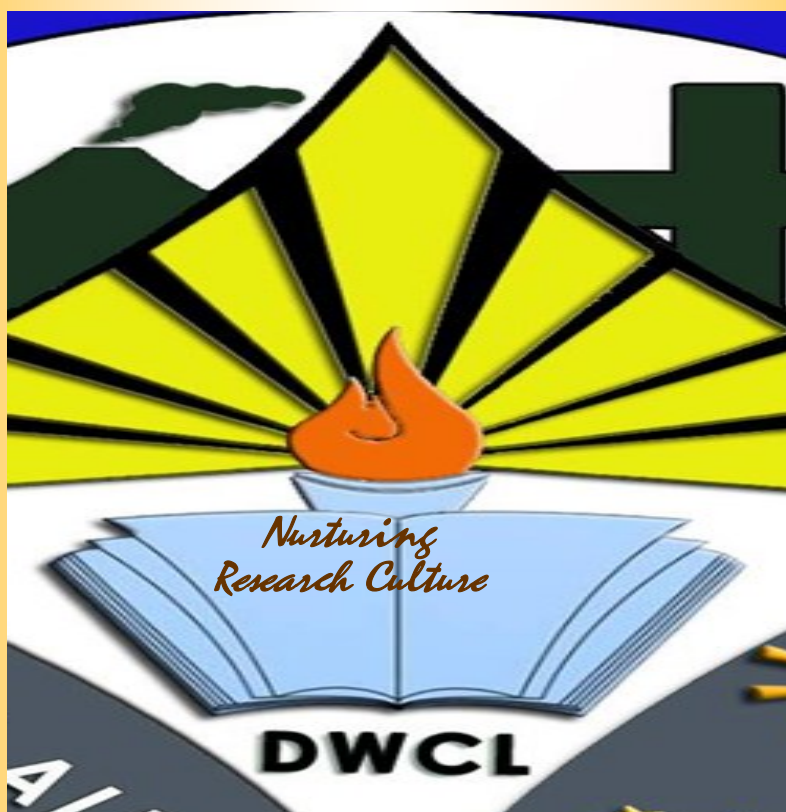


Aiming High

Monograph No.09
Issue #2, August 2019

Namit

A Research Monograph for the School of Hospitality Management



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DIVINE WORD COLLEGE OF LEGAZPI
School of Hospitality Management
Legazpi City

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Tel. No. (052) 480-1239

Monograph No. 09

Publisher

Rev. Fr. Nielo M. Cantilado, S.V.D.

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This monograph is published monthly. The works published in this monograph are the sole responsibility of the authors. Publication does not mean endorsement by the Office of Research and the School of Hospitality Management.

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Namit, a bicol term for Taste. Preparing, cooking edible dishes, every cook has to do and ascertain of something to drink or eat. That is the way of achieving an enduring, savouring, flavorful, aromatic and delicious taste of foods.

INTRODUCTION

While the basic food preparation formulae and procedures remain from ancient time to the present, variations in “namit” have taken place arising from the various experiences of food processors as they try to experiment and improve on the traditional methods augmented by new discoveries in the field of taste and preparation of procedure.

Namit, a Bikol term in English means taste, is what the School of Hospitality Management Department (SHoM) named for its school monograph. The school, as the avenue for the acquisition of scientific knowledge in different field such as Tourism, Restaurant Management and Culinary, offers, too, a wider knowledge on the basic business or other professional business like catering, cakes and pastries shop, bar-tending and other business professional related to Food and drinks styling, tourism as well as managing hotels.

With the students’ quest for utmost knowledge in producing new discoveries of cuisine and ideas, flavor and new discoveries in food and tourism business seems to be sprouting broadly from their imaginative mind and taste. Like different taste and flavours, the research study output comes in various forms such as feasibility, business proposal and other businesses related ideas. This monograph, *Namit*, will then showcase the results of their artistry that will not only fill intellectual quest, but also satisfy gastric desire and will surely nourish mind and body.

