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**ENTREPRENUERSHIP (ENT 300)**

**BUSINESS PLAN FOR YUME SDN BHD**



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## **ACKNOWLEDGEMENTS**

Alhamdulillah, we are most grateful to Allah S.W.T for the completion of this Business Plan as one of the requirement that need to be accomplish in the course work assessment for the code ENT 300.

Special thanks to our parents in supporting us to complete this business plan. This business plan has been prepared with the cooperation and support from many people. Besides, not to be forgotten to both our lecturers which are MR. FADER BIN ABDULLAH and our second lecturer MR. MOHAMAD HAKIMY BIN ABDULLAH for their kindness in helping us during the process of completion of this project work. They have given us a good service by providing useful information to us. Without them, we would not be able to complete this business plan.

There are a lot of challenges that we have to face such as finding the material suppliers and machine capacity for our project. Besides that we have to go through a lot of difficulties with the furniture base product which is smart table factory we are dealing with besides going through a lot of procedures.

Through these problems we manage to become more organize and mature in dealing with problems that occur during our research. This business plan covers organization, marketing, operation, financial and training plan and any other information needed by a new entrepreneur as a guide to start this business.

Lastly, to those who had involved and contributed directly or indirectly to this business plan, we are very grateful to them for the effort and initiative that they have shown in our project until we successfully completed our business plan.



## **PURPOSE OF BUSINESS PLAN**

The purpose of this business entrepreneurship plan is as the first step as a module before starting a business. This business plan is very important to a new company like **YUME SDN BHD** because it may help us to maintain our business longer in the Malaysia market.

The purposes of doing this business plan are:

- i. To show the financial strength of the company especially when applying for loans and to convince the investors towards providing funds or other financial institution.
- ii. To fulfill one of the terms and condition that stated in ETR 300 project.
- iii. As a guide line for us in setting, planning, managing, handling and controlling our business for day to day management, budget, financial forecast, strategies, target market and even long term goal.
- iv. As a master plan of an organization that necessary to calculate the effectiveness on running such business.
- v. It is also prepared to state clearly the information of the certain authorities' parties to get permits or other facilities in the mean of formation of a business.
- vi. This business plan can be utilize to convince the suppliers the ability of paying back on credit and the ability to carry out a project of services from customers or the tender board.
- vii. To improve any weaknesses arise by comparing the actual performance of the firm with its master plan. It is to see whether it is a favourable or unfavorable situation.

## **GENERAL BUSINESS DESCRIPTION**

Nowadays, we know that business is one of the major sources of income for human since the early ages of civilization. Even the Prophet Muhammad once said, "9/10 of income come from businesses". Therefore, business has a big potential to increase ones social standard and living.

For our business, we are producing smart table as our major product because we know the product is marketable in local and international market and we try to create something unique. We run a partnership business that is lead by Noraini Bt Pettire as a General Manager, Nur Fathia Bt Saleh as a Administration Manager, Nurul Afifi Ryana Bt Adnan as a Marketing Manager, Nurul Emizar Bt Jamil as a Financial Manager and Syahida Bt Abd Aziz as an Operational Manager. People who look into this business plan are:

- 1.1 Bank and Financial Institution
- 1.2 Investor
- 1.3 Entrepreneur
- 1.4 Manual and Guide Line

This business plan is prepared by Yume Sdn. Bhd in order to:

- To obtain a term loan for the amount of RM122, 000 from Maybank.
- As a guideline in managing the business.
- To provide an opportunity for entrepreneur to access the proposed business project.
- To study and evaluate the feasibility of the business.
- To maintain the goal of the firm profit maximization.
- To be able to distribute the business resources more effectively.

## **SUBMISSION LETTER**

Diploma in Business Studies,  
Faculty of Business Studies,  
Mara University of Technology  
Arau Campus,  
02600 Arau,  
Perlis Indera Kayangan

25 MARCH 2011

---

Encik Fader,  
Lecturer of Basic Entrepreneurship (ETR 300),  
Mara University of Technology,  
Arau Campus,  
02600 Arau,  
Perlis Indera Kayangan

Sir,

### **SUBMISSION OF THE ENTREPRENEURSHIP BUSINESS PLAN**

According to the title above, we would like to submit our business plan on the name of Yume Sdn. Bhd. consist all the detail, example, document and the following procedure which is located at Kulim, Kedah.

2. This report consists of important component and aspect that have been considered in the beginning of the business. It includes our business profile, structure administrator, financial, marketing, and operation aspect plus all other information regarding the business plan.

3. There is the list of entire group members that involves in the process of completing the business plan:-

- I. NORAINI BINTI PETTIRE
- II. NUR FATHIA BINTI SALLEH
- III. NURUL AFIFI RYANA BINTI ADNAN
- IV. NURUL EMIZAR BINTI JAMIL
- V. SYAHIDA BT ABD AZIZ

4. We hope that you will be satisfied with our business plan and this business plan would benefit and educate individual concerned. All your kindness and corporation is much appreciated. Thank you.

Yours truly,

-----

(NORAINI BINTI PETTIRE)  
General Manager

-----

(NURUL AFIFI RYANA BINTI ADNAN)  
Marketing Manager

-----

(SYAHIDA BT ABD AZIZ)  
Operational Manager

-----

(NUR FATHIA BINTI SALLEH)  
Administrator Manager

-----

(NURUL EMIZAR BINTI JAMIL)  
Financial Manager

## LOAN APPLICATION LETTER

Financial Manager,  
YUME SDN. BHD.  
Lot 5 Industrial Zone Phase 1,  
Kulim Hi-Tech Industrial Park,  
09000 Kulim, Kedah.

25 MARCH 2011.

---

Manager,  
Credit Department,  
Menara KWSP Jalan Bukit Lagi,  
01000 Kangar,  
Perlis.

Sir,

### APPLICATION OF BUSINESS LOAN FINANCING

Based on this subject above, we would like to apply business loan financing from your bank for us to support our business capital in generate our business project.

2. This business is guarantee will earn high profit and demand from customer because this business can attract the customer from the shopping complex, mini market, school canteen and also several high education institution food courts that we will deliver every month.

3. Our company is slightly different form our competitors because our company provide better product to customer. We sell the high performance product and quality.

4. Therefore, to generate our business successfully we think that we want to apply a RM122, 000 business loan financing from your bank. Thus, this loan will be use as a back up capital into our business operation.

5. We hope that our application will get better consideration from your side. We always ready to serve any information that you need for next action about the operation beside that we attach our business plan for your attention and next action. Thank you for all your cooperation. Thank you.

Truly from,

-----  
(NURUL EMIZAR BINTI JAMIL)  
Financial Manager

## **1.0 INTRODUCTION**

1.0.1 Our company's name is YUME SDN BHD. Our business is focused in Kulim. We have registered our company on 12 January 2011. Our business start to move on 6 January 2011 and this date are same as our company date of commencement.

1.0.2 Our business is provided the furniture product based on good quality of materials. Our Smart Table consists of a few compartments that can separate different papers that are use for different purposes. We use glass as our material at the surface of the table to make it transparent. We also provided other compartments under the glass.

1.0.3 There are a few reasons why we choose this particular business.

The first reason is we want to reduce the space we use on the table. This is to make sure our stuff will not be messed-up.

The second reason is we can keep our documents especially papers in efficient way. Thus, it is easier for us to find the needed papers.

The third reason why we choose this business is that we can refer to our reference books easily because our table is transparent. We can place our books on the sliding wood which situated under the transparent glass.

## 1.1 PRODUCT

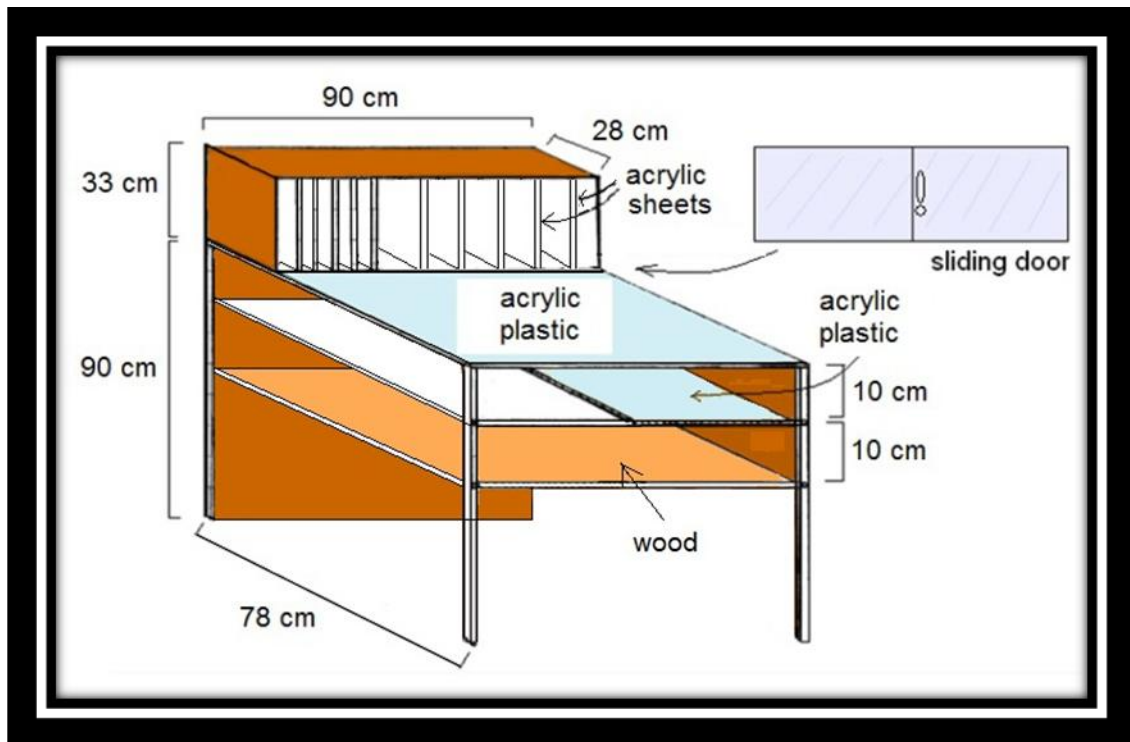


Figure 1: Product of Yume Sdn Bhd

## 2.0 Company Background

NAME OF COMPANY	YUME SDN. BHD.
BUSINESS ADDRESS	Lot 5 Industrial Zone Phase 1, Kulim Hi-Tech Industrial Park, 09000 Kulim, Kedah.
CORESSPONDENCE ADDRESS	<a href="mailto:smartable@yahoo.com.my">smartable@yahoo.com.my</a>
TELEPHONE NUMBER	04-6489122
FORM OF BUSINESS	PARTNERSHIP ENTERPRISE
MAIN ACTIVITIES	MANUFACTURING TABLE
DATE OF COMMENCEMENT	6 <sup>TH</sup> JANUARY 2011
DATE OF REGISTRATION	12 <sup>TH</sup> JANUARY 2011
REGISTRATION NUMBER	5469833
NAME OF BANK	MAYBANK
BANK ACCOUNT NUMBER	159001852893

Table 1: Company Background

YUME SDN BHD is our company's name which had been decided together. YUME is a word originally from Japanese Language which means DREAM or HOPE. We decided to choose this name because we hope that our company will continue producing furniture in future as what in our dreams.



## **2.1 Mission, Vision and Objective**

### **Vision**

Our vision is to be the only company is the best in producing furniture base which manufacture and produce smart table in this furniture industry particularly in domestic area .

### **Mission**

Our first mission is to make sure that our product will be available through all Malaysia. In addition, we know that furniture is the primary elements which are more familiar nowadays. Besides that, we hope we will be supplying furniture to the entire world soon besides the best organization to manage the business. Lastly, to achieve customer satisfaction by putting Customer's Priority First and build their trust.

### **Objectives**

Our objectives can be divided into two which are short-term objectives and long-term objectives. The objectives are:

#### **Short-term Objectives**

- To launch our business in the most effective way.
- Press release to all of the specialist business magazines and publications.
- Increase employee's efficiency and productivity thus will increase the company status.

#### **Long-term Objectives**

- When our business has become a fully established success we will be looking towards franchising the concept outside our country.
- Running and controlling the business which can be set up and run in any part of the country with equal success.
- To joint venture with other companies that are in similar industry since it has a potential to grow because the different product we are produce.

## 2.2 ORGANIZATIONAL CHART

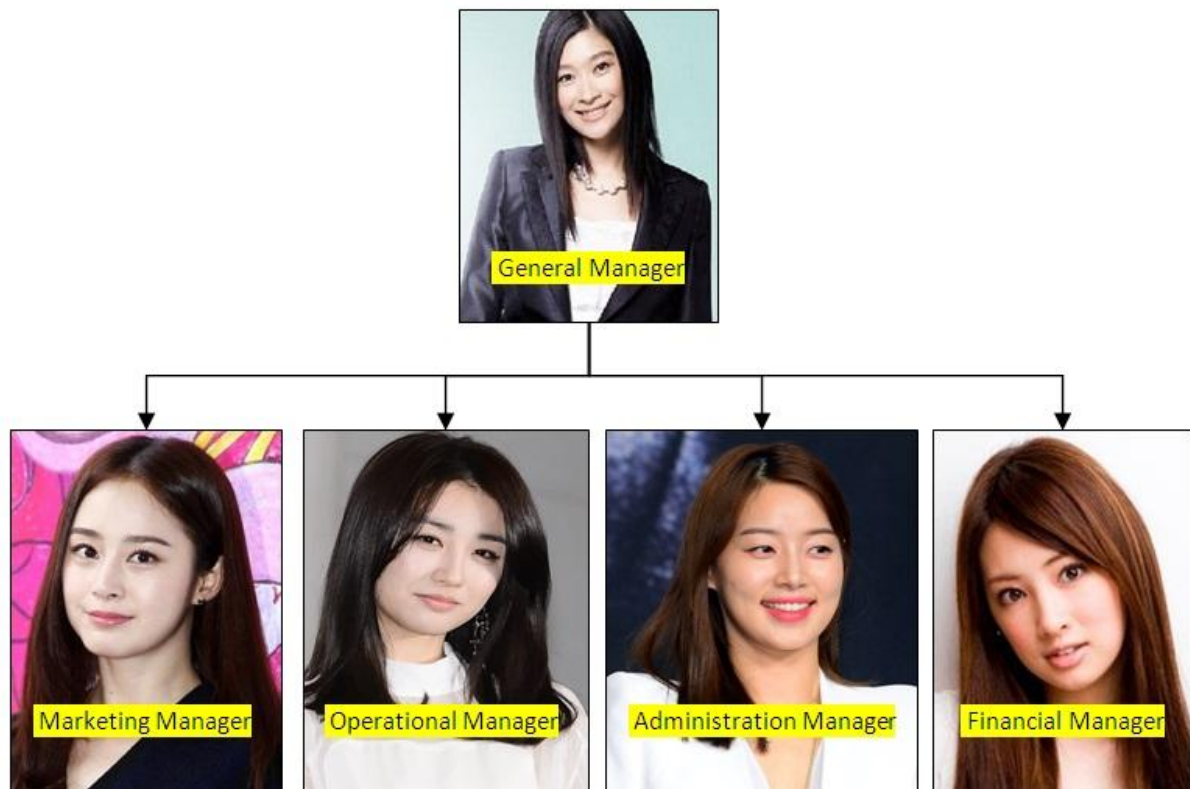


Figure 2: Organizational Chart

## 2.3 COMPANY LOGO AND MOTTO

**MOTTO : 'ONE WORLD, ONE DREAM & DREAM BIG'**

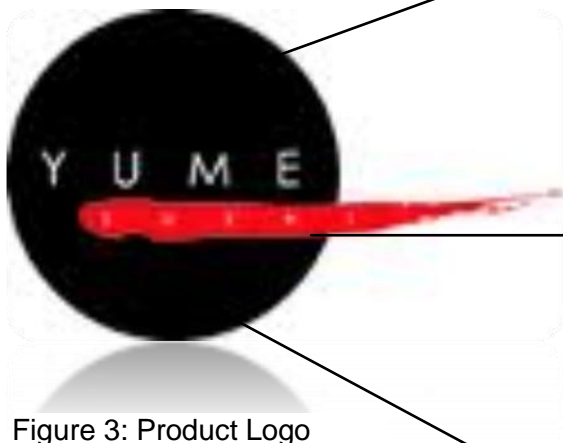


Figure 3: Product Logo

Black: Power, elegance and formality.

