

**GOODS AND SERVICES TAX (GST), POOR  
MARKETING STRATEGY, AND LACK OF  
MANAGERIAL SKILLS :  
THE CAUSES OF FAILURE IN SMALL BUSINESS**

**NOR AZLINDA BINTI MOHD ROSLI**

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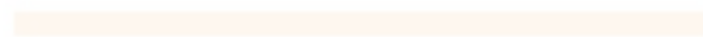
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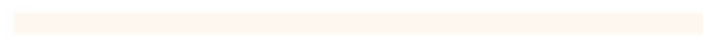
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## ABSTRACT

The case study investigate what are the probability of this three factors or the combination of all, Goods and Service Tax (GST), poor marketing strategy and lack of managerial skills are the main reasons that Sayangku mart has to closed down their business. Through the definition of Goods and services Tax (GST), marketing, and managerial skills. In addition, does the GST have more positive impact towards the Malaysia, how strategy of marketing can boost the small business profit, and why managerial skills is important to manage the business even though the small business. Similarly this case study project intends to shows recommendations and action plan that needs to formulate to overcome the issue. The results from the analysis by using SWOT analysis, Five Forces Model and series of question for management skills, had discover that poor marketing strategy and lack of managerial skills is the causes of failure for Sayangku mart. Crisis of Sayangku mart started after one year of operation and also coincidentally after GST has started been implemented. The problems keeps arises one by one and its become a great impact to Sayangku mart business. After GST is implemented in April without the proper planning and strategy that general manager have done the problems becoming more big and wider.

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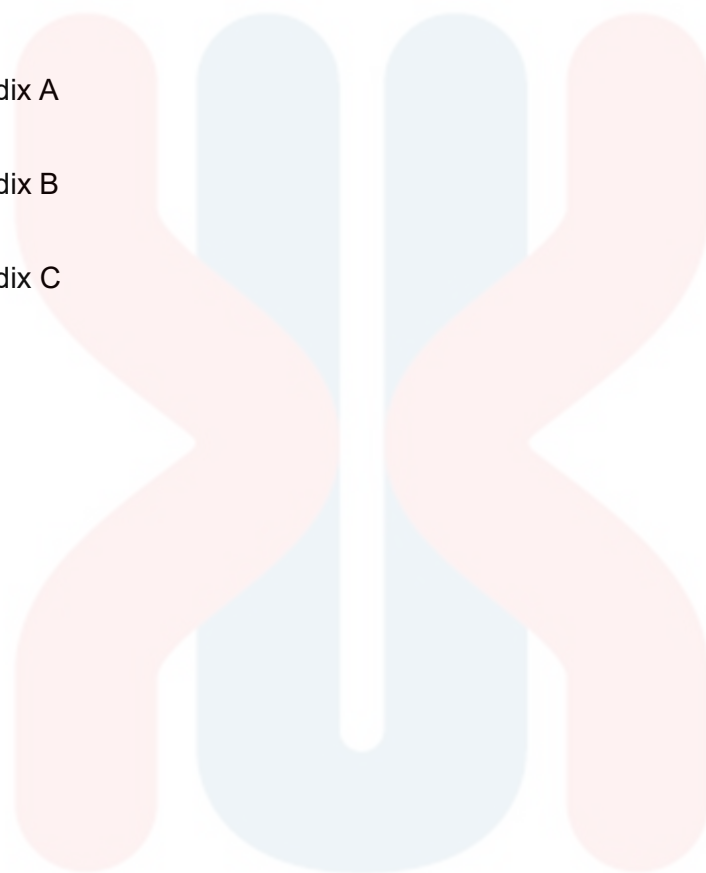
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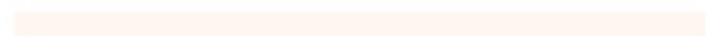
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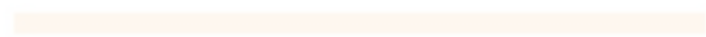
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## CHAPTER 1 : INTRODUCTION

### 1.0 Introduction

The case study is about a small business that has to close down their store because of the problems that keeps arise. Small business according to Philip and Kevin (2012, p. 213) it is called small business when the employee is fewer than 500. Sayangku mart founded in February 2014 after chinese new year celebration but unfortunately the business closed down in early May 2016.

Small business is a kind of activity that involves two parties. As a seller, you have the goods to sales and as a buyer, have the money. Buyers wanted the goods and sellers get the money. The characteristics of small business are owned by the owner themselves or with partners, the business is easy to manage, and can be started with a small capital.

Sayangku mart operate from 9:30 am until 10:30 pm. At the beginning, half of the store is empty and half of it have rack to place the products. At that time around RM10,000 as capital to buy products for Sayangku mart to start a business. Sayangku mart first purchase at a wholesale store located at Jalan Guchil Bayam, Kota Bharu. At first only a few customers drop by to Sayangku mart but after a while customers keeps increasing. En. Rosli buy more rack so that the store fully equip with rack and orders more products through suppliers and also purchase at wholesale store.

Day one sales only around RM100 but after five month Sayangku mart opened in one day sales can get around RM2,000. After one year operated, sales from Sayangku mart slowly keeps increasing but in April 2015 after implemented tax called Goods and Services Tax (GST) sales from Sayangku mart slowly decreased month by month.

Similarly this case study will investigate what are the probability of this three factors or the combination of all, Goods and Service Tax (GST), poor marketing strategy and lack of managerial skills are the main reasons that Sayangku mart has to closed down their business. Also what are the action plan or recommendation to the small business owners so that the business will grow to become successful. Larry, Joseph, and Stephen (1990, p. 27) claims that for a small business a lot of mistake can cause a big impact towards failure the business unlike the big companies.

The Goods and Services Tax (GST) was announced by the sixth Prime Minister of Malaysia, that is Dato' Sri Haji Mohammad Najib bin Tun Haji Abdul Razak. The Goods and Services Tax (GST) will replace sales and services tax (SST) started on 1 April 2014. The Goods and Services Tax (GST) will started at 6 percent (6%).

According to Lim, Teoh, Yap, and Yong (2014) states that the tax is imposed at various stages it also recognized as the value-added tax on goods. The first uproar issue is mobile prepaid top-up cards. Most of retailer confuse whether to charge the 6% GST or should not charge the 6% GST. Eventually many of retailer charge the 6% GST.

Furthermore, the question here is it true our country Malaysia is ready to implement Goods and Services Tax (GST) . From the supermarket to the restaurants, consumer view the receipt to see whether they have been charged correctly or not. Tax revenues collected from Malaysians is the national income for government. Other than that is from Malaysian oil and gas company, Petroliam Nasional Berhad (Petronas).

Started from 1 April 2014 GST will be charge at 6 percent (6%). GST divided by three type, first is standard rated supplies (SR), the goods that under category of standard rated will be charged at 6%, second is zero-rated supplies (ZR), the goods under zero rated category will get charged at 0%, and third is exempt supplies, the goods and services under this category will have no GST.

The GST can be operated just with single payment of one item of product. Such as when a mother go to the Sayangku mart to buy Gardenia delicia cream rolls RM0.85 , biscuits Cream vanilla RM3.30 and Seri murni cooking oil RM21.15. Bread and biscuits will be charged at 6% GST, cooking oil will be 0% GST. Each on of item product will be charge GST.

According to Philip and Kevin (2012, p. 27) "marketing is a process in which the needs and requirements of individuals and groups are will be prioritized. To be able to sell a products so that everyone will knows about the products is through marketing. By using the marketing it will help spread out the information such as quality, price, usefulness, where the products been sold, how to buy, and where to buy. Philip and Kevin (2012, p. 29) claims that an important part of marketing is how a marketer trying to sell the goods in a way that can make customers interested to buy the goods.



With good marketing strategy it will benefits to the owners of the business, the business itself and the products that have been marketed. The product will sell faster, the customer will know about the business. Good marketing defined by Philip and Kevin (2012, p. 25) good marketing is not a coincidence it is of a continuous effort and also the process that has been carefully planned to use various techniques to market. Great marketers are trying to find new solutions to market in the present era which emphasizes social media.

Radipere and Scheers (2005, p. 403) states owners that doesn't have managerial skills will create problems to the management of business. Managerial skills is a skills that manager should have to manage the business in terms of decision-making, and leading to achieve the vision of the business.

### **1.1 Purpose**

The purpose of this case study project study investigate what are the probability of this three factors or the combination of all, Goods and Service Tax (GST), poor marketing strategy and lack of managerial skills are the main reasons that Sayangku mart has to closed down their business. Sayangku mart is grocery store located near Jalan Bukit Marak, Kota Bharu Kelantan. An interview with En. Rosli the Sayangku mart owners was held on 10 November 2016.

## 1.2 Background of the company

Sayangku mart business opened in February 2014. In beginning goods are purchased from the wholesale store. Sayangku mart operates from 9.30 am to 10.30 pm every day except Friday. For a start there are not many customers who stop for shopping in Sayangku mart because not many people may know, or overlooked the shop. However after two or three month Sayangku mart sales slowly keeps increasing.

After one year of operation Sayangku mart annual sales RM600,000 approximately. Also it strongly shows that sales will keeps increasing but unfortunately the Goods and Services Tax (GST) was announced by the sixth Prime Minister of Malaysia, that is Dato' Sri Haji Mohammad Najib bin Tun Haji Abdul Razak. The Goods and Services Tax (GST) will replace Sales and Services Tax (SST) started on 1 April 2014. GST will started at 6%.

On the other hand, sales in April 2015 decrease approximately by RM10,00 after GST was implemented in 1 April 2015. And sales keeps decreasing month after month. In media government promise that the price of product will be cheaper after GST was implemented but the cost of products increase, so the retailer needs to increase the price of products.

Customers tend to choose shopping at supermarket where they could afford to offer lower price to customers, customers more alert of the price of products. When sales keeps decreasing, payment to suppliers or distributors pending, had to reduce spending, difficult to pay the rent and salary to workers, shop owner raised the rent. Unfortunately the Sayangku mart store had to be closed in May 2016 because has suffered a loss in sales.

### **1.2.1 Vision**

Sayangku mart grocery store wants to be a store that gives satisfaction to its customers by providing the lowest price, marvelous customer service, and comfortable shopping space.

### **1.2.2 Mission**

Our mission is to provide the best products for the lowest price. Staff are well trained in attitude, manners, and polite while dealing with customers. We are fully committed to ensure the store are nice, clean, and comfortable while shopping. We will not charge high price to the products because we will not take an excessive profit, enough to run the business and also the business can run smoothly. Furthermore, get to pay the salaries of workers adequately for the work and effort.

Business name is Sayangku Mart, located at 1821 Kg Badak Mati, Jalan Bukit Marak, 16150 Kota Bharu, Kelantan Darul Naim. The business is sole proprietorships, main activities of business is grocery store. Date of commencement February 2014

### 1.2.3 Logo



Figure 1.1 : logo of Sayangku mart

The photo of family symbolized that the products that Sayangku mart sell are suitable for the whole family. Sayangku mart choose the color for their logo consist of bright and cheerful color to attract customers when they see the picture of logo.

The reasons why those color are chosen are because the color itself have a meanings behind it, pink is represent teamwork between managers and workers that are well balances in Sayangku mart. Also its shows all of us the managers and the workers dedicated to work diligently to make Sayangku mart being known to others. Green is to ensure the customers feels safe and comfortable to shop in the store. White is represent our priority to do ethical business while dealings with customers and suppliers.

#### 1.2.4 Organization Chart

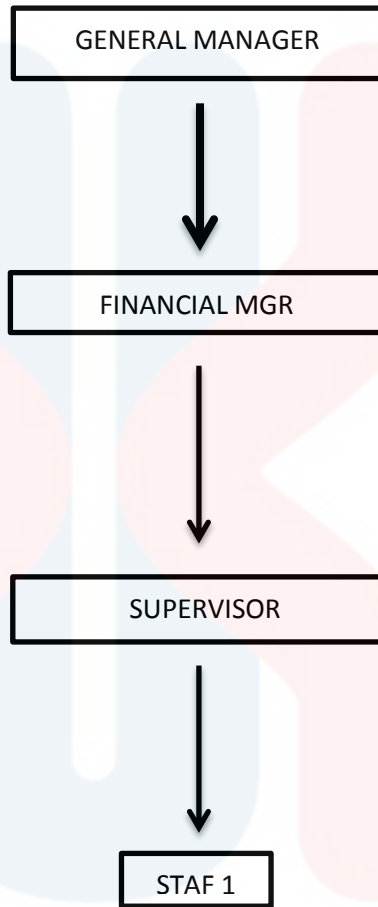


Figure 1.2 : Sayangku mart organization chart

#### 1.2.5 Job Responsibility

In Sayangku mart general manager control all operation in the Sayangku mart business that is Financial, and Operation. To make sure business run smoothly, to make the plan, strategy and future planning for Sayangku mart to achieve the target, to make decision in any problem that occurs in Sayangku mart while running the business, receive report from Financial, and Operation, alert of any planning for the business as detail as possible and find the solution to overcome the crisis that appears.

Financial manager in Sayangku mart consist of doing book keeping, manage payment to supplies so that payment will not delay. Also such as check, control and kept account from time to time, ensures that the accounting system in the Sayangku mart provides reports and statements needed for planning, controlling, and decision making.

Supervisor job responsibility in Sayangku mart to make sure staff do the work properly, monitor the staff so that they can work productively. Also to train new staff in Sayangku mart so the business can run smoothly.

Staff job is to assist buyers to find the goods and products they are looking for, arrange the stock / new item to the shelf, adding items or stock on the shelves and in the refrigerator, answering questions from customers. Provide advice and guidance on the selection of products to customers, storing items in the store so that the rack neat and clean, show off the price tag on every item