



UNIVERSITI TEKNIKAL MALAYSIA MELAKA

FACULTY OF INFORMATION AND COMMUNICATION TECHNOLOGY (FTMK)

BTMW 4012 TECHNOLOGY ENTREPRENEURSHIP

BUSINESS PLAN



ICM Delights Co.

SUPERVISED BY: ISMAIL BIN IBRAHIM

PREPARED BY:

Name	Matrix Number
Ahmad Sha Herizam Bin Tahir	B032020009
Muhammad Izham Bin Norhamadi	B032020039
Affendy Elyas bin Azhari Sharidan	B032020024
Nur Adriana Delila binti Mohamad Fauzi	B032110001
Aisamuddin Fauzan Bin Ab Fatah	B032020046
Muhammad Rifqi Bin Ramlan	B032020028
Nur Dini Marsya binti Ahmad Shukor	B032110020
Nor Azmyryna Binti Mohd Azhar	B032110073
Ahmad Ikhwan Haziq Bin Ibrahim	B032110016

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1.0 Executive Summary

1.1 Overview

Ice Cream Malaysia, also known as Aiskrim Malaysia, is easy to make ice cream which is popular among Malaysian up until now. This ice cream can easily be found practically everywhere across Malaysia especially in countryside. The most common flavors of Ice Cream Malaysia are Chocolate, Bluemint Choc and Asam Boi. To make Ice Cream Malaysia, just need to fill up flavored water inside a various size of plastic tubes either small, medium or big and tie up the end of the plastic tubes then let it freeze inside a freezer.

1.2 Problem Statement

The main issue is the price of the ice cream Malaysia is quite high compared to several years before since in recent years, the price of raw materials in Malaysia keeps increasing due to inflation. Besides that, ice cream is often considered a luxury item, and high prices may make it less accessible to lower-income individuals or those on a tight budget. This could lead to increased inequality and a lack of access to this popular treat for some members of the community. Highly competitive and popular market also leads to high prices. Other than that, ice cream Malaysia is hard to find in the big city as it was drowned by other popular ice cream brand such as Nestle and Wall's.

1.3 Solution

Every problem always has solution to solve it. Since the price of raw materials such as plastic tubes, flavored water, sugar and many other is high due to recent inflation. There's nothing we can do other than need to balance the price of a single ice cream Malaysia. Selling an ice cream Malaysia for RM1 a stick potentially can manage to cover the raw materials expenses.

The second solution for the since it is quite hard to find ice cream Malaysia in big city, we can use social media platform to operate the business-like Instagram or Facebook. Customer can order from anywhere and ice cream can be delivered in cooler bag to prevent from melting.

Lastly to sate today's market for ice cream we will make our ice creams from a variety of flavours such as chocolate, bluemint choc, choki-choki, asam boi and many more. This way we can attract customers from middle to low income group with sweet teeth but without the budget for it.

1.4 Team Capacity

Since every member of this business group staying at different rented house, we still able to run our ice cream Malaysia business smoothly due to having social media platform such as Instagram as our main advertisement for our business. By using our own car, we can deliver our products which already ordered by customers around Durian Tunggal, Melaka. A customer photograph and review will be expressively display in our Instagram timeline to make sure our product is real and trustworthy. This is to make sure every customer has a pleasant buying experience from us without any problems.

1.5 Expectation

The target expectation for our business is to make sure every Malaysian can buy our product in every state of Malaysia. Other than that, we also want to increase the variety of our ice cream flavors to make customer has lot of option to choose from. Plus, we also want to make more healthier option for our ice cream product such as low-fat or low-sugar ice cream. This will help our business to grow and one day we can have our own physical store and original brand that will popular across Malaysia.

2.0 Purpose of Business Plan

- To develop new menus in variety of recipe and flavor.
- To identify the best strategy in advertising our product
- To construct the business flow from planning phase until selling phase.

2.1 Guidelines / Strategy

In order to achieve the company's vision, goals, and objectives, a variety of strategies must be implemented, including economic, technological, and product service plans, as well as advertising methods. It is important to carefully plan and prepare these techniques in order to achieve the desired objectives. The company should also document its milestones in order to track its progress. To be successful, the company should focus on raising the quality of its products to the highest level possible, as this will generate demand in the market. By improving the functionality and quality of its products to meet consumer needs and requirements, the company can establish trust with its customers and generate positive word-of-mouth about the value of its products. Even if the higher quality products come at a higher cost, customers will be willing to pay more for a product they perceive as high quality.