-because black can evoke strong emotions too much can be overwhelming

YUME: You & Me

DREAM or HOPE

Red : Fire, energy, determination as well as passion, desire and love.

## 2.0 Partners Background

### 2.1 Name of Partner 1 / General Manager



Table 2: Background General Manager

NAME	NORAINI BINTI PETTIRE
ID NO	860421-14-6066
ADDRESS	A52, JALAN SEMARAK, TAMAN BANDAR BARU, 06400 POKOK SENNA, KEDAH DARUL AMAN
PHONE NO	04-92857532
D.O.B	21 <sup>th</sup> APRIL 1986
AGE	25 YEARS OLD
STATUS	MARRIED
EDUCATIONAL BACKGROUND	<ul style="list-style-type: none"><li>• BBA (HONS) OPERATION MANAGEMENT, UITM SHAH ALAM</li><li>• DIPLOMA IN BUSINESS STUDIES</li></ul>
COURSE ATTENDED	ENTREPRENEURSHIP COURSE
SKILLS	<ul style="list-style-type: none"><li>• ABLE TO SPEAK ENGLISH, AND MALAY FLUENTLY</li><li>• COMMUNICATION SKILLS, COMPUTER SKILLS, LEADERSHIP SKILLS.</li></ul>
PREVIOUS EXPERIENCE	EXPERIENCE MANAGE MY FATHER COMPANY ABOUT 3 YEARS
PRESENT OCCUPATION	GENERAL MANAGER
EMAIL ADDRESS	princess_ninie86@yahoo.com

## 2.2 Name of Partner 2 / Marketing Manager



Table 3: Background Marketing Manager

NAME	NURUL AFIFI RYANA BINTI ADNAN
ID NO	821008-10-5658
ADDRESS	4-1-2 TMN MUTIARA, LINTANG KG. MASJID 1,
PHONE NO	04- 6491990
D.O.B	8 <sup>TH</sup> OCTOBER 1982
AGE	29 YEARS OLD
STATUS	MARRIED
EDUCATIONAL BACKGROUND	<ul style="list-style-type: none"><li>• BBA (HONS) MARKETING, UITM PERLIS</li><li>• DIPLOMA IN BUSINESS STUDIES, UITM PERLIS</li></ul>
COURSE ATTENDED	ENTREPRENEURSHIP COURSE
SKILLS	<ul style="list-style-type: none"><li>• ABLE TO SPEAK ENGLISH, AND MALAY FLUENTLY</li><li>• COMMUNICATION SKILLS, COMPUTER SKILLS, LEADERSHIP SKILLS.</li></ul>
EXPERIENCE	HELP FAMILY BUSINESS
PRESENT OCCUPATION	SALES ASSISTANCE AT ZAZA BOUTIQUE & CHEF ASSISTANCE
EMAIL ADDRESS	crusthi_la_rista@yahoo.com

### 2.3 Name of Partner 3 / Operational Manager



Table 4: Background Operational Manager

NAME	SYAHIDA ABD AZIZ
ID NO	860103-10-5600
ADDRESS	NO. 99, JALAN MEWAH ANGSANA, TAMAN CYBER, 01000 KANGAR, PERLIS
PHONE NO	04- 9860301
D.O.B	3 <sup>rd</sup> JANUARY 1986
AGE	25 YEARS OLD
STATUS	SINGLE
EDUCATIONAL BACKGROUND	<ul style="list-style-type: none"><li>• BBA (HONS) IN OPERATION MANAGEMENT</li><li>• DIPLOMA IN BUSINESS STUDIES</li></ul>
COURSE ATTENDED	ENTREPRENEURSHIP, OPERATION PLANNING
SKILLS	<ul style="list-style-type: none"><li>• ABLE TO SPEAK ENGLISH, MALAY AND JAPANESE FLUENTLY</li><li>• COMMUNICATION SKILLS, COMPUTER SKILLS</li></ul>
PREVIOUS EXPERIENCE	INCREASE THE PROFIT OF SALES WITH 60% FROM PREVIOUS YEAR AND CONTRACTS WITH 5 SMALL BUSINESSES AND 2 YEARS WORKING WITH CLASIQUE BERHAD AS OPERATION PLANNER CUM MARKETING ASSISTANT.
PRESENT OCCUPATION	OPERATION MANAGER
EMAIL ADDRESS	syahida.aziz@gmail.com

### 3.4 Name of Partners 4 / Administration Manager



Table 5: Background Administration Manager

NAME	NUR FATHIA BINTI SALEH
ID NO	851221-04-5498
ADDRESS	NO F 79, KAMPUNG LOBAK, MACHANG,
PHONE NO	04- 9214566
D.O.B	21 <sup>th</sup> DECEMBER 1985
AGE	26 YEARS OLD
STATUS	MARRIED
EDUCATIONAL BACKGROUND	<ul style="list-style-type: none"><li>• BBA (HONS) BUSINESS ADMINISTRATION, UITM PERLIS</li><li>• DIPLOMA IN BUSINESS STUDIES</li></ul>
COURSE ATTENDED	ENTREPRENEURSHIP COURSE
SKILLS	<ul style="list-style-type: none"><li>• ABLE TO SPEAK ENGLISH, AND MALAY FLUENTLY</li><li>• COMMUNICATION SKILLS, COMPUTER SKILLS, LEADERSHIP SKILLS.</li></ul>
PREVIOUS EXPERIENCE	OPERATOR IN EURO TECHNOLOGY AND WEARNS ELECTRONIC
PRESENT OCCUPATION	ADMINISTRATION MANAGER
EMAIL ADDRESS	sallehnurfathia@yahoo.com

### 3.5 Name of Partner 5 / Financial Manager



Table 6: Background Financial Manager

NAME	NURUL EMIZAR BINTI JAMIL
ID NO	871017-04-5036
ADDRESS	299, KUALA MENGGUANG, 14000 BUKIT MERTAJAM, PULAU PINANG.
PHONE NO	04- 7891167
D.O.B	17 OCTOBER 1987
AGE	24 YEARS OLD
STATUS	SINGLE
EDUCATIONAL BACKGROUND	<ul style="list-style-type: none"><li>• BBA (HONS) FINANCE, UITM PERLIS</li><li>• DIPLOMA IN BUSINESS STUDIES</li></ul>
COURSE ATTENDED	<ul style="list-style-type: none"><li>• ENTREPRENEURSHIP COURSE</li><li>• DIPLOMA IN BUSINESS STUDIES</li></ul>
SKILLS	<ul style="list-style-type: none"><li>• ABLE TO SPEAK ENGLISH, AND MALAY FLUENTLY</li><li>• COMPUTER SKILLS AND COMMUNICATION SKILLS</li></ul>
EXPERIENCE	ROUND THE WORLD
PRESENT OCCUPATION	FINANCIAL MANAGER
EMAIL ADDRESS	aja_mieja@yahoo.com.my



### 3.6 Equity and Contribution

Table 7: Equity and Contribution

NO.	SOURCES	SHARE (RM)	PERCENTAGE
1	GENERAL MANAGER	30,000	30%
2	MARKETING MANAGER	20,000	20%
3	PRODUCTION MANAGER	20,000	20%
4	ADMINISTRATIVE MANAGER	15,000	15%
5	FINANCIAL MANAGER	15,000	15%
	<b>TOTAL</b>	<b>100,000</b>	<b>100%</b>

## 4.0 LOCATION OF BUSSINESS

The location of the business gives significant impact in the business and cost structure. In establish company, problem connected with location a can arise in many ways. We choose this location base on a few aspect that has been consider which are the infrastructure, the system of transportation and the environment.

### 4.1 Physical Location

Our business is located at **Lot 5 Industrial Zone Phase 1, Kulim Hi-Tech Industrial Park, 09000 Kulim, Kedah**. It located at the middle of town which near with the office building, factories, school and etc. It is also has a good drainage system and low flood risk. This location also located at good and strategic area because this area situated near and accessible to the customer. Thus, it will decrease the cost for transportation. The selection is depending upon a few factors such as strategic area and suitable to operate the business.

Other advantages of our location are:

- a. The location is near with city centre
- b. Have larger local market
- c. Have enough facilities such as hospital, clinic and others
- d. Municipal facilities such as town hall, local information and centre
- e. Our location has better transportation for raw material and labour
- f. Our business near with supplier
- g. There are facilities of seaport and railways station

We choose Kulim because increasing of population. It means increasing work demands.

## MAP OF LOCATION

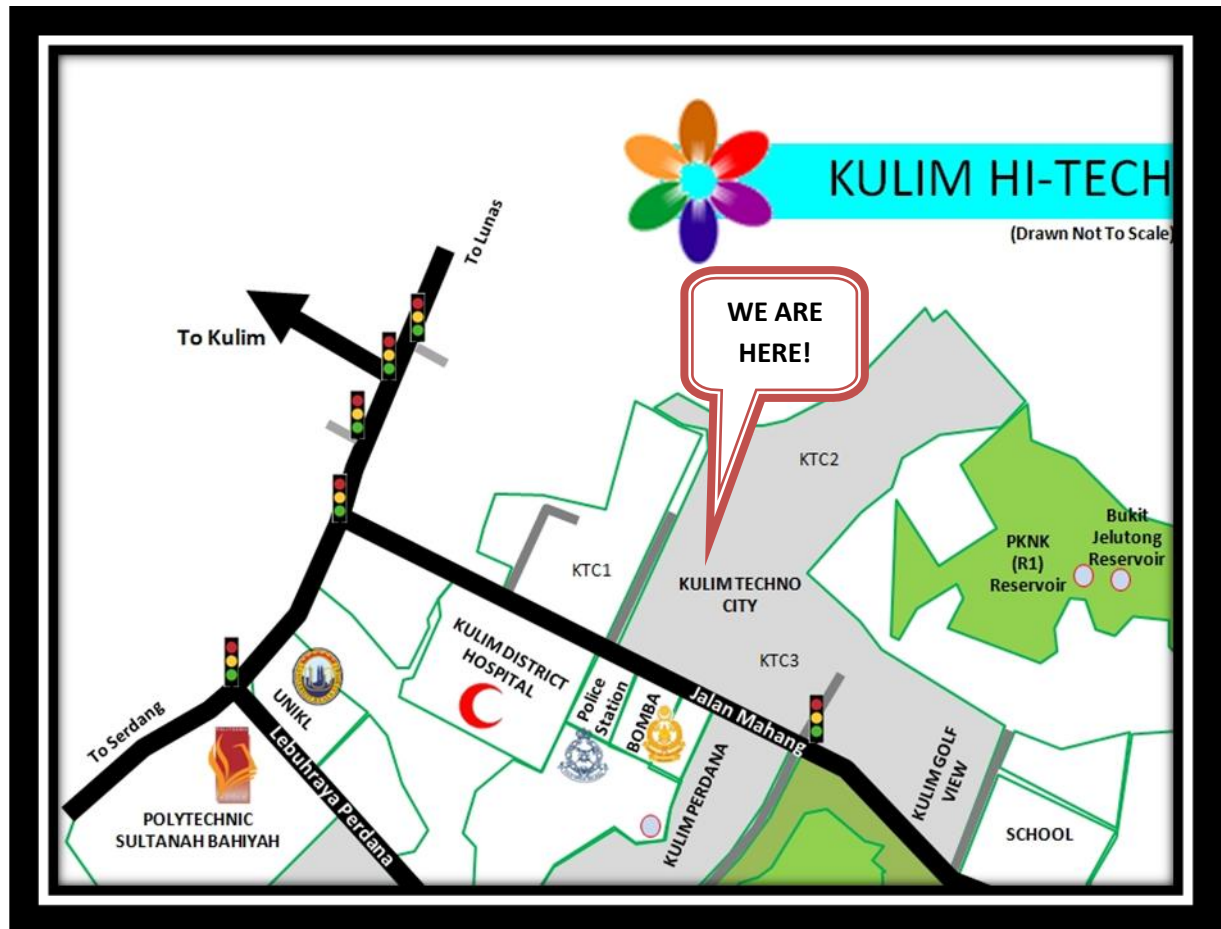


Figure 4: Map of Location

Our company is located at Kulim, Kedah. Based on the map above, we are located at the strategic place because near with the main road and many people especially tourist can come to our company easily. Besides that, in terms of transport, for us it's not a big problem because customer can get transportation easily in this area. In fact, the location also based on aspect that we consider such as infrastructure and environment.

## 4.2 Building

- 4.2.1 Our office was rent. The value of rent is RM3,000 a month. So we have deposit the building for manage our administration plan to be easy.
- 4.2.2 The value of deposit of 3 month is RM9,000. We decide to rent because our business is new and not enough capital to buy the building. Therefore, it is the best way are to avoid from suffering loss.
- 4.2.3 Type of building of YUME SDN. BHD are as follows:

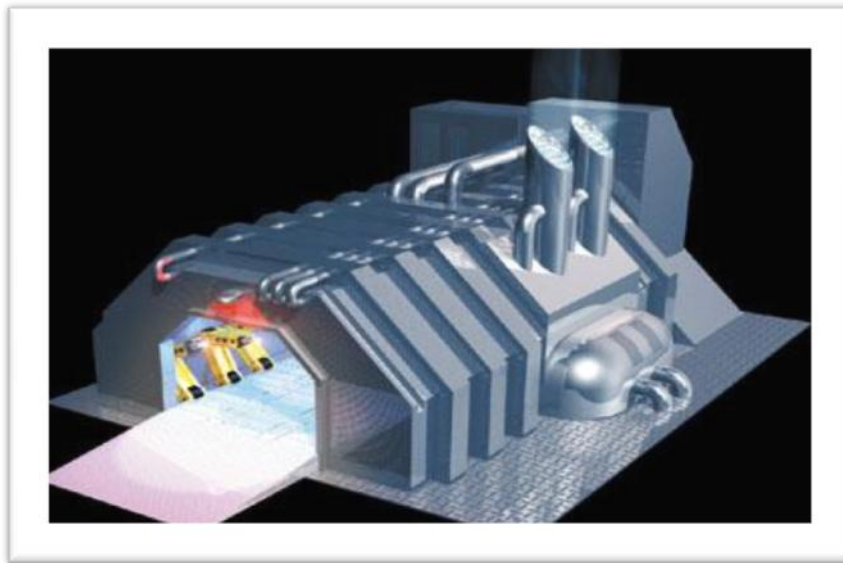


Figure 5: Factory Building

Structure : One storey building (concrete)  
Size : 100ft (length) x 30ft (width)

## 4.3 Basic amenities

- 4.3.1 The infrastructures that have been provided complete with water, electricity supply and telephone service. With this infrastructure, the management and service of our company will work smoothly and efficiently.
- 4.3.2 Our supplier of electric is Tenaga Nasional Berhad (TNB) and water is Syarikat Bekalan Air Kedah. Supplier of telephone is Telekom Malaysia and Telephone lines (TMnet).