To fully relish the food first, is to enjoy its taste. A word of warning, however, that the tastier the food, the more is the consumption, and the more deaths that would take place of those who die with their stomach full.

VICKY U. ONG, MBA
Dean
School of Hospitality and Management

CRISPY LOADED BEEF BURGER

**Kryssna Kiela Samson
Yettmark Brimon
BSHM Students**

Section 1

Marketing Feasibility

This section discusses the marketing aspect of the proposed business which includes the business' product description, historical data, target market, projected demand, projected supply, demand and supply gap, sales forecast and marketing program (4P's).

Product Description

Burgers are very popular in the Philippines and even in other countries with different variety of toppings, dressings, presentations and side dishes. Since burgers are invented in the late 1880's, there had been many formulas and recipes made.

The proposed business, CRISPY LOADED BEEF BURGER, is a mouth-watering and affordable snack. It is called Crispy Loaded Beef Burger since it has tomatoes, white onions, scrambled eggs, roasted bacon, lettuce, cheese, cheesy beef patty, and ketchup and mayonnaise dressings. It is different from other burgers since the buns are fried to have a unique look and the patty has cheese.

The product will be the best in town and will surely catch the attention of the consumers especially those who are burger-lovers. The proponents ensure that it is a healthy and budget-friendly snack which everyone can love. Consumers will experience the best product from its name to the actual product, the benefits, and at a cheaper price. The business will be located at

the Divine Word College of Legazpi with students and employees as the target market.

Historical Data

The proposed business will be located within the campus of the Divine Word College of Legazpi, beside gate 2, college building. The target market will include the college students of DWCL and employees.

Table 1 shows the historical data of DWCL college students from year 2015 to 2017. These data will help identify the population of the target market for the proposed business.

Table 1
DWCL College Students

Year	Population
2015	6,006
2016	4,801
2017	3,613

Source: Divine Word College of Legazpi Registrar's Office

Table 1, shows the decrease of enrolment from school year 2015 to 2017. The cause of the decrease of enrolees was the implementation of the K to 12 curriculum in 2016. The recorded enrollees were shifters, returnees and transferees.

Projected Demand

Demand refers to the needs of a particular economic goods or service that a consumer or a group of consumers wants to purchase at a given price. It is the qualification of the need for

the product, commodity or service.

Table 2 shows the projected demand of the product. The table also shows the number of times the consumers will buy the product based on the percentage of willingness to buy, which increases to 2% every year.

Table 2
Projected Demand

Year	Population	Willingness to buy (96%)	Frequency	Projected Demand
2019	3,757	3,607	120	432,840
2020	3,830	3,677	120	441,240
2021	3,902	3,746	120	449,520

Projected Supply

Identifying the competitors and determining their capacity and supply will help the business to be more competitive. There are three businesses identified as competitors of the proposed business Crispy Loaded Beef Burger. They are Heart Burger, Jollibee and Biggs.

Table 3
Competitors

Competitors	Customers Per Day
Heart Burger	130
Jollibee	700
Biggs	93
TOTAL	923

Table 3 presents the competitors and the numbers of customers per day. The three (3) competitors are Heart Burger, Jollibee and Biggs with a total of 923 customers per day.

Table 4
Projected Supply

Year	Projected Supply
2019	276,300
2020	281,838
2021	287,475

Table 4 presents the yearly projected supply of the three competitors from year 2019 to year 2021. With 923 burgers supplied per day, the projected yearly supply is seen above: a) 2019-276,300; b) 2020-281,838; and c) 2021-287,475.

Demand and Supply Gap

Table 5 shows the comparison of the demand and supply trends. The table also shows the determined unsatisfied demand or gap.

Table 5
Demand and Supply Gap

Year	Demand	Supply	Gap
2019	432,840	276,300	156,540
2020	441,240	281,838	159,402
2021	449,520	287,475	162,045

Sales Forecast

Table 5 shows the sales forecast of the proposed product, Crispy Loaded Beef Burger, on a weekly, monthly and yearly basis. The table also shows the total sales of the products if the proponent makes 100 serving of product in a day.

Table 6
Sales Forecast

Product	Quantity	Price	Daily	Weekly	Monthly	Yearly
Crispy Loaded Beef Burger	100 pcs	50.00	5,000.00	25,000.00	100,000.00	1,000,000.00

Marketing Program (4Ps)

The proposed business, Crispy Loaded Beef Burger, will employ strategies in order to sustain the operation of the business and eventually penetrate the competitive market. This includes the 4Ps, the product, price, place and promotion.

Product

Crispy Loaded Beef Burger is the proposed business that is different from other burgers due to its name, product and affordable price. The burger has the usual toppings that everyone loves, the scrambled egg, roasted bacon, lettuce, white onions, tomatoes, cheese, cheesy beef patty, ketchup and mayonnaise dressing. What makes the Crispy Loaded Beef Burger different from others is the bun which is fried to be a unique variety and presentation. The proponents want to give the consumers a healthy and extraordinary kind of burger, but has an innovated presentation.



Figure 1
Business Product
Crispy Loaded Beef Burger

Recipe

Ingredients

- * Burger buns, split
- * 1 large egg, scrambled
- * Dried bread crumbs
- * Oil
- * Roasted bacon
- * Lettuce
- * White onions

- * Tomatoes
- * 120g cheesy beef patty
- * Cheese
- * Ketchup
- * Mayonnaise

Procedure

- * Lay cheesy beef patty and bacon on an oiled burger machine grill over a solid bed of high heat. Cook the patty and bacon turning once, until brown on both sides and no longer pink inside, in a total of 7 to 8 minutes. Remove from the grill.
- * Dip buns in the scrambled egg and breadcrumbs, cut side down, on a fryer, cook until lightly toasted for 30 seconds to 1 minute.
- * Cook the scrambled egg.
- * Spread mayonnaise and ketchup on buns. Then lay the cooked cheesy beef patty, cover it with cheese, lettuce, cooked roasted bacon, scrambled egg, tomatoes and white onions.
- * Put into the burger box and serve.

Price

The price of the products proposed business will depend on the market prices of the main ingredients amounting to P/735.50 with mark-up price of 75%. The cost of the burger will be P/50.00 per serving.

Table 7 shows the costing of the main ingredients of the Crispy Loaded Beef Burger per 25 burger servings.

Table 7
Costings
(25 Pieces of Crispy Loaded Beef Burger)

Ingredients	Quantity	Unit Cost	Total Cost
Buns	25 pcs	2.50	62.50
Egg	10 pcs	5.00	50.00
Bread Crumbs	½ kl	30.00	30.00
Oil	½ kl	30.00	30.00
Bacon	400 g	44.50	178.00
Lettuce	¼ kl	40.00	40.00
White Onions	¼ kl	28.00	28.00
Tomatoes	¼ kl	20.00	20.00
Cheesy Beef Patty	500 g	20.00	200.00
Cheese	200g	36.00	36.00
Ketchup	½ kl	16.00	16.00
Mayonnaise	½ kl	45.00	45.00
Total		P/317.00	P/735.50

Total Cost	P/735.50
Yield (pieces)	<u>25 pcs</u>
Cost per unit	29.42
Add: mark -up (70%)	<u>20.59</u>
Selling price 50.00 per servings	

The over-all cost of the ingredients per 25 servings of burger is P/735.50. In getting the selling price, divide the total costs and yield (pieces), multiply the cost per unit and mark-up price which is 70%, add the cost per unit and mark-up price to get the selling price of the product.

Packaging

The packaging that will be used for the proposed business will be a burger paper box. It is eco-friendly and cheaper than the other existing packaging. The paper box will make the Crispy Loaded Beef Burger more presentable.

Table 8
Packaging

Item	Quantity	Unit Cost	Total
Paper Box	2,000 pcs	2.00	4,000.00
Total			P/4,000.00

Table 8 shows the total cost of paper box needed for packaging and presentation of the product.



Figure 2
Paper Box as Packaging for Crispy Loaded Beef Burger Place

A strategic location with a large number of target customers is significant to the business. The proposed business will be located at Divine Word College of Legazpi with 2,048 college enrollees for the school year 2018-2019. The stall will be placed in front of the photocopier office of DWCL near gate 2, so, it is more accessible and convenient to the target market.

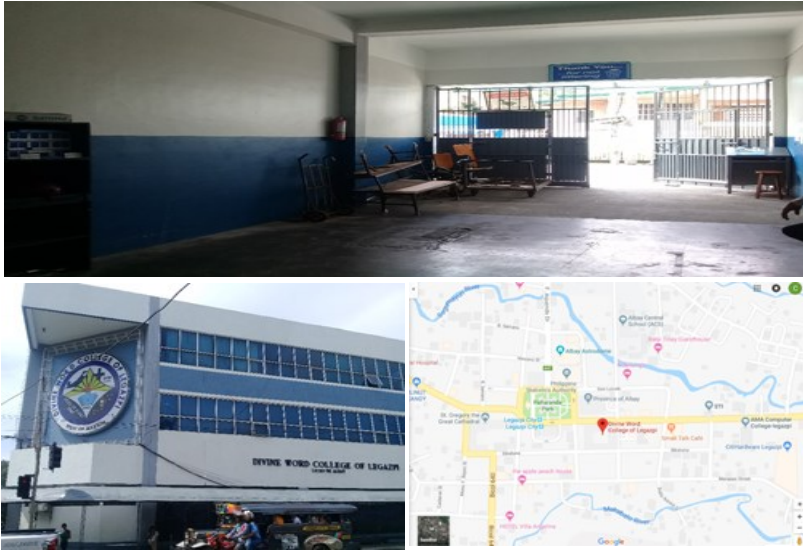


Figure 3
Location of the Business

Promotion

The business Crispy Loaded Beef Burger will be advertised through tarpaulins and social media such as the Facebook and Instagram, since it is less expensive yet business-friendly. The tarpaulins are 5x5ft in size with a unit cost of P/470.00. The proponents need two pieces of tarpaulins with a total cost of P/940.00.



Figure 4
Tarpaulin



Figure 5
Logo

Section 2

Production Study

This section discusses the production study of the proposed business which tackles the product description, production process, service process, raw materials, office supplies, kitchen utensils, equipment, sanitary supply, utilities, quality control, waste disposal scheme, rental expense and transportation expense.

Product Description

Crispy Loaded Beef Burger is one of the newest products to be introduced to the consumers. The proponents have innovated this popular snack to allow consumers to experience a unique and good quality product. Since burgers tend to be very popular all over the country, the proponents decided to make this burger cheaper than the others with complete ingredients. The business ensures that it will exceed the satisfaction and expectation of the consumers.

The production process of the Crispy Loaded Beef Burger will only take about 15-minute cooking time. The helper ensures that all ingredients are ready and clean; the oil to be used for the crispy buns, patties, bacon and scrambled egg must be pre-heated already. First, dip the outer layer of the bun in the egg and bread crumbs; fry the bun on the griller, to make sure that it is cooked until it turns golden brown. While doing so, fry the patties and bacon on a flat pan of the burger machine. Cook the scrambled egg while frying other proteins. Everything is cooked at the same time, after the buns turn into golden brown let the buns rest on a tissue paper to absorb the excess oil, paying attention to the other ingredients: After everything is cooked, prepare the product for its presentation. Spread mayonnaise as a dressing on the first half of the bun, then add the patties, lettuce, bacon, white onion, cheese and the tomato. Add the ketchup as a last dressing and top it with the remaining half of the crispy bun.

The proponents ensure that they would produce the best quality burger. Its freshness and presentation will be done carefully. The proponents are making the innovation to give consumers a healthy and mouth-watering snack. Lastly, the proposed Crispy Loaded Beef Burger business will give the costumers a variety of burgers to choose from.

Production Process

The diagram shows the production process of our product from Mis en place (Preparation) to the finished product. This process, will help to have a proper serving time to the customer.

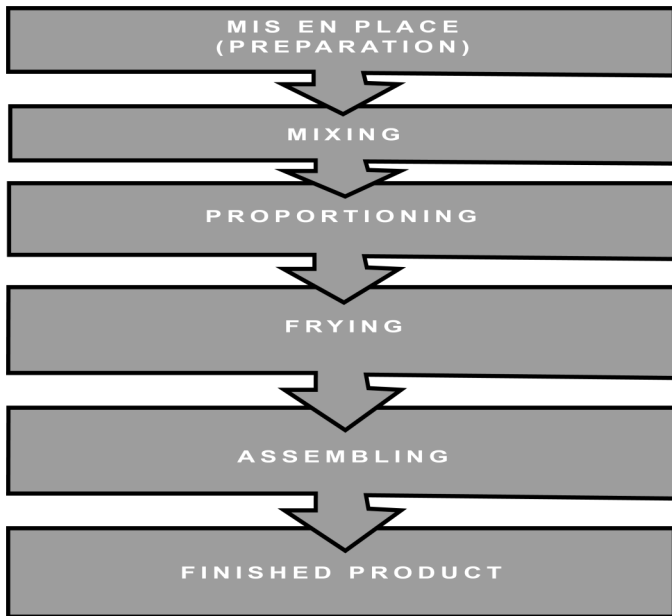


Figure 6
Production Process Flow Chart

Service Process

This service process shows how we do our service from taking up orders to serving our product. By following this process, our service will not be complicated or inconvenient to our customer.

Figure 7
Service Process Flow Chart

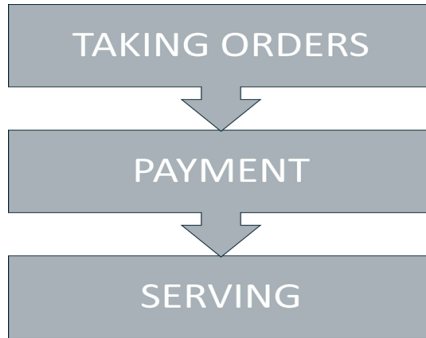


Table 9
Raw Materials

Ingredients	Quantity	Unit Cost	Weekly	Monthly	Yearly
Buns	100 pcs	250.00	1,250.00	5,000.00	50,000.00
Egg	40 pcs	200.00	1,000.00	4,000.00	40,000.00
Bread Crumbs	1 kl	120.00	600.00	2,400.00	24,000.00
Oil	1 kl	120.00	600.00	2,400.00	24,000.00
Bacon	1.6 kl	712.00	3,560.00	14,240.00	142,400.00
Lettuce	1 kl	160.00	800.00	3,200.00	32,000.00
White Onions	1 kl	112.00	560.00	2,240.00	22,400.00
Tomatoes	1 kl	80.00	400.00	1,600.00	16,000.00
Cheesy Beef Patty	2 kl	800.00	4,000.00	16,000.00	160,000.00
Cheese	800g	144.00	720.00	2,880.00	28,800.00
Ketchup	1 kl	64.00	320.00	1,280.00	12,800.00
Mayonnaise	1 kl	120.00	600.00	2,400.00	24,000.00
Total		P/2,882.00	P/14,410.00	P/57,640.00	P/576,400.00

Source: Ayala Malls Supermarket Legazpi

Table 9 shows the raw materials needed to make the product. It also includes the unit price amounting to P/2,882.00, weekly or a total of P/14,410.00, monthly, P/57,640.00 yearly. The overall cost is P576,400.00 annually.

Table 10
Office Supplies

Items	Quantity	Unit Price	Total
Ballpen	1 box	187.00	187.00
Record Book	1 pc	49.00	49.00
Official Receipt	25 pads	60.00	1,500.00
Calculator	1 pc	85.00	85.00
Scissor	1 pc	14.00	14.00
Total		P/395.00	P/1,835.00

Source: Yashano Mall

Table 10 presents the office supplies needed in operating the business, both consumable and non-consumable. The use of these supplies will be strictly monitored.

Table 11
Kitchen Utensils

Items	Quantity	Unit Price	Total
Knife	2 pcs	58.00	116.00
Plate	2 pcs	27.00	54.00
Bowl	2 pcs	46.00	92.00
Spoon	1 pack	47.00	47.00
Tongs	2 pcs	39.00	78.00
Scraper	2 pcs	59.00	118.00
Egg Rings	1 pack	26.00	26.00
Chopping board	2 pcs	47.00	94.00
Ketchup container	2 pcs	18.00	36.00
Mayonnaise container	2 pcs	18.00	36.00
Food canister	10 pcs	27.00	270.00
Total		P/402.00	P/967.00

Source: Yashano Mall

Table 11 shows the kitchen utensils needed for preparing the product with a total of P/967.00.

Table 12
Equipment

Items	Quantity	Unit Price
Griller	1 pc	4,500.00
LPG Tank	1 pc	3,000.00
Water jug	1pc	50.00
Ice box	1pc	380.00
Total		P/7,930.00

Source: Metro Gaisano, CQ Gasoline Station & Yashano Mall

Table 12 shows the equipment needed for the production. This includes also the life span and depreciation of the equipment.

Table 13
Cleaning Supplies

Items	Quantity	Unit price	Total
Dishwashing Liquid	1 liter	60.00	60.00
Sponge	1 pack	18.00	18.00
Towel	3 pcs	15.00	45.00
Tissue	2 packs	43.00	86.00
Trash can	2 pcs	86.00	172.00
Garbage Bag	2 packs	65.00	130.00
Hard Broom	1 pc	25.00	25.00
Dust Pan	1 pc	47.00	47.00
Total		P/359.00	P/583.00

Source: Yashano Mall

Table 13 shows the sanitary supplies needed in maintaining the cleanliness of the business with a total cost of P/583.00.

Table 14
Utilities

Utilities	Quantity	Daily	Monthly
Water	1 jug	30.00	600.00
LPG	1 pc		875.00
Ice	3 kl	60.00	1,200.00
Total		P/132.50	P/2,675.00

Table 14 shows the expected water, LPG and ice consumption of the business every month.

Quality Control

To achieve high quality product the systematic way of purchasing and production process must be observed. Choose the right materials and equipment for the business, maintain the cleanliness. This is also to maintain the good quality of the product its taste and presentation.

Table 15
Stall

Quantity	Unit Cost	Total Cost	Life Span	Depreciation
1 Unit	8,000.00	8,000.00	5 years	1,600.00
Total		P/8,000.00		

Table 15 shows the stall cost that will be used in the business. It will be customized with the desired design of the proponents in order to catch the attention of the possible customers.

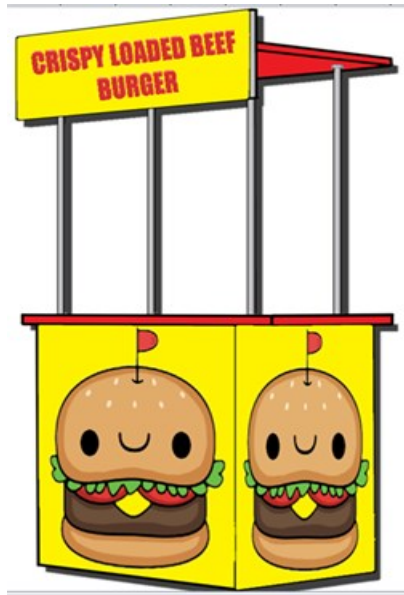


Figure 8
Crispy Loaded Beef Burger Stall

Rental Expense

Crispy Loaded Beef Burger will be installed at Divine Word College of Legazpi beside Gate 2, in front of Photocopy Office. The weekly rental will be 500.00 and the monthly rental will be P/2,000.00. The proponents will pay the monthly rental at the cashier's office of Divine Word College of Legazpi.

Waste Disposal Scheme

Sanitation and hygiene are the most important factors in the business. To maintain the cleanliness in the area, proper segregation will be practiced. Two bins will be provided for biodegradable and non-biodegradable wastes. The garbage will be collected daily by the designated workers from the government of Legazpi City.

Transportation Expense

There will be transportation expense to be incurred in purchasing the ingredients and materials which costs P/20.00 daily and P/400.00 monthly.

Section 3

Organization and Management Study

This section explains the following plans for profound business. It shows the form of ownership, capitalization, organizational structure, duties and responsibilities, compensation scheme, permits and licenses and Gantt chart.

Form of Ownership

The proposed business will be operated by a partnership. Partnership is the agreement between two or more people who enter into business with a view of earning profits. The two owners can be the operation manager and the helper or vice-versa. They will manage the business and also be the production-in-charge. They are also responsible for any risk and loss that the business may encounter.

Organizational Structure

This includes the positions of Operation manager in-charge and Marketing in-charge. The two owners will either be the operation in-charge or the marketing in-charge.

Capitalization

The proponents will own and start the business, the capitalization needed to start the business is **P/112,837.2** which will come from the personal savings of the two proponents.

Duties and Responsibilities

The positions of operation manager and marketing-in-charge will be the owners. They will both perform the duties and responsibilities needed to run the business. They are responsible for daily sales and monitoring of the proposed business.

Operation-in Charge

Operation in-charge is responsible for monitoring the business and the products and has the authority to control the business. He is in charge of the sales and also the problems that the business may encounter.

Marketing-In Charge

Marketing in-charge manages the orders and the service system. He is responsible for daily inventories to monitor the sales weekly, monthly and yearly to be reported also to the operation in-charge.

Table 16
Compensation Scheme

Position	Monthly Salary
Operation In-charge	9,000.00
Marketing In-charge	9,000.00
Total	18,000.00

Table 16 shows the financial report of the monthly salaries of the operation in-charge and marketing in-charge.

Table 17
Permit and Licenses

Items	Amount
Mayor's Permit	400.00
BIR	500.00
SEC	1,050.00
Sanitary Health Permit	184.00
Health Card	360.00
Total	P/2,494.00

Source: Legazpi City Hall

Table 17 shows the permits and licenses needed in order to start and operate a business. The total cost for these is P/2,494.00 annually.

GANTT CHART

Items	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FS Preparation												
Sourcing of Capital												
Business Registration												
Purchasing of Materials, Equipment and Stall												
Promotion												
Purchasing of raw materials												
Start of Business Operation												

The business plan will start in July 2018 to October 2018. The sourcing of capital will be from November 2018 to December 2018 and the business registration will be in January 2019. Purchasing of materials, equipment and stall will be from February to March 2019 after that the promotion will proceed on April to May 2019. Purchasing of raw materials and the start of the business operation will start from June 2019 onwards.

Section 4 Financial Feasibility

Crispy Loaded Beef Burger Project Cost

Property and Equipment

Equipment	P/7,930.00
Utensils	967.00
Stall	8,000.00
	<u>P/16,897.00</u>

Working Capital

Raw Materials	P/57,640.00
Packaging	4,000.00
Office Supplies	1,835.00
Sanitary Supplies	583.00
Utilities	2,675.00
Rental Expense	2,000.00
Transportation Expense	400.00
Salaries	18,000.00
	<u>P/87,133.00</u>

Pre-Operating Expenses

Promotion	P/940.00
Permits and Licenses	2,494.00
	<u>P/3,434.00</u>

Total	P/107,464.00
Contingency Plan (5%)	5,373.20
Total Project Cost	P/112,837.20

**Crispy Load Beef Burger
Projected Income Statement
For the year ended March 31, 2020**

Sales	P/1,000,000.00
Less: Costs of Sales	<u>576,400.00</u>
Gross Profit	P/423,600.00
Less: Operating Expense	
Packaging	P/40,000.00
Salary Expense	180,000.00
Rent Expense	20,000.00
Transportation Expense	4,000.00
Sanitary Supply	5,830.00
Utilities	26,750.00
Office Supply	18,350.00
Depreciation	1,600.00
Promotion	940.00
Permits and License	<u>2,494.00</u>
	P/299,964.00
Net Profit Before Tax	P/123,636.00
Less: Provision for Income Tax (30%)	37,090.80
Net Profit After Tax	P/86,545.20

**Crispy Loaded Beef Burger
Projected Statement of Cash Flow
For the Year of 2020**

Cash in Flow	
Investment	P/112,837.20
Sales	<u>1,000,000.00</u>
Total Inflow	P/1,112,837.20

Cash Outflow

Costs of Sales	P/576,400.00
Purchase of Equipment	16,897.00
Working Capital	<u>299,964.00</u>
Total Outflow	P/893,261.00
Ending Cash Flow	P/219,576.20

**Crispy Loaded Beef Burger
Projected Balance Sheet
March 31, 2020**

Assets

Cash	P/219,576.20
Property and Equipment	<u>16,897.00</u>
Total Assets	P/236,473.20

Liabilities Partner's Equity

Income Tax Payable	P/37,090.80
Partner's Capital	112,837.20
Net Income	<u>86,545.20</u>
Total Liabilities	P/236,473.20

Financial Analysis

$$\begin{aligned}\text{Return On Investment} &= \frac{\text{Net Income}}{\text{Investment}} \\ &= \frac{86,545.2}{112,837.2} \\ &= \mathbf{0.766 \text{ or } 77\%}\end{aligned}$$

$$\begin{aligned}\text{Payback Period} &= \frac{\text{Investment}}{\text{Net Income} + \text{Depreciation}} \\ &= \frac{112,837.2}{86,545.2 + 1,600.00} \\ &= \frac{112,837.2}{88,145.2} \\ &= \mathbf{1.280 \text{ or } 1 \text{ year, } 2 \text{ months and } 24 \text{ days}}\end{aligned}$$

$$\begin{aligned}\text{PP} = \mathbf{1.280} &= .280 \\ &\quad \times \frac{10 \text{ months}}{2.8 \text{ or } 2 \text{ months}} \\ &= .8 \\ &\quad \times \frac{30 \text{ days}}{24 \text{ days}}\end{aligned}$$

The payback period indicates the period required for the return on investment to “repay” the sum of the original investment. The cash payback period will recover after **1 Year, 2 Months and 24 Days**.

Section 5

Socio Economic Feasibility

This section discusses the socio-economic feasibility of the proposed business which tackles the government, community and academe.

Government

Taxation is the most important source of revenues for government. Without taxes government could not exist. The

proponents will pay tax to the government. It will maintain stability of the country's economy.

The Community

Crispy Beef Burger will help increase the number of employment opportunities if we expand our business to other places/branches. Aside from that, affordable burger meals that will surely satisfy any hungry stomach will be served.

Academe

Crispy Beef Burger will be able to give additional knowledge and idea to our future entrepreneurs. We hope that this will serve as an inspiration to others who are planning to put up their own businesses.

Critical Risk

All businesses have certain risks to take. The risks are either controlled or beyond the control of the person managing the business, can be alleviated. After a thorough study and analysis on how feasible the project is, the proponents have identified risky areas that may arise in the operation of the business. The difficulties that threaten "CRISPY LOADED BEEF BURGER" are the following:

1. Food Contamination

The proponents will see to it that the daily product will be checked properly. The freshness of every product must be maintained and sealed. All the finished products must be double-checked. Equipment that are used daily must be sanitized and proper hygiene must be observed to avoid bacteria growth and to prevent food poisoning for the safety of the customers.

2. Spoilage

The proponents will see to it that the quantity of daily produce are based on the daily inventory and on the projected sales.

Program Offerings:

School of Hospitality Management (SHoM)

- * Bachelor of Science in Hospitality Management
(BSHM)

TVET Registered Programs:

Cookery NCII
Food and Beverage Service NCII
Bread and Pastry Production NCII



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