2.2 Sales Tool

A sales tool is a software or other type of technology that helps salespeople manage and optimize their sales activities. Sales tools can be used for a variety of purposes, such as managing customer relationships, tracking sales leads and opportunities, forecasting sales, and analyzing sales data. Some common types of sales tools include customer relationship management (CRM) software, sales force automation (SFA) software, and sales performance management (SPM) software. Sales tools can be used by individual salespeople or by teams, and they can be web-based or installed on a computer or mobile device. Below are sales tool our company use to ease our business procedure:

Instagram as business social media platform

Instagram can be an effective platform to advertise a business because it has a large and active user base, especially among younger demographics. Additionally, Instagram's visual format allows businesses to showcase their products or services in a visually appealing way. Instagram also offers a variety of ad formats and targeting options that can help businesses reach their desired audience. For example, businesses can use Instagram's stories to promote their content to users who are most likely to be interested in their products or services. Additionally, businesses can use Instagram's targeting options to reach specific groups of users based on their interests, location, and other factors. Overall, using Instagram to advertise a business can be a useful way to reach a large and engaged audience, especially if the business's target customers are active on the platform.

3.0 Company Background

3.1 Company's Profile



Name of Company	ICM Delights Co.
Contact Number	0104130327
Instagram Link	https://www.instagram.com/icmdelightsco/
Type of Ownership	Partnership
Address of Business	DT328 Jalan Bukit Tambun Perdana 6 Taman Bukit Tambun Perdana 76100 Durian Tunggal Melaka

3.2 Vision and Mission

Mission

- Providing the highest quality local ice-cream product at a fair and affordable price to customers.
- Determined to create local ice-cream product that are both appealing to local tastes and meet international standards.
- Aiming to develop a local ice-cream product that makes it easy for consumers to eat.

Vision

- To continue our strong reputation and high standards in the local ice-cream industry and create a sustainable competitive advantage for our business in the long term.

3.3 Value Proposition



3.4 Rational Prospction

3.4.1 Company Location

Our company location is located at DT328 Jalan Bukit Tambun Perdana 6 Taman Bukit Tambun Perdana 76100 Durian Tunggal Melaka which is at residential area that are located in close to the UTeM campus as shown in figure.

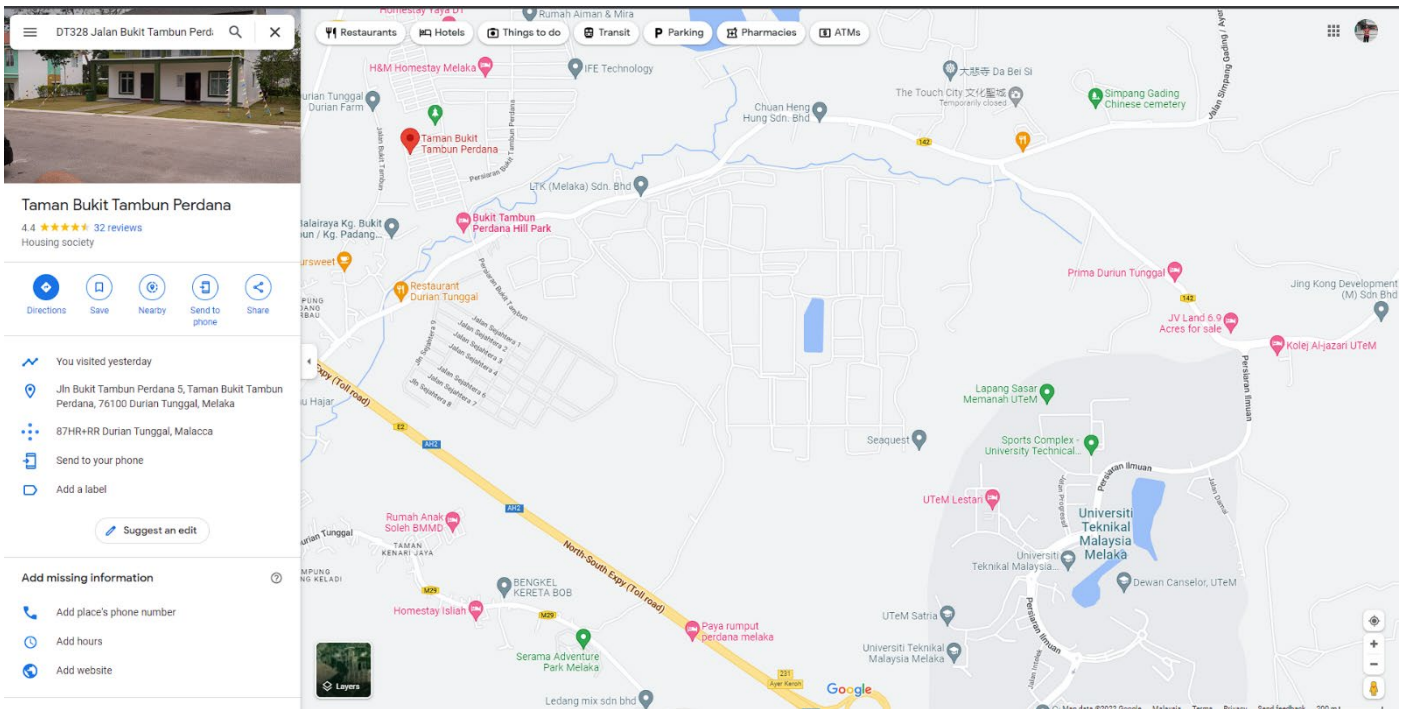


Figure 3 Company location

This location is ideal for our business because it enables us to meet the needs and goals of our company. It is beneficial for both customers and competitors because we offer affordable shipping to UTeM students and the general public, who make up a significant portion of our customer base. The location of our store is convenient for these customers and offers competitive prices, which makes it easy for them to purchase our products. Additionally, this location allows our team members to easily deliver merchandise to customers from our store.

