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TEKNOLOGI  
MARA

Cawangan Johor  
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ENT300

FUNDAMENTALS OF ENTREPRENEURSHIP

ASSIGNMENT 3  
BUSINESS PLAN



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## **EXECUTIVE SUMMARY**

Papamal Popialicious is a shop that sells modern versions of popiah which is Malaysia's famous food. The product that we made is from the high quality ingredients that can attract the customers to buy the products. Our primary strategy and aim is to be a famous producer of Popia Carbonara flavours and open more branches throughout Malaysia. Our target customers are people who live around our shop since our shop is near to residential areas which are young ages, parents, students and citizens. Papamal Popialicious is basically a food industry business which offers traditional foods, such as popia with modern flavours which is Carbonara. The popia that we sell have two types, which are "Ready to eat" and the frozen ones, which you want to buy in large quantities or for whoever wants to be a dropship for our product. We are always looking for our customers' satisfaction towards our product and try to improve and maintain our product quality. Since our product is instant and easy to bring and eat anywhere, our target customer is students or parents who are busy preparing something to eat. In addition, nowadays there are many cases about food quality that can lead to food poisoning if we do not take it seriously. So we see this is our opportunity to grab chances in order to gain customers by selling high quality products. Our business is run by four main workers which are General Manager, Financial Manager, Administration Manager and Marketing Manager.



# **CHAPTER 1.0: INTRODUCTION**

## **CHAPTER 2.0: ADMINISTRATION PLAN**

## **2.1 INTRODUCTION TO THE ORGANISATION**

### **VISION**

- Papamal Popialicious Enterprise inspires to be a leading food manufacturing company that offers delicious, nutritional and affordable food for customer consumption.
- To be well-known Popiah entrepreneur

### **MISION**

- Strengthening the business and ensuring our business and product is well known by customers from various states. Able to open the branches throughout Malaysia.
- To be a sustainable company with strong values and adequate for profitability that meet the needs of our customer working efficiently and good quality production providing delicious, healthy, affordable and practical food.

### **MOTTO**

- FAST, FRESH, FLAVOURFUL!

### **OBJECTIVE**

- To provide high quality product and good customer service
- To provide excellent, friendly and fast service to our customers.
- To give delicious food with large portions at a reasonable price.
- To take good care of our employees by giving staff meals and the best employee reward.

## **SHORT TERM GOALS**

- To provide good customer service to our customers.
- To enhance advertisement strategies to obtain new clients.
- To ensure the quality of our product at very high quality.

## **LONG TERMS GOALS**

- To open a new branch at a new location to expand the business.
- To maintain a stable profit to create employment opportunities for people in the area.
- To increase the diversity of our product.

## **BUSINESS LOGO AND DESCRIPTION**



*Figure 2.1 PapaMal Popialicious Company's Logo*

PapaMal Popialicious Company was originated from our general manager which is Ikmal. Most people call him Mal as nickname. The recipe of the carbonara popiah filling also Ikmal provided. Children that know Ikmal will always call him as PapaMal as calling name. Slowly, that name became norm to Ikmal to be call PapaMal. The children said that they call him that because our general manager like to nagging to them like as his children and that is why they call him that. General Manager also doesn't care about the name given as he also taken granted to assume them like his children. That is why the store was given that name based on our general manager.

## 2.2 ORGANIZATION CHART

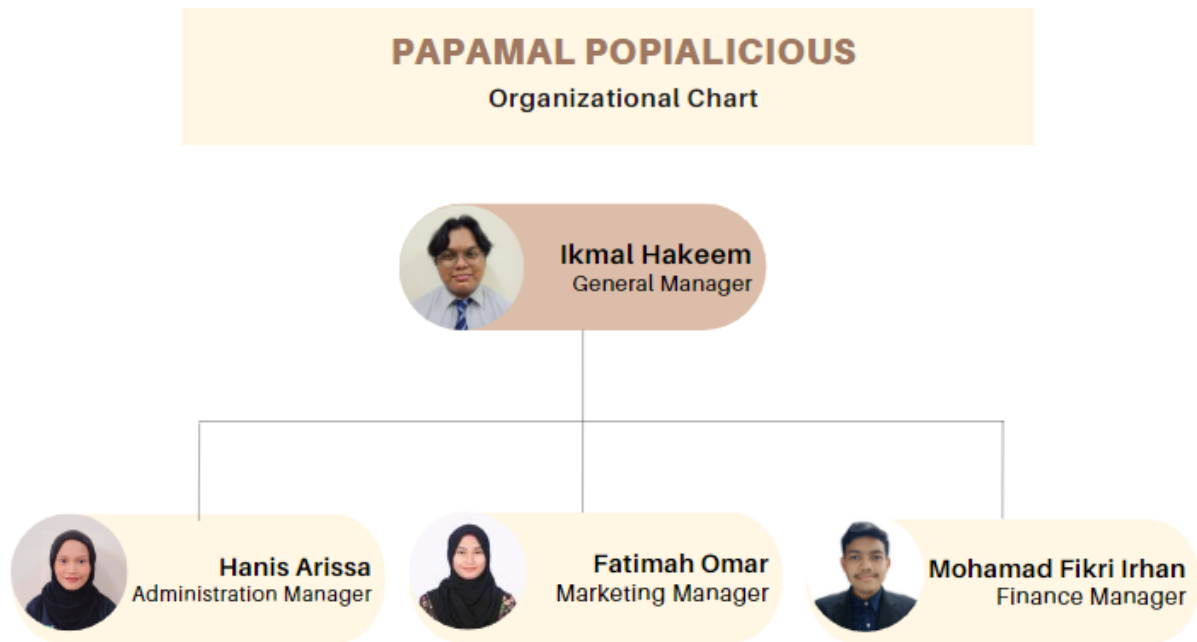


Figure 2.2 Organization chart for PapaMal Popialicious Partnership Company

## 2.3 ADMINISTRATION PERSONNEL

Table 1: List of Administration Personnel

Position	Number of Personnel
General Manager	1
Marketing Manager	1
Finance Manager	1
Administration Manager	1
Cashier	1
Chef	3
Waiter	1
<b>Total</b>	<b>9</b>

**Table 2: Schedule of Tasks and Responsibilities**

Position	Task and Responsibilities
General Manager	<ul style="list-style-type: none"> <li>● To monitor and plan strategic progress of the business.</li> <li>● Overseeing daily business operations.</li> <li>● Able to handle difficult situations and provide solutions.</li> <li>● Maintain good communications skills and relationships with suppliers.</li> <li>● Ensure all activities run smoothly.</li> </ul>
Marketing Manager	<ul style="list-style-type: none"> <li>● Doing promotions to ensure sales reach the objectives.</li> <li>● Prepare marketing analysis and observe the strategic location to expand the business.</li> <li>● Evaluate and maintain marketing strategy.</li> <li>● Find our strategy to increase the sales</li> </ul>
Finance Manager	<ul style="list-style-type: none"> <li>● Manage cash flow, loss account and balance sheet for the company.</li> <li>● Preparing business financial statements, activity reports and forecasts.</li> <li>● Analysing the financial from marketing budgets, operating budgets and administration budgets.</li> <li>● Responsible for the entire activities that involve the company finance.</li> </ul>
Administration Manager	<ul style="list-style-type: none"> <li>● Maintain administrative staff by interviewing and training the workers.</li> <li>● Take care of the employees' welfare.</li> <li>● Help the general manager and plan systematic management.</li> <li>● Ensure a well-maintained facility.</li> </ul>
Cashier	<ul style="list-style-type: none"> <li>● Processing cash, debit, credit and check transactions using a cash register or other point-of-sale system in a retail environment.</li> <li>● Balancing the cash register.</li> <li>● Making change.</li> <li>● Recording purchases.</li> <li>● Processing returns.</li> <li>● Scanning items for sale.</li> </ul>
Chef	<ul style="list-style-type: none"> <li>● Study each recipe and gather all necessary ingredients.</li> </ul>

	<ul style="list-style-type: none"> <li>• Cook food in a timely manner.</li> <li>• Delegate tasks to kitchen staff.</li> <li>• Ensure compliance with all health and safety regulations within the kitchen area</li> </ul>
Waiter	<ul style="list-style-type: none"> <li>• Welcoming and seating guests.</li> <li>• Taking guest orders.</li> <li>• Communicating effectively to the kitchen.</li> <li>• Memorising the menu and offering recommendations to upsell appetisers, desserts, or drinks.</li> </ul>

Table 3: Schedule of Remuneration

Position	No. of staff	Monthly salary (RM) (A)	EPF (RM) (13%) (B)	SOCSSO (RM) (1.75%) (C)	Total (A + B+ C)
General Manager	1	2300	299	40.25	2639.25
Marketing Manager	1	1800	273	36.75	2409.75
Finance Manager	1	1800	273	36.75	2409.75
Administration Manager	1	1800	273	36.75	2409.75
Cashier	1	1100	143	19.36	1262.36
Chef	3	1300	169	22.88	1491.88 (3)
Waiter	1	1100	143	19.36	1262.36
<b>TOTAL</b>					<b>18,131.22</b>

## 2.4 OFFICE EQUIPMENT AND SUPPLIES

### List of Office Equipment & Supplies

#### Office Room

OFFICE ROOM			
ITEM	QUANTITY	PRICE PER UNIT (RM)	TOTAL COST (RM)
EQUIPMENT			
Air-Conditioner (Wall Mounted, 1.0HP)	1	1,049.00	1,049.00
Computer set	1	2,275.00	2,275.00
Printer	1	350.00	350.00
Fax machine	1	750.00	750.00
Wireless Router (Wi-Fi)	1	12900	129.00
Telephone	1	179.00	179.00
Total for Office Equipment			4,732.00
SUPPLIES			
A4 Paper Box	2	65.00	130.00
Calculator	1	35.00	35.00
Whiteboard	1	120.00	120.00
Markers	3	3.00	6.00
Stationery Set (Pen, Pencil, Ruler, Eraser, Correctioner, Paper clip)	2	15.00	30.00
Total for Office Supplies			321.00
Other Expenditure			100.00
TOTAL			5,153.00



FURNITURE & FITTING			
ITEM	QUANTITY	PRICE PER UNIT (RM)	TOTAL COST (RM)
Office Table and Chair Set (1+2 seater)	1	600.00	500.00
Cabinet	2	250.00	500.00
Carpet (100 square feet)	1	200.00	200.00
TOTAL			1,200.00

## 2.5 Administrative Budget

<b>ADMINISTRATIVE BUDGET</b>			
<b>ITEM</b>	<b>FIXED ASSETS (RM)</b>	<b>WORKING CAPITAL (RM)</b>	<b>OTHER EXPENSES (RM)</b>
<b>FIXED ASSETS</b>			
Furniture and fittings	1,200.00		
Office equipment	5,153.00		
Renovation	15,000.00		
<b>WORKING CAPITAL</b>			
Rent		2,500.00	
Utilities		850.00	
Salaries, EPF, & SOCSO		8,721.00	
<b>OTHER EXPENSES</b>			
Deposit (Rent, utilities, etc.)			3,500.00
SSM License			60.00
Other Expenditure -			500.00
<b>TOTAL</b>	<b>21,353.00</b>	<b>12,071.00</b>	<b>4,060.00</b>
<b>GRAND TOTAL</b>	<b>37,484.00</b>		

# **CHAPTER 3.0: MARKETING PLAN**

### **3.1 INTRODUCTION TO MARKETING**

The definition of marketing is "satisfying needs and wants through an exchange mechanism." Another definition of marketing is the process of organising and carrying out the creation, pricing, promotion, and distribution of concepts, products, and services to create transactions that satisfy needs at both personal and business objectives. One well-known marketing expert claimed that marketing is the creation and delivery of living standards. One of the most important components of running a business is without a doubt marketing. A business may never achieve its goals without a strong marketing plan, wasting resources like time, money, and effort. Since marketing is essential to business success, we must use a marketing plan as the cornerstone for carrying out a marketing strategy.