**MARKETING**

## **1.0 INTRODUCTION**

Marketing can be defined as the activities that are carried out systematically to encourage and increase sales of products or services as long as the activities are in line with religious and ethical practices. Marketing is one of important factors that can help the company to increase the sales of its products. Consequently, this can transformed the company's profit to increase significantly. Besides that, the customers need and want also can be fulfilling if the marketing project of a company works. For example, variation of the company product can make the customer satisfied and felt that their needs are fulfilled. The variation done by the company is good marketing strategy because every customer has different taste and by doing this strategy; this can increase the support from the customers to the company. Thus, the company sales can be improved.

## 1.1 PRODUCT DESCRIPTION

<b>Type of business</b>	Produce furniture (Table)
<b>Name of company</b>	YUME SDN BHD
<b>Name of product / Brand name</b>	SMART Table
<b>Colour</b>	<ul style="list-style-type: none"><li>- Black</li><li>- Brown</li></ul>
<b>Size</b>	(90cm x 78 cm x 123 cm)
<b>Target customers</b>	<ul style="list-style-type: none"><li>- Researchers</li><li>- Journalists</li><li>- Lecturers</li><li>- Students</li><li>- Officers</li></ul>
<b>Raw materials</b>	<ul style="list-style-type: none"><li>- Wood</li><li>- Acrylic plastic</li><li>- Sliding door lock</li><li>- Paint</li><li>- Screw</li><li>- Drawer slide</li><li>- Wooden stick</li></ul>
<b>Feature</b>	Modern design
<b>Design and Packaging</b>	<ul style="list-style-type: none"><li>- Standard cartons with environmental foam</li><li>- Packing tape dispenser</li></ul>
<b>Price / unit</b>	RM172

Table 1: Product Descriptions

## **1.2 TARGET MARKET**

Target market was refers to a group of customers or buyers with similar traits that the organization want to attract through their product's offering. There are several reasons why a business decides on a specific target market.

The first reason is that it is impractical and impossible for a business to offer a product that can satisfy the needs and wants of the entire population.

The second reason is that most businesses community has limited sources in terms of time. This limitation means that the businesses community must focus its activities on attracting a core group of customers. So, by producing this product will make the highest potential to purchase the good or product offered.

The existence of a target market does not mean that the business should ignore the other groups of customers that exist in the same market. These other groups may be the secondary market and may bring income to the business. However the main income is derived from the primary target market. As circumstance, a business may also change its target market.

### **1.2.1 Geographic**

We have chosen Kulim and Bayan Lepas for our business location base on a few aspects that has been considers which are the infrastructure, the system of transportation and the environment. Furthermore, the location is strategic because our premise located in the middle of routes to north and south of the peninsular Malaysia. Our premise was easy to find because it's located near the highway and main road. In addition, all the locations have become modern with the presence of many facilities for its community. This gives advantages for our company to sell our SMART table in Kulim and Bayan Lepas.

### **1.2.2 Psychographic**

People will buy this SMART table to carry out their works more easily, save their time and space. Our product is suitable for people who are still studying or already working. Our unique table will fulfill the wants of our target market because our table has the functions for writing articles, journals etc. Therefore, a person who works in writing field will get advantage when he/she using our SMART table to do his/her job.



### **1.2.3 Demographic**

The main target market for our business is the adult community especially officers, researchers, lecturers, journalist and even students in universities and high schools. These people usually busy with their paper work and some of them are too busy in handling their tasks. Their papers and books are everywhere. These people are concern with their time. This SMART table is not only for people from high class income but also for people from middle class income. It is because the price of our table is suitable and affordable to people with different level of income. Therefore, we are trying to take this opportunity to capture them since our SMART table can help them to solve the problems. Besides that, their needs will be fulfilled as they can store and arrange their papers in a proper way and easy for them to do research, write a journal and so on.

### 1.3 MARKET SIZE

Market size is the total potential purchase that is expected from the target market. We had identified our target market in Kulim and Bayan Lepas.

As for **Kulim**, there are 53 industrial and offices and 22 educational institutions in the area. The average number of industry officers and people from educational institution who use the table to do their job is 13250 and 19800 people respectively. We target 25% of people from each of the category will purchase for the table per month.

As for **Bayan Lepas**, there are 45 industrial and offices and 10 educational institutions in the area. The average number of industry officers and people from educational institution who use the table to do their job is 11250 and 11100 people respectively. We target 25% of people from each of the category will purchase for the table per month.

#### 1.3.1 Kulim, Kedah

Target Market	Number of people	Sales per month (RM)
Industrial & Offices	3 313	569 836
Education	4 950	851 400
<b>Total</b>	<b>8 263</b>	<b>1 421 236</b>

Table 2: Market size in Kulim, Kedah

#### 1.3.2 Bayan Lepas, Penang

Target Market	Number of people	Sales per month (RM)
Industrial & Offices	2 813	483 836
Education	2 775	477 300
<b>Total</b>	<b>5 588</b>	<b>961 136</b>

Table 3: Market size in Bayan Lepas, Penang

Total marketing size = RM 1 421 236 + RM 961 136  
= RM 2 382 372

## 1.4 MARKET SHARE

Market share is the division of market or sales between companies that are running the same type of business activities. It will be considered number of competitors, experience, strength and weaknesses. The following table explains about the market share division before and after our company enters the market.

### 1.4.1 Market share before entrance of YUME SDN BHD

Competitors	Percentage of Market Share (%)	Estimated Income Per Month (RM)
U CASE Office Solution Sdn Bhd	40	952 949
TWS Marketing Sdn Bhd	30	714 712
Bristol Industries Sdn Bhd	17	405 003
Delano Furniture Industries Sdn Bhd	13	309 709
<b>Total</b>	<b>100</b>	<b>2 382 372</b>

Table 4: Market Share before entrance of YUME SDN BHD

### 1.4.2 Market share after entrance of YUME SDN BHD

Competitors	Percentage of Market Share (%)	Estimated Income Per Month (RM)
U CASE Office Solution Sdn Bhd	38	905 301
TWS Marketing Sdn Bhd	25	595 593
Bristol Industries Sdn Bhd	15	357 356
Delano Furniture Industries Sdn Bhd	12	285 885
<b>YUME Sdn Bhd</b>	<b>10</b>	<b>238 237</b>
<b>Total</b>	<b>100</b>	<b>2 382 372</b>

Table 5: Market Share after entrance of YUME SDN BHD

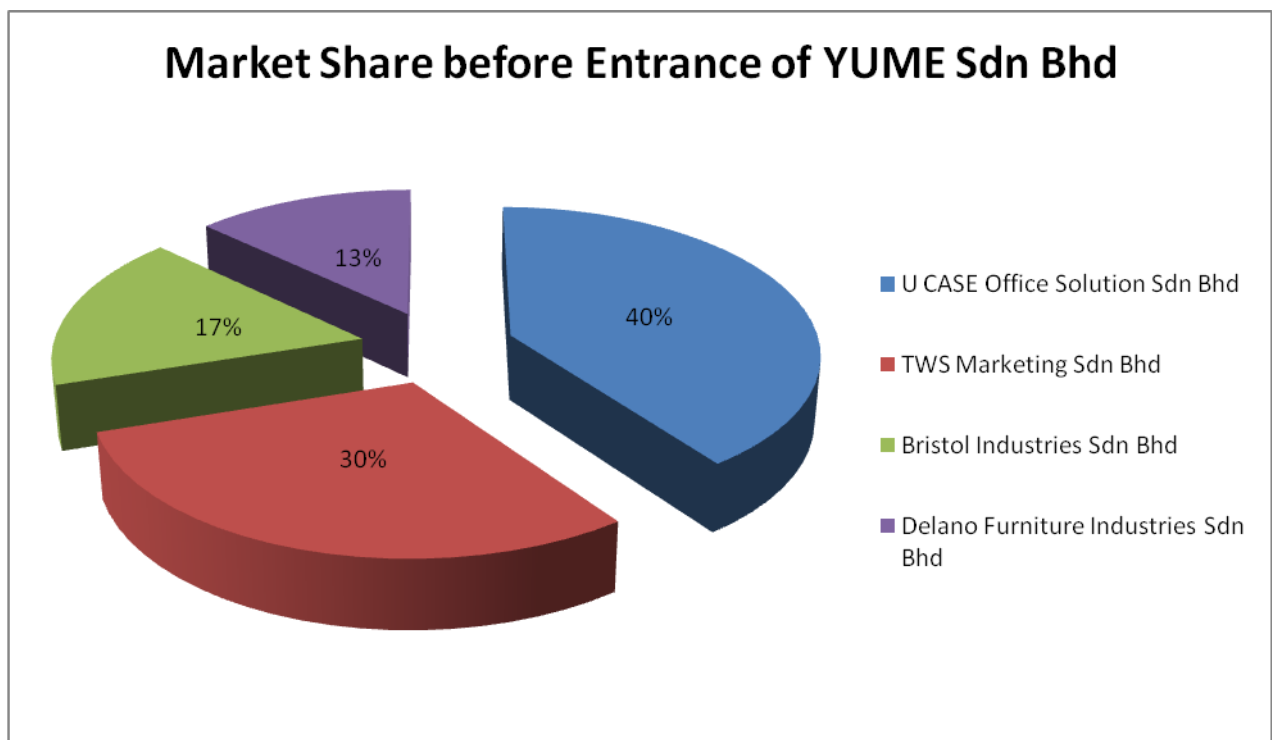


Figure 1: Pie chart for Market Share before entrance YUME SDN BHD

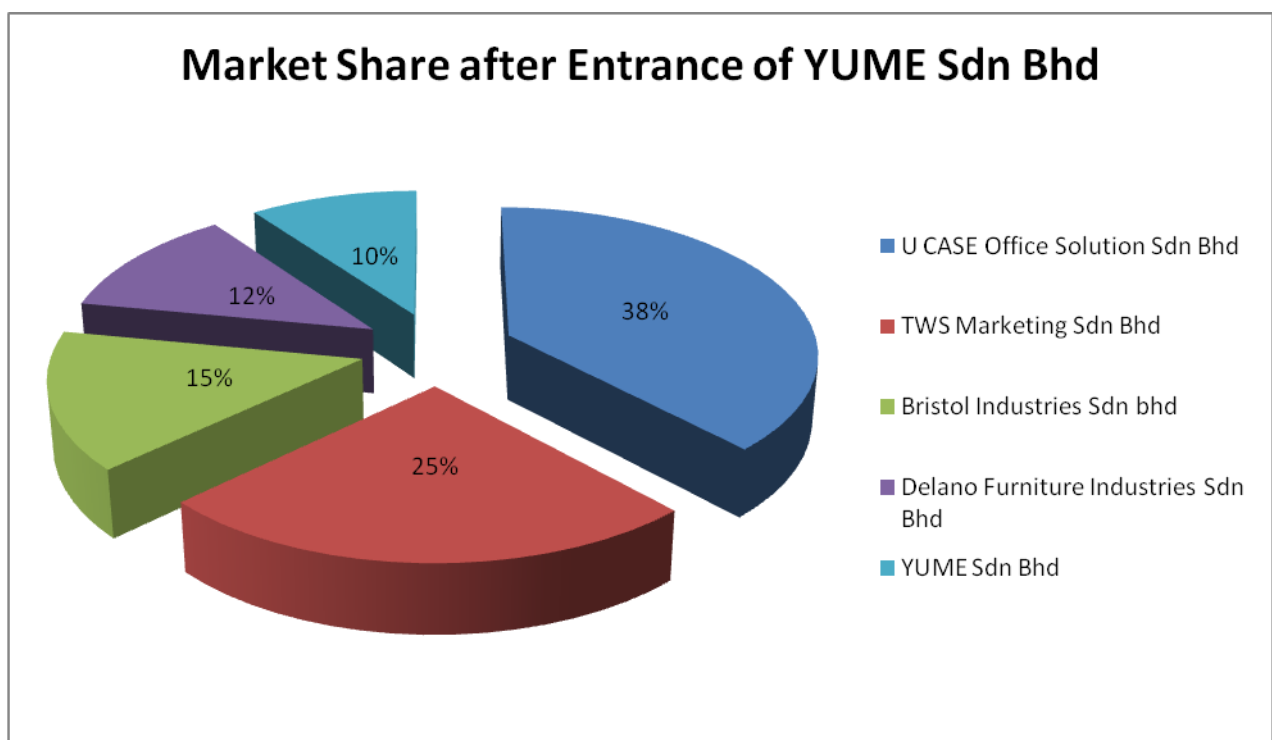


Figure 2: Pie Chart for Market Share after Entrance YUME SDN BHD

## 1.5 SALES FORECAST

### 1.5.1 Sales Forecast for year 2011

Month	Sale Forecast (RM)
January	238 237
February	238 237
March	238 237
April	250 000
May	250 000
June	250 000
July	270 000
August	270 000
September	275 000
October	275 000
November	280 000
December	280 000
<b>Total</b>	<b>3 114 711</b>

Table 6: Sales forecast for year 2011

### 1.5.2 Sales Forecast by year

Year	Percentage Increase (%)	Sales Forecast (RM)
2011	-	3 114 711
2012	10%	3 426 182
2013	10%	3 768 800

Table 7: Sales forecast by year

## **1.6 MARKETING STRATEGIES**

### **1.6.1 Product strategies**

We defined our product as a furniture product. This is because our product is a table that has many advantages. It means we sell furniture product to the customer. SMART table has a typical characteristic for our company. This is because to make sure that our product is in high quality. A few characteristics are:

- Our product can fulfill the customer's need
- Determination of the price that appropriate with the quality of the product.
- For the important of the quality of the product, we use high quality materials.
- Our SMART TABLE has a compartment to store papers in a good arrangement.

#### **i. Brand**

- For choose the brand of our product, we use SMART Table because our table helps the customers to carry out their work in a proper and a smart way. Besides that, by knowing the name of the table, customers will be attracting to know what benefits the table can give them by the name of SMART.
- By doing the demonstration strategy using audio visual, we can prove the benefit of our product by going to our customers. So, automatically we have doing our brand promotion.

#### **ii. Quality**

- Very high quality of product.
- Use a high quality of raw materials such as the wood, Acrylic plastic, screw etc.

#### **iii. Design**

- The product that we produce is different with competitor's product, it is because our product have specialized characteristic compare to other products in term of product design.
- Modern design

iv. Packaging

- Delivery with standard cartons with environmental poly and foam
- We choose to make a great packaging for our product, so that it will be able to protect the product during the process of transportation, display and sales until the product is ready to use.
- With the perfect packaging, it avoids our product from broken during the transportation process because our product consists of wood that possible to be slightly wet of entering water causes by not closely packed.
- Provide our product with the instruction for customer to refer.
- The size, shape and materials use for packaging are suitable for our product.

v. Labeling

- Identifying, grading describing or even promotion of the product.
- Information about our manufacturer, the content of the product, and usage instruction.

### 1.6.2 Pricing Strategies

As a manufacturer, the best way to achieve the target market is via pricing strategy. This strategy is very important to achieve our sales forecast. The price that our company offers is cheapest and we believe that customer is willing to pay for the price. The price that we offered is economical depends:

a) Cost based pricing

Cost to make our product with sales pricing that we offered is stable. It is because the raw material location is far from our factory.

$$\begin{aligned}\text{Price of SMART TABLE} &= \text{cost} + \text{mark-up} \\ &= 121 + (42\% \times \text{RM}121) \\ &= \text{RM}172\end{aligned}$$

#### b) Factor affecting pricing

Our companies can set price according to their product concept, cost, target market, marketing objectives or targeted profit, several factors must be considered as we have a strong impact on the firm's pricing strategies. These factors include economic conditions, government regulation, social concerns and consumer groups.

### 1.6.3 Distribution Strategies

Distribution strategy is important in order to make sure that our product is in good condition when it arrives to the customers. Our product will be sending direct to the retailer based on our contract.



Our product only can be sending to the retailer after the process quality checking.

### 1.6.4 Promotion strategies

Promotion strategies are important in order to inform our product to the customer. This is to make sure all the customers know about YUME SDN BHD. To inform them that we make a product that has a high quality and the pricing that offered are affordable.

As a new company, advertisement is an important rule. To make sure that our product to be well known in market, we have to plan a few systematic strategies that are:

#### 1) Personal sales

A salesman will promote our product face to face with the retailer.

#### 2) Pamphlet

We distribute our pamphlets within the area of our target market. Pamphlets are financially viable and sustainable, convenient to carry around and to sell at readings and capable of being printed to order, saving on storage costs



### 3) Advertising

Printed Media

- Magazines (Business Magazine)

### 4) Sales Promotion

We provide short term incentives or special offer to encourage purchase or speed up the purchase decision.

- Examples:
- Free delivery service
  - Discounts and allowances (Retailer)

## 1.7 REMUNERATION OF STAFF

<b>Position</b>	<b>Number</b>	<b>Monthly Salary (RM)</b>	<b>EPF Contribution (12%) (RM)</b>	<b>SOCSSO (2%) (RM)</b>	<b>Total (RM)</b>
Marketing manager	1	2 000	240	40	2 280
Clerk	1	800	96	16	912
Salesman	1	1 200	144	24	1368
<b>Total</b>	<b>3</b>	<b>4 000</b>	<b>480</b>	<b>80</b>	<b>4 560</b>

Table 8: Remuneration of staff

## 1.8 MARKETING BUDGET

Particulars	Fixed Assets (RM)	Monthly Expenses (RM)	Other Expenses (RM)	Total (RM)
<b>Fixed Assets</b>				
Van	30 000			30 000
Signboard	1 000			1 000
<b>Working Capital</b>				
Salaries		4 560		
EPF		480		
SOCSSO		80		80
Promotion - Personal Sales - Pamphlet - Magazine - Business Card		3 000 2 000 1 000 500		6 500
Fuel (Vehicle)		300		300
<b>Other Expenditure</b>				
Grand Opening			2 000	2 000
<b>Pre-operation</b>				
Insurance and Road Tax for motor vehicle			1 200	1 200
<b>Total</b>	<b>31 000</b>	<b>11 920</b>	<b>3 200</b>	<b>46 120</b>

Table 9: Marketing Budget

**OPERATION**

## **OPERATION PLAN**

### **1.0 Introduction**

Operation unit is one of the most important parts in the business organization because the through the operations of its product it will lead to a business growth. From this operation of our business company, we can also maximizing the profit gain.

All activities in this operation will be done according to plan so that it will meet with our customer's expectation. In this term of office, we are ensuring that the production of our table will be produced continuously to fulfill the increasing demand from public. This operation states the information about the cost of product, salaries of workers, operation flow chart, operation hours, operation budget and list of suppliers for raw materials and machines.

In the operation unit, we applied a systematic technique and management in order to ensure that the business will be more efficient and effective in producing table. Therefore, it can fulfil the demand for customers' needs and wants by providing the best services to them and indirectly the business can gain the optimum profit.

### **1.1 Operation Planning**

With the application of high technology machineries and equipments, the business can produce a large scale of production by which the production cost will also be reduced and the product will be more competitive as compare to other product. Besides having similar functions with other competitors' tables, we also had improved and put additional function to our table to make it as an alternative way to help people to do their work easily and efficiently.

In addition, we ensure all individual involved in the operation process had good relations among themselves. This will avoid any purposely mistake done by some workers. We always ensure that our workers to be a responsible, honest and motivated person when doing their work. We also hire the best supervisor with high operation skills to ensure that our products are produced in high quality and we provide the supervisor with basic and advance training to improve the efficiency of production skills that he had.

## 1.2 Process Planning

This is an activity chart for manufacturing table:

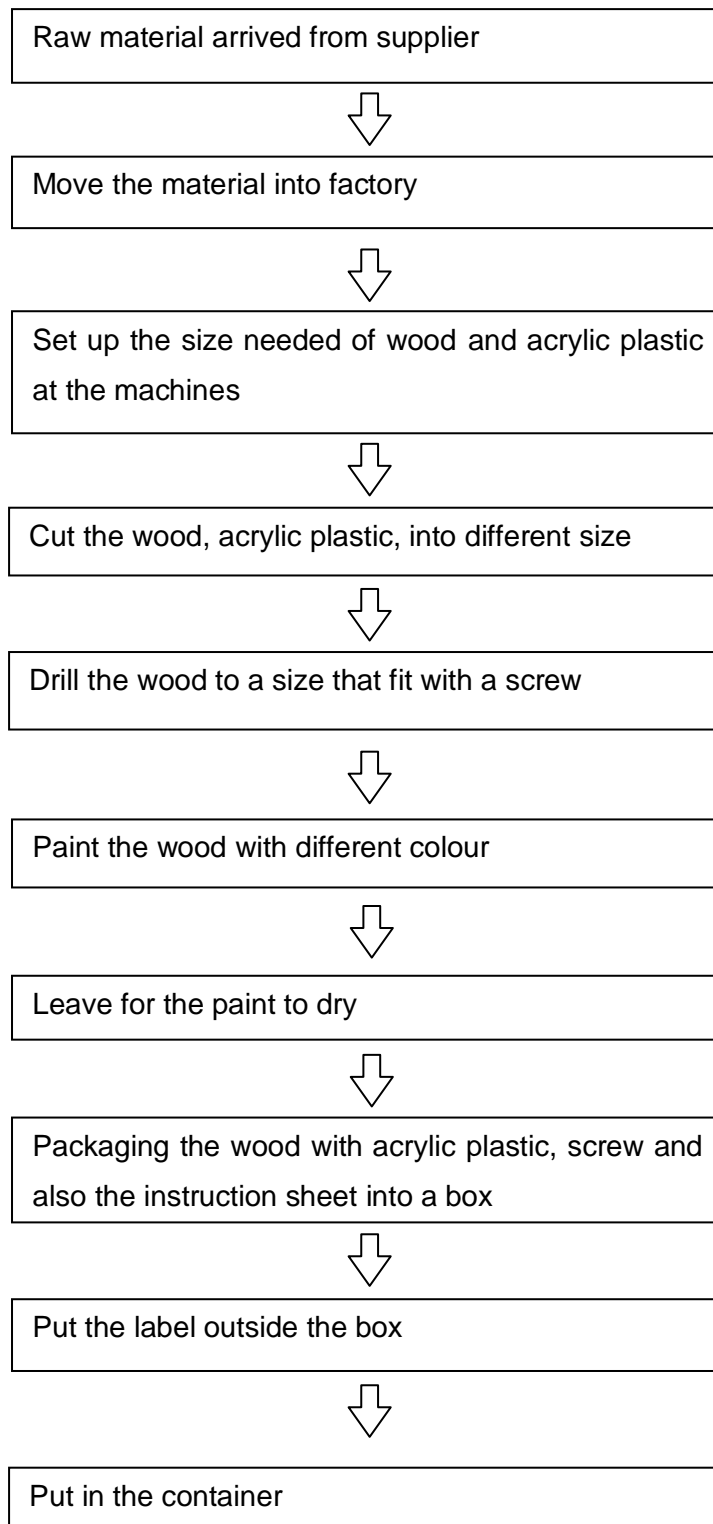


Table 1: Process of Flow Chart

### 1.3 Production Symbol





No.	Symbol	Type of activity	Description
1.		Operation	Activity that modify, transform or given value to the input.
2.		Transportation	Transport activity occurs when materials are transported from one point to another.
3.		Inspection	Activity that measures standard of the in-process material, finished products or services.
4.		Storage	The symbol is used when the in-process materials, finished products are stored in the storage area.

Table 2: Production Symbol

#### 1.4 Production Schedule

Business hours refer to the time the business is open to the customers. Operation hours refer to the hours the workers have to work. For manufacturing, usually the business will operate on 8-hours per shift. Thus, the entrepreneur will only decide whether the business will runs for one shift or more. This will depends upon the planning for production. In our business, we decide to operate our business on 8-hours per day. Our business operation did not have to operate in two shifts because one of our business policy is to care about our employees besides the production level.

#### 1.5 The business and operation hours

The business and operation hours in our operation business are as follow:

DAYS	TIME	REST
Monday - Friday	8:00 a.m. – 4:00 p.m.	1:00 p.m. – 2:00 p.m.
Saturday	7:00 a.m. – 3:00 p.m.	12:30 p.m. – 1.30 p.m.

Table 3: The business and operation hours



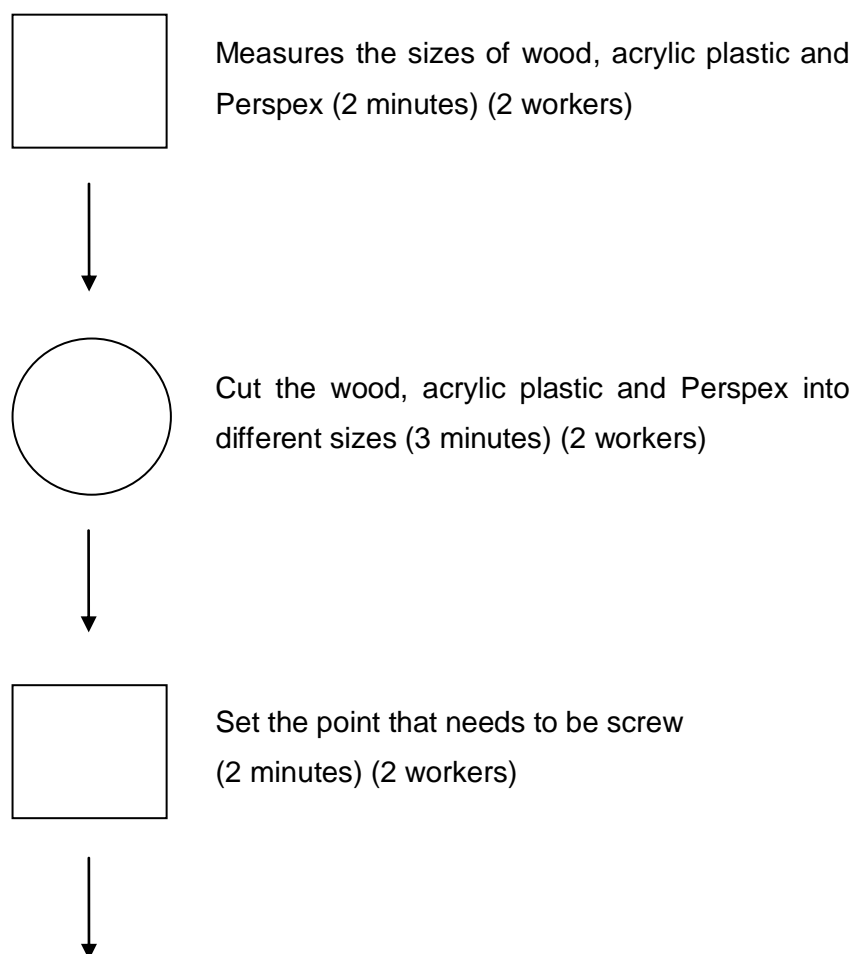
## 1.6 Material Requirement Planning

The operation system of a furniture factory produces an assortment of furniture. The input used to produce a table can be categorized into:

The raw materials	:	Wood, acrylic plastic, screw, and paint
Machines and equipment	:	Semi-Automatic Cutting Machines and Semi Automatic Drill Machine
Technology and method	:	Cutting, Drilling, Painting and Packing.
Manpower	:	Direct labour and supervisor

All these input will be integrated through the transforming process in the process sequence that has been designed to produce different types of tables.

## 1.7 Process Flow Chart



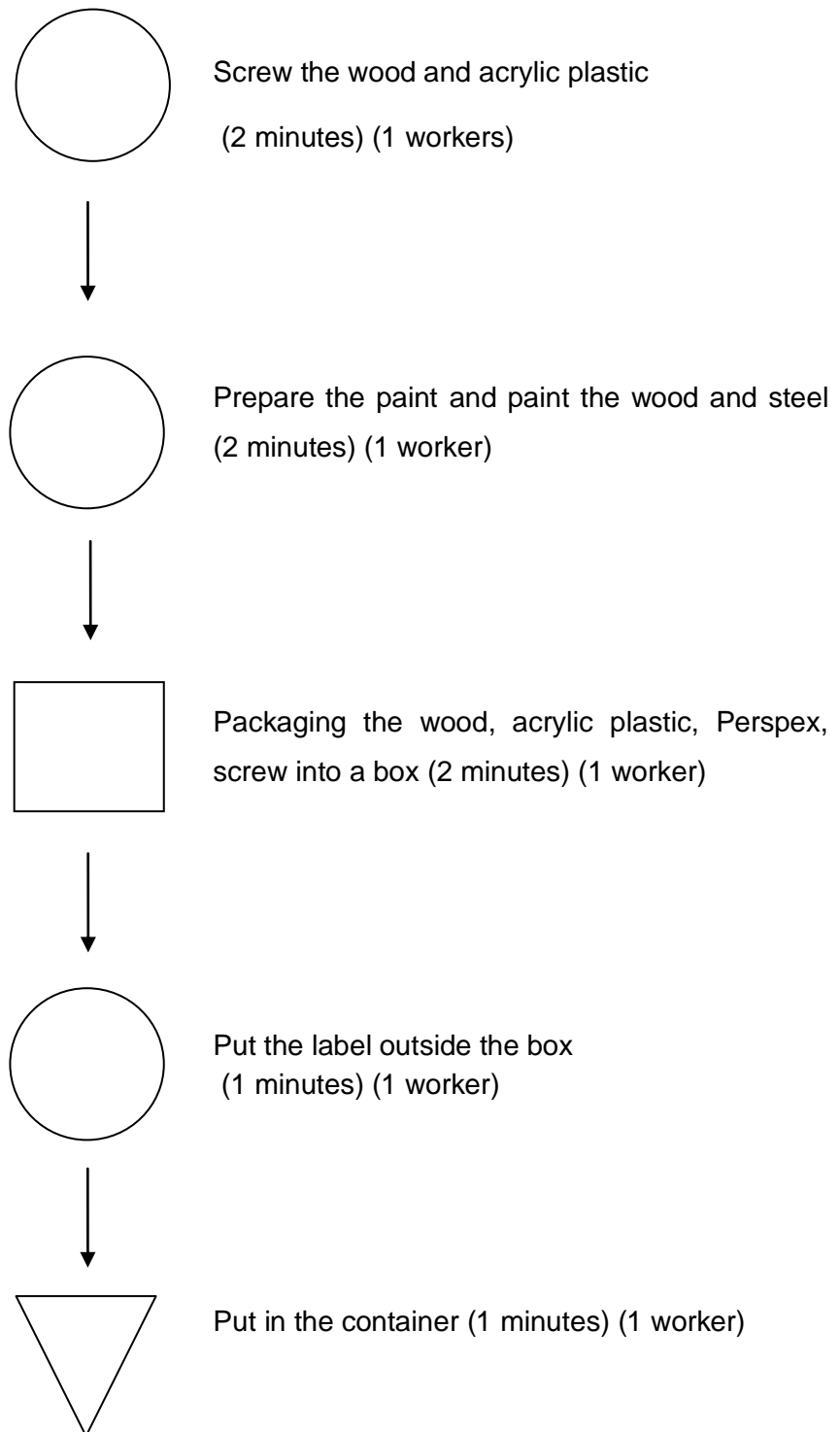


Figure 1: Process of Flow Chart

Total hour production = 60 minutes @ 4 tables

1 table = 15 minutes

### 1.8 Bill of Materials to produce a table

Product No.	Material	Specification	Quantity
101	Wood	(90 cm × 78 cm)	2
102	Wood	(90 cm × 33 cm)	1
103	Wood	(90 cm × 28 cm)	2
104	Wood	(28 cm × 33 cm)	2
105	Wooden Stick	( 2.5 cm × 2.5 cm x 90 cm)	2
106	Acrylic Plastic	(90 cm × 78 cm × 1.5 cm)	1
107	Acrylic Plastic sheet	(33 cm x 25 cm × 0.5 cm)	10
108	Acrylic Plastic Sliding Door	(45 cm x 32 cm)	2
109	Acrylic Plastic Sliding Door	(45 cm x 78 cm)	1
110	Sliding Door Lock		2
111	Hickory Hardware Drawer Slide	(90 cm long)	2
112	Screw	(2 cm long)	24
113	Paint	(500 ml)	1
114	Packaging and labeling		1

Table 4: Bill of Materials

### 1.9 Monthly Budget Raw Material Requirement Schedule

Material	Quantity	Safety Stock (up 10%)	Total Material Requirement	Price / unit (RM)	Total Price (RM)
Wood (400 cm x 400 cm)	150	15	165	70.00	11 550
Wooden Stick ( 4 cm x 4 cm x 400 cm)	120	12	132	50.00	6 600
Acrylic Plastic (450 cm x 450 cm x 1.5 cm)	40	4	44	38.50	1 694
Acrylic Plastic Sheet (300 cm x 300 cm x 0.5 cm)	600	60	660	25.00	16 500
Acrylic Plastic Sliding Door (400 cm x 400 cm x 0.5 cm)	30	3	33	31.00	1 066
36" of Hickory Hardware Drawer Slide	1 200	120	1 320	10.00	13 200
Sliding Door Lock	600	60	660	6.00	3 960
Paint (3 litres)	100	10	110	30.00	3 300
Screw (1 box = 200 pieces)	80	8	88	9.50	836
Packaging and labeling	600	60	660	30.00	1 980
<b>TOTAL</b>					60 686

Table 5: Monthly Budget Raw Material Requirement Schedule

## **2.0 List of Supplier**

### **2.1 Raw Material**

1. Chin Hin Plywood Co. Sdn Bhd  
82B, Block D, Jalan Raja Uda,  
Pusat Perniagaan Raja Uda,  
12300 Butterworth, Penang  
Malaysia
2. Enigma Marketing Sdn Bhd  
20, 22, 22A, Jalan S.B. Jaya 1,  
Taman Industri S.B. Jaya,  
Sungai Buluh  
47000, Selangor  
Malaysia
3. UAC Steel Systems Sdn Bhd  
Lot 34, Jalan Beliong,  
Section 15/11, P.O.Box 7796,  
40000 Shah Alam, Selangor  
Malaysia

### **2.2 Labelling and Packaging**

1. SengWooi Moulding Sdn Bhd  
No. 12, 14 Jalan Mawar,  
Taman Season, Off Jalan Raja Uda,  
12300 Butterworth, Penang  
Malaysia

### **2.3. Machine and Equipments**

1. Jinhui Industries Sdn Bhd  
Lot 8 & 9, Jalan Emas SD 5/1,  
Bandar Sri Damansara, Kuala Lumpur  
52200 Wilayah Persekutuan  
Selangor
  
2. Thye Hong Technology (M) Sdn Bhd  
No. 17, Jalan Equine 9, Taman Equine,  
Bandar Putra Permai, Seri Kembangan,  
43300, Selangor

## 2.5 Capacity Planning

### 2.5.1 Production of Capacity

$$\begin{aligned}\text{Number of output per month} &= \frac{\text{RM } 90\,522}{\text{RM } 151} \\ &= 600 \text{ units/month}\end{aligned}$$

$$\begin{aligned}\text{Number of output per day} &= \frac{600}{24} \\ &= 25 \text{ units/day}\end{aligned}$$

$$\begin{aligned}\text{Number of output per hour} &= \frac{25}{8} \\ &= 4 \text{ units/hour}\end{aligned}$$

$$1 \text{ hour} = 4 \text{ units}$$

$$1 \text{ hour} = \frac{1}{4} \times 60 \text{ minutes}$$

$$1 \text{ unit} = 15 \text{ minutes}$$

#### ➤ Amount of machine required

$$\begin{aligned}\text{Machine productive time per day} &= \text{Operation hours} - (\text{Setting up time} + \text{Down time}) \\ &= 8 \text{ hours} - (30 \text{ minutes} + 30 \text{ minutes}) \\ &= 8 \text{ hours} - 1 \text{ hour} \\ &= 7 \text{ hours/day}\end{aligned}$$

$$\begin{aligned}\text{No. of Machine} &= \frac{\text{Planned rate of production per day}}{\text{Machine productive time per day}} \times \text{Standard production time/unit} \\ &= \frac{25 \text{ units}}{7 \text{ hours} \times 60 \text{ mins}} \times 15 \text{ mins} \\ &= 1.25 \cong 2 \text{ machines}\end{aligned}$$

➤ **Amount of direct labour required**

Workers productive time per day = working hours per day – rest time or workers idle time  
= 8 hours – 1 hour  
= 7 hours/day

$$\begin{aligned}\text{No. of Workers} &= \frac{\text{Planned rate of production per day}}{\text{Worker productive time per day}} \times \text{Worker standard production} \frac{\text{time}}{\text{unit}} \\ &= \frac{25 \text{ units}}{7 \text{ hours} \times 60 \text{ mins}} \times 112 \text{ minutes} \\ &= 7 \text{ workers}\end{aligned}$$



## 2.6 Manpower Requirements

No.	Position	Qualification	Number
1	Operation Manager	Bachelor	1
2	Operation Supervisor	Diploma	1
3	Workers	SPM	7
4	Driver	SPM	1
	<b>Total</b>		<b>10</b>

Table 6: Manpower Requirements

## 2.7 Schedule of Task and Responsibilities

No.	Position	Responsibilities
1	Operation Manager	<ul style="list-style-type: none"><li>- Responsible to control all workers in the part of operation.</li><li>- Make sure the operation level of production can impressively perform.</li></ul>
2	Supervisor	<ul style="list-style-type: none"><li>- Supervise the operation of production and has responsibility to all staff to do their part.</li></ul>
3	Production of Operator	<ul style="list-style-type: none"><li>- Produce the products and control the production process.</li></ul>
4	Quality of Checker	<ul style="list-style-type: none"><li>- Check the quality of the products and remove the defect products.</li></ul>
5	Packing Operator	<ul style="list-style-type: none"><li>- Pack the product into a box with a label.</li></ul>
6	Driver	<ul style="list-style-type: none"><li>- Deliver the products to retailer.</li></ul>

Table 7: Schedule of Task and Responsibilities

## 2.8 Remuneration Table

No.	Position	No. of Staff Requirement	Salary /Month (RM)	EPF (RM) 12%	SOCSSO (RM) 2%	Total (RM)
1	Operation Manager	1	2 000	240	40	2 280
2	Operation Supervisor	1	1 000	120	20	1 140
3	Operators	7	5 600	144	112	5 856
4	Driver	1	700	84	14	798
	<b>Total</b>	<b>10</b>	<b>9 300</b>	<b>588</b>	<b>186</b>	<b>10 074</b>

Table 8: Remuneration Table

## 2.9 Machines and Equipment

No.	Machines	Quantity	Price / unit (RM)	Total Price (RM)
1	Semi automatic cutter	1	20, 000	20,000
2	Semi automatic drill	1	10,000	10, 000
	<b>Total</b>			30, 000

Table 9: Machine and Equipment

### 3.0 Operations Layout Plan

Layout refers to the arrangement of machine, equipment, workers and other facilities used in the operations. Our business layout is design in such a way that the production of goods and services can be done smoothly and efficiently. Our business layout is based on product. This type of layout is suitable for our business because our production process is a continuous flow production. The design of this layout is made according to the sequences of activities to produce the product.

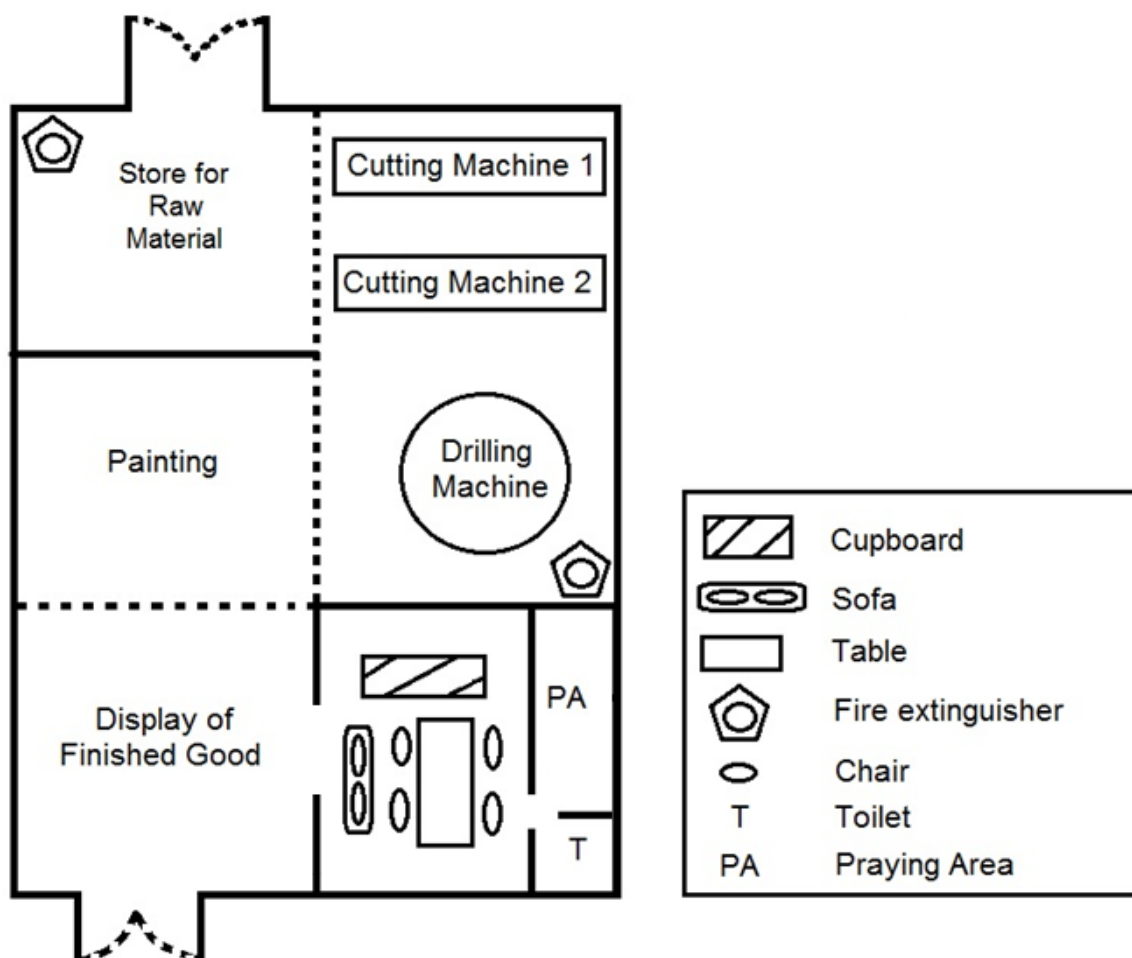


Figure 2: Layout of Business Operation

### **3.1 Location**

The choice of location is important because it will affect sales revenue, business operation cost and long term investment. Our business has all the operations, administration and marketing sections under one roof.

### **3.2 Distance from raw material**

Our business premise is near with the raw material supplier. Our supplier can easily send our raw materials without taking a longer time of period. The cost for transportation also can be reduced.

### **3.3 Labor supply**

The location that has been chosen is in the middle of town which near with the hypermarket, office building, school and so on. This gives advantages for our company to get labour supply which is an unskilled worker. The workers can also go for work easily because their home is near with their place of work.

### **3.4 Transportation**

The location is strategic because our premise located in the middle of routes to north and south of the peninsular Malaysia. Our premise was easy to find because it's located near the highway and main road. We can easily transport our product by train and ship because the place is near with railways station and seaport. Besides, we can transport our SMART table to our retailers and wholesalers by using land transportation such as train and lorry.

### **3.5 Rental**

Our business premise is a rental building and we do not own the building. The rent for our premise is cheaper as compare to other place which is RM 2, 000 per month. We use the rental building since we only had operated the business in nearest year. Therefore, it will reduce the cost in operating the business.

### 3.6 Operation Overheads

### 3.7 Operation Cost

Operation Overhead	Cost (RM)
Water	300
Electricity	2 000
Telephone	200
<b>TOTAL</b>	<b>2 500</b>

Operation Cost Per Month	Cost (RM)
Raw Materials	60 686
Workers Salary	10 074
Utilities	2 500
Patty Expenses	600
<b>TOTAL</b>	<b>73 860</b>

Monthly Operation Costs	Cost (RM)
<b><u>Direct Material Cost</u></b> Raw Material	60 686
<b><u>Direct Labour Cost</u></b> Workers Salaries	10 074
<b><u>Overhead Cost</u></b> Utilities Petty Expenses	2 500 600
<b>Total</b>	<b>73 860</b>

Table 10: Operation Cost

### 3.8 Cost per Unit

Monthly Operational Cost = Direct Material Cost + Direct labour Cost + Overhead Cost

Monthly Operational Cost = RM 60 686 + RM 10 074 + (RM 2 500 + RM 600)

Monthly Operational Cost = RM 73 860

Cost to produce a table =  $\frac{\text{Total Operation Cost (RM)}}{\text{Total Number of Output/month}}$

$$= \frac{\text{RM 73 860}}{596}$$

= RM 121

### 3.9 Productivity Index

Productivity Index =  $\frac{\text{Total Sale per month}}{\text{Total Operation Cost per month}}$

$$\text{Productivity Index} = \frac{90\,522}{73\,860}$$

Productivity Index = 1.23

The productivity index calculated for our company is 1.23. The productivity index is greater than 1.00. This indicates that our company has efficient business operations. An efficient business operation will contribute to profitability and growth.



#### 4.0 Operations Budget

Item	Fixed Asset (RM)	Monthly Expenses (RM)	Other Expenses (RM)
<b><u>Fixed Asset</u></b>			
Vehicle: Lorry	80 000		
Machine and Equipment	30 000		
<b><u>Monthly Expenses</u></b>			
Raw materials		60 686	
Salary (EPF + SOCSO)		10 074	
Petty Expenses (Fuel)		600	
<b><u>Other Expenses</u></b>			
Road Tax			500
Insurance			1 500
<b>TOTAL</b>	<b>110 000</b>	<b>71 360</b>	<b>2 000</b>

**Total = RM 183 360**

Table 11: Operation Budget

# **ADMINISTRATION**

## 1.0 Administrative Plan

### 1.1 Office layout



Figure 1: Office Layout

## 1.2 Organization Chart

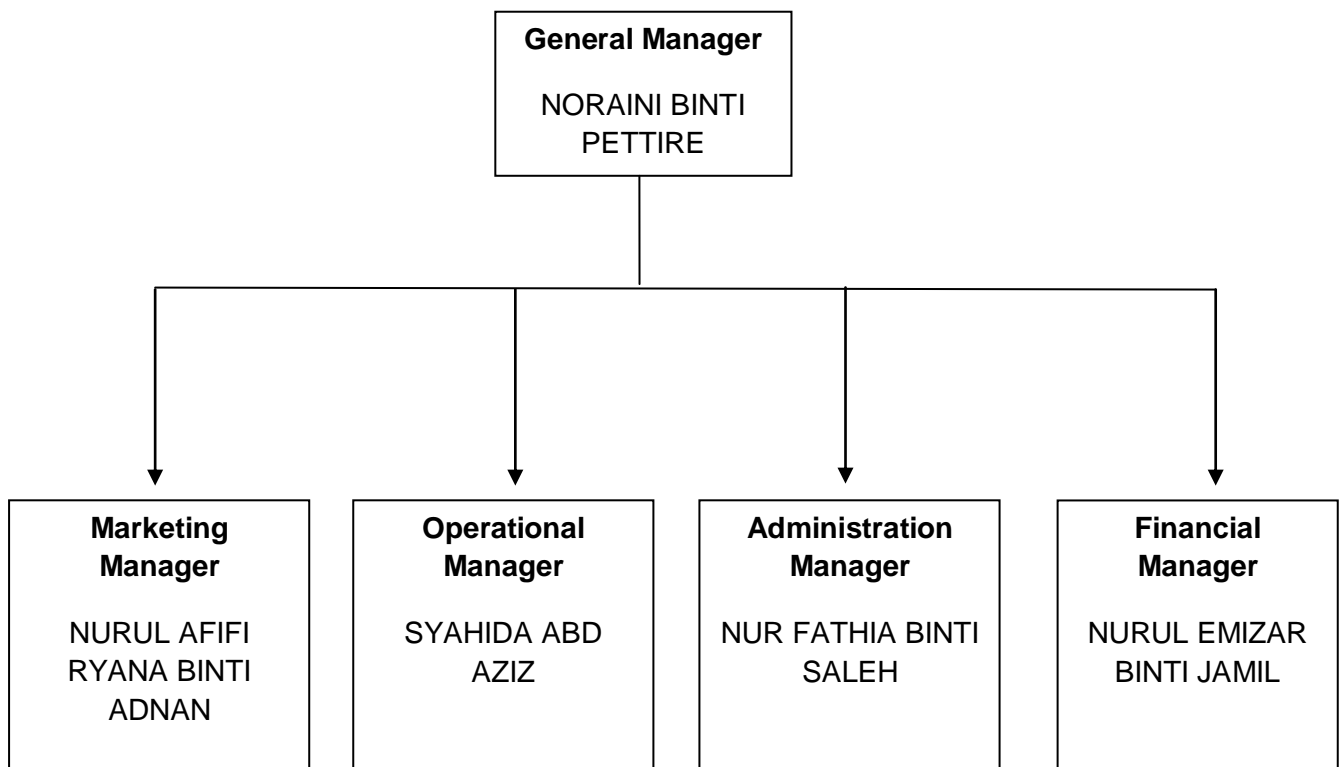


Figure 2: Organizational Chart

## 1.3 Man-powering Plan

Table 1: Man-powering Plan

POSITION	NUMBER	QUALIFICATION
GENERAL MANAGER	1	DEGREE
ADMINISTRATION MANAGER	1	DEGREE
MARKETING MANAGER	1	DEGREE
OPERATION MANAGER	1	DEGREE
FINANCIAL MANAGER	1	DEGREE
CLERK	1	SPM
<b>TOTAL</b>	<b>6</b>	

## 1.4 Schedule of Task and Responsibility

Table 2: Schedule of task and responsibilities

POSITION	MAIN TASK AND RESPONSIBILITY
General manager	<ul style="list-style-type: none"><li>• To plan, implement and control the overall management of the business.</li><li>• Responsibility in all company business and manage with efficiency.</li><li>• Plans company policy and procedure to achieve the company objective.</li><li>• Have an ability to make decision because all the decision will affect the company business</li><li>• Ability and have an idea to plan other company activities in long term.</li><li>• To be accountable for the overall performance of the business.</li></ul>
Administration manager	<ul style="list-style-type: none"><li>• Responsibility with management and general administration of the company.</li><li>• Organize all the administration expenses in good manner.</li><li>• Make sure all the workers get their right such as bonus scheme, insurance, KWSP and PERKESO.</li><li>• Make organization structure and distribute the job description following the department.</li><li>• Make sure the company operates effectively.</li></ul>
Marketing manager	<ul style="list-style-type: none"><li>• Always seeks opportunity to get new market.</li><li>• Make non – stop promotion until achieve the company objective.</li><li>• Can determine the competitor's strength, the weakness in efforts to enlarge the market size of the company.</li><li>• Research and measure current market, after those analyzes and make the strategies promotion to attract the customer attention.</li><li>• Maintain the market and make sure the stock of market are enough.</li></ul>
Operational manager	<ul style="list-style-type: none"><li>• Manage in purchasing raw materials.</li><li>• Make sure the operation of the company is efficiently and systematic.</li><li>• Ensure whole of machine in safety and clean.</li><li>• Control the quality of good to achieve customer is satisfied.</li><li>• Service the machine to make sure each production is smoothly.</li></ul>

Financial manager	<ul style="list-style-type: none"> <li>• Manage financial and account activities of company.</li> <li>• Control the company profit with control cash outflow and inflow of the company.</li> <li>• Make sure the forecast about the sales revenue at weekly and monthly.</li> <li>• Always be careful and check the company account to avoid cheating.</li> <li>• Determine the company year budget and give suggestion to add income and reduce the cost.</li> </ul>
Clerk	<ul style="list-style-type: none"> <li>• Act as secretary to his or her own manager.</li> <li>• This person will handle phone calls.</li> <li>• Set up appointments, file paperwork and update schedule, among other duties company may specified.</li> </ul>
Driver	<ul style="list-style-type: none"> <li>• Deliver the product to the retailer</li> </ul>

## 1.5 Employee incentive

To upgrade our quality services at Yume Sdn Bhd, we have give incentive to our staff so that they can work more efficiently and impressive consists to our mission and vision. The incentive that we have been agrees to give to sour staff as follows:

### 1. Working period

Our working period is from Monday until Saturday and we spent Sunday for leaves. Our staff will start work from 8.00 a.m until 4.00 p. m. It means that our staff duty for 8 hours including an hour for rest and pray.

### 2. Annual leaves

The factory will give annual facilities leave to our staffs.

### 3. Medical leaves

We will only give medical leave to staff after they get authentication or Medical certificated from government or private hospital. Emergency leave only will be given to staff that have an emergency case. It depend on the results that made by administration.

### 4. Maternity leaves

Maternity leaves for women staff is about 60 days.

### 5. Medical facilities

Companies will recover the medical cost for all staff.

### 6. Bonus

Bonus will be given to all staff if business gets a maximum profit for that Particular Year Bonus will be paid to all at the end of year with one month's salaries payment.

**7. Allowance**

Yume Sdn Bhd will also give allowance such as transportation. It will be given to certain staff based on the task that they have done.

**8. EPF**

Yume Sdn Bhd already contributes about 12 % to all staff from their monthly salaries.

**9. SOCSO**

Our company has prepared social safety policy (SOSCO) for all staff if they have got into accidents while doing their work. About 2% will be deducted for SOSCO.

**1.6 Schedule of Remuneration**

Table 3: Schedule of remuneration

<b>POSITION</b>	<b>NO. OF WORKERS</b>	<b>MONTHLY SALARY (RM)</b>	<b>EPF (RM) 12%</b>	<b>SOCSCO (RM) 2%</b>	<b>TOTAL</b>
General manager	1	3000	360	60	3420
Administration manager	1	2000	240	40	2300
Financial manager	1	2000	240	40	2300
Clerk	1	800	96	16	912
<b>TOTAL</b>	<b>4</b>	<b>7800</b>	<b>936</b>	<b>156</b>	<b>8892</b>

## 1.7 List of Office Equipment

Table 4: List of Office Equipment

Type	No of Units	Cost Per Unit (RM)	Total (RM)
<b>Office equipment</b>			
Computer	5	1200.00	6000.00
Air - conditioner	2	1500.00	3000.00
Photostat machine	1	2000.00	2000.00
Fax machine	1	500.00	500.00
Telephone	2	100.00	200.00
Punch-card machine	1	200.00	200.00
			11 900.00
<b>Furniture</b>			
Worker table	8	150.00	1200.00
Office chair	15	80.00	1200.00
Cupboard	3	300.00	900.00
Meeting table	1	800.00	800.00
GM table	1	200.00	200.00
Whiteboard	1	70.00	70.00
			4400.00
<b>Stationeries</b>			
Fire extinguishers	2	200.00	400.00
Logbook	7	15.00	100.00
File	20	12.00	240.00
			750.00
<b>TOTAL</b>			<b>17 050.00</b>



## 1.8 Administrative Budget

Table 5: Administrative Budget

Requirement	Fixed assets (RM)	Monthly expenditure (RM)	Other Payment (RM)	Total (RM)
<b>Fixed asset</b>				
Office furniture & equipment	17 050			17 050
Car	18 000			18 000
<b>Working capital</b>				
Salary, EPF, SOSCO		8 892		8 892
Bill (telephone, water, electric)		1 500		1 500
Stationary		750		750
Rental		3 000		3 000
Fuel		150		150
<b>Other payment</b>				
Maintenance			200	200
Renovation			5 000	5 000
<b>Pre operation</b>				
Deposit				
- Utilities			750	750
- Rent			9 000	9 000
building			2 000	2 000
Registration & License Insurance & Road tax			1200	1 200
<b>TOTAL</b>	<b>35 050</b>	<b>14 292</b>	<b>18 150</b>	<b>67 492</b>

**FINANCIAL**

## 9.1 INTRODUCTION

Financial management is a decision making process concerned with planning, acquiring and utilizing funds. It can be used as a statement to check and evaluate and organization is performance that is crucial to its development, growth and survival. The financial manager is the man or woman that is responsibility to in charge with the financial management.

The financial plan is the step in the preparation of business plan. It is the most crucial aspects of the business plan and involves determining the total project cost, choice of sources of financing and preparation on financial projection in terms of pro forma statements, which include cash flow, income statement and balance sheet. In addition, the financial plan should be supported by depreciation schedules for every fixed cost owned as well as amortization schedules for loan and hire purchase repayments. The financial plan is prepared after all budgets pertaining to marketing, operation and administration (known as operating budgets) is completed.

Financial plan shows the short term and long term financial requirement in order to start a new business. Financial plan give the upper management a financial picture of the business. It serves as a report, summarizing a business' financial status to aid in managerial decision making. Managers can be use financial statement to obtain information about events in the time to enable them corrective action in the coming period or month.

Financial plan also provide to reliable information about charges in net resources resulting from profit directed activities. It is important to determine the profit or loss of the business for the relevant year. It was prepared because it will assist partners in order to know some information that related such as:

- Payment of the term loan that company had made.
- Their potential return from the business.
- Cash flow statement for the accounting period.
- To determine the size of investment as implementation cost.
- To identify and propose the relevant sources of finance.
- To ensure that the initial capital is sufficient for the project to take off.
- To appraise the viability of the project before actual investment is committed.
- To be used as a guideline for implementation.

Develop a workable and meaningful plan, the entrepreneur have the process of developing a financial plan. These processes are:

- Gather all financial input.
- Prepare the sources of finance schedule.
- Prepare the pro forma cash flow statement.
- Perform financial analysis based on the above pro forma statements.

The business financial data gathered in the financial statements are analysis in order to obtain an overall financial picture of the business. The financial ratios are used to analysis the financial performance of the business, whereas even analysis is used to determine the volume of sales needed to cover total costs.

## **9.2 OBJECTIVE OF FINANCIAL PLAN.**

- To ensure the fund is adequate when needed for short and long term investment.
- To evaluate the performance of business in using the resources in order to maximize the expenditure.
- Plan the strategy to increase income and at the same time to minimize the expenditure.
- To make the third party such as financial institution to feel more confidence with the company and entrepreneurs credibility in order to obtain any loan or additive loan.
- To evaluate the business potential whether it can compete with others competitors or not.
- To determine the depreciation for the fixed assets.
- To know the payback period of loan.

## **9.3 STRATEGIES OF FINANCIAL PLAN.**

- Make sure that our company has sufficient amount of cash in order to trade account to maintain credit rating and to meet unexpected cash needs.
- Give an opinion to other department such as administration, marketing, and operation in order to reach the business objective.
- Make sure the increase in business profit at the good stage.
- Give a good service to the customers and accept all their advice which may increase our business beneficial.
- Prepare a sufficient number of stocks especially the disposal waste equipment.

All data of financial plan plus together in financial information from administration, marketing and operating expenses and also must be collected by financial department to prepare the financial plan. The following need to be prepared as a part of the Financial Plan:

- a) Project Implementation Cost Schedule
- b) Sources of Fund Schedule
- c) Fixed Asset Depreciation Tables
- d) Loan Amortization Schedule
- e) Hire Purchase Repayment Schedule
- f) Pro-forma Cash flow
- g) Pro-forma Balance Sheet

## 9.4 Financial information

The estimated cost to start the business is about RM 500, 000.00. The sources of fund are contributes from partners as opening capital and loan from financial institution:

Table 1: Financial Information

POSITION	NAME OF PARTNERS	PERCENTAGE
General Manager	Noraini Binti Pettire	30%
Administration Manager	Nurfathia Binti Saleh	20%
Marketing Manager	Nurul Afifi Ryana Binti Adnan	20%
Operation Manager	Syahida Binti Abd Aziz	15%
Financial Manager	Nurul Emizar Binti Jamil	15%

Contribution of the capital by the partners:

Table 2: Financial Information

NAME OF PARTNERS	AMOUNT (RM)
Noraini Binti Pettire	30,000
Nurfathia Binti Saleh	20,000
Nurul Afifi Ryana Binti Adnan	20,000
Syahida Binti Abd Aziz	15,000
Nurul Emizar Binti Jamil	15,000

## 9.5. PROJECT IMPLEMENTATION COST & SOURCE OF FINANCIAL

Table 3: Project implementation cost & source of financial

PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements		Cost	Loan	Hire-Purchase	Own Contribution	
Fixed Assets					Cash	Existing F. Assets
Land & Building						
Office furniture & equipment			17,050	10,000	7,050	
Car			18,000	10,000	8,000	
Van			30,000	20,000	10,000	
Signboard			1,000		1,000	
Machine & Equipment			30,000	10,000	15,000	5,000
Lorry			80,000	60,000	20,000	
Working Capital	1	months				
Administrative			14,292	6,000	8,292	
Marketing			11,920	7,920	4,000	
Operations			71,360	57,368	13,992	
Pre-Operations & Other Expenditure			23,350	13,384	9,966	
Contingencies	10%		29,697	16,997	12,700	
<b>TOTAL</b>			<b>326,669</b>	<b>121,669</b>	<b>105,000</b>	<b>100,000</b>

## 9.6 DEPRECIATION SCHEDULES

Table 4: Depreciation Schedule

YUME SDN BHD DEPRECIATION SCHEDULES							
Fixed Asset Cost (RM) Method Economic Life (yrs)				Office furniture & equipment 17,050 Straight Line 5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	17,050		-	-	18,000
1	3,410	3,410	13,640	1	3,600	3,600	14,400
2	3,410	6,820	10,230	2	3,600	7,200	10,800
3	3,410	10,230	6,820	3	3,600	10,800	7,200
4	3,410	13,640	3,410	4	3,600	14,400	3,600
5	3,410	17,050	-	5	3,600	18,000	-
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	-



## 9.7 LOAN & HIRE PURCHASE AMMORTISATION SCHEDULES

Table 5: Loan & Hire Purchase Amortization Schedules

YUME SDN BHD				
LOAN & HIRE-PURCHASE AMORTIZATION SCHEDULES				
LOAN REPAYMENT SCHEDULE				
Amount	121,669			
Interest Rate	4%			
Duration (yrs)	5			
Method	Yearly balance			
Year	Principal	Interest	Total Payment	Principal Balance
	-	-		121,669
1	24,334	4,867	29,201	97,335
2	24,334	3,893	28,227	73,002
3	24,334	2,920	27,254	48,668
4	24,334	1,947	26,281	24,334
5	24,334	973	25,307	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount	105,000			
Interest Rate	4%			
Duration (yrs)	5			
Year	Principal	Interest	Total Payment	Principal Balance
	-	-		105,000
1	21,000	4,200	25,200	84,000
2	21,000	4,200	25,200	63,000
3	21,000	4,200	25,200	42,000
4	21,000	4,200	25,200	21,000
5	21,000	4,200	25,200	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

## 9.8 FIXED ASSET DEPRECIATION SCHEDULE

Fixed Asset Van				Fixed Asset Signboard			
Cost (RM)		30,000		Cost (RM)		1,000	
Method		Straight Line		Method		Straight Line	
Economic Life (yrs)		5		Economic Life (yrs)		2	
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	30,000		-	-	1,000
1	6,000	6,000	24,000	1	500	500	500
2	6,000	12,000	18,000	2	500	1,000	-
3	6,000	18,000	12,000	3	0	0	-
4	6,000	24,000	6,000	4	0	0	-
5	6,000	30,000	-	5	0	0	-
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	-

Table 6: Fixed Asset Depreciation

Fixed Asset		Machine & Equipment	
Cost (RM)		30,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	30,000
1	6,000	6,000	24,000
2	6,000	12,000	18,000
3	6,000	18,000	12,000
4	6,000	24,000	6,000
5	6,000	30,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Lorry	
Cost (RM)		80,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	80,000
1	16,000	16,000	64,000
2	16,000	32,000	48,000
3	16,000	48,000	32,000
4	16,000	64,000	16,000
5	16,000	80,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

## 9.9 PRO-FORMA PRODUCTION COST STATEMENT

Table 7: Pro-Forma Production Cost Statement

YUME SDN BHD PRO-FORMA PRODUCTION COST STATEMENT			
	Year 1	Year 2	Year 3
<b>Raw Materials</b>			
Opening Stock	0	24,274	30,343
Current Year Purchases	728,232	801,055	881,161
Ending Stock	24,274	30,343	36,412
Raw Materials Used	703,958	794,986	875,092
Carriage Inward			
	703,958	794,986	875,092
<b>Salaries, EPF &amp; SOCSO</b>	120,888	120,888	120,888
<b>Factory Overhead</b>			
Depreciation of Fixed assets (Operations)	22,000	22,000	22,000
Fuel (vehicle)	7,200	7,200	7,200
Total Factory Overhead	29,200	29,200	29,200
<b>Production Cost</b>	<b>854,046</b>	<b>945,074</b>	<b>1,025,180</b>

## 9.10 PRO-FORMA PROFIT AND LOSS

Table 8: Pro-Forma Income Statement

YUME SDN BHD PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
<b>Sales</b>	<b>3,114,711</b>	<b>3,114,711</b>	<b>3,768,800</b>
<b>Less: Cost of Sales</b>			
Opening Stock of Finished Goods		2,880	3,600
Production Cost	854,046	945,074	1,025,180
Less: Ending Stock of Finished Goods	2,880	3,600	4,320
	0	0	0
	851,166	944,354	1,024,460
<b>Gross Profit</b>	<b>2,263,545</b>	<b>2,170,357</b>	<b>2,744,340</b>
<b>Less: Expenditure</b>			
Administrative Expenditure	171,504	171,504	171,504
Marketing Expenditure	143,040	143,040	143,040
Other Expenditure			
Business Registration & Licenses	2,000		
Insurance & Road Tax for Motor Vehicle	4,400	4,400	4,400
Other Pre-Operations Expenditure	7,200		
Interest on Hire-Purchase	4,200	4,200	4,200
Interest on Loan	4,867	3,893	2,920
Depreciation of Fixed Assets	13,510	13,510	13,010
<b>Total Expenditure</b>	<b>350,721</b>	<b>340,547</b>	<b>339,074</b>
<b>Net Profit Before Tax</b>	<b>1,912,824</b>	<b>1,829,810</b>	<b>2,405,266</b>
<b>Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Profit After Tax</b>	<b>1,912,824</b>	<b>1,829,810</b>	<b>2,405,266</b>
<b>Accumulated Net Profit</b>	<b>1,912,824</b>	<b>3,742,634</b>	<b>6,147,900</b>

## 9.11 PRO-FORMA BALANCE SHEET

Table 9: Pro-Forma Balance Sheet

YUME SDN BHD PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
<b>ASSETS</b>			
<b>Non-Current Assets (Book Value)</b>			
Land & Building			
Office furniture & equipment	13,640	10,230	6,820
Car	14,400	10,800	7,200
Van	24,000	18,000	12,000
Signboard	500		
Machine & Equipment	24,000	18,000	12,000
Lorry	64,000	48,000	32,000
<b>Other Assets</b>			
Deposit	9,750	9,750	9,750
	150,290	114,780	79,770
<b>Current Assets</b>			
Stock of Raw Materials	24,274	30,343	36,412
Stock of Finished Goods	2,880	3,600	4,320
Accounts Receivable			
Cash Balance	2,095,607	3,967,063	6,419,300
	2,122,761	4,001,006	6,460,032
<b>TOTAL ASSETS</b>	<b>2,273,051</b>	<b>4,115,786</b>	<b>6,539,802</b>
<b>Owners' Equity</b>			
Capital	100,000	100,000	100,000
Accumulated Profit	1,912,824	3,742,634	6,147,900
	2,012,824	3,842,634	6,247,900
<b>Long-Term Liabilities</b>			
Loan Balance	97,335	73,002	48,668
Hire-Purchase Balance	84,000	63,000	42,000
	181,335	136,002	90,668
<b>Current Liabilities</b>			
Accounts Payable	78,892	137,150	201,235
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2,273,051</b>	<b>4,115,786</b>	<b>6,539,802</b>

## 9.12 FINANCIAL RATIO ANALYSIS

Table 10: Financial Ratio Analysis

Yume Sdn Bhd			
FINANCIAL RATIO ANALYSIS			
	Year 1	Year 2	Year 3
<b><u>LIQUIDITY</u></b>			
Current Ratio	28	30	32
Quick Ratio (Acid Test)	28	29	32
<b><u>EFFICIENCY</u></b>			
Inventory Turnover	31	31	27
<b><u>PROFITABILITY</u></b>			
Gross Profit Margin	72.67%	69.68%	72.82%
Net Profit Margin	61.27%	58.64%	63.75%
Return on Assets	80.72%	43.67%	36.50%
Return on Equity	95.02%	47.63%	38.52%
<b><u>SOLVENCY</u></b>			
Debt to Equity	17.23%	8.80%	5.37%
Debt to Assets	14.64%	8.07%	5.09%
Time Interest Earned	207	248	436

## 9.12 COMPANY PERFORMANCE

### GRAPHS FOR FINANCIAL RATIO

#### Current Ratio

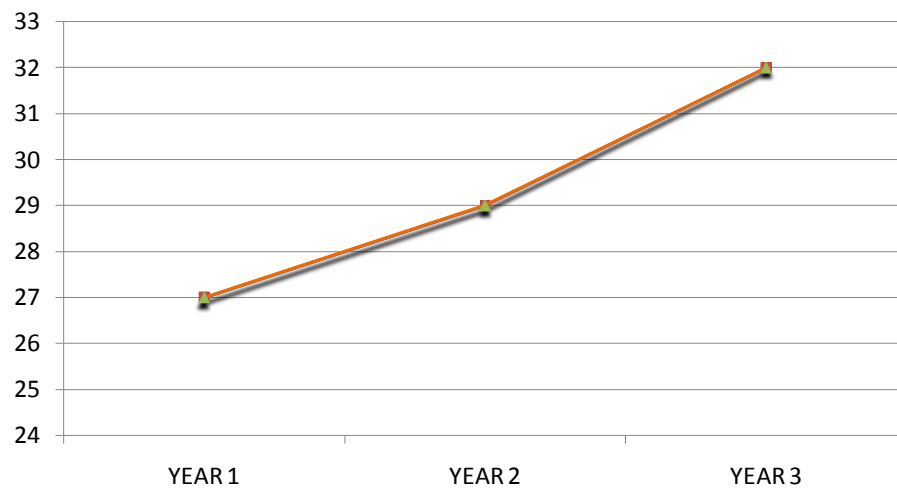


Figure 1

#### Quick Ratio (Acid Test)

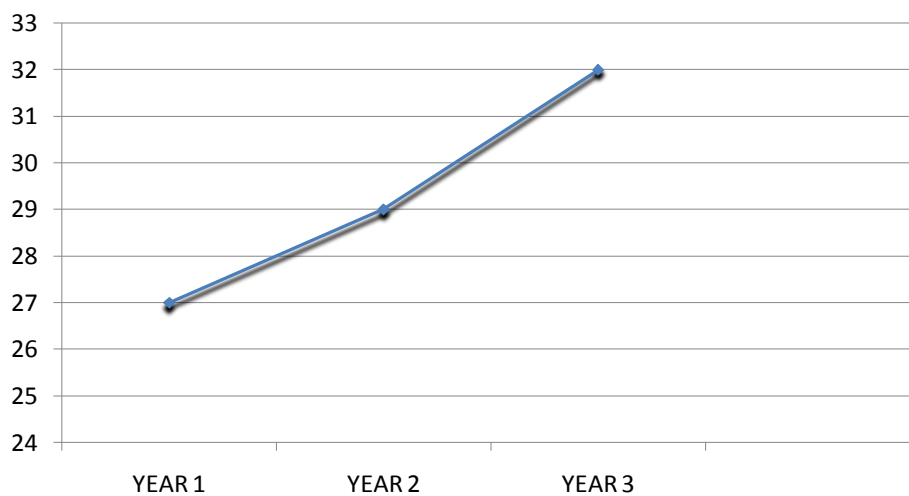


Figure 2



## Inventory Turnover

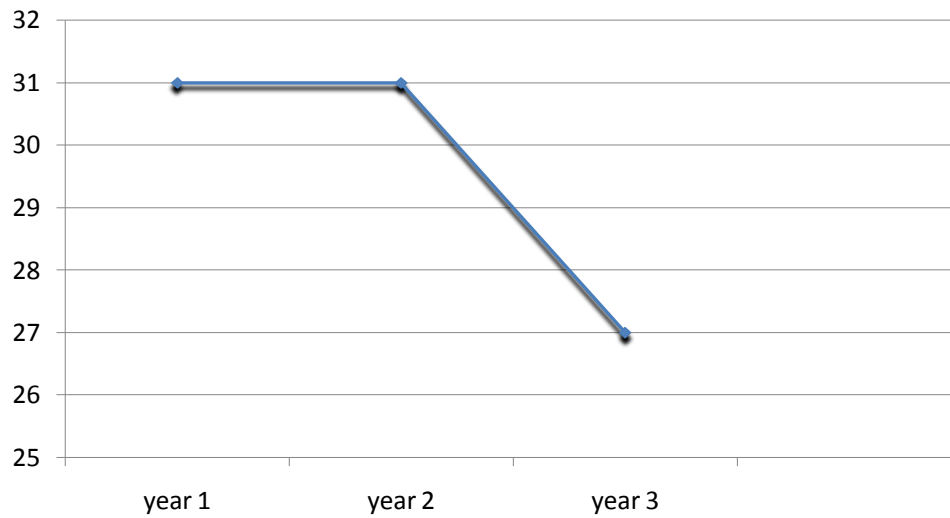


Figure 3

## Gross Profit Margin

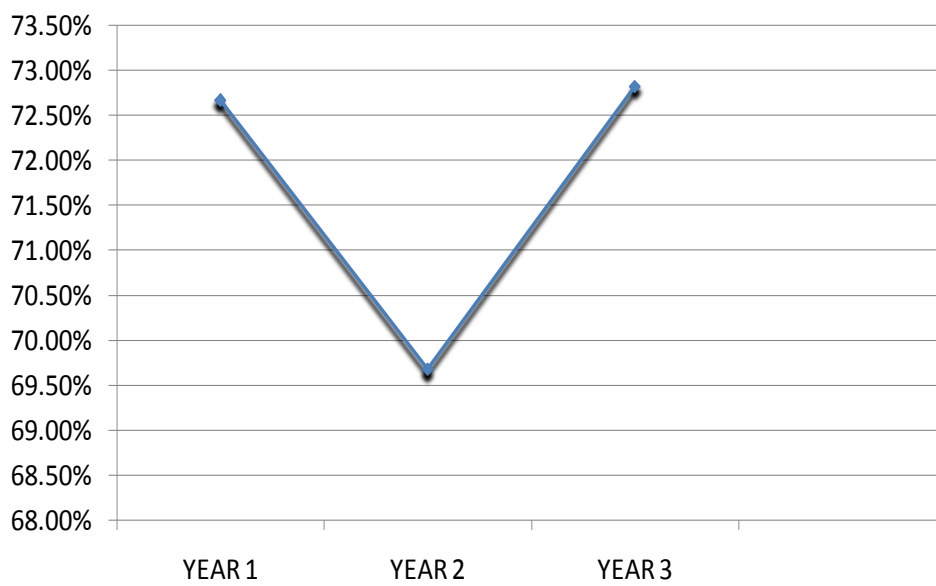


Figure 4

## Net Profit Margin

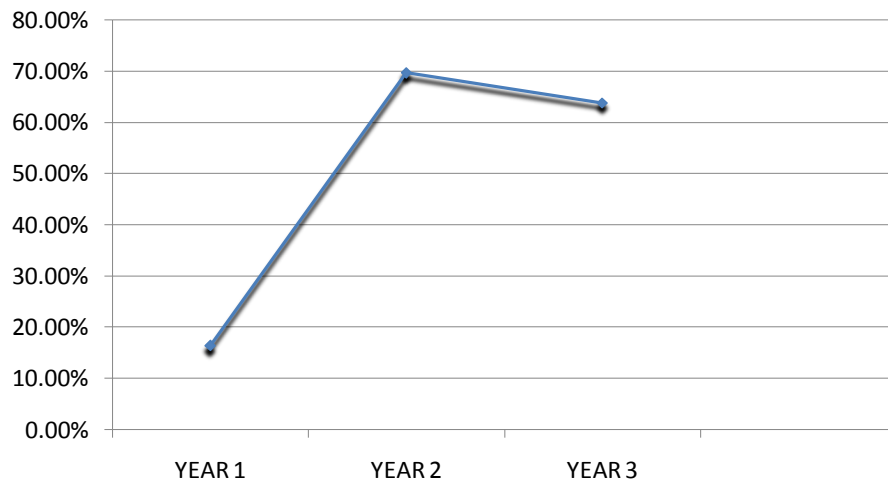


Figure 5

## Return On Assets

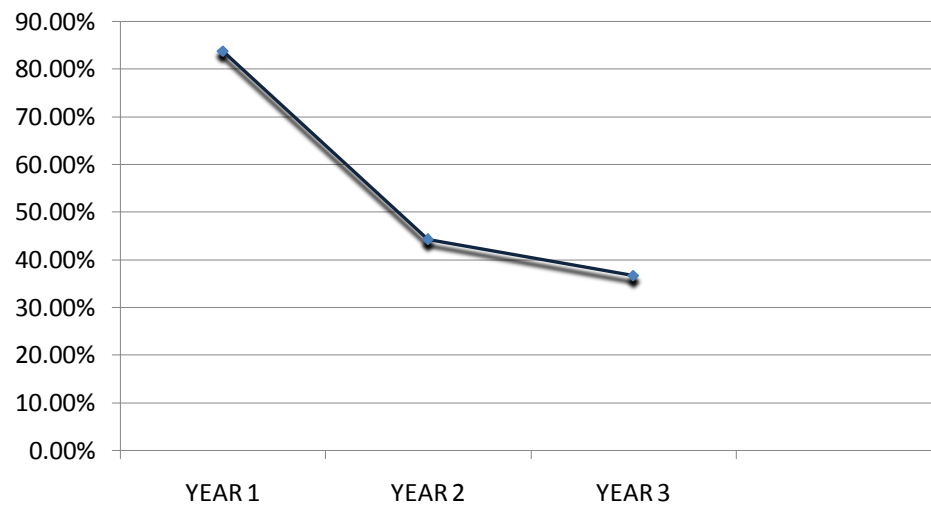


Figure 6

## Return On Equity

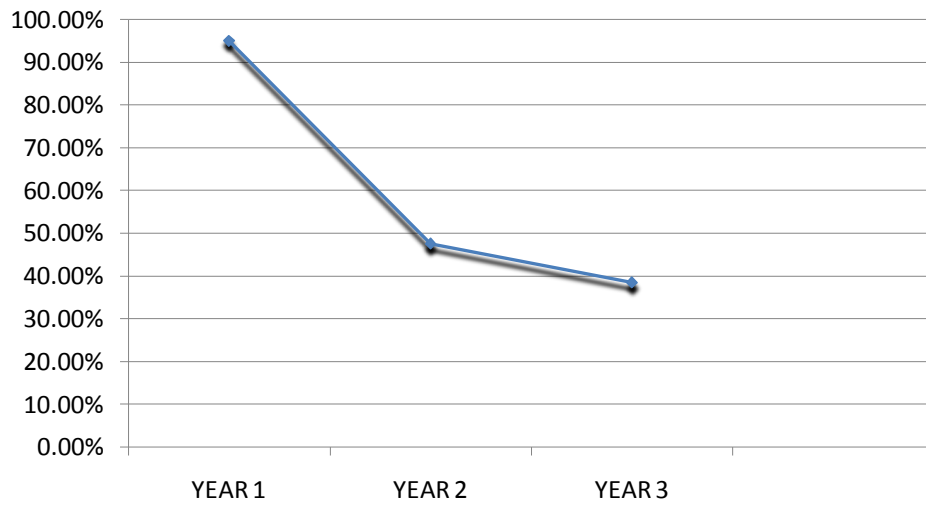


Figure 7

## Debt To Equity

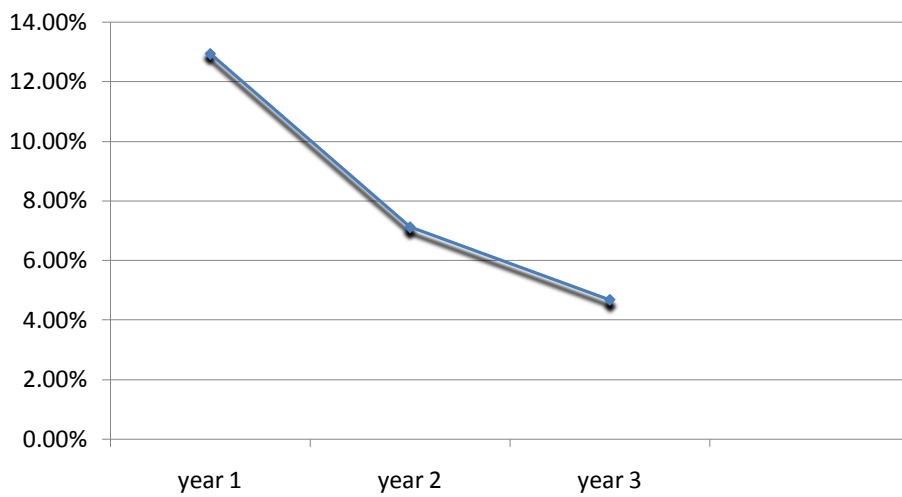


Figure 8

## Debt To Asset

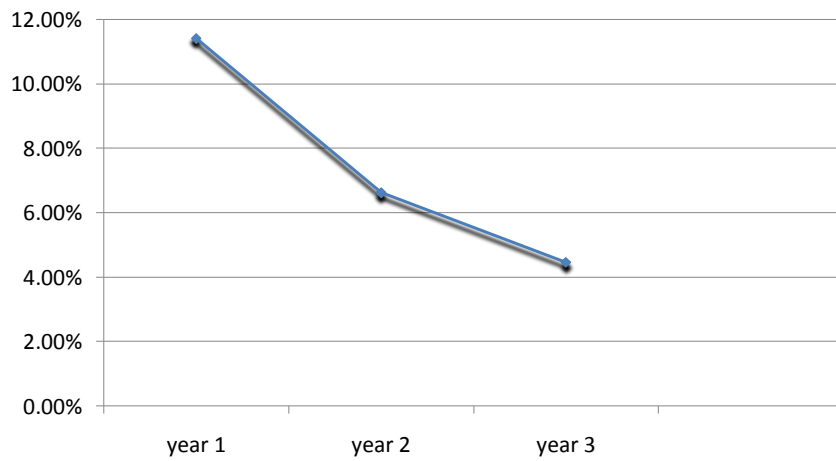
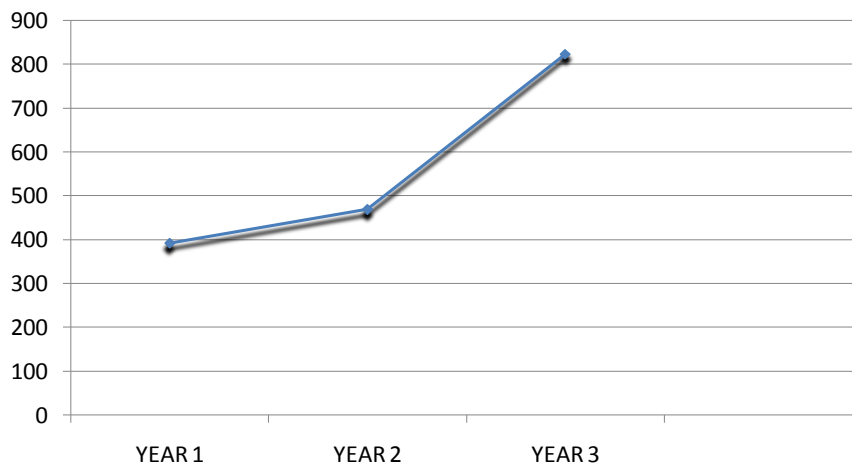


Figure 9

## Time Interest Earned



Figure

## **CONCLUSION**

We are grateful to finish this business plan. We have gone through lots of new experiences and it is very beneficial for all of us in participating in this business. We hope that our business will be progressed smoothly in the future. Our target is that we want to achieve high profit in the involvement of this business even though there are many rivals exist. Unfortunately, with the good cooperation with all the subordinates we manage to compete with the rivals as fair and square.

We also hope that with our dedication and hard work, we will achieve our vision to become the only company is the best in producing furniture base which manufacture and produce smart table in this furniture industry particularly in domestic area. Before that, we should also shows our effectiveness in doing our job and to make sure that our product will be available through all Malaysia. In addition, we know that furniture is the primary elements which are more familiar nowadays. Besides that, we hope we will be supplying furniture to the entire world soon besides the best organization to manage the business.

We will provide full responsibility and commitment; there is no doubt that we will achieve all these things. We are also encouraged to take any chance that directly or indirectly in order to increase our business performance in the future undertakings.

## **APPENDIXES**

### **Partnership Agreement**

The partnership agreement stated had been prepared on 12 January 2011 by the provision stated in the Partnership Act 1961 (Act135) in the Section 26. We have agreed to be one of the members in this partnership and to create a partnership agreement in this business of SMART TABLE in furniture base.

**We as the business partnership name for YUME SDN BHD as list below:**

Table 1: Partnership Name

No.	Name	Identification Card Number
1	Noraini Bt Pettire	860421-14-6066
2	Nur Fathia Bt Salleh	851221-04-5498
3	Syahida Abd Aziz	860103-10-5600
4	Nurul Afifi Ryana Bt Adnan	821008-10-5658
5	Nurul Emizar Bt Jamil	871017-04-5036

We agreed to be one of the members in this business and had agreed an establishing a partnership business and abide to rules and regulations as stated below:

- i. All the partners are entitled to share the profits of the business and all the losses will be contribute equally between partners, whether of capitals or otherwise sustained by the firm.
- ii. Interests are not payable on a partner's capital
- iii. All partners have the right in the profit made by the business according to the percentage of capital contribution.
- iv. Partners have the right to be paid based on the contribution to the business
- v. All partners will bear by same percentage of capital contribution if any losses occur. But, a person needs to bears the loss personally if the losses are caused by the careless of the individual herself.
- vi. Each partner is entitled to actively participate and take part in the management of the partnership business.
- vii. In the nature of business partnership, there is no change can be made without the consent of all existing partners.
- viii. Daily normal things in business can be decided by the majority of the partners, but any changes that regularly occur need to be made with consensus from all partners.
- ix. New partners cannot be introduced as a partner in this business unless getting permission and consent from all existing partners.
- x. A partner may withdraw after getting the consent of the other partners.
- xi. All partners are not allowed to take more than 30 days of holiday in a year, but only if in emergency circumstances.
- xii. All business account books need to be kept at the main business premises. Partners are allowed to check through the books if they have the right to keep a copy of the books.

**Signatures:**

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(NORAINI BINTI PETTIRE)  
General Manager

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(SYAHIDA ABD AZIZ)  
Operational Manager

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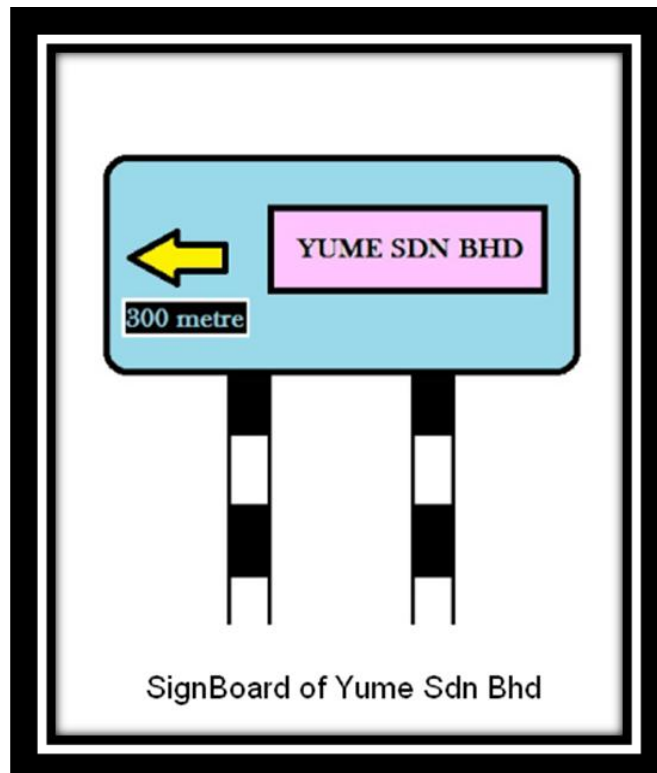
(NURUL AFIFI RYANA BINTI ADNAN)  
Marketing Manager

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(NURUL EMIZAR BINTI JAMIL)  
Financial Manager

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(NUR FATHIA BINTI SALEH)  
Administrator Manager



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