3.5 Owners/Worker's Profile & Qualifications

General Manager

Table Profile General Manager

Name	Ahmad Sha Herizam Bin Tahir
Age	22
Telephone number	010-413 0327
Email Address	ahmadshaherizam123@gmail.com
Education background	Bachelor Of Computer Science Computer Security with Honours
Skill	<ul style="list-style-type: none">• Leadership and management skills• Analytical skills• Negotiation skills
Experience	<ul style="list-style-type: none">• Business development• Project management

Marketing Manager

Table Profile Marketing Manager

Name	Muhammad Izham Bin Norhamadi
Age	22
Telephone number	019-670 2850
Email Address	Izhamhama32@gmail.com
Education background	Bachelor Of Computer Science Computer Security with Honours
Skill	<ul style="list-style-type: none">• Marketing and branding expertise• Strategic planning and decision-making skills• Communication skills
Experience	<ul style="list-style-type: none">• Social media manager• Promoter

Sales Manager

Table Profile Sales Manager

Name	Affendy Elyas bin Azhari Sharidan
Age	22
Telephone number	017-9111537
Email Address	affendy0212@gmail.com
Education background	Bachelor Of Computer Science Computer Security with Honours
Skill	<ul style="list-style-type: none">• Multi-lingual• Developing budgets• Management and leadership skill• Analyzing sales data
Experience	<ul style="list-style-type: none">• Marketing experience• Financial management experience

Sales Team

Table Profile Sales Team

Name	Nur Adriana Delila binti Mohamad Fauzi
Age	22
Telephone number	014-644 0611
Email Address	adrianadelila22@gmail.com
Education background	Bachelor Of Computer Science Database Management with Honours
Skill	<ul style="list-style-type: none">• Multi-lingual• Interpersonal skill• Analyzing sales data
Experience	<ul style="list-style-type: none">• Marketing experience• Financial management experience

Finance Manager

Table Profile Finance Manager

Name	Aisamuddin Fauzan Bin Ab Fatah
Age	22
Telephone number	017-230 1254
Email Address	-
Education background	Bachelor Of Computer Science Computer Security with Honours
Skill	<ul style="list-style-type: none">• Mathematical proficiency• Attention to detail• Communication skills• Negotiator
Experience	<ul style="list-style-type: none">• Branch manager• Cashier

Promotion Manager

Table Profile Promotion Manager

Name	Nor Azmyryna Binti Mohd Azhar
Age	22
Telephone number	013-222 5933
Email Address	B032110073@student.utem.edu.my
Education background	Bachelor Of Computer Science Database Management with Honours
Skill	<ul style="list-style-type: none">• Multi-lingual• Communication skills• Interpersonal skills
Experience	<ul style="list-style-type: none">• Promoter• Customer service experience

Marketing Specialist

Table Profile Marketing Specialist

Name	Nur Dini Marsya Binti Ahmad Shukor
Age	22
Telephone number	012-489 4529
Email Address	dinimarsya2000@gmail.com
Education background	Bachelor Of Computer Science Database Management with Honours
Skill	<ul style="list-style-type: none">• Time Management skills• Marketing skills
Experience	<ul style="list-style-type: none">• Promoter

Sales Technician

Table Profile Sales Technician

Name	Ahmad Ikhwan Haziq Bin Ibrahim
Age	22
Telephone number	019-213 8466
Email Address	ikhwanhaziq4321@gmail.com
Education background	Bachelor Of Computer Science Database Management with Honours
Skill	<ul style="list-style-type: none">• Prioritise tasks• Address problems critically• Fast response
Experience	<ul style="list-style-type: none">• Cashier• Technician

Content Creator

Table Profile Content Creator

Name	Muhammad Rifqi Bin Ramlan
Age	22
Telephone number	011-5991 0414
Email Address	-
Education background	Bachelor Of Computer Science Computer Security with Honours
Skill	<ul style="list-style-type: none">• Writing and editing skills• Marketing and branding expertise• Creativity
Experience	<ul style="list-style-type: none">• Freelance video editor

4.0 Marketing Plan

4.1 Goods and Services

ICM Delights Co. is an ice cream company that provides a food product that already been popular and well-known for many years which is ice cream Malaysia. The main objective of this business product is to provide the high-quality ice cream Malaysia with various kind of unique flavors to suit customers' taste. Our ice cream Malaysia has plethora amounts of unique flavors such as Asam Boi, Blumint Choc, Chocolate, Choki-choki and many more to let customer have lot of options to choose from. Customer can go to our business company to directly buy our products or can order through Instagram, and we will deliver it with to customer's doorstep.

4.2 Target Market

ICM Delights Co.'s target audience for individuals from the age 4 to 40 years old, especially focusing on elementary and high school students since an ice cream Malaysia after long day of school can make them relieved from fatigue. Even adults also can enjoy our ice cream Malaysia after working a whole day.

4.3 Market Size

Purchases of ICM Delights Co.'s can be made via our Instagram account, "<https://www.instagram.com/icmdelightsco/>", a WhatsApp message, or a direct phone call to our business number. Even on public holidays, we remain open around-the-clock. To make the distribution procedure easier, we have a few agents in specific districts. With this plan in mind, we set to have strong long-term connection with customer to produce loyal customer and will stand still with other big ice cream company to attract new customer.

4.4 Company Market Segment

Geographic	<p>State: Melaka</p> <p>Region: Durian Tunggal</p> <p>Population: Melaka citizen (esp. student)</p> <p>Durian Tunggal is chosen as our business HQ for its strategic location and located around most high school and elementary school for our marketing target.</p>
Demographic	<p>Age: 6 years old and above</p> <p>Target marketing start early from 6 years old since our products is popular among elementary school up until adult.</p>
Psychographic	<p>Since our ice cream feel more refreshing eat after tired studying/working all day, the sell will peak around middle of afternoon and late evening.</p>
Behavioral	<p>We will keep track which ice cream are sell more to know our customer personal taste and vice versa.</p>

4.5 Competitor

Since our products is quite easy to make, so other outlet especially restaurant sell ice cream Malaysia as their side income. So, customers who coming to their restaurant to eat can buy their ice cream as a dessert. Different from us which we sell only ice cream Malaysia independently. However, this restaurant sells normal flavor ice cream such as corn and Milo which are quite common but our ice cream's flavor quite unique including Nescafe and Dynamite mint. Other than that, minimart around Durian Tunggal also sell ice cream from various brands such as Wall's and Nestle such as the popular 99 Speedmart.



4.6 Market Share

A company's market share is the percentage of a market's total revenue or sales that it generates. It also refers to the business's competitiveness in the market, based on the size of the market and the position of its competitors. Market share is usually expressed as a percentage of the total market size. After evaluating the weaknesses and strengths of competitors, the market share is shown below.

Company	Percentage (%)
Double Line	10
99 Speedmart	30
ICM Delights Co.	60
Total	100

4.7 Marketing Mix



4.8 Sale Forecasting

ICM Delights Co. consists of 9 people. This company works every day since demand is high for first week of sale and our company has high expectations for upcoming months. Our company manage to accumulate sales goal for our first week which is RM5000 and attempt to achive 10% increase profit every month. This profit is due to our great exposure in social media plus with influence and connection around the Durian Tunggal prefecture. Our profit can be increased by expose our product to other states and having more target marketing.

5.0 OPERATION PLAN

5.1 Based Description

ICM Delights Co.'s goal is to provide the best ice cream Malaysia with affordable price for our customer. Our company operational plan or strategy will describe as below with respective part including process flow and layout planning.

5.2 Equipment

NO	ITEM	PRICE (RM)	NOTES
1.	Electronic Device	9000	<ul style="list-style-type: none">• Ice Blender• Freezer 2x
2.	Documentation item	3500	<ul style="list-style-type: none">• Office tools
3.	Marketing	3500	<ul style="list-style-type: none">• Advertising
4.	Worker Salary	16000	<ul style="list-style-type: none">• Human Resource





5.3 Manufacturing Process / Inventory Planning

5.3.1 Inventory Planning

NAME	LAYOUT	PRICE	UNIT	TOTAL COST
Office Chair		67	6	402
Office Table		150	4	600
Freezer		1190	4	4760

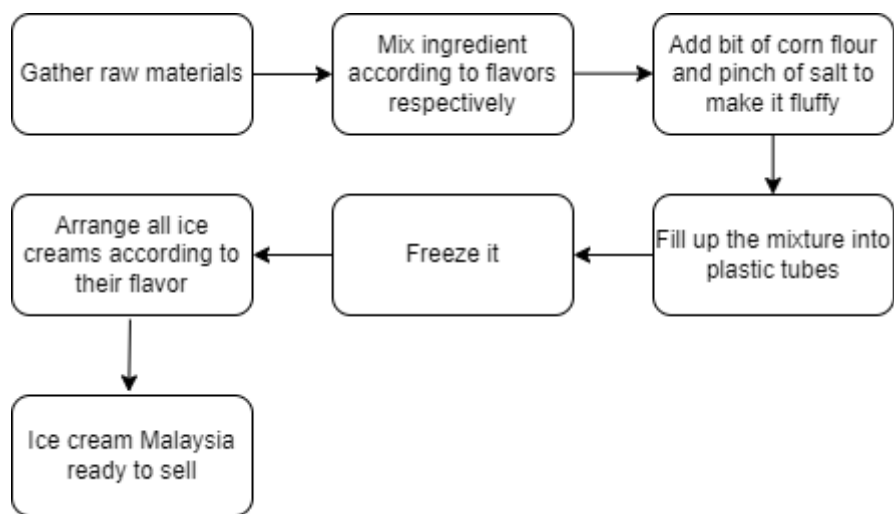
Ice Blender		109	2	218
Office PC		810	3	2430
			Total	8410

5.3.2 Stock Inventory

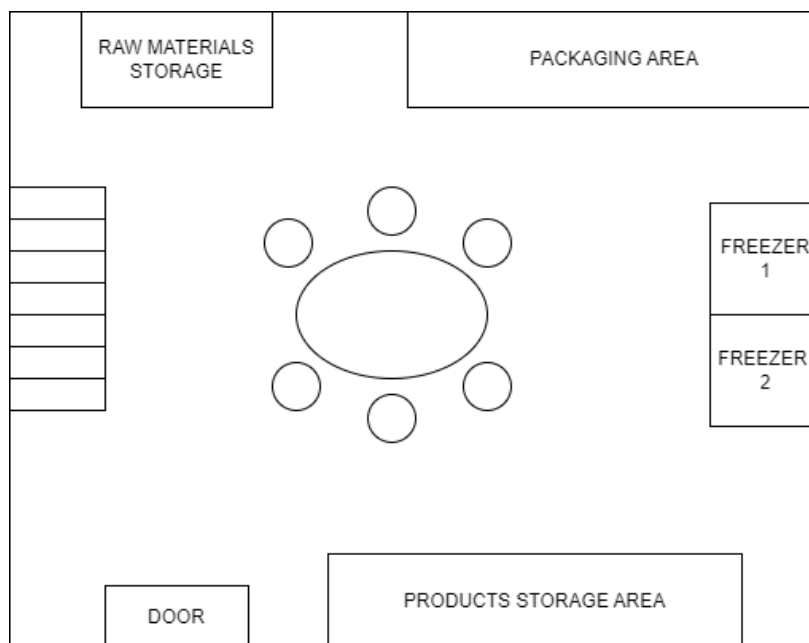
NAME	LAYOUT	PRICE (RM)	UNIT	TOTAL COST (RM)
Coklat		1	100	100
Asam Boi		1	100	100
Bluemint Choc		1	100	100
Choki- choki		1	100	100
			Total	400

5.3.3 Process Flow

Our ice cream Malaysia is a simple hand-made ice cream come in plethora of flavors , all in same plastic tubes. Our ice cream Malaysia don't have any packaging since the self-explanatory from the looks outside of it. Below is the process flow from the initial phase to distribution phase. Our business run accordingly using this flowchart for consistent workflow.

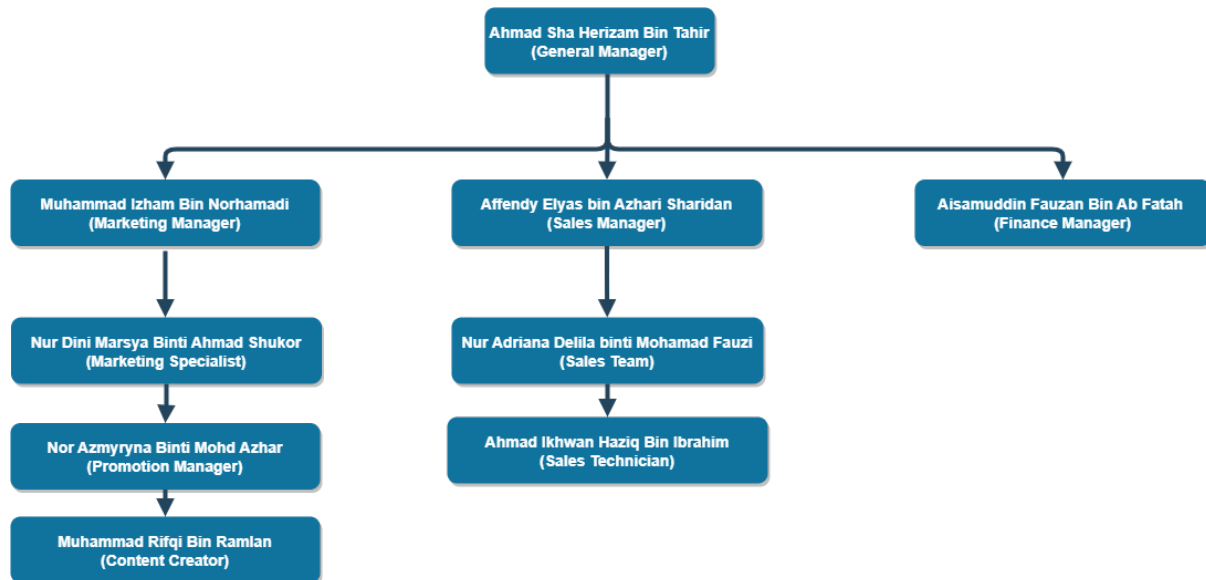


5.3.4 Layout Plan



6.0 ORGANIZATION'S ASPECT

6.1 Organization Structure



6.2 List of Workers

NO	POSITION	MONTHLY SALARY (RM)	EPF(13%)	SOCSSO (2%)(RM)	TOTAL (RM)
1.	General Manager	4300	559	86	4945
2.	Marketing Manager	3000	390	60	3450
3.	Sales Manager	3000	390	60	3450
4.	Finance Manager	3000	390	60	3450
5.	Marketing Specialist	3200	416	64	3680
6.	Promotion Manager	3000	390	60	3450
7.	Content Creator	2000	260	40	2300
8.	Sales Team	2000	260	40	2300
9.	Sales Technician	2000	260	40	2300
TOTAL (RM)					29,325.00

6.3 Job Scope

NO	POSITION	RESPONSIBILITY
1.	General Manager	<ul style="list-style-type: none"> - Responsible for improving efficiency and increasing departmental profits. - Managing company's overall operations
2.	Marketing Manager	<ul style="list-style-type: none"> - Undertake the market research, understand the trends and customer preferences - Gather with the team to create the marketing strategy and budgets
3.	Sales Manager	<ul style="list-style-type: none"> - Responsible for overseeing daily operations in the sales department.
4.	Finance Manager	<ul style="list-style-type: none"> - Distributes the financial resources of company. - Responsible for the budget planning and support the executive management team by offering insights and financial advice
5.	Marketing Specialist	<ul style="list-style-type: none"> - Responsible for creating advertising campaigns, pricing strategies and targeting the demographic data of target audience.

6.	Promotion Manager	<ul style="list-style-type: none"> - Plan and directs campaigns to promote products and services. -Responsible for the development and implementation of promotion schedules to attract more customers
7.	Content Creator	<ul style="list-style-type: none"> - Promote companies' products and services by developing social media, marketing materials and website.
8.	Sales Team	<ul style="list-style-type: none"> - Responsible for selling products and meeting customer needs while obtaining orders from existing or potential sales outlets.
9.	Sales Technician	<ul style="list-style-type: none"> - Provide after-sales service support to customers.

7.0 FINANCIAL PLAN

7.1 Project Implementation Cost

7.1.1 Fixed Assets / Set-Up Cost/ Pre- Operating Cost / Initial Cost (1st monthly)

NO	ITEM	PRICE (RM)	NOTES
1.	Computer	2430.00	Fixed Assets
2.	Kiosk Furniture	4760.00	Fixed Assets
3.	Machinery	218.00	Fixed Assets
4.	Material	700.00	Set-Up Cost
5.	Pamphlet	250.00	Pre-Operating Cost
6.	Poster	150.00	Pre-Operating Cost
7.	Stationery	350.00	Initial Cost
8.	Utility	500.00	Fixed Assets
9.	Office	3000.00	Set-Up Cost
10.	Insurance	1000.00	Set-Up Cost
11.	Transport	400.00	Pre-Operating Cost
Total (RM)			13,758.00

Total 1st month cost: RM 13,758.00

Assets/ Initial cost : RM 8,258.00

Bank Loan : RM 13,758.00

7.1.2 Working Capital

Type of expenditure	RM	RM
Marketing expense	100	100
Current assets	45700	45700
Inventories of raw materials	600	600
Finished goods	10,000	10,000
	56400	56400

7.1.3 Project Implementation Cost

1	Fixed Assets and Initial Cost	RM 45500
2	Working Capital	RM 61000
	TOTAL	RM106500
3	Unexpected Expenditure/ Contingency (%)	-
	GRAND TOTAL	RM106500

7.2 Capital

Own Money	RM1200
Loan	RM45,000
Total	RM46200

I. Owner/Board of Director Capital : RM 70000

II. Bank Loan : RM 45,000

Total Starting Capital : RM 115000

7.3 Project Implementation Cost & Source of Fund

Project Implementation Cost		Sources of fund	
	RM	LOAN (RM)	OWN MONEY(RM)
Assets(equipment)	46000	45,000	1200
Working capital for one week	5025	-	5025
Registration and one-time promotion cost	100	-	100
Total	51,125	45,000	6325

7.4 Loan Amortization & Depreciation Value

Total Loan : RM 45000

Interest rate : 0.66 %P

Payback Years : 10 years

Year	Interest (%)	Principal(RM)	Total Repayment(RM)	Current Balance(RM)
0	-	-	-	45000
1	0.66	4500	4529.32	40500
2	0.66	4500	4529.32	36000
3	0.66	4500	4529.32	31500
4	0.66	4500	4529.32	27000
5	0.66	4500	4529.32	22500
6	0.66	4500	4529.32	18000
7	0.66	4500	4529.32	13500
8	0.66	4500	4529.32	9000
9	0.66	4500	4529.32	4500
10	0.66	4500	4529.32	0
TOTAL	6.6	45000	45293.20	

Annual interest= *RM 29.32

Annual principal =RM 4500

Total annual repayment (for year)RM 44713.20

Total monthly repayment (for year) =RM 372.61

7.5 Depreciation

Table 23 Depreciation

PERIOD (A YEAR)	DEPRECIATION PER YEAR	CUMULATIVE DEPRECIATION	VALUE AT THE END OF YEAR
1	RM200	RM200.00	RM12800.00
2	RM200	RM300.00	RM12700.00
3	RM200	RM400.00	RM12600.00
4	RM200	RM500.00	RM12500.00
5	RM200	RM600.00	RM12400.00
6	RM200	RM700.00	RM12300.00
7	RM200	RM800.00	RM12200.00
8	RM200	RM900.00	RM12100.00
9	RM200	RM1000.00	RM12000.00
10	RM200	RM1100.00	RM11900.00
11	RM200	RM1200.00	RM11800.00
12	RM200	RM1300.00	RM11700.00

7.6 Pro-forma Cash Flow Statement

ITEM	JANUARY (RM)	FEBRUARY (RM)	MARCH (RM)	APRIL (RM)
Cash in flow		5,000.00	18,000.00	30,000.00
Capital	70,000.00	23,000.00	18,000.00	30,000.00
Sales	5,000.00	5,000.00	5,000.00	5,000.00
Total	75,000.00	33,000.00	41,000.00	65,000.00
2. Cash out flow				
Kiosk Furniture	5,000.00	0.00	0.00	0.00
Machinery, Computer	6,000.00	0.00	0.00	0.00
Marketing/Pamphlet/Banner	1,000.00	2,000.00	0.00	2,000.00
Work Operation	30,000.00	2,000.00	500.00	500.00
Administrative	2,000.00	2,000.00	2,000.00	2,700.00
Kiosk Utilities	2,786.90	0.00	0.00	0.00
Adobe Creative Cloud License/month	300.00	300.00	0.00	300.00
Renovating	3,000.00	0.00	0.00	0.00
Wi-Fi/Communication	500.00	500.00	500.00	500.00

Transportation	5,000.00	2,200.00	2,000.00	2,000.00
Utility expense	4,413.00	4,000.00	2,000.00	2,000.00
Entertainment expense	2,000.10	0.00	0.00	0.00
Rental kiosk	2,000.00	2,000.00	2,000.00	2,000.00
Training expense	2,000.00	0.00	0.00	0.00
Office supplies	4,000.00	3,000.00	1,000.00	2,000.00
Total	70,000.00	20,000.00	10,000.00	14,000.00
Cash Surplus (+)/ Deficit (-) (Ending Cash for the month)	5,000.00	13,000.00	30,000.00	51,000.00

MAY (RM)	JUNE (RM)	JULY (RM)	AUGUST (RM)	SEPTEMBER (RM)	OCTOBER (RM)
30,000.00	70,000.00	100,000.00	130,000	170,000.00	200,000.00
30,000.00	70,000.00	100,000.00	130,000	170,000.00	200,000.00
5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
65,000.00	145,000.00	205,000.00	265,000.00	345,000.00	405,000.00
0.00	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00
0.00	0.00	0.00	0.00	0.00	0.00
100.00	100.00	100.00	100.00	100.00	100.00
4,000.00	8,000.00	12,000.00	21,000.00	24,500.00	33,500.00
4,000.00	8,000.00	12,000.00	16,000.00	24,500.00	33,500.00
0.00	0.00	0.00	0.00	0.00	0.00
400.00	400.00	400.00	400.00	400.00	400.00
0.00	0.00	0.00	0.00	0.00	0.00
400.00	400.00	400.00	400.00	400.00	400.00
2,000.00	4,000.00	8,000.00	12,000.00	16,000.00	20,000.00
2,000.00	4,000.00	8,000.00	12,000.00	16,000.00	20,000.00
0.00	0.00	0.00	0.00	0.00	0.00
2,000.00	4,000.00	8,000.00	12,000.00	16,000.00	20,000.00
0.00	0.00	0.00	0.00	0.00	0.00
100.00	100.00	100.00	100.00	100.00	100.00
15,000.00	30,000.00	50,000.00	75,000.00	100,000.00	130,000.00
50,000.00	115,000.00	155,000.00	190,000.00	245,000.00	275,000.00

NOVEMBER (RM)	DECEMBER (RM)	TOTAL (RM)
215,000.00	230,000.00	
215,000.00	230,000.00	540,000.00
5,000.00	5,000.00	60,000.00
435,000.00	465,000.00	600,000.00
2,000.00	2,000.00	10,000.00
0.00	0.00	15,000.00
100.00	100.00	15,000.00
37,500.00	41,500.00	45,500.00
37,500.00	41,500.00	45,500.00
0.00	0.00	3,000.00
400.00	400.00	10,000.00
0.00	0.00	20,000.00
400.00	400.00	10,000.00
24,000.00	28,000.00	32,000.00
24,000.00	28,000.00	32,000.00
0.00	0.00	10,000.00
24,000.00	28,000.00	32,000.00
0.00	0.00	10,000.00
100.00	100.00	10,000.00
150,000.00	170,000.00	300,000.00
285,000.00	295,000.00	300,000.00

7.7 Profit and Loss Statement

Table 25 Profit and Loss Statement

Profit And Loss Statement	Ringgit Malaysia (RM)
Sale	RM80,110.00
Cost of Raw Material	RM1,500.00
Cost Stock of Row Material	RM1000.00
Gross Profit	RM80,000.00

Expenses

Salary	RM 29,325.00
Rental	RM4,500.00
Utilities	RM6,000.00
Transportation	RM2,000.00
Promotion	RM5,800.00
Business Registration And Launching Cost	RM1,500.00
Asset Depreciation	RM20,000.00
Total	RM69,035

7.8 Balance Sheet Statement

Table 26 Balance Sheet Statement

Income taxes payable	RM7,800.00
Other Accrued liabilities	RM8,000.00
Deferred revenues	RM5,000.00
Total Current Liabilities	RM20,800.00

OWNERS EQUITY

Common stock	RM13,000.00
Retained earnings	RM5,000.00
Treasury stock	RM60,000.00
Total equity	RM78,000.00

8.0 Conclusion

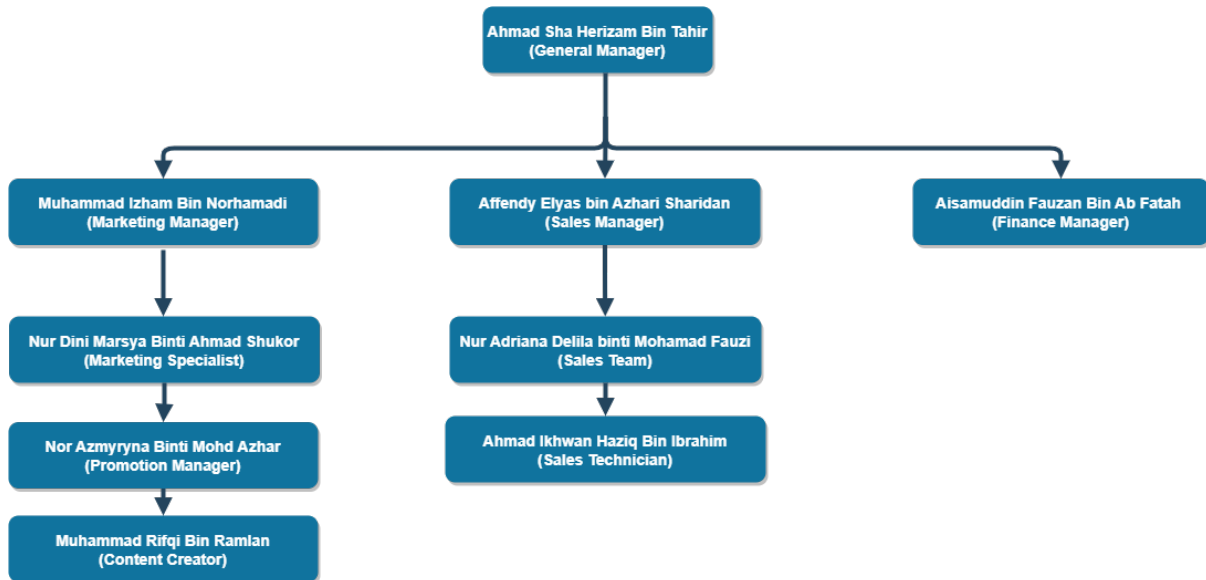
In conclusion, the business produces a wide range of locally made ice cream flavors that are available for ordering at any time. The business has delivered a satisfactory ice cream to the customers, and it is well received. ICM Delights Co. manage to sell 4 different menus to the customer, targeting to to develop a local ice-cream product that makes it easy for consumers to eat. The menu can be browses through ICM Delights Co. Instagram.

There are two different ways for our company to advertise this business. With the help of Instagram application that has such a huge amount user, our company took the opportunity to advertise our business our company able to achieve target sales. Secondly, our business is advertised by using Whatsapp application where every contact in our phone is able to see what our company is selling in the moment.

Our future plans include creating and serving more new flavour of ice cream for customers with more amazing promotions, developing the marketing strategies to promote this business all over the Melaka. The target market for ICM Delights Co. is to ensure that marketing effort fulfilled customer needs and wants as well as bringing profits and also selected a group of customers that expected to have purchasing power involving the sales and services offered by our business. Our biggest recognized opportunities include the new flavour, cheap, and amazing decoration.

9.0 Appendix

Appendix A: Organizational Structure



Appendix B: Company Product