To aid in the expansion of the business, PapaMal Popialicious Enterprise has developed marketing techniques. We have a choice of popiah designs to choose from in order to satisfy the needs of our clients. We selected a profitable price, enticing promotions, a prime location, and top-notch customer service in order to expand our company.

#### **3.1.1 MARKETING OBJECTIVES**

1. To ensure customers buy our PapaMal Popialicious repeatedly.
2. To ensure PapaMal Popialicious Enterprise will reach the goals of the target market and our sales budget.
3. To increase profits to the company by deducting unnecessary expenses.
4. To achieve a 30% market share for the popia product in the future.
5. To receive good feedback from our customers.
6. To ensure that Papamal Popialicious are well-known among 20% of Pasir Gudang community within 9 months.

### 3.2 SERVICE DESCRIPTION

The "popiah" that is the core of our main product is a classic dish, but we add other flavours and tastes to make it more intriguing. Numerous people are aware that Popiah only received plain and sambal-flavoured food. In order to make our popiah generally recognised and to draw in more clients, including adults and teenagers, we at PapaMal Popia Enterprise selected a few of the well-known and popular flavours that suit the taste buds of the modern people nowadays. New and well-known foods like strawberry, chocolate, and caramel are now more popular and pique people's curiosity. With a carbonara filling, we sell our popiah to make it more enticing and delectable.



Figure 3.1 PapaMal Popialicious Company's Logo

The proposed product	Popiah (springrolls) with carbonara fillings
Product name	Papamal favourite carbonara popiah
Selling price	RM 15 (per box)
Product features	Freshly made popiah that using spring rolls and filled with carbonara could give the taste of crispy and flaky on the outside, and creamy and melty on the inside.
Product benefits	Able to attract all customers from kids to adults, with affordable price and unique taste.
Product uniqueness	<ul style="list-style-type: none"> <li>● Popiah that is freshly made when requested</li> <li>● Packaging that is trendy and durable</li> <li>● Price that is super affordable and worth the quality.</li> </ul>

Our main target market is the residence in that area which is Bandar Seri Alam, Pasir Gudang. We would like to provide instant food to them because currently there is a lack of snack stalls in that particular area. Therefore, the residents can enjoy our popiah despite having the same food every day. They can have “Popia Carbonara” as breakfast and during tea time, either at house, workplace, or schools or even everywhere they are since the packaging is customer friendly and the food is easy to bring anywhere.

Our shop will provide a good quality and delicious popia carbonara to the people in the area. The customers that visit our shop are able to enjoy the food while bringing the frozen popia carbonara so they can have the popia at any time of their convenience. Various benefits could be obtained by the customer based on our motto which is fast, fresh and flavorful. Our fast service will ensure the satisfaction of our customers because they can enjoy the food that is served within a short period of time. Our popia carbonara is prepared by using fresh ingredients and the quality of our product is ensured to be at an optimum quality. Since customer satisfaction is our number one priority, we will do our best to serve for the best. Our shop is located strategically nearby shop lots and residential areas where it can be seen easily from the main road. Moreover, we also provide delivery service to our customers who want to buy popia carbonara without needing to hustle on the road. We operate from Tuesday to Sunday, we will close on Monday since our sales are the lowest on that day. Apart from that, we will operate 8 hours per day from 9 A.M to 6 P.M. In a nutshell, our customer satisfaction is the number one priority for this business to ensure we can run the business in a long time.

### **3.3 Target Market**

By using a strategy called market segmentation, businesses may break down the consumer base into smaller groups based on factors like region, income level, and shared traits like age and hobbies. The goal of segmentation is to adapt marketing initiatives to your ideal customer profile (ICP), i.e., the customers most likely to purchase the goods or service. Because they enable business to identify the target market and categorise users of a product or service, segmentation strategies

are important profit drivers. Then you can deliver the customization that 73% of consumers now demand from brands. using the appropriate channel and timing to deliver the appropriate message.

Businesses can access new markets with the use of market segmentation. Create products that address consumer pain points, improve sales procedures, boost email and marketing through social media revenue, and increase customer loyalty. With the use of market segmentation, businesses may categorise potential clients for any good or service and target them with more specialised advertising campaigns that address their particular demands. A proper marketing segmentation approach can lower client acquisition costs, increase marketing ROI, and reach new markets.

### **1. Geography (district, state, country, climate)**

We decided to launch our business in Bandar Seri Alam, Masai, Johor. Our company selected this location because it is accessible to other cities like Johor Bahru and Gelang Patah. In addition, Bandar Seri Alam is a bustling town where students from Politeknik, UiTM, and UniKL can be spotted as well as industrial workers that work in the nearby plant area. People can visit us easily by stopping by our shop. It is also close to the people who live in the housing neighbourhood. As a result, the neighbourhood may promptly visit our shops to purchase our products.

### **2. Demographic (age, occupation, gender, education, income, family)**

Malaysia's largest industrial zone is Pasir Gudang. It is the main manufacturing hub of the nation and is situated in Johor. Several global firms from different industries, including electronics, automotive, and chemical, have offices on the estate. There are roughly 100,000 people living there, and it covers an area of 813 hectares (inclusive of the workers). 2,700 hectares of land make up the estate's entire area, and RM2.4 billion (US\$638 million) worth of investments are made there. Unlike Kuala Lumpur, where the average household income is between RM10 and RM12,000, this city's average monthly income might be as low as RM4,000 ((Gill, H. S. (n.d.). *Pasir Gudang - Home*. <https://www.abilik.my/blog/article/pasir-gudang-b40>)

### 3. Psychographic (status, preferences, hobbies, loyalty to product)

The market is divided into groups using psychographic segmentation, which takes into account the customers' lifestyles. How people live their lives can be determined using the activity, interest, and opinion survey (AIO). It examines a variety of factors, like attitudes, expectations, and other behaviours, that may influence consumer behaviour. The fact that Pasir Gudang residents are conditioned to living in such a congested environment has had an effect on their health, social life, and other facets of life. Based on observations that have been made, people in Pasir Gudang love to eat local food and support local products. The local stalls here are very busy because it is filled with people who want to purchase their food products that include local dishes, drinks and local desserts.

Market Segment	Population	Target Market (%)	Target Market
Teenagers	89,783	2%	1,795
Families	303,304	5%	15,165
Adult	140,781	3%	4,223
TOTAL	533,868	10%	31,250

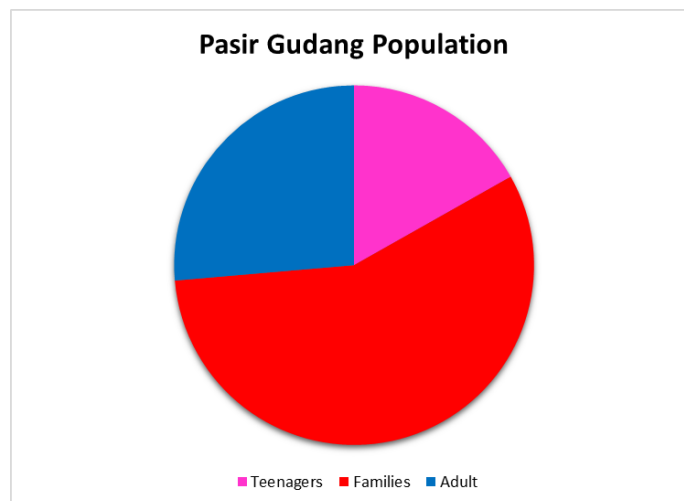


Figure 3.2 Pie chart of Population Distribution In Pasir Gudang



### 3.4 Market Trend & Market Size

#### Market trend

Consumer trend analysis investigates the variables that influence the purchase of a product. Understanding consumer demands, behaviour, and the factors that affect purchasing decisions. The population in Pasir Gudang majority consist of single industrial workers that often opt to buy ready made food to buy after ending their shift. Due to their busy working nature, they are likely to purchase the frozen carbonara since it is a convenient way for them to eat delicious and healthy snacks.

#### Market size

Total population of targeted customer area in Pasir Gudang

Total Population of Pasir Gudang	533,868
Expected Market Size	10%
Expected People	53,386

### 3.5 Competition

Competitor	Strengths	Weaknesses
Kudap-kudap	<ul style="list-style-type: none"> <li>• Wide range of popia varieties</li> <li>• Beautiful popia</li> </ul>	<ul style="list-style-type: none"> <li>• Expensive price</li> <li>• Late service</li> </ul>
De Tasik Roja'licious	<ul style="list-style-type: none"> <li>• Fast service</li> <li>• Cheap price</li> </ul>	<ul style="list-style-type: none"> <li>• Little toppings</li> <li>• Unfriendly service</li> </ul>
Mika's Popnana	<ul style="list-style-type: none"> <li>• Cheap price</li> <li>• Delicious product</li> </ul>	<ul style="list-style-type: none"> <li>• Pack with people</li> <li>• Long queue</li> </ul>
Popinara	<ul style="list-style-type: none"> <li>• Wide variety of popia</li> <li>• Cheap price</li> </ul>	<ul style="list-style-type: none"> <li>• Little toppings</li> <li>• Late service</li> </ul>

### 3.6 Market Share

The market share of a product indicates how much more popular it is with consumers than competing goods. Typically, a larger market share results in increased sales, less work to sell more, and a high barrier to entrance for rival businesses. If the market grows, the leader will benefit more than the rest if they have a larger market share. Additionally, a market leader is defined by market share, and must develop the market in order to sustain its position as the industry's top player. A company's market share is measured by how much of a customer's overall purchases of a good or service goes to that business. In other words, if 100 soaps are purchased by consumers as a whole, and 40 of those 100 soaps come from one company, that company has a 40% market share.

