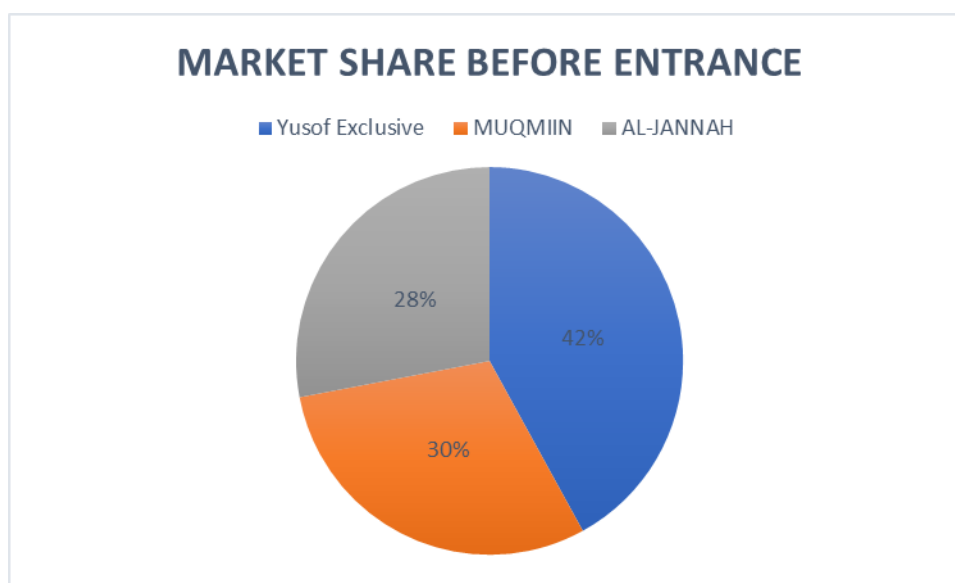


Figure 6.3 Market Share Before Entrance

6.6.2 Adjusted market share after the entry of your business.

Table 6.7 Market share after the entry of our business

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
Yusof Exclusive	40	1,314,432	2
MUQMIIN	26	854,380.80	4
AL-JANNAH	24	788,659.20	4
<i>SUCI</i>	10	3,286,608	-
TOTAL	100	3,286,080	10

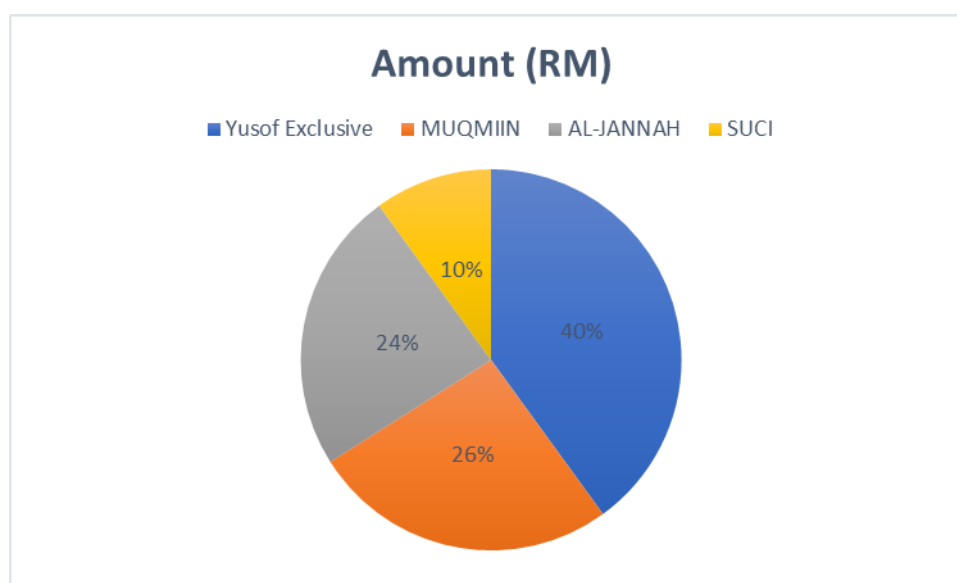


Figure 6.4 Market Share After Entrance

6.7 Sales forecast and Unit forecast

6.7.1 Sales Forecasting

Table 6.8 Sales forecasting

Month	Sales forecast (RM)		Total (RM)
	Men funeral set (RM163)	Women funeral set (RM163)	
January	13,692	13,692	27,384
February	13,692	13,692	27,384
March	13,692	13,692	27,384
April	13,692	13,692	27,384
May	13,692	13,692	27,384
June	13,692	13,692	27,384
July	13,692	13,692	27,384
August	13,692	13,692	27,384
September	13,692	13,692	27,384
October	13,692	13,692	27,384

November	13,692	13,692	27,384
December	13,692	13,692	27,384
Year 1	164,304	164,304	328,608
Year 2(10%)	180,734	180,734	361,469
Year 3(15%)	188,950	188,950	377,899

6.7.2 Units Forecasting

Table 6.9 Units forecasting

Month	Unit Forecast		Total
	Men funeral set	Women funeral set	
January	84	84	168
February	84	84	168
March	84	84	168
April	84	84	168
May	84	84	168
June	84	84	168
July	84	84	168
August	84	84	168
September	84	84	168
October	84	84	168
November	84	84	168
December	84	84	168
Year 1	1,008	1,008	2,016
Year 2(10%)	1,109	1,109	2,218
Year 3(15%)	1,159	1,159	2,318

6.8 Market strategy

6.8.1 Product

We will make the funeral process easier by providing the best funeral management system. It is because SUCI has provided everything for Muslims to do the processions. For example, in a men's funeral set, we provide a 10m shroud, sintok root, camphor, cotton, gloves, sandalwood powder, soap, cotton buds, a face mask, scissors, and attar oil. For a women's funeral set, we provide a 12m shroud, sintok root, camphor, cotton, gloves, sandalwood powder, soap, cotton buds, a face mask, scissors, and attar oil. As a result, we have reduced the amount of time spent on funerals. Besides, our products will be packed and shipped in boxes. On the box has our logo which is SUCI.

6.8.2 Price

The cost of the SUCI funeral set is determined by modal and competitors. From the market survey of business funeral management in Selangor state, we have concluded that a men's funeral set is RM 129 and a women's funeral set is RM 139. Therefore, the price is affordable for every category that lives in Selangor. The original price is actually RM 139 for men's funeral sets and RM 149 for women's funeral sets. We decide to lower the price. The average price charged by other competitors is around RM 180 to RM 119.

6.8.3 Place

Suci business partnership uses a direct and indirect distribution approach, in which the transaction is made with the consumer directly and without the involvement of a third party. Because of its strategic location and proximity to a cemetery, which makes it easier for Muslims to detect us, this spot was chosen among other things. In conclusion, we choose Shah Alam because it has the highest Muslim death rate in Selangor.

6.8.4 Promotion (*promotion mix*)

Business partnership SUCI uses an offline marketing method. We will supply to mosques in Selangor and KL.

6.8.4.1 Business card



Figure 6.5 Business card

Suci's business card will include a QR code. So that customers can easily obtain it via the Shopee website or our business WhatsApp account.

6.8.4.2 Website

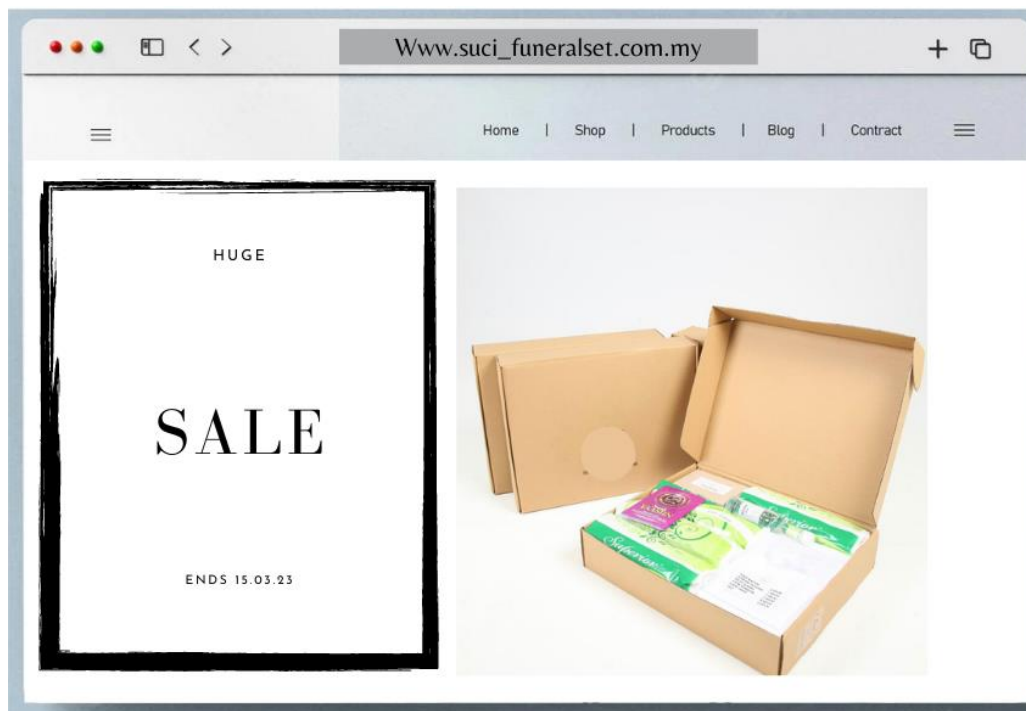


Figure 6.6 Website

This is website that have been provided to customer, this website will help customers about detail of the product. The link for this website customers can get from our Instagram.

6.8.4.3 social media (Instagram)

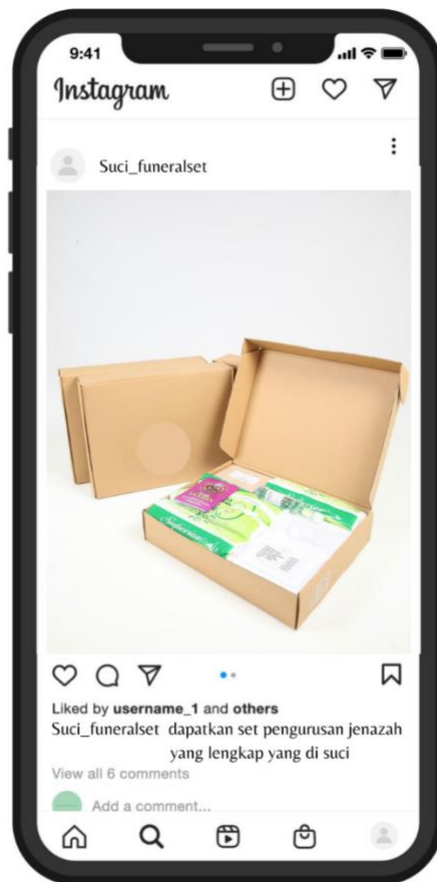


Figure 6.7 Instagram

We also have Instagram, in this platform we will update about product, customer feedback and from this Instagram the customer can browse our website.

6.12 Schedule of Remuneration

Table 6.12 Schedule of Remuneration plan of Marketing Personnel

Position	Quantity	Monthly Salary (RM) (A)	EPF (RM) (13 %) (B)	SOCSSO (RM) (1.75%) (C)	Total (A)+(B)+(C)
Marketing manager	1	1500.00	195.00	25.35	1723.25

6.13 Marketing Budget

Table 6.13 Marketing Budget

Item	Quantity	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset	-	-	-	-
Working capital - Business Card	300	-	8.00	-
Other Expenses	-	-	-	-
TOTAL	300		8.00	

OPERATIONAL PLAN

7. Operational Plan

7.1 Component of Operating Systems

7.1.1 Business Input

The business input for our business is to make sure all materials in the sets are in a good quality, safe and the sets is in a good condition. Our business has already researched and find a good supplier which can supply a high-quality item in the sets. It is our business priority to make sure all this item is in a good condition by packaging it nicely. It is very important to choose the right supplier because it will give effect of the business whether the business runs smoothly and efficiently or vice versa.

7.1.2 Transformation Process

For this firm, the transformation process has a calculated and guaranteed good quality of both sets. This is because it has already been counted and measured all the weight for each item such as sandalwood powder and camphor which is 40g and 80g, 2 bottles of attar oil, 5 pieces of face mask, a soap, a scissor, 12 tips of cotton buds, 3 rolls of cotton roll, 10m shroud for men & 12m shroud for women, 2 pairs of gloves and 1 bunch of sintok root. Then all the items need to be pack and deliver to the mosque.

7.1.3 Output

The business has provided 2 types of set which is men and women funeral set. Men funeral set contains 10m shroud, 40g sandalwood powder, 80g camphor, a sintok root, a soap, a scissor, 12 tips of cotton bud, 2 pairs of gloves, 2 bottles of attar oil, 5 pieces of face mask and 3 rolls of cotton roll. For women funeral set, the different is it has 12m shroud and others is still same.

7.1.4 Feedback

Customers can send feedback through personal message in WhatsApp, rating feedback in Shoppe. Customer also can make a review of our business in social media through social media such as make a review of our business in WhatsApp status. Feedback is very important in the business because it can help the business grow effectively. Feedback also is another way of marketing method to attract people to know about our business.

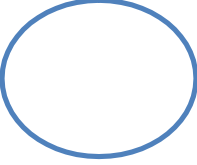
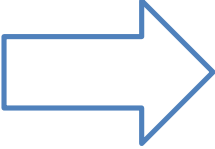

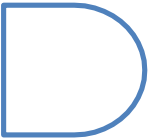
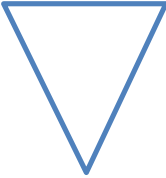
7.1.5 External Environment

The external environment for this business is the competitors. Since this business is still new, there are also other branded businesses which already have many customers such as Yusof Exclusive, Muqmiin and Al-Jannah. Despite the existing competition, the key to bring this business to be successful and attract many people is our business must provide a high-quality set with an affordable price.

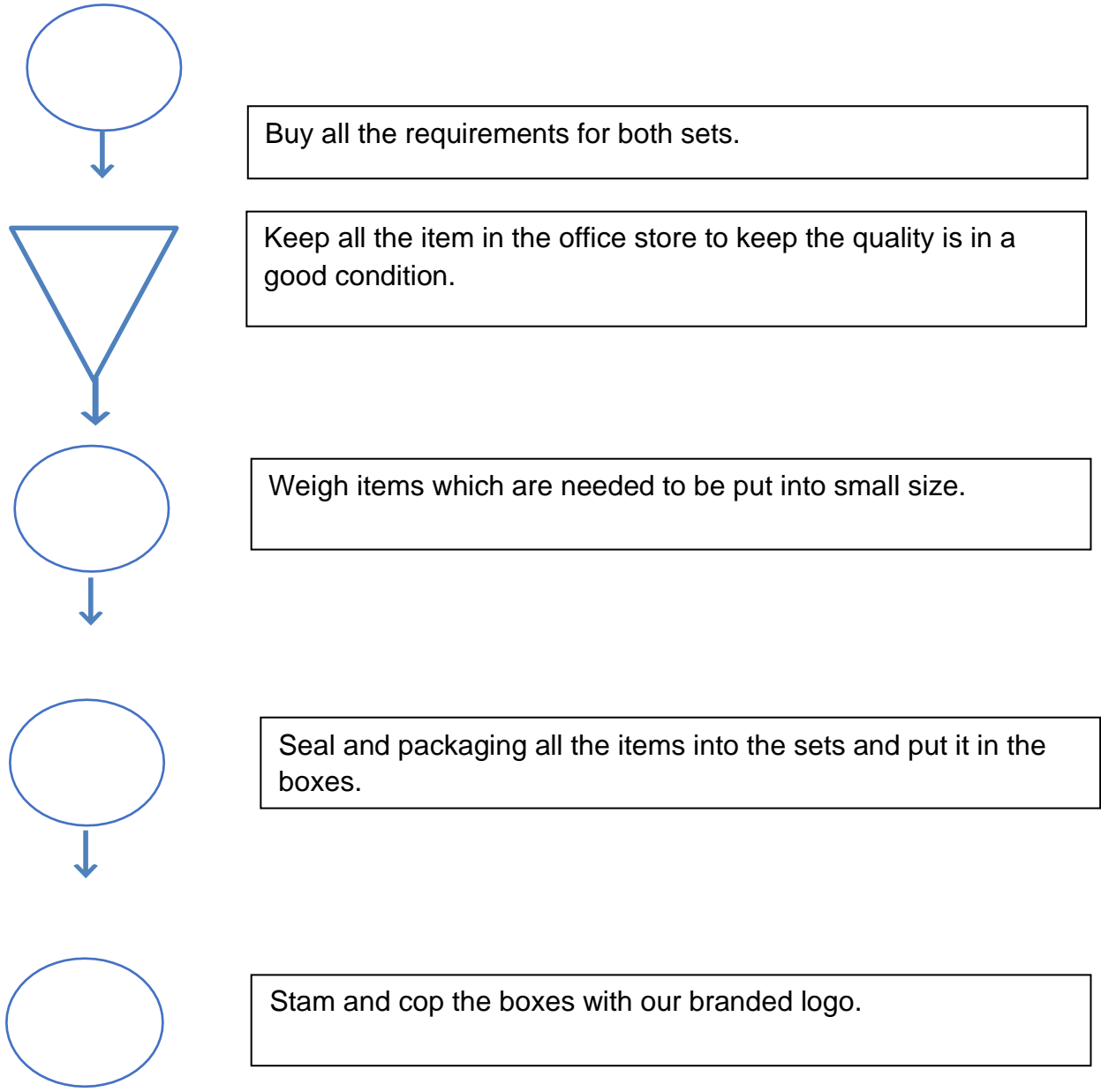
7.2 Process Planning for Manufacturing

7.2.1 Symbol of Process Chart

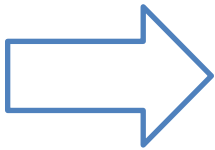
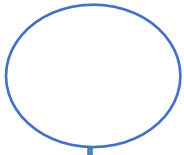
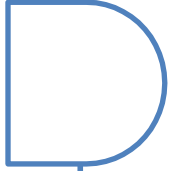
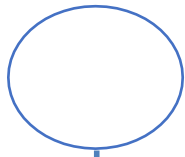
Table 7.1 Symbol of Process Chart

Symbol	Activity	Description
	Operation	Activity that modifies or transform also give added to the value of input
	Transportation	Movement of material or goods from one place to another place.
	Inspection	Activity that measures the standard or quality
	Delay	Process is delayed due to the waiting for the next process
	Storage	Finished products or goods are stored in the storage area or warehouse

7.2.2 Process flow chart Pre-preparation Planning (Packaging)



Process Planning



We receive the orders from the customers through online.

Waiting for the payment settlement.

Prepare and package the order from the customer.

Both sets are delivered to the customer.

7.3 Operations Layout

7.3.1 Office Layout

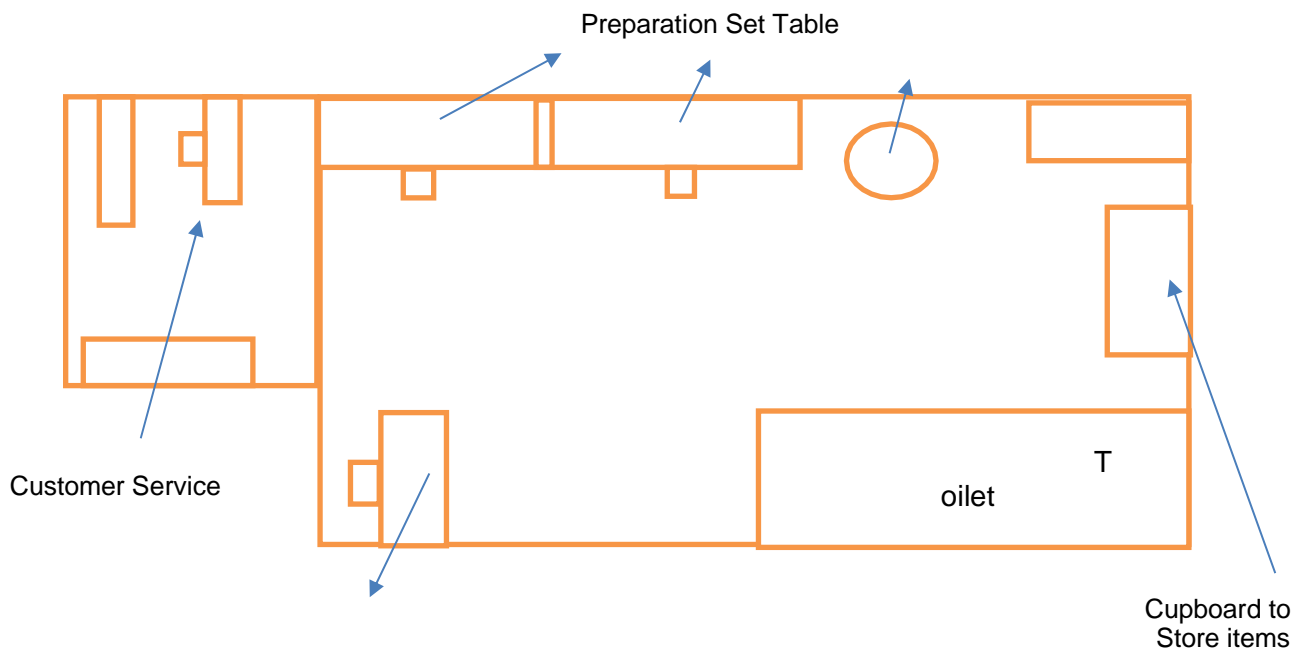


Figure 7.1 Office Layout

7.4 Production Planning

7.4.1 Sales forecast per month

Table 7.2 Sales Forecast Per Month

Product	Average sales forecast per month (RM)	Sales price (RM)	Number of output per month (units)
Men Funeral Set	13692	163	84
Woman Funeral Set	13692	163	84
TOTAL	27384		168

7.4.2 Number of outputs per day

Number of working days per month = 30 days (7

days/week) Working hours = 9 a.m. – 3 p.m. (6hours)

Number of outputs per day = No. of output per month/ no. working days per month

Table 7.3 Number of Output Per Day

Product	Number of output per month (units)	Number of working days per month (days)	Number of outputs per day (units)
Men Funeral Set	84	30	2.8 @ 3
Women Funeral Set	84	30	2.8 @ 3
TOTAL	168		165

7.4.3 Number of units per hour

Daily working hours = 6 hours

Number of units per hours = No. of output per day / daily working

Table 7.4 Number of Units Per Hour

Product	Number of output per day (units)	Daily working hours per day (hours)	Number of units per hours (units)
Men Funeral Set	3	6	0.5 @ 1
Women Funeral Set	3	6	0.5 @ 1
TOTAL	6		2

7.5 Material Planning


7.5.1 Material Requirement Planning


Table 7.5 List of Raw Materials



Product	Materials	Quantity
Men's Funeral Set	Shroud	10m
	Sintok Root	1
	Camphor	80g
	Cotton roll	3
	Sandalwood powder	40g
	Soap	1
	Cotton bud	12
	Scissor	1
	Attar oil	2
	Gloves	2
	Face Mask	5
Women's Funeral Set	Shroud	12m
	Sintok Root	1
	Camphor	80g
	Cotton roll	3
	Gloves	2
	Sandalwood powder	40g
	Soap	1
	Cotton bud	12
	Scissor	1
	Attar oil	2
	Face Mask	5



7.5.2 Raw Material Required per Month (Bills of Material)



Table 7.6 Bill of Raw Materials



Material	Quantity	Safety Stock (5%)	Total Material Requirement	Price/Unit (RM)	Total Price (RM)	Supplier
Shroud 	$(10\text{m} \times 84) = 840\text{m (M)}$ $(12\text{m} \times 84) = 1008\text{m (W)}$	$(840 \times 5\%) = 42\text{m (M)}$ $(1008 \times 5\%) = 50.4\text{m (W)}$	$(840 + 42) = 882\text{m}$ 1 roll = 40m $(882 / 40) = 23\text{roll (M)}$ $(1008 + 50.4) = 1059\text{m (W)}$ 1 roll = 40m $(1059 / 40) = 27\text{roll (W)}$	RM 150.00	$(27 + 23) = 50\text{ roll}$ $(50 \times 150.00) = \text{RM}7500$	44 G, Jalan Masjid, Jalan Kampung Hulu, Kampung Hulu, 75100, Melaka


<p>Sintok Root</p> 	<p>$(1\text{bunch} \times 84 \times 2) = 168$ Bunch</p>	<p>$(168 \times 5\%)$ =9</p>	<p>$(168 + 9)$ =177bunch</p>	<p>RM 1.75</p>	<p>(177×1.75) = RM 309.75</p>	<p>No. 6, Jalan Bukit Kachi, Kedah, 06010 Changlun</p>
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<p>Camphor</p> 	<p>$(80g \times 84 \times 2) = 13440g$</p>	<p>$(13440 \times 5\%) = 672$</p>	<p>$(13440 + 672) = 14112g$ 1 pack = 100g $(14112 / 100) = 142$ packs</p>	<p>RM 5.99</p>	<p>$(142 \times 5.99) = \text{RM } 850.58$</p>	<p>24A, Jalan 3/69, Seksyen 3 Bandar Baru Bangi, 43650 Bandar Baru Bangi, Selangor</p>
<p>Cotton roll</p> 	<p>$(3 \text{ rolls} \times 84 \times 2) = 504 \text{ rolls}$</p>	<p>$(504 \times 5\%) = 26$</p>	<p>$(504 + 26) = 530 \text{ rolls}$</p>	<p>RM 2.85</p>	<p>$(530 \times 2.85) = \text{RM } 1510.50$</p>	<p>25, Jalan Industri Mas 5, Taman Mas, 47130 Puchong, Selangor</p>

<p>Gloves</p> 	<p>$(2\text{pairs} \times 84 \times 2) = 336 \text{ pairs}$</p>	<p>$(336 \times 5\%)$ =17</p>	<p>$(336+17)$ =353pairs 1 pack=50pcs 50pcs =25 pairs $(353/25)$ =15 packs</p>	<p>RM 4.90</p>	<p>(15×4.90) = RM 73.50</p>	<p>Lot 10, Kilang Getah Pasir Besar, Kawasan Perindustrian Dioh, Negeri Sembilan, 72000 Kuala Pilah</p>
<p>Sandalwood powder</p> 	<p>$(40\text{g} \times 84 \times 2) = 6720\text{g}$</p>	<p>$(6720 \times 5\%)$ =336</p>	<p>$(6720+336)$ =7056 grams 1pack= 100g $(7056/100)$ =71 packs</p>	<p>RM 2.30</p>	<p>(71×2.30) = RM 163.30</p>	<p>No: 12 Ground Floor, Lorong Datuk Sulaiman 1, Taman Tun Dr Ismail, 60000 Kuala Lumpur</p>

<p>Soap</p> 	<p>$(1\text{bars} \times 84 \times 2) = 168 \text{ bars}$</p>	<p>$(168 \times 5\%) = 9$</p>	<p>$(168 + 9) = 177 \text{ bars}$ $1 \text{ pack} = 3 \text{ bars}$ $(177 / 3) = 59 \text{ packs}$</p>	<p>RM 3.99</p>	<p>$(59 \times 3.99) = \text{RM}235.41$</p>	<p>28, Jalan Padi Emas 2, Bandar Baru Uda, 81100 Johor Bahru, Johor</p>
<p>Cotton bud</p> 	<p>$(12\text{tips} \times 84 \times 2) = 2016 \text{ tips}$</p>	<p>$(2016 \times 5\%) = 101$</p>	<p>$(2016 + 101) = 2117 \text{ tips}$ $1 \text{ pack} = 160 \text{ tips}$ $(2117 / 160) = 14 \text{ packs}$</p>	<p>RM 0.80</p>	<p>$(14 \times 0.80) = \text{RM}11.20$</p>	<p>LOT NO. MA 1, LEVEL 1, TESCO TEBRAU, 1, Persiaran Desa Tebrau, Taman Desa Tebrau, 81100 Johor Bahru, Johor</p>

<p>Face Mask</p>  <p>Disposable Mask Effective Protection & Filtration Individually Sealed 50 MASKS 3 layers of protection</p>	<p>(5 pcs*84*2) =840 pcs</p>	<p>(840*5%) = 42</p>	<p>(840+42) =882 pieces 1 box= 50pcs (882/50) =18 boxes</p>	<p>RM 2.60</p>	<p>(18*2.60) = RM 46.80</p>	<p>LOT NO. MA 1, LEVEL 1, TESCO TEBRAU, 1, Persiaran Desa Tebrau, Taman Desa Tebrau, 81100 Johor Bahru, Johor</p>
<p>Scissor</p>  <p>Stainless Steel Scissor 8 Inch</p>	<p>(1pcs*84*2) =168 pcs</p>	<p>(168*5%) = 9</p>	<p>(168+9) =177 pcs</p>	<p>RM 1.80</p>	<p>(177*1.80) = RM 318.60</p>	<p>LOT NO. MA 1, LEVEL 1, TESCO TEBRAU, 1, Persiaran Desa Tebrau, Taman Desa Tebrau, 81100 Johor Bahru, Johor</p>

<p>Attar Oil</p> 	<p>$(2\text{bottles} \times 84 \times 2) = 336\text{bottles}$</p>	<p>$(336 \times 5\%) = 17$</p>	<p>$(336 + 17) = 353\text{bottles}$ $1\text{pack} = 3\text{bottles}$ $(353 / 3) = 118\text{packs}$</p>	<p>RM 2.00</p>	<p>$(118 \times 2.00) = \text{RM } 236.00$</p>	<p>lot 1.82, tingkat 1, South City Plaza, 35, Sungai Besi Serdang Perdana, Taman Serdang Perdana, 43300 Seri Kembangan, Selangor</p>
<p>TOTAL</p>					<p>RM 11255.64</p>	

7.6 Manpower Planning

7.6.1 Organization Chart for Operation Department



Operation Manager

AIMAN DANIAL BIN ASRUL EFFENDI

Figure 7.2 Organizational Chart (Head of Department + workers)

7.6.2 List of Operation Personnel

Table 7.7 List of Operation Personnel

Position	No of Personnel
Operating Manager	1
TOTAL	1

7.6.3 Schedule of task and responsibilities

Table 7.8 Schedule of Task and Responsibilities

Position	Task and Responsibilities
Operations manager	<ul style="list-style-type: none">• To make sure all items in both sets is sufficient• To make sure the quality of the product is in a high quality.• To make sure it operates smoothly.• Prepares and packages sets

7.6.4 Schedule of remuneration


Table 7.9 Schedule of Remuneration


Position	Quantity	Monthly Salary (RM) (A)	EPF (RM) (B)	SOCSSO (RM) (C)	EIS (RM) (D)	Total (A)+(B)+(C)+(D)
Operating Manager	1	1500	195	25.35	2.90	1723.25
TOTAL						1723.25

7.7 Overhead requirement

7.7.1 Operations Overhead (indirect labor/indirect material/insurance/maintenance and utilities)


Table 7.10 Operations Overhead




Overheads	Quantity	Price per unit (RM)	Monthly cost (RM)
Garbage plastic 	3	3.00	9.00

<p>Petrol (Liters per month) (8 times per month)</p> 	139.54	2.15	300
Total			309

7.7.2 List of Other Expenses




Table 7.11 List of Other Expenses

Other expenses	Quantity	Price per Unit	Monthly Cost
<p>Cop</p> 	1	25.00	25.00
<p>Small container</p> 	4	1.00	4.00
<p>Jar</p> 	3	2.50	7.50
<p>Broom</p> 	1	4.4	4.4
<p>Dustpan</p>	1	4.4	4.4

			
<p>Dust bin</p> 	2	15.90	31.80
<p>Stamp</p>  <p><small>*TYPE CONSTRUCTION PAPER'S BEST</small></p>	1	6	6
TOTAL			RM83.10


7.7.3 List of Packaging Cost

Table 7.12 List of Packaging Cost

Types of Packaging Cost	Quantity	Price per unit (RM)	Monthly Cost (RM)
Paper bag () 	180	1.30	234.00
Plastic seal (3"X4") 	3	3.10	6.30
Plastic seal (3"X5") 	2	3.40	6.80
TOTAL			247.10

7.7.4 List of Fixed Asset

Table 7.13 List Fixed Asset

Fixed Asset	Quantity	Price (RM)
Laptop 	1	1500.00
TOTAL		1500.00

7.8 Total Operation Cost

Total Operation Cost = Direct Material Cost (total raw material) + Direct Labor Cost (total remuneration) + Overhead Cost (total operations overhead)

$$\begin{aligned}\text{Total Operation Cost} &= \text{RM } 11255.64 + \text{RM } 1723.25 + \text{RM } 309 \\ &= \text{RM } 13287.89\end{aligned}$$

7.9 Cost per unit

Cost per unit = Total Operations Cost (RM) / Total number of Output (Output per month)

$$\begin{aligned}\text{Cost per unit} &= \text{RM} \\ &13287.89 / 168 \\ &= \text{RM } 79.09\end{aligned}$$

7.10 Productivity Index (PI)

Productivity Index = Total value of Output (Sales forecast per month) / Total Value of input (Total Operation Cost)

$$\begin{aligned}\text{Productivity Index} &= \frac{27384}{13287.89} \\ &= 2.06\end{aligned}$$

7.11 Location Plan

Our business opted to do business in Selangor because of the demographic and geographic segmentation. There are currently 424 mosques

in Selangor so it will give a huge benefit for our business if we operate in Selangor especially in Shah Alam because it is a Selangor geographic center.

7.12 Business and operation hours


Business hour = 6 hours per day (9.00 a.m. until 3.00 p.m.) Operating hour = 8 hours per day (8.00 a.m. until 4.00 p.m.) Working days = 7 days per week (Monday – Sunday)

Suci's company will be open seven days a week, Monday through Friday, from 9 a.m. to 3 p.m. Because this company only has five employees, there will only be one shift per day, with all employees working for seven hours. Each employee's job

and responsibilities will begin when the operation hours begin.

7.13 License, permits, and regulations required.

Table 7.14 License, Permits and Regulations

Type of license	Fees (RM)	Logo
Business License	95	

7.14 Operations Budget

Table 7.15 Operations Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset - Laptop	1500.00		
Working Capital - Raw Materials - Packaging - Total Overheads		11255.64 247.10 309.00	
Other Expenses - Other expenses - License			83.10 95.00
	1500.00	11811.74	178.1
TOTAL		13489.84	

7.15 Implementation Schedule

Table 7.16 Implementation Schedule

Activities	Dateline	Duration
Plan for business - Make survey for the business - Location for the business - Discuss and settle up the rent and agreement for the business office. - Make survey for suppliers that supply our business materials	3 October 2022 - 3 November 2022	2 Month
Application for permits and license	4 November 2022 - 4 December 2022	1 Month
Make account and setup the business for online payment.	5 December 2022 - 12 December 2022	1 Week
Installation of all items needed in the office	13 December 2022 - 3 January 2023	3 Weeks
Make decoration at the premise and start advertising the business	4 March 2023 - 4 April 2023	1 Month

ADMINISTRATION PLAN

8 Administration Plan

8.1 Organizational Chart for Administration and Finance Department

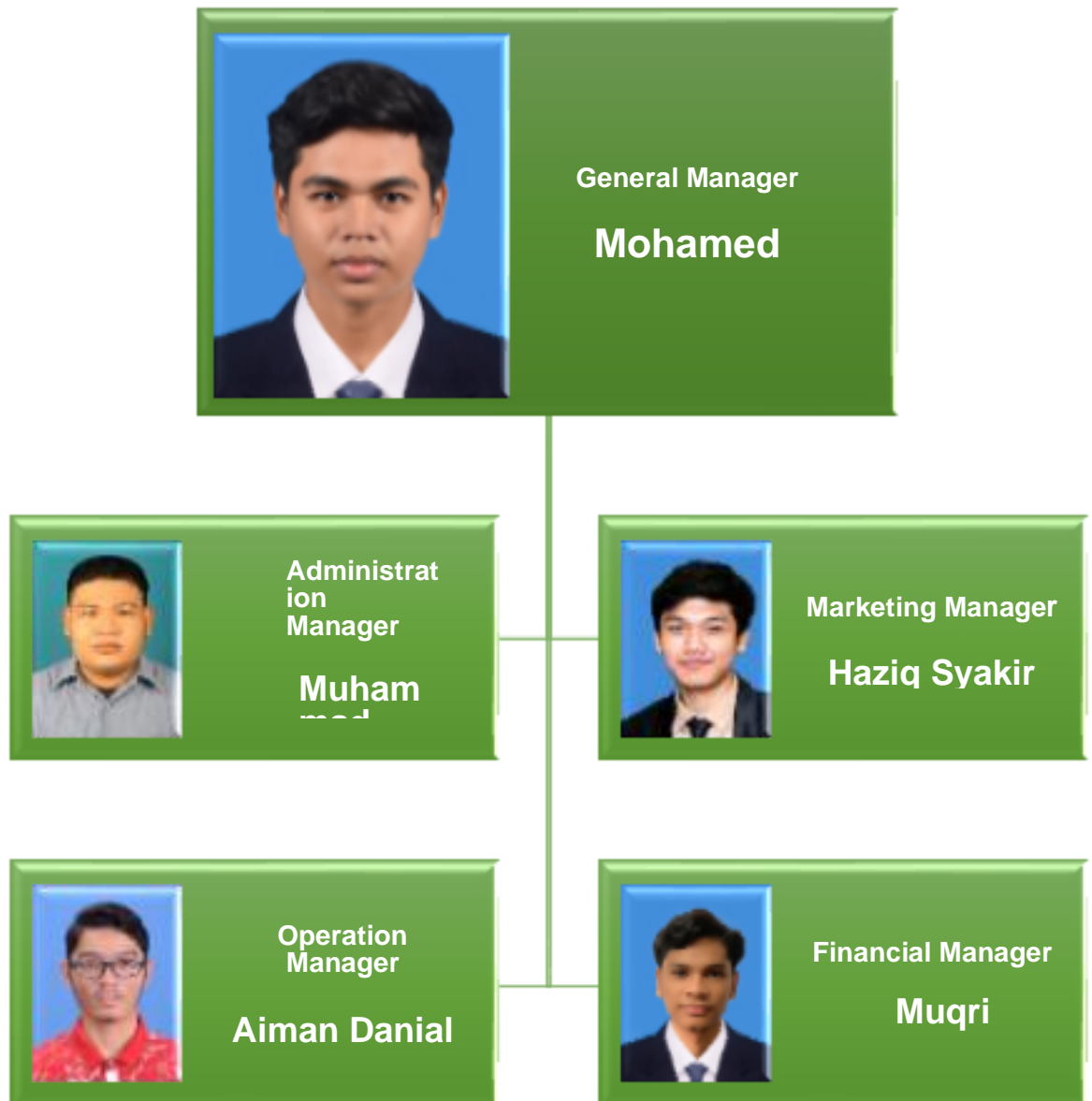


Figure 8.1 Organizational Chart (Head of Department + workers)

8.2 Manpower Planning

Table 8.1 List of Personnel

Position	No of Personnel
General Manager	1
Administration Manager	1
Marketing Manager	1
Operation Manager	1
Financial Manager	1
Total	5

8.3 Schedule of Task and Responsibilities

Table 7.2 Task and Responsibilities

Position	Task and Responsibilities
General Manager	<ul style="list-style-type: none">● Design strategy and set goals for growth.● Control budget and optimize expenses.● Ensure employees are motivated and productive
Administration Manager	<ul style="list-style-type: none">● Plan, coordinate and manage all administrative procedures and system.● Allocate responsibilities and office space.

	<ul style="list-style-type: none"> ● Keep an eye on costs and expenses to help with budget preparation.
Marketing Manager	<ul style="list-style-type: none"> ● Oversee all marketing campaigns for the business or department. ● Implement strategy. ● Promote a business, product, or service.
Operation Manager	<ul style="list-style-type: none"> ● Develop, implement, and review processes and procedures. ● Identify quality control issues and offer ways to improve. ● Assist with budgeting and planning.
Financial Manager	<ul style="list-style-type: none"> ● Provide financial reports and interpret financial information to managerial staff. ● Maintain the organization's financial stability. ● Analyze cost, pricing, variable contributions, sales results, and the business's actual performance.

8.4 Schedule of Remuneration

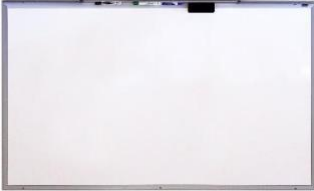
Table 7.3 Schedule of Remuneration

Position	Quantity	Monthly Salary (RM)	EPF (RM)	SOCSSO (RM)	EIS (RM)	Total (RM)
General Manager	1	2000.00	260.00	34.15	3.90	2298.05
Administration Manager	1	1500.00	195.00	25.35	2.90	1723.25
Marketing Manager	1	1500.00	195.00	25.35	2.90	1723.25
Operation Manager	1	1500.00	195.00	25.35	2.90	1723.25
Financial Manager	1	1500.00	195.00	25.35	2.90	1723.25
TOTAL	5	8000.00	1040.00	135.55	15.50	-
SUB TOTAL						9191.05

8.5 Office Furniture and Fittings, Office Equipment,
Office Supplies and Miscellaneous

8.5.1 List of Furniture and Fittings

Table 8.4 List of Office Furniture and Fittings

Type	Quantity	Price/Unit (RM)	Total (RM)
Whiteboard 	1	80.00	80.00
TOTAL			80.00





8.5.2 List of Office Equipment



Table 8.5 List of Office Equipment

Type	Quantity	Price/Unit (RM)	Total (RM)
Laptop 	1	1500.00	1500.00
Printer 	1	150.00	150.00
TOTAL			1650.00

8.5.3 List of Office Supplies



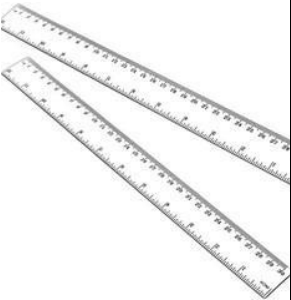
Table 8.6 List of Office Supplies




Type	Quantity	Price/Unit (RM)	Total (RM)
Pen 	25	0.20	5.00
A4 Paper 	2	10.00	20.00
Marker 	3	3.00	9.00
Cellophane tape 	5	1.70	8.50

<p>Stapler Bullet</p> 	2	1.00	2.00
<p>Ink</p> 	1	59.80	59.80
TOTAL			104.30

8.5.4 List of Supplies

Table 8.7 List of Miscellaneous

Type	Quantity	Price/Unit (RM)	Total (RM)
<p>Fire Extinguisher</p> 	1	100.00	100.00
<p>First Aid Kit</p> 	1	60.00	60.00
<p>Ruler</p> 	5	3.00	15.00

<p>Stapler</p> 	1	2.30	2.30
<p>Scissor</p> 	1	2.00	2.00
<p>File</p> 	15	4.00	60.00
Total			239.30

8.5.5 List of Deposits

Table 8.8 List of Deposits

Type	Quantity	Price/Unit (RM)	Total (RM)
Rent	1	2000.00	2000.00
Utilities	1	500.00	500.00
Bank	1	1200.00	1200.00
Total			3700.00

8.6 Administration Budget

Table 8.9 Administration Budget

Item	Fixed Assets (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
Office furniture & fittings	80		
Office equipment	1650		
Working capital			
Remunerations		9191.05	
Office Supply		104.30	
Rental		1000.00	
Utilities (telephone, water, electric)		500.00	
Other Expenses			
Deposit			3700.00
Miscellaneous			283.30
SUB TOTAL	1730.00	10795.35	3983.30
TOTAL			16508.65

FINANCIAL PLAN

9 Financial Plan

9.1 Operating Budget

9.1.1 Administrative Department budget

Table 9.1 Administrative

ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Land & Building	-			-
Office furniture & fittings	80			80
Office equipment	1,650			1,650
	-			-
	-			-
<i>Working Capital</i>				
Remuneration		9,191		9,191
Rental		1,000		1,000
Utilities		500		500
Office supplies		104		104
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			283	
Deposit (rent, utilities, etc.)			3,700	3,700
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	1,730	10,795	3,983	16,225

9.1.2 Marketing Department

Table 9.2 Marketing Budget

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
	-			-
	-			-
	-			-
	-			-
<i>Working Capital</i>				
Business card		8		8
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licenses			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	-	8	-	8

9.1.3 Operations Department

Table 9.3 Operations budget

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Laptop	1500			1,500
				-
				-
				-
<i>Working Capital</i>				
Raw Materials & Packaging		11,503		11,503
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		-		-
Total Overheads		309		309
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			83	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			95	95
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	1,500	11,812	178	13,407

9.2 Project Implementation Cost and Sources of Finance

Table 9.4 Project Implementation Cost and Sources of Finance

SUCI					
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE					
Project Implementation Cost			Sources of Finance		
Requirements	Cost	Loan	Hire-Purchase	Own Contribution	
			Cash		Existing F. Assets
Fixed Assets					
Land & Building					
Office furniture & fittings	80			80	
Office equipment	1,650			1,650	
	1,500			1,500	
Working Capital	1	months			
Administrative	10,795	0		10,795	
Marketing	8			8	
Operations	11,812	0		11,812	
Pre-Operations & Other Expenditure	4,161	0		4,161	
Contingencies	10%			3,001	
TOTAL	33,007	0		33,007	

9.3 Fixed Asset Depreciation Schedule

Table 9.5 Depreciation Schedules

SUCI DEPRECIATION SCHEDULES							
Fixed Asset Cost (RM)		Office furniture & fittings		Fixed Asset Cost (RM)		Office equipment	
Method		80		1,650		1,650	
Economic Life (yrs)		Straight Line		10		Straight Line	
10		10		10		10	
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	80		-	-	1,650
1	8	8	72	1	165	165	1,485
2	8	16	64	2	165	330	1,320
3	8	24	56	3	165	495	1,155
4	8	32	48	4	165	660	990
5	8	40	40	5	165	825	825
6	8	48	32	6	165	990	660
7	8	56	24	7	165	1,155	495
8	8	64	16	8	165	1,320	330
9	8	72	8	9	165	1,485	165
10	8	80	-	10	165	1,650	-

9.4 Loan and Hire Purchase Depreciation Schedule

Table 9.6 Loan and Hire-purchase Amortization Schedules

SUCI									
LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES									
LOAN REPAYMENT SCHEDULE					HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount		0			Amount				
Interest Rate		5%			Interest Rate		5%		
Duration (yrs)		5			Duration (yrs)		5		
Method		Baki Tahunan							
Ye ar	Principal	Interest	Total Payment	Principal Balance	Ye ar	Principal	Interest	Total Payment	Principal Balance
	-	-		0		-	-		-
1	0	0	0	0	1	-	-	-	-
2	0	0	0	0	2	-	-	-	-
3	0	0	0	0	3	-	-	-	-
4	0	0	0	0	4	-	-	-	-
5	0	0	0	-	5	-	-	-	-
6	0	0	-	-	6	-	-	-	-
7	0	0	-	-	7	-	-	-	-
8	0	0	-	-	8	-	-	-	-
9	0	0	-	-	9	-	-	-	-
10	0	0	-		10	-	-	-	-

9.5 Proforma Cashflow Statement

Table 9.7 Cashflow ProForma Statement

**SUCI
CASH FLOW PRO FORMA STATEMENT**

MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
<u>CASH INFLOW</u>																
Capital (Cash)	33,007													33,007		
Loan	0													0		
Cash Sales		27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	328,608	361,469	377,899
Collection of Accounts Receivable																
TOTAL CASH INFLOW	33,007	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	27,384	361,615	361,469	377,899
<u>CASH OUTFLOW</u>																
Administrative Expenditure																
Remuneration		9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	110,293	121,322	127,388
Rental		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	13,200	13,860
Utilities		500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,600	6,930
Office supplies		104	104	104	104	104	104	104	104	104	104	104	104	1,252	1,377	1,446
Marketing Expenditure																
Business card		8	8	8	8	8	8	8	8	8	8	8	8	96	106	111
Operations Expenditure																
Cash Purchase		11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	11,503	138,033	151,840	174,616

Payment of Account Payable																	
Carriage Inward & Duty																	
Salaries, EPF & SOCSO																	
Total Overheads		309	309	309	309	309	309	309	309	309	309	309	309	3,708	4,079	4,283	
Other Expenditure		366												366	403	423	
Pre-Operations																	
Deposit (rent, utilities, etc.)	3,700													3,700			
Business Registration & Licences	95													95			
Insurance & Road Tax for Motor Vehicle																	
Other Pre-Operations Expenditure																	
Fixed Assets																	
Purchase of Fixed Assets - Land & Building																	
Purchase of Fixed Assets - Others	3,230													3,230			
Hire-Purchase Down Payment																	
Hire-Purchase Repayment:																	
Principal																	
Interest																	
Loan Repayment:																	
Principal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tax Payable													0	0	0	0	
TOTAL CASH OUTFLOW	7,025	22,981	22,615	22,615	22,615	22,615	22,615	22,615	22,615	22,615	22,615	22,615	22,615	278,773	298,926	329,056	
CASH SURPLUS (DEFICIT)	25,982	4,403	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	82,843	62,543	48,843	
BEGINNING CASH BALANCE		25,982	30,385	35,154	39,922	44,691	49,460	54,229	58,998	63,767	68,536	73,305	78,074		82,843	145,386	
ENDING CASH BALANCE	25,982	30,385	35,154	39,922	44,691	49,460	54,229	58,998	63,767	68,536	73,305	78,074	82,843	82,843	145,386	194,229	

9.6 Proforma Income Statement

Table 9.8 Proforma Income Statement

SUCI PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	328,608	361,469	377,899
Less: Cost of Sales			
Opening stock		16,430	18,073
Purchases	138,033	151,840	174,616
less: Ending Stock	16,430	18,073	18,895
Carriage Inward & Duty			
	121,603	150,197	173,794
Gross Profit	207,005	211,272	204,105
Less: Expenditure			
Administrative Expenditure	129,544	142,499	149,624
Marketing Expenditure	96	106	111
Other Expenditure	366	403	423
Business Registration & Licences	95		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure			
Interest on Hire-Purchase			
Interest on Loan	0	0	0
Depreciation of Fixed Assets	387	387	387
Operations Expenditure	3,708	4,079	4,283
Total Expenditure	134,197	147,473	154,828
Net Profit Before Tax	72,808	63,799	49,278
Tax	0	0	0
Net Profit After Tax	72,808	63,799	49,278
Accumulated Net Profit	72,808	136,607	185,885

9.7 Proforma Balance Sheet

Table 9.9 Proforma Balance Sheet

SUCI PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Office furniture & fittings	72	64	56
Office equipment	1,485	1,320	1,155
Laptop	1,286	1,071	857
	2,843	2,455	2,068
Current Assets			
Stock of Raw Materials	0	0	0
Stock of Finished Goods	16,430	18,073	18,895
Accounts Receivable			
Cash Balance	82,843	145,386	194,229
	99,273	163,459	213,124
Other Assets			
Deposit	3,700	3,700	3,700
TOTAL ASSETS	105,815	169,614	218,892
Owners' Equity			
Capital	33,007	33,007	33,007
Accumulated Profit	72,808	136,607	185,885
	105,815	169,614	218,892
Long Term Liabilities			
Loan Balance	0	0	0
Hire-Purchase Balance			
	0	0	0
Current Liabilities			
Accounts Payable			
TOTAL EQUITY & LIABILITIES	105,815	169,614	218,892

9.8 Financial Ratio Analysis

9.8.1 Liquidity Ratios

9.8.1.1 Current Ratios

Table 9.10 Current Ratios

YEAR	CURRENT RATIO	GRAPH
1	0	
2	0	
3	0	

9.8.1.2 Quick Ratios

Table 9.11 Quick Ratios

YEAR	CURRENT RATIO	GRAPH
1	0	
2	0	
3	0	

9.8.2 Efficiency Ratios

9.8.2.1 Inventory Turnover Ratios

Table 9.12 Inventory Turnover

YEAR	IVENTORY TURNOVER	GRAPH
1	14.8	<p>The graph shows a significant decrease in inventory turnover from Year 1 to Year 2, followed by a slight increase in Year 3. The data points are: Year 1: 14.8, Year 2: 8.71, Year 3: 9.4.</p>
2	8.71	
3	9.4	

9.8.3 Profitability Ratios

9.8.3.1 Gross Profit Margin

Table 9.13 Gross Profit Margin

YEAR	GROSS PROFIT MARGIN (%)	GRAPH
1	62.99	<p>The graph shows a sharp decline in gross profit margin from Year 1 to Year 2, with a partial recovery in Year 3. The data points are: Year 1: 62.99, Year 2: 41.55, Year 3: 46.</p>
2	41.55	
3	46	

9.8.3.2 Net Profit Margin

Table 9.14 Net Profit Margin

YEAR	NET PROFIT MARGIN (%)	GRAPH								
1	68.81	<p>NET PROFIT MARGIN</p> <table border="1"> <thead> <tr> <th>YEAR</th> <th>NET PROFIT MARGIN (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>22.16</td> </tr> <tr> <td>2</td> <td>17.65</td> </tr> <tr> <td>3</td> <td>13.04</td> </tr> </tbody> </table>	YEAR	NET PROFIT MARGIN (%)	1	22.16	2	17.65	3	13.04
YEAR	NET PROFIT MARGIN (%)									
1	22.16									
2	17.65									
3	13.04									
2	37.61									
3	22.51									

9.8.3.3 Return on Assets

Table 9.15 Return on Assets

YEAR	RETURN ON ASSETS (%)	GRAPH								
1	68.81	<p>RETURN ON EQUITY</p> <table border="1"> <thead> <tr> <th>YEAR</th> <th>RETURN ON EQUITY (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>68.81</td> </tr> <tr> <td>2</td> <td>37.61</td> </tr> <tr> <td>3</td> <td>22.51</td> </tr> </tbody> </table>	YEAR	RETURN ON EQUITY (%)	1	68.81	2	37.61	3	22.51
YEAR	RETURN ON EQUITY (%)									
1	68.81									
2	37.61									
3	22.51									
2	37.61									
3	22.51									

9.8.3.4 Return on Equity

Table 9.16 Return on Equity

YEAR	RETURN ON EQUITY (%)	GRAPH								
1	60	<p>RETURN ON EQUITY</p> <table border="1"> <caption>Data for Return on Equity Graph</caption> <thead> <tr> <th>Year</th> <th>Return on Equity (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>69</td> </tr> <tr> <td>2</td> <td>38</td> </tr> <tr> <td>3</td> <td>23</td> </tr> </tbody> </table>	Year	Return on Equity (%)	1	69	2	38	3	23
Year	Return on Equity (%)									
1	69									
2	38									
3	23									
2	31									
3	15									

9.8.4 Solvency Ratios

9.8.4.1 Debt to Equity

Table 9.17 Debt to Equity

YEAR	DEBT TO EQUITY	GRAPH								
1	0	<p>DEBT TO EQUITY</p> <table border="1"> <caption>Data for Debt to Equity Graph</caption> <thead> <tr> <th>Year</th> <th>Debt to Equity Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0</td> </tr> <tr> <td>2</td> <td>0</td> </tr> <tr> <td>3</td> <td>0</td> </tr> </tbody> </table>	Year	Debt to Equity Ratio	1	0	2	0	3	0
Year	Debt to Equity Ratio									
1	0									
2	0									
3	0									
2	0									
3	0									

9.8.4.2 Dept to Assets

Table 9.18 Debt to Assets

YEAR	DEBT TO ASSETS	GRAPH
1	0	
2	0	
3	0	

9.8.4.3 Time Interest Earned

Table 9.19 Time Interest Earned

YEAR	TIME INTEREST EARNED	GRAPH
1	0	
2	0	
3	0	

BUSSINESS MODEL CANVAS

Table 10.1 Business Model Canvas

Key Partners <ul style="list-style-type: none"> • Government • Supplier • The mosque 	Key Activities <ul style="list-style-type: none"> • Managing payments • Processing orders • Delivering products • Purchasing stock 	Value Propositions <ul style="list-style-type: none"> • Serve a complete funeral set • Make funeral process easier. • Deliver funeral set to customers. 	Customer Relationships <ul style="list-style-type: none"> • WhatsApp • Telegram • Call 	Customer Segments <ul style="list-style-type: none"> • Gender male/female • Age 18 and above • Muslim • Area Selangor and Wilayah Persekutuan
	Key Resources <ul style="list-style-type: none"> • Business Capital • Partner • Asset 		Channels <ul style="list-style-type: none"> • WhatsApp • Telegram • Call 	

Cost Structure

- **MARKETING**
 - Business card
- **Administration**
 - Remuneration
 - Rental
 - Utilities
 - Office supplies
- **Operation**
 - Raw Materials & Packaging
 - Business Registration & Licenses
 - Total Overheads

Revenue Streams

- Delivery charges
- Funeral

CONCLUSION

11 CONCLUSIONS

In conclusion, Suci funeral set is a business that sells a complete set to manage a funeral that can help ease people in the process. We are extremely grateful that we will be able to complete this business plan. The challenges are constant, but without challenge we believe this business will not grow. We hope that our business will continue to grow smoothly in the future. The main goal of our business is not 100 percent profit, but our main goal is to help people and do good deed.

We also hope that with our passion and hard work it will help us achieve our business vision. Funeral set management is a unique business that not many people want to try, but if you think about all the time that the customers can save by using our product it is a great business. Our office location is at a very strategic location as it is near the highway exits. This will allow us to deliver the sets faster to our customers. To end the conclusion, this business is profitable and this business can continue.

APPENDICES

PARTNERSHIP AGREEMENT