Competitor	Market Share (%)	Market Share Yearly (RM)
Kudap-kudap	35	1,968,750.00
De Tasik Roja'licious	30	1,687,500.00
Mika's Popnana	20	1,125,000.00
Popinara	15	843,750.00
Total	100	5,625,000.00

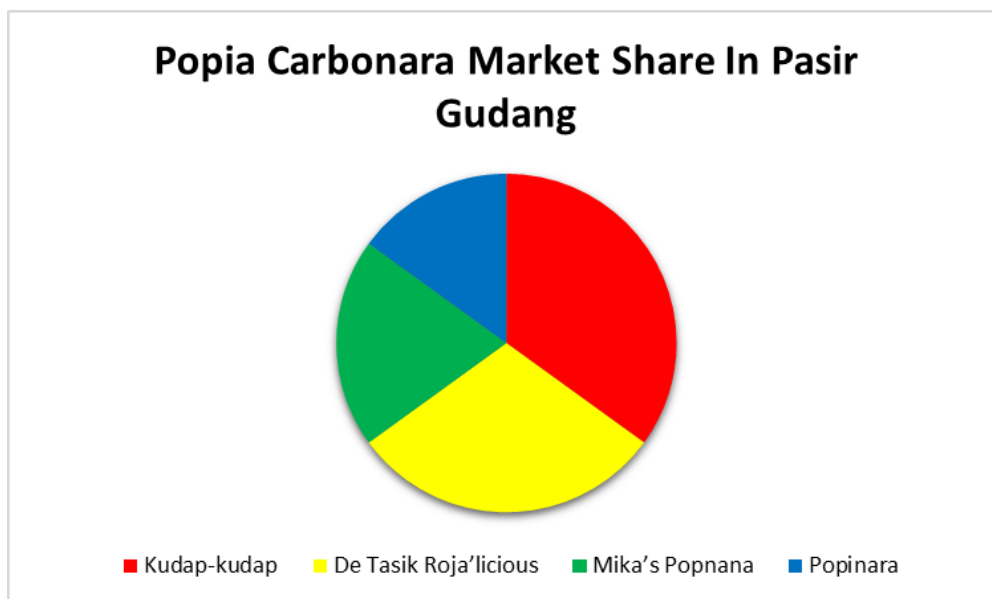


Figure 3.3 Pie chart of Popia Carbonara Market Share In Pasir Gudang

- The market share after the entrance of Papamal Popialicious into the business

Competitor	Old Market Share (%)	Loss of Market Share (%)	New Market Share (%)	New Market Share yearly (RM)
Kudap-kudap	35	1.3	33.25	1,870,312.50
De Tasik Roja'licious	30	1.1	28.50	1,603,125.00
Mika's Popnana	20	0.7	19.00	1,068,750.00
Popinara	15	0.6	14.25	801,562.50
PapaMal Popialicious	-	-	5.00	281,250.00
Total	100	10	100	5,625,000.00

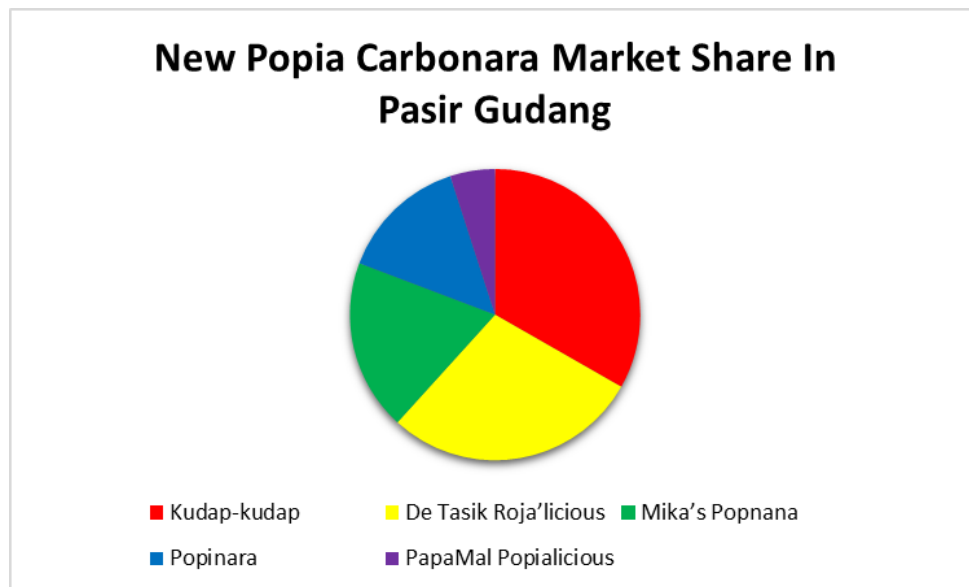


Figure 3.4 Pie chart of New Popia Carbonara Market Share In Pasir Gudang after PapaMal Popialicious entry

### 3.7 Sales Forecast

Sale Projection/ Forecast		
Year	Month	Sale Collection (RM)
2023	Month 1	23,437.50
	Month 2	23,437.50
	Month 3	23,437.50
	Month 4	23,437.50
	Month 5	23,437.50
	Month 6	23,437.50
	Month 7	23,437.50
	Month 8	23,437.50
	Month 9	23,437.50
	Month 10	23,437.50
	Month 11	23,437.50
	Month 12	23,437.50
2023	Total Year 1	281,250.00
2024	Total Year 2 (Increase by 2%)	286,875.00
2025	Total Year 3 (Increase by 3%)	295,481.25

### 3.8 Marketing Strategy

A company's marketing strategy enables a company to prepare for its limited resources in order to achieve a specified marketing goal, and it is also the key to delivering customer satisfaction while maintaining a competitive advantage. The PAPAMAL POPIA ENTERPRISE company focuses on meeting the needs of its customers. In this profession, we deal with thousands of varied opinions and expectations from all types of people. We must go above and beyond the requirements and expectations of various groups of people.

#### Service strategy

<b>Business name</b>	Papamal Popialicious
<b>Product name</b>	Papamal favourite carbonara popiah
<b>Selling price</b>	RM 15 (per box)
<b>Product features</b>	Freshly made popiah that using spring rolls and filled with carbonara could give the taste of crispy and flaky on the outside, and creamy and melty on the inside.
<b>Product benefits</b>	Able to attract all customers from kids to adults, with affordable price and unique taste.
<b>Product uniqueness</b>	<ul style="list-style-type: none"> <li>● Popiah that is freshly made when requested</li> <li>● Packaging that is trendy and durable</li> <li>● Price that is super affordable and worth the quality.</li> </ul>

### Pricing strategy

By creating trust with the clients and achieving our company objectives, having a successful pricing plan strengthens the company position. Cheap can indicate one of two things. Both a lower price and a badly manufactured product may be implied by this. There is a reason why consumers connect products with low prices to low quality. The idea that a product is more valuable is presupposed by its greater price.

In order to create a winning pricing strategy, we need to identify the value metric of the company, then setting an ideal customer profile and segments. Finally is by user research and experimentation.

The table below indicate the comparison of prices between Papamal Popialicious and other popia seller

<b>Competitors</b>	<b>Price (RM)</b>
Kudap-kudap	14
De Tasik Roja'licious	7
Mika's Popnana	8
Popinara	10
PapaMal Popia	15

### Product strategy

We provide the customer with beautiful packaging to market our product. Then it will be printed with our beautiful company logo to make it more attractive. Surely the customer will be impressed by our packaging where we use transparent plastic containers to pack our frozen popia carbonara. For the fried popia carbonara, we will be using a paper lunch box due to its light, durable and it does not absorb moisture properties. Then we will use transparent plastic for the customer who buys our products as it looks attractive and aesthetic.

### Distribution strategy

The business will be conducted directly to our customer as we aspire to maintain our good quality customer services. A personal training will be provided to our personnel regarding customer service skills to make sure five star service could be delivered to our customer. Apart from that, we will conduct the business with the help of our retailers. This is our strategy in increasing our monthly sales among the community in Bandar Seri Alam. It is great since the retailers can assist our customers that are far from here, thus increasing our overall sales.

### Promotion strategy

One of our promotion strategies is by advertising our products with interesting posters. The poster will be distributed as flyers, banners and as online ads on our social media. This is our way to introduce our business into the community and help in making our business well-known among people in the area. Apart from that, we will make good use of the existing social media platform in promoting our product. This is done by setting up an account or pages to market our products and services. This platform will also be beneficial for us to update any special promotion that is currently conducted at Papamal Popialicious. Mouth watering videos of our Papamal Popia carbonara will be uploaded on this platform to attract the community to visit our stall. Moreover, there will be a sign board to attract customers to the road about our product. Business card of Papamal Popialicious will also be distributed among potential clients so that it is for them to contact us.

<b>SHOP EQUIPMENT AND FURNITURE &amp; FITTING</b>			
<b>CUSTOMER SPACE</b>			
<b>ITEM</b>	<b>QUANTITY</b>	<b>PRICE PER UNIT (RM)</b>	<b>TOTAL COST (RM)</b>
<b>EQUIPMENT</b>			
Cash Register Machine	1	600.00	600.00
Punch Card machine	1	250.00	250.00
Total for Equipment			850.00
<b>FURNITURE &amp; FITTING</b>			
Cashier Counter	1	850.00	850.00
Customer's Table and Chair Set (4 seater)	5	250	750.00
Spotlight Decoration Lamp	8	30.00	240.00
Total for Furniture & Fitting			1,840.00

<b>SHOP SIGN BOARD &amp; BANNER</b>			
<b>ITEM</b>	<b>QUANTITY</b>	<b>PRICE PER UNIT (RM)</b>	<b>TOTAL COST (RM)</b>
Signboard	1	350.00	350.00
Banner	1	150.00	150.00
Promotion	1	200	200.00
Flyers	2,000	0.10	200.00
Business card	1,000	0.15	150.00
Total			1,050.00

### 3.9 Marketing Budget

<b>MARKETING BUDGET</b>				
Particulars	Fixed Assets Expenses (RM)	Monthly Expenses (RM)	Other Expenses (RM)	Total (RM)
<b>Fixed Assets</b>				
Shop Furniture & Fittings	1,840.00			1,840.00
Shop Equipment	850.00			850.00
Signboard 1pcs (RM350/pcs)	350.00			350.00
Banners 1pcs (RM150/pcs)	150.00			150.00
<b>Working Capital</b>				
Salaries, EPF, & SOCSO		2,410.00		2,410.00
Promotions		200.00		200.00
<b>Other Expenditure</b>				
Flyers (2,000 pcs) - RM0.10/pcs			200.00	200.00
Business Card (1,000 pcs)			150.00	150.00
Licence for Signboard			290.00	290.00
Licence for Banner			10.00	10.00
<b>Pre-operation</b>				
Grand Opening			3,000.00	3,000
<b>TOTAL (RM)</b>	3,190.00	2,610.00	3,610.00	-
<b>GRAND TOTAL (RM)</b>	<b>9,440.00</b>			



# **CHAPTER 4.0: OPERATIONAL PLAN**

## **4.0 Operational Plan**

One of the most important roles in a company organisation is operation. Operational management is essential to ensuring that the business can produce goods or provide services in accordance with the requirements, standards, and deadlines of the client. Additionally, the act of organising business input to create output in the form of a product or service can be referred to as operations management. In order to give our firm a clear direction for day-to-day operations, operational objectives should be specific and reachable. Since various individuals may have varying interests and values, it can be challenging to establish operational objectives that are recognised and understood by everyone. Therefore, it's crucial to involve employees in the goal-setting process and to make sure they understand it.

This business's main objective is to satisfy client wants while maximising profits at the lowest reasonable cost. We will go over every stage of the planning process, from the customer making the purchase to the customer receiving the product.

### **4.1 Component of Operating Systems**

#### **4.1.1 Business Input**

Business inputs are inputs that are any resource of inputs that can be used to create goods and services. For our company, our business inputs include labour, capital, equipment, land, buildings, materials and information which can create products for gaining profit.

### 4.1.2 Transformation Process

The transformation process for this business started with opening the store. The raw materials will transform into food that can be frozen to last long or just fried to it. These transformed raw materials will turn into products and it is called carbonara popiah.

### 4.1.3 Output

Output in a day =  $0.357 \text{ kg} \times 60 \text{ minutes} \times 8 \text{ hours} = 171.36 \text{ kg}$

Output in a month =  $24.48 \text{ kg} \times 30 \text{ days} = 5140.8 \text{ kg}$






Output in a year =  $734.4 \text{ kg} \times 12 \text{ months} = 61,689.6 \text{ kg}$

### 4.1.4 External Environment

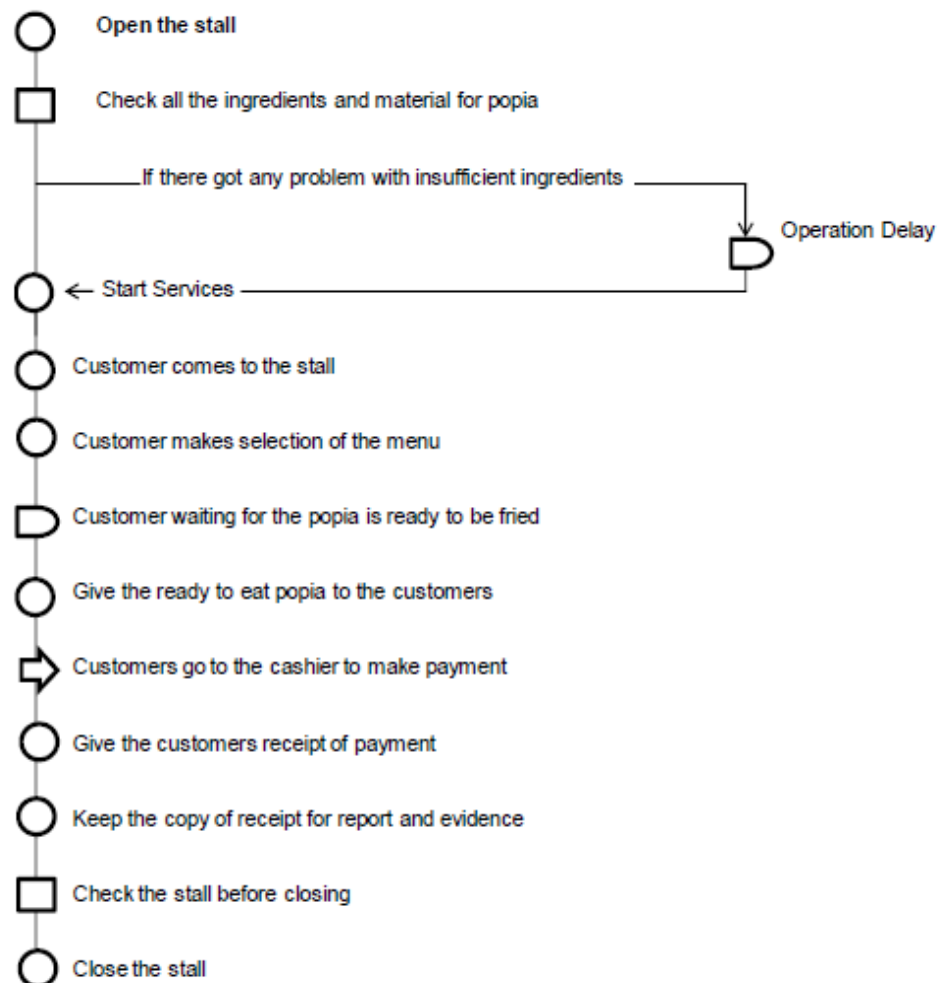
Global economic change can be an external environment for our business as with the changing economy, the pricing of material will be higher and people also have low consumer demand. Other than that, competition in business also can be an external environment as the sales will decrease if the number of competitors increases.

## 4.2 Process Planning for Manufacturing

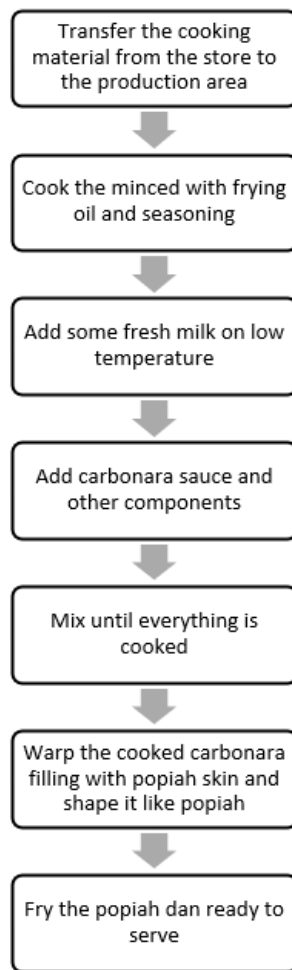
### 4.2.1 Symbol of Process Chart

Symbol	Types of activities	description
	Operation	Activities that modify, transform or give value to the input
	Transportation	Transport activities occurs when materials are transported from one point to another
	Inspection	Activities that measured standard of the in-process
	Delay	Used when in- process material is restrained in a location waiting
	Storage	Used when in-process materials or finished products are stored in the storage area

Activity chart.



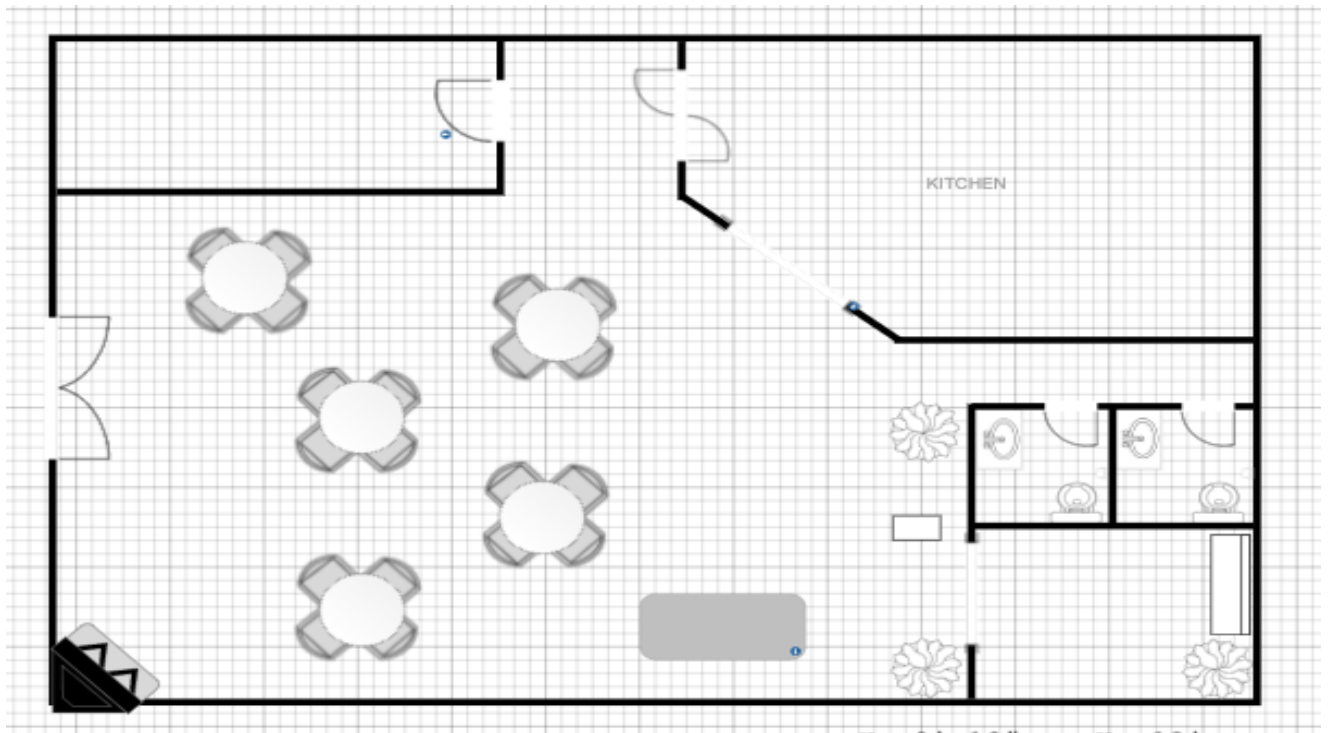
#### 4.2.2 Process flow chart



#### 4.3 Operations Layout

Equipment, personnel, and other facilities used in the operations are arranged in a layout. The way our business is set up makes it possible to produce goods and services quickly and effectively. Our company's structure is built on products. Due to the constant flow nature of our production process, this structure is appropriate for our business. This layout's design was created using the steps that must be taken to generate the product.

### 4.3.1 Layout based on the product



Restaurant Floor Plan

## 4.4 Production Planning

### 4.4.1 Sales forecast per month

#### Output per month

Production rate
188,928 pcs per annum (12 months)
15,744 Pcs per month (4 weeks)
3,936 Pcs per week (6 days)
656 Pcs per day (8 hours)
82 Pcs per hour

Average sales forecast per month = RM 23437.50

The sales price = RM 15.00 / 10 pcs / 1 box

Number of output per month =  $RM\ 23,437.50 / RM\ 15 = 1563\ units/month$

Working day = 26 days

Number of output per day = 1563 units/26 days = 60 units/day

## 4.5 Material Planning

### 4.5.1 Material Requirement Planning

#### 4.5.1.1 Raw Material Required per Month (Bill of Material)

No	Material	Quantity	Safety Stock (10% of Quantity)	Total Material Requirement	Price/ Unit (RM)	Total Price (RM)
1	Popiah Skin	10 kg	1 kg	11 kg	10.00	110.00
2	Full Cream Milk	10L	1 L	11 L	5.50	60.50
3	Minced Chicken	20 kg	2.00 kg	22 kg	12.00	264.00
4	Carrot	3 kg	0.3 kg	3.3 kg	8.00	26.40
5	Carbonara Paste	15 kg	1.5 kg	16.5 kg	13.90	229.35
6	Black Pepper	1 kg	0.1 kg	1.1 kg	32.00	35.20
7	Cooking Oil	10 kg	1 kg	11 kg	12.90	141.90
-	Total	69 kg	6.9 kg	75.9 kg	94.3	867.35

## 4.6 Machinery and Equipment Planning

KITCHEN MACHINERY & EQUIPMENT			
KITCHEN MACHINERY			
List of Machine	Function of Machine	Suppliers	Price (RM)
Automatic Cooker	An automatic cooker can be	Senheng Electric	130.00

	used to blend ingredients and cook them till done.		
Meat Slicer	The quickest method for slicing the chicken into small slices	Homelux	39.00
Total for Kitchen Machinery			169.00
<b>KITCHEN EQUIPMENT</b>			
Kitchen Knife Set	chopping the materials for cooking	MysteryHero	29.00
Refrigerator	to cool materials before using it.	Toshiba	969.00
Chopping Board	used as a liner to cut the ingredients	Buy one mall	19.00
Cooking Tools Set	Can be used in the kitchen to prepare meals	Dessino	30.00
Kitchen Plates and Bowls	Used to place cooking ingredients and dishes	Eco-plus	50.00
Packaging Disposable Paper Box	As packaging the food that has been cook and prepared	Eco-Plus	391.00
Total for Kitchen Equipment			1,488.00
Total (RM)		1,657.00	

#### Kitchen furniture

<b>KITCHEN FURNITURE</b>			
ITEM	QUANTITY	PRICE PER UNIT (RM)	TOTAL COST (RM)
Kitchen Countertop	1	1,500.00	1,500.00



Stainless Steel			
Kitchen Table	1	250	250.00
Total for Furniture			1,750.00

#### 4.7 Position and Number of Personnel

Position	No. of Personnel
Chef	3
Waiter	1
<b>Total</b>	<b>4</b>

Position	Task and Responsibilities
Chef	<ul style="list-style-type: none"> <li>• Study each recipe and gather all necessary ingredients.</li> <li>• Cook food in a timely manner.</li> <li>• Delegate tasks to kitchen staff.</li> <li>• Ensure compliance with all health and safety regulations within the kitchen area</li> </ul>
Waiter	<ul style="list-style-type: none"> <li>• Welcoming and seating guests.</li> <li>• Taking guest orders.</li> <li>• Communicating effectively to the kitchen.</li> <li>• Memorising the menu and offering recommendations to upsell appetisers, desserts, or drinks.</li> </ul>

Position	Quantity (person)	Monthly Salary (RM)	EPF Contribution (13%) (RM)	SOCSSO Contribution (1.75%) (RM)	Total (RM)
Chef	3	1,300	169	22.88	4,475.64
Waiter	1	1,100	143	19.36	1,262.36
<b>Total</b>	<b>4</b>	<b>5,000</b>	<b>533</b>	<b>71.75</b>	<b>5,738.00</b>

## 4.8 BUSINESS AND OPERATION HOUR

The period of time a firm is open to consumers is referred to as its business hours. The hours that employees must work are referred to as operation hours. For manufacturing, the company typically works 8-hour shifts. So, the sole decision that the entrepreneur will make is whether to operate the company for one shift or more. This will depend on how the production is planned. We made the decision to run our company for 8 hours a day. Because one of our corporate policies is to care about our employees in addition to the level of output, our business operation did not need to function in two shifts.

### 4.8.1 Business Hour

Day	Time	Rest
Tuesday-Sunday	9:00 a.m. – 6:00 p.m.	1:00 p.m. – 2:00 p.m.
Monday	Close	Close

### 4.8.2 Operation Hour

Day	Time	Rest
Tuesday-Sunday	8:00 a.m. – 7:00 p.m.	1:00 p.m. – 2:00 p.m.
Monday	Close	Close

The workers will come one hour earlier from business to opening preparation for the business. They also back one hour late after the business hour finishes for closing the store by checking the store for any problems.

#### 4.9 Overhead Planning

NO.	Type of Overhead	Monthly Cost (RM)
1	Machine Maintenance	150.00
2	Cleaner	100.00
<b>Total</b>		250.00

#### 4.10 LICENCE, PERMITS AND REGULATIONS

- General Licences

General licences or licences that are required and shall be applicable once the investor has decided to start a business in Malaysia.

List of General licences, which may be applicable to any business, include:

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

Businesses in Malaysia are obliged to submit applications to the relevant State Authorities for commercial premises permits and signboard licences. Every local government may have different application criteria.

For Business Premises License and Signboard License applications, the following documents are typically needed. However, each local state authority may have a different set of supporting documents for the application;-

❖ **For Company**

1. Certificate of Incorporation (Form 9/ Notice Section 17)
2. Return of Particulars of Directors, Managers and Secretaries (Form 49/ Notice Section 58)
3. Photos of your business premise (front and interior of premise)
4. Any one Director's NRIC / Passport as stated in Form 49/ Notice Section 58
5. Sample of signboard indicating design and colour (if applicable);
6. Photo showing location of signboard (if applicable);

❖ **For Limited Liability Partnership (LLP)**

1. Certificate of Registration – 1 copy;
2. e-SSM Business Profile – 1 copy;
3. Photos of your business premise (front and interior of premise);
4. Any one Partner's NRIC / Passport as stated in Business Profile – 1 copy;
5. Sample of signboard indicating design and colour (if applicable);
6. Photos showing location of signboard (if applicable).

❖ **For Enterprise (sole-proprietor / Partnership)**

1. Certificate of Registration of Business (Form D) – 1 copy;
2. e-SSM Business Profile – 1 copy;
3. Photos of your business premise (front and interior of premise);
4. Copy of any Business owner/Partner's NRIC as stated in Form 49 – 1 copy;
5. Sample of signboard indicating design and colour (if applicable);
6. Photos showing location of signboard (if applicable).

- Activity-Specific Licences

Licences that control a specific activity and may be applicable to one or more Industries or Sectors are known as activity-specific licences. This type of licence necessitates that investors abide by a set of precise rules created to safeguard the public interest, employment, worker safety, environment, and general welfare.

- Examples of Activity-Specific Licences are:
- Certificate of Fitness for Certified Machinery
- Approval for Expatriate Post
- Approval to install/recite/alter Air Pollution Control Equipment (bag filter and chimney)
- Building Plan Approval
- Sales Tax Licence

The information shown above is meant to serve as a general reference for potential investors and business owners as they decide what to do first, decide what to do next, and design their planned business.

#### 4.11 Operation Budget

<b>OPERATION BUDGET</b>				
Particulars	Fixed Assets Expenses (RM)	Monthly Expenses (RM)	Other Expenses (RM)	Total (RM)
<b>Fixed Assets</b>				
Machinery & Equipments	1,657.00			1,657.00
Kitchen Furniture	1,750.00			1,750.00
Vehicle Transportation (Second-hand 4WD Car)	75,000.00			75,000.00
<b>Working Capital</b>				
Remuneration		5,738.00		5,738.00
Raw Materials		867.35		867.35
Vehicle's Fuel		250.00		250.00
Cleaning Tools		100.00		100.00
<b>Other Expenditure</b>				
Machine Maintenance			150.00	150.00
Vehicle Insurance & Roadtax			2,000.00	2,000.00
Vehicle Service Maintenance (Engine Oil : Twice per year) (Tyres & Others)			2,000.00	2,000.00
<b>TOTAL (RM)</b>	<b>78,407.00</b>	<b>6,955.35</b>	<b>4,150.00</b>	<b>-</b>
<b>GRAND TOTAL (RM)</b>	<b>89,512.35</b>			

## **CHAPTER 5.0: FINANCING PLAN**

## **5.1 INTRODUCTION TO FINANCIAL**

Finance is one of the major aspects that are crucial for all kinds of business. It is the part where all the sections rely on such as investment, purchasing, hiring employees as well as marketing activities. Proper financial management is a must to ensure the business can be run smoothly. The growth of the business can be achieved from the overview of a pro forma financial balance sheet. It helps entrepreneurs to manage their assets as well as spend their investment on the good path. Thus, the return of investment and long term profit can be obtained from systematic financial management. The success of a business depends on the results of the sales and profits growth from the business finances. Miss management of the financial work will have a bad impact on the flow of the business and proper consideration of risk should be taken into account.

## **5.2 THE IMPORTANCE OF FINANCIAL PLAN**

Financing is the main factor to run a business and the plan must be organised in detail as it will influence the importance such as:

- To determine the size of investment
- To analyse the viability of the project before actual investment is committed
- To identify and propose the relevant sources of finance
- To ensure that the initial capital is sufficient
- To be used as a guideline for project implementation



### 5.3 PROJECT IMPLEMENTATION COST

- Administrative Budget

<b>ADMINISTRATIVE BUDGET</b>	
<b>Fixed Assets</b>	<b>RM</b>
Office Furniture & Fittings	1,200.00
Office Equipment	4,732.00
Office Supply	421.00
Renovation	15,000.00
<b>Working Capital</b>	
Rent	2,500.00
Utilities	850.00
Salaries, EPF, & SOCSO	8,721.00
<b>Other Expenditure</b>	
Other Expenditure	500.00
<b>Pre-Operations</b>	
Deposit (Rent, utilities, etc.)	3,500.00
Business Registration & License (SSM)	60.00
<b>TOTAL</b>	<b>37,484.00</b>

★ **Total Administrative Budget : RM37,484.00**

- Marketing Budget

<b>MARKETING BUDGET</b>	
<b>Fixed Assets</b>	<b>RM</b>
Shop Furniture & Fittings	1,840.00
Shop Equipment	850.00
Sign Board	350.00
Banner	150.00
<b>Working Capital</b>	
Salaries, EPF, & SOCSO	2,410.00
Promotion	200.00
<b>Other Expenditure</b>	
Other Expenditure	640.00
<b>Pre-Operations</b>	
Other expenditure	3,000.00
<b>TOTAL</b>	<b>9,440.00</b>

★ Total Marketing Budget : RM9,440.00

- Operation Budget

<b>OPERATION BUDGET</b>	
<b>Fixed Assets</b>	<b>RM</b>
Kitchen Machinery	1,138.00
Kitchen Equipment	519.00
Kitchen Furniture & Fittings	1,750.00
Vehicle (4WD Car)	75,000.00
<b>Working Capital</b>	
Raw Materials & Packaging	867.00
Utilities	5,738.00
Salaries, EPF, & SOCSO	250.00
Cleaning Tool	100.00
<b>Other expenditure</b>	
Other expenditure	2,150.00
<b>Pre-Operations</b>	
Insurance & Roadtax For Motor Vehicle	2,000.00
<b>TOTAL</b>	<b>89,512.00</b>

★ Total Operation Budget : RM89,512.00

- Sales Projection

<b>SALES PROJECTION</b>	
<b>Month</b>	<b>Sale Collection (RM)</b>
Month 1	23,437.50
Month 2	23,437.50
Month 3	23,437.50
Month 4	23,437.50
Month 5	23,437.50
Month 6	23,437.50
Month 7	23,437.50
Month 8	23,437.50
Month 9	23,437.50
Month 10	23,437.50
Month 11	23,437.50
Month 12	23,437.50
<b>Total Year 1</b>	<b>281,250.00</b>
<b>Total Year 2 (Increase by 2%)</b>	<b>286,875.00</b>
<b>Total Year 3 (Increase by 3%)</b>	<b>295,481.25</b>

- Purchase Projection

<b>PURCHASE PROJECTION</b>	
<b>Month</b>	<b>Purchase Collection (RM)</b>
Month 1	867.00
Month 2	867.00
Month 3	867.00
Month 4	867.00
Month 5	867.00
Month 6	867.00
Month 7	867.00
Month 8	867.00
Month 9	867.00
Month 10	867.00
Month 11	867.00
Month 12	867.00
<b>Total Year 1</b>	<b>10,408</b>
<b>Total Year 2 (Increase by 2%)</b>	<b>10,616</b>
<b>Total Year 3 (Increase by 3%)</b>	<b>10,935</b>

## 5.4 SOURCE OF FINANCE

- Project Implementation Cost & Source Of Finance

PROJECT IMPLEMENTATION COST & SOURCE OF FINANCE					
Project Implementation Cost		Source Of Finance			
Requirement	Cost	Loan	Hire Purchase	Own Contribution	
				Cash	Existing F.Assets
<b>Fixed Assets</b>					
Office Furniture & Fittings	1,200			1,200	
Office Equipment	4,732			4,732	
Office Supply	421			421	
Renovation	15,000			15,000	
Shop Furniture & Fittings	1,840			1,840	
Shop Equipment	850			850	
Signboard	350			350	
Banner	150			150	
Kitchen Machinery	1,138			169.00	
Kitchen Equipment	519			1,750	
Kitchen Furniture & Fittings	1,750			1,488	
Vehicle (4WD Car)	75,000				75,000
<b>Working Capital (1 Month)</b>					
Administrative	12,071			12,071	
Marketing	2,610			2,610	
Operations	6,955			6,955	
<b>Pre-Operation &amp; Other Expenditure</b>	11,850			11,850	
<b>Contingencies (10%)</b>	13,644			13,644	
<b>TOTAL</b>	<b>150,080</b>	<b>0</b>	<b>0</b>	<b>75,080</b>	<b>75,000</b>

**PAPAMAL POPIALICIOUS**  
**PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE**

Project Implementation Cost		Sources of Finance			
Requirements	Cost	Loan	Hire-Purchase	Own Contribution	
				Cash	Existing F. Assets
<b>Fixed Assets</b>					
Land & Building					
Office Furniture & Fittings	1,200			1,200	
Office Equipment	4,732			4,732	
Office Supply	421			421	
Renovation	15,000			15,000	
Shop Furniture & Fittings	1,840			1,840	
Shop Equipment	850			850	
Signboard	350			350	
Banner	150			150	
Kitchen Machinery	1,138			1,138	
Kitchen Equipment	519			519	
Kitchen Furniture & Fittings	1,750			1,750	
Vehicle (4WD Car)	75,000				75,000
<b>Working Capital</b>	1 months				
Administrative	12,071	0		12,071	
Marketing	2,610			2,610	
Operations	6,955	0		6,955	
<b>Pre-Operations &amp; Other Expenditure</b>	11,850			11,850	
<b>Contingencies</b>	10%	13,644	1	13,643	
<b>TOTAL</b>	<b>150,080</b>	<b>1</b>		<b>75,079</b>	<b>75,000</b>

## 5.5 DEPRECIATION SCHEDULE

### PAPAMAL POPIALICIOUS DEPRECIATION SCHEDULES

<b>Fixed Asset</b>		<b>Office Furniture &amp; Fittings</b>		<b>Fixed Asset</b>		<b>Office Equipment</b>	
<b>Cost (RM)</b>		1,200		<b>Cost (RM)</b>		4,732	
<b>Method</b>		Straight Line		<b>Method</b>		Straight Line	
<b>Economic Life (yrs)</b>		10		<b>Economic Life (yrs)</b>		10	
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,200		-	-	4,732
1	120	120	1,080	1	473	473	4,259
2	120	240	960	2	473	946	3,786
3	120	360	840	3	473	1,420	3,312
4	120	480	720	4	473	1,893	2,839
5	120	600	600	5	473	2,366	2,366
6	120	720	480	6	473	2,839	1,893
7	120	840	360	7	473	3,312	1,420
8	120	960	240	8	473	3,786	946
9	120	1,080	120	9	473	4,259	473
10	120	1,200	-	10	473	4,732	0

<b>Fixed Asset</b>		<b>Office Supply</b>		<b>Fixed Asset</b>		<b>Renovation</b>	
<b>Cost (RM)</b>		421		<b>Cost (RM)</b>		15,000	
<b>Method</b>		Straight Line		<b>Method</b>		Straight Line	
<b>Economic Life (yrs)</b>		10		<b>Economic Life (yrs)</b>		10	
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	421		-	-	15,000
1	42	42	379	1	1,500	1,500	13,500
2	42	84	337	2	1,500	3,000	12,000
3	42	126	295	3	1,500	4,500	10,500
4	42	168	253	4	1,500	6,000	9,000
5	42	211	211	5	1,500	7,500	7,500
6	42	253	168	6	1,500	9,000	6,000
7	42	295	126	7	1,500	10,500	4,500
8	42	337	84	8	1,500	12,000	3,000
9	42	379	42	9	1,500	13,500	1,500
10	42	421	-	10	1,500	15,000	-

<b>Fixed Asset</b>		<b>Shop Furniture &amp; Fittings</b>		<b>Fixed Asset</b>		<b>Shop Equipment</b>	
<b>Cost (RM)</b>		1,840		<b>Cost (RM)</b>		850	
<b>Method</b>		Straight Line		<b>Method</b>		Straight Line	
<b>Economic Life (yrs)</b>		5		<b>Economic Life (yrs)</b>		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,840		-	-	850
1	368	368	1,472	1	170	170	680
2	368	736	1,104	2	170	340	510
3	368	1,104	736	3	170	510	340
4	368	1,472	368	4	170	680	170
5	368	1,840	-	5	170	850	-
6	0	0	-	6	0	0	-
7	0	0	-	7	0	0	-
8	0	0	-	8	0	0	-
9	0	0	-	9	0	0	-
10	0	0	-	10	0	0	-



<b>Fixed Asset</b>		<b>Signboard</b>	
<b>Cost (RM)</b>		<b>350</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>3</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	350
1	117	117	233
2	117	233	117
3	117	350	-
4	0	0	-
5	0	0	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Banner</b>	
<b>Cost (RM)</b>		<b>150</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>3</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	150
1	50	50	100
2	50	100	50
3	50	150	-
4	0	0	-
5	0	0	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Kitchen Machinery</b>	
<b>Cost (RM)</b>		<b>1,138</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>10</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,138
1	114	114	1,024
2	114	228	910
3	114	341	797
4	114	455	683
5	114	569	569
6	114	683	455
7	114	797	341
8	114	910	228
9	114	1,024	114
10	114	1,138	0

<b>Fixed Asset</b>		<b>Kitchen Equipment</b>	
<b>Cost (RM)</b>		<b>519</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>10</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	519
1	52	52	467
2	52	104	415
3	52	156	363
4	52	208	311
5	52	260	260
6	52	311	208
7	52	363	156
8	52	415	104
9	52	467	52
10	52	519	0

<b>Fixed Asset</b>		<b>Kitchen Furniture &amp; Fittings</b>	
<b>Cost (RM)</b>		<b>1,750</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>10</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,750
1	175	175	1,575
2	175	350	1,400
3	175	525	1,225
4	175	700	1,050
5	175	875	875
6	175	1,050	700
7	175	1,225	525
8	175	1,400	350
9	175	1,575	175
10	175	1,750	-

<b>Fixed Asset</b>		<b>Vehicle (4WD Car)</b>	
<b>Cost (RM)</b>		<b>75,000</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>10</b>	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	75,000
1	7,500	7,500	67,500
2	7,500	15,000	60,000
3	7,500	22,500	52,500
4	7,500	30,000	45,000
5	7,500	37,500	37,500
6	7,500	45,000	30,000
7	7,500	52,500	22,500
8	7,500	60,000	15,000
9	7,500	67,500	7,500
10	7,500	75,000	-

## 5.6 PRO-FORMA PRODUCTION COST STATEMENT

<b>PAPAMAL POPIALICIOUS PRODUCTION COST PRO-FORMA STATEMENT</b>			
	Year 1	Year 2	Year 3
<b>Raw Materials</b>			
Opening Stock	0	1,000	750
Current Year Purchases	10,408	10,616	10,935
Ending Stock	1,000	750	500
Raw Materials Used	9,408	10,866	11,185
Carriage Inward			
	9,408	10,866	11,185
<b>Salaries, EPF &amp; SOCSO</b>	68,856	70,233	72,340
<b>Factory Overhead</b>			
Depreciation of Fixed assets (Operations)	7,841	7,841	7,841
Vehicle Fuel	3,000	3,060	3,152
Cleaning Tool	1,200	1,224	1,261
Total Factory Overhead	12,041	12,125	12,253
<b>Production Cost</b>	<b>90,305</b>	<b>93,224</b>	<b>95,778</b>

## 5.7 PRO-FORMA CASH FLOW STATEMENT

PAPAMAL POPIALICIOUS 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
<b>CASH INFLOW</b>																
Capital (Cash)	75,079													75,079		
Loan	1													1		
Cash Sales		17,578	17,578	17,578	17,578	17,578	17,578	17,578	17,578	17,578	17,578	17,578	17,578	210,938	215,156	221,611
Collection of Accounts Receivable			5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	64,453	71,602	73,691
<b>TOTAL CASH INFLOW</b>	<b>75,080</b>	<b>17,578</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>23,438</b>	<b>350,471</b>	<b>286,758</b>	<b>295,302</b>
<b>CASH OUTFLOW</b>																
<b>Administrative Expenditure</b>																
Rental		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	30,600	31,518
Utilities		850	850	850	850	850	850	850	850	850	850	850	850	10,200	10,404	10,716
Salaries, EPF & SOCSO		8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	104,653	106,746	109,949
<b>Marketing Expenditure</b>																
Salaries, EPF & SOCSO		2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410	28,920	29,498	30,383
Promotion		200	200	200	200	200	200	200	200	200	200	200	200	2,400	2,448	2,521
<b>Operations Expenditure</b>																
Cash Purchase		434	434	434	434	434	434	434	434	434	434	434	434	5,204	5,308	5,467
Payment of Account Payable			217	434	434	434	434	434	434	434	434	434	434	4,554	5,204	5,308
Carriage Inward & Duty																
Salaries, EPF & SOCSO		5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	5,738	68,856	70,233	72,340
Vehicle Fuel		250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,060	3,152
Cleaning Tool		100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,224	1,261
<b>Other Expenditure</b>		3,290												3,290	3,356	3,456
<b>Pre-Operations</b>																
Deposit (rent, utilities, etc.)	3,500													3,500		
Business Registration & Licences	60													60		
Insurance & Road Tax for Motor Vehicle	2,000													2,000	2,000	2,000
Other Pre-Operations Expenditure	3,000													3,000		
<b>Fixed Assets</b>																
Purchase of Fixed Assets - Land & Building																
Purchase of Fixed Assets - Others	27,950													27,950		
Hire-Purchase Down Payment																
<b>Hire-Purchase Repayment:</b>																
Principal																
Interest																
<b>Loan Repayment:</b>																
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
<b>TOTAL CASH OUTFLOW</b>	<b>36,510</b>	<b>24,493</b>	<b>21,420</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>21,636</b>	<b>298,787</b>	<b>270,082</b>	<b>278,072</b>
<b>CASH SURPLUS (DEFICIT)</b>	<b>38,570</b>	<b>-6,915</b>	<b>2,018</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>1,801</b>	<b>51,683</b>	<b>16,676</b>	<b>17,229</b>
<b>BEGINNING CASH BALANCE</b>	<b>38,570</b>	<b>31,655</b>	<b>31,655</b>	<b>33,673</b>	<b>35,474</b>	<b>37,275</b>	<b>39,076</b>	<b>40,877</b>	<b>42,678</b>	<b>44,479</b>	<b>46,280</b>	<b>48,081</b>	<b>49,882</b>	<b>51,683</b>	<b>51,683</b>	<b>68,359</b>
<b>ENDING CASH BALANCE</b>	<b>38,570</b>	<b>31,655</b>	<b>33,673</b>	<b>35,474</b>	<b>37,275</b>	<b>39,076</b>	<b>40,877</b>	<b>42,678</b>	<b>44,479</b>	<b>46,280</b>	<b>48,081</b>	<b>49,882</b>	<b>51,683</b>	<b>51,683</b>	<b>68,359</b>	<b>85,589</b>

## 5.8 PRO-FORMA INCOME COST STATEMENT

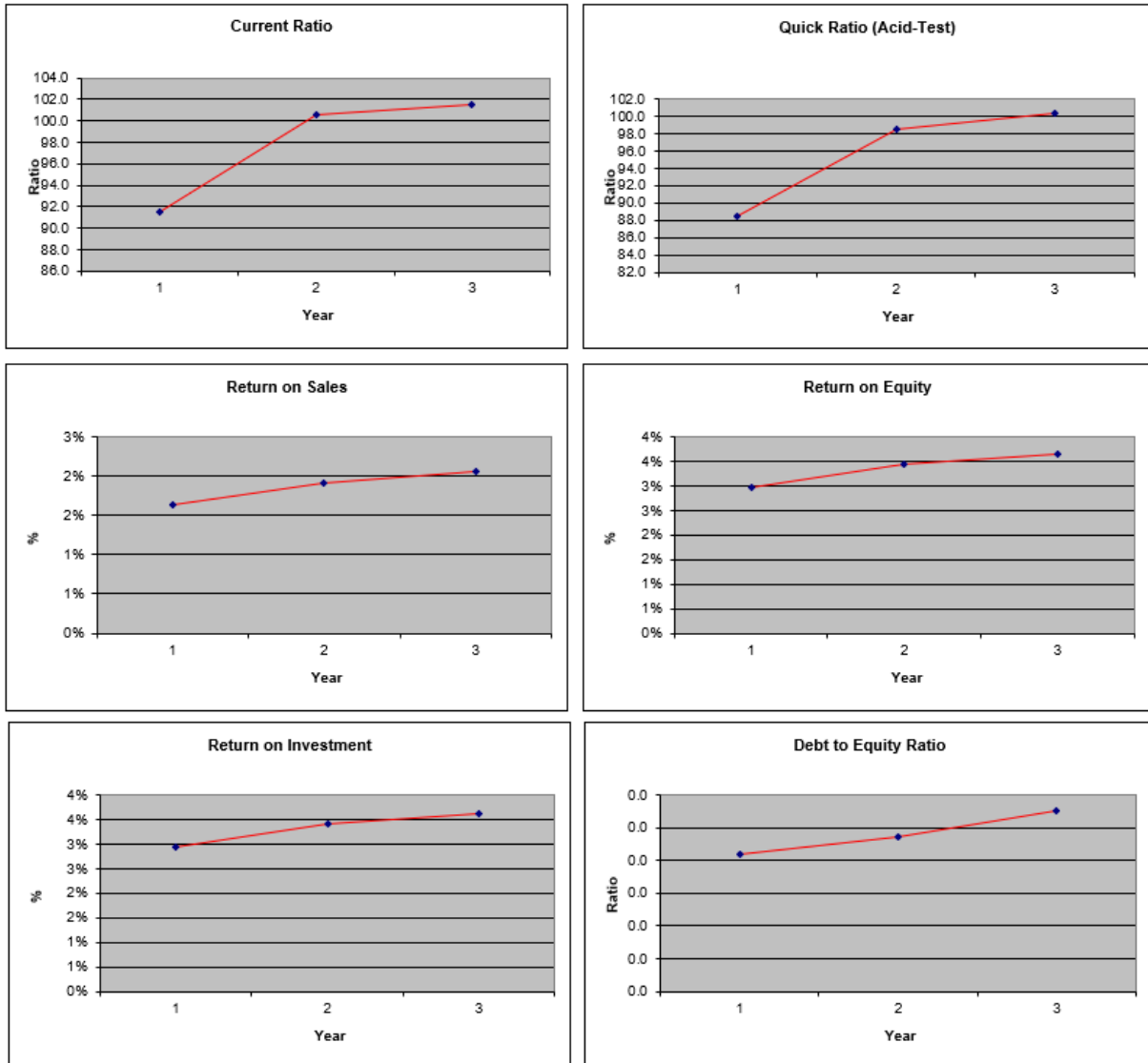
<b>PAPAMAL POPIALICIOUS PRO-FORMA INCOME STATEMENT</b>			
	Year 1	Year 2	Year 3
<b>Sales</b>	<b>281,250</b>	<b>286,875</b>	<b>295,481</b>
<b>Less: Cost of Sales</b>			
Opening Stock of Finished Goods		1,000	750
Production Cost	90,305	93,224	95,778
less: Ending Stock of Finished Goods	1,000	750	500
	0	0	0
	<b>89,305</b>	<b>93,474</b>	<b>96,028</b>
<b>Gross Profit</b>	<b>191,945</b>	<b>193,401</b>	<b>199,453</b>
<b>Less: Expenditure</b>			
Administrative Expenditure	144,853	147,750	152,183
Marketing Expenditure	31,320	31,946	32,905
Other Expenditure	3,290	3,356	3,456
Business Registration & Licences	60		
Insurance & Road Tax for Motor Vehicle	2,000	2,000	2,000
Other Pre-Operations Expenditure	3,000		
Interest on Hire-Purchase			
Interest on Loan	0	0	0
Depreciation of Fixed Assets	2,840	2,840	2,840
<b>Total Expenditure</b>	<b>187,363</b>	<b>187,893</b>	<b>193,384</b>
<b>Net Profit Before Tax</b>	<b>4,582</b>	<b>5,508</b>	<b>6,069</b>
<b>Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Profit After Tax</b>	<b>4,582</b>	<b>5,508</b>	<b>6,069</b>
<b>Accumulated Net Profit</b>	<b>4,582</b>	<b>10,090</b>	<b>16,159</b>

## 5.9 PRO-FORMA BALANCE SHEET

<b>PAPAMAL POPIALICIOUS PRO-FORMA BALANCE SHEET</b>			
	Year 1	Year 2	Year 3
<b>ASSETS</b>			
<b>Fixed Assets (Book Value)</b>			
Land & Building			
Office Furniture & Fittings	1,080	960	840
Office Equipment	4,259	3,786	3,312
Office Supply	379	337	295
Renovation	13,500	12,000	10,500
Shop Furniture & Fittings	1,472	1,104	736
Shop Equipment	680	510	340
Signboard	233	117	
Banner	100	50	
Kitchen Machinery	1,024	910	797
Kitchen Equipment	467	415	363
Kitchen Furniture & Fittings	1,575	1,400	1,225
Vehicle (4WD Car)	67,500	60,000	52,500
	92,269	81,589	70,908
<b>Current Assets</b>			
Stock of Raw Materials	1,000	750	500
Stock of Finished Goods	1,000	750	500
Accounts Receivable	5,859	5,977	6,156
Cash Balance	51,683	68,359	85,589
	59,543	75,836	92,744
<b>Other Assets</b>			
Deposit	3,500	3,500	3,500
<b>TOTAL ASSETS</b>	<b>155,312</b>	<b>160,924</b>	<b>167,152</b>
<b>Owners' Equity</b>			
Capital	150,079	150,079	150,079
Accumulated Profit	4,582	10,090	16,159
	154,661	160,169	166,238
<b>Long Term Liabilities</b>			
Loan Balance	1	1	0
Hire-Purchase Balance			
	1	1	0
<b>Current Liabilities</b>			
Accounts Payable	651	754	914
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>155,312</b>	<b>160,924</b>	<b>167,152</b>

## 5.10 FINANCIAL RATIO ANALYSIS

### FINANCIAL PERFORMANCE



## 5.11 COMPANY PERFORMANCE

<b>PAPAMAL POPIALICIOUS FINANCIAL PERFORMANCE</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b><u>PROFITABILITY</u></b>			
Sales	281,250	286,875	295,481
Gross Profit	191,945	193,401	199,453
Profit Before Tax	4,582	5,508	6,069
Profit After Tax	4,582	5,508	6,069
Accumulated Profit	4,582	10,090	16,159
<b><u>LIQUIDITY</u></b>			
Total Cash Inflow	350,471	286,758	295,302
Total Cash Outflow	298,787	270,082	278,072
Surplus (Deficit)	51,683	16,676	17,229
Accumulated Cash	51,683	68,359	85,589
<b><u>SAFETY</u></b>			
Owners' Equity	154,661	160,169	166,238
Fixed Assets	92,269	81,589	70,908
Current Assets	59,543	75,836	92,744
Long Term Liabilities	1	1	0
Current Liabilities	651	754	914
<b><u>FINANCIAL RATIOS</u></b>			
<b><i>Profitability</i></b>			
Return on Sales	2%	2%	2%
Return on Equity	3%	3%	4%
Return on Investment	3%	3%	4%
<b><i>Liquidity</i></b>			
Current Ratio	91.5	100.5	101.5
Quick Ratio (Acid Test)	88.5	98.5	100.4
<b><i>Safety</i></b>			
Debt to Equity Ratio	0.0	0.0	0.0
<b><u>BREAK-EVEN ANALYSIS</u></b>			
Break-Even Point (Sales)	271,729	274,169	281,853
Break-Even Point (%)	97%	96%	95%

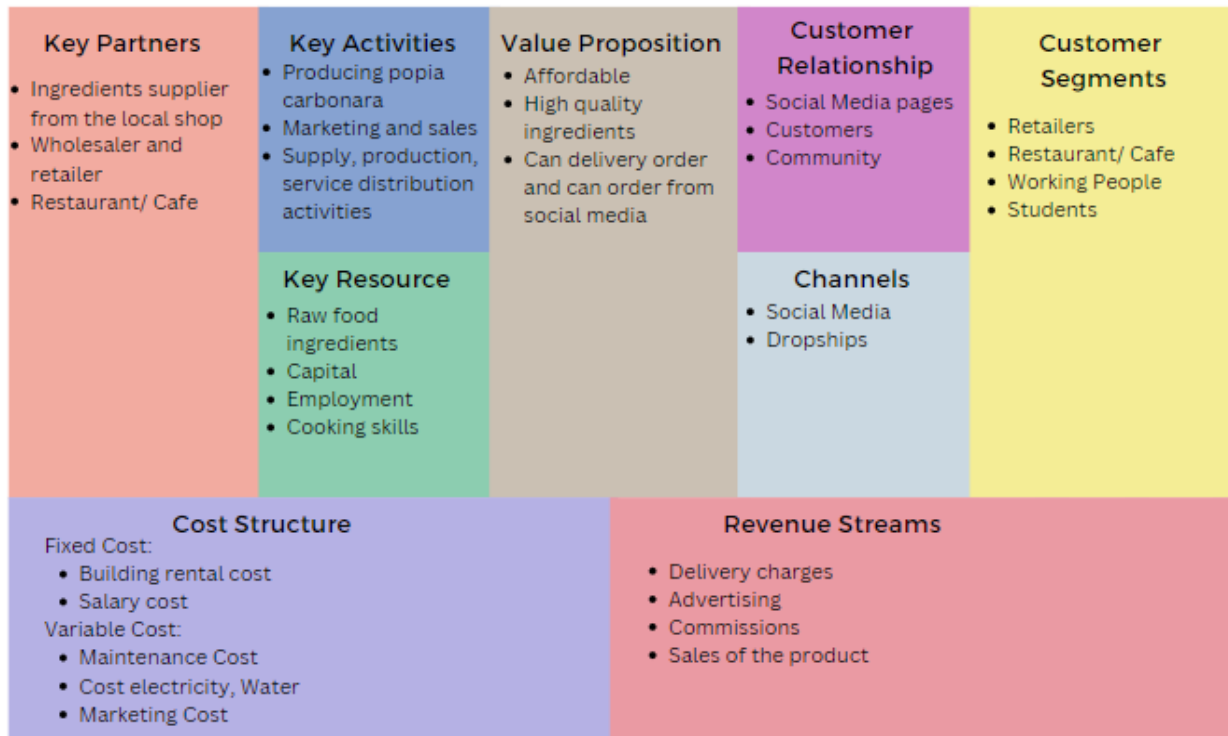
GRAPH

# **CHAPTER 6.0: BUSINESS MODEL CANVAS (BMC)**



## 6.1 BUSINESS MODEL CANVAS (BMC)

### □ PapaMal Popialicious Business Model Canvas (BMC)



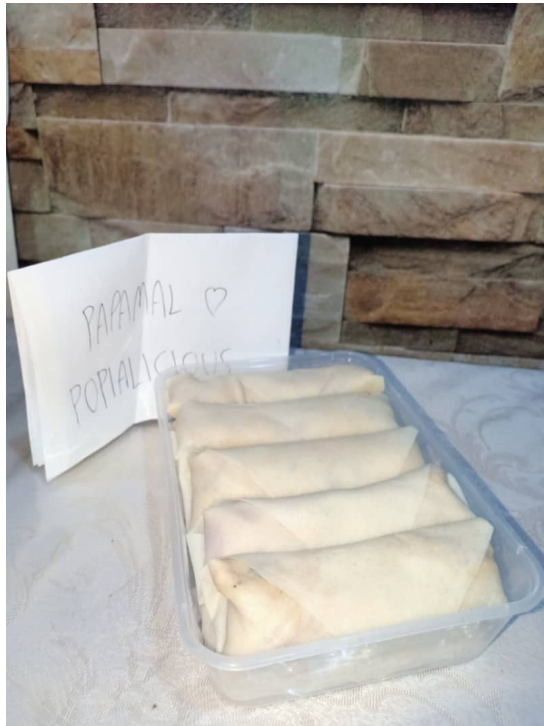
## **CHAPTER 7.0: CONCLUSION**

## ***7.0 Conclusion of the business plan***

In summary, PapaMal Popialicious Enterprise is a company that constantly aspires to be prominent and well-known in Johor. With other companies that are similar to ours, we can compete successfully even though our company is new in this industry. With that, PapaMal Popialicious Enterprise has put a lot of work into running this company and has achieved its financial goals. In light of that, we try strive to cater our service to the requirements and preferences of our clients for our customer's satisfaction. With this move, we hope our business venture can generate and construct a very satisfactory investment return each year, and we are extremely certain in this as we confident in our strategy moves as our killer moves.

To guarantee that the company is well-known to the clients, our firm will continue to focus on business tactics, particularly in terms of marketing. This is our continuous effort on expanding our business. From this strategy, we also anticipate being able to develop a solid, devoted customer here every year for validation that this is the correct move. With that, our base customers will slowly grow and expand outside. In just a few moves, the effect will be snowballing to our business and make our company stand out to another stage with more challenges and opportunities to make money.

**APPENDICES**



*PapaMal Popialicious Company model concept for Popia Carbonara frozen packaging*



*Well fried golden crispy Popia Carbonara serving*



*Mouth-watering creamy Carbonara filling*



*Burst loaded filling of PapaMal Popia Carbonara*



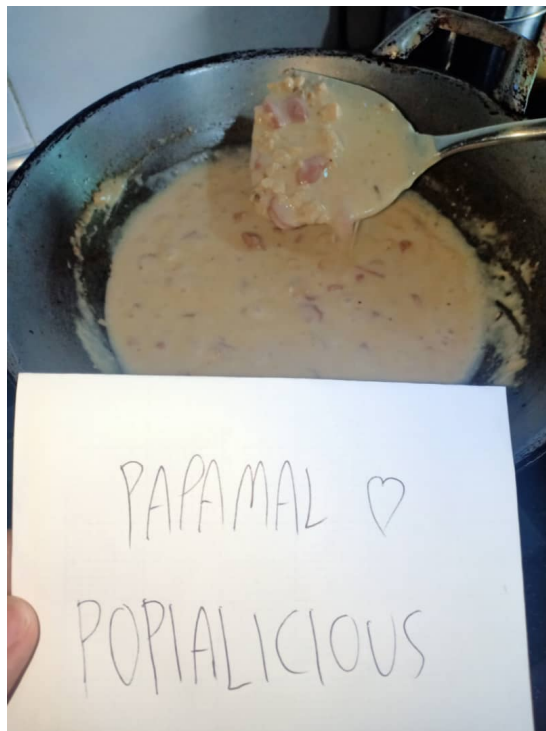
*Popiah carbonara rolling process*



*Popiah skin packaging*



*Prepared unfried popia carbonara*



*Popia carbonara filling preparation process*



## Usahawan tempatan kini bangkit | Sinar Harian

Selain itu, beliau turut mengeluarkan produk sejuk beku iaitu frozen churros, popia carbonara dan bebola keju.



29 Oct 2021

### *Popia Carbonara give business opportunity for local entrepreneur*

**POPIA CARBONARA**  
435K views • 3 years ago  
Limau Nipis  
Recipe :- 300g sos carbonara - 1 biji bawang holland - 1 ketul dada ayam (80g) - 2 biji sosej - 1/2 biji cili benggala - 1/3 batang ...

**Popiah Carbonara Cheese**  
1M views • 4 years ago  
Buat Orang Lapo  
Resepi pertama saya nak share untuk bulan puasa ni ialah resepi Popiah Carbonara Cheese yang sedap dan lazat. Popiah ni ...

**Popia Carbonara Cheese -Padu**  
48K views • 2 years ago  
Secubit Rasa  
Popia carbonara cheese Selamat mencuba #popiacarbonara #popiaceese #popia #resepisarinakhairol.

**Popiah Carbonara | Teh tarik Ais | Anak-anak Yatim | Magic rope & straw**  
219K views • 2 years ago  
TOKWAN KAMI  
Assalamualaikum, kali ini Tokwan Masak Popiah carbonara special recipe by Tokwan. Alhamdulillah dengan nikmat yang diberi ...

*The modern popia carbonara flavour has been well recognised and have a great potential of interest among people especially in Malaysia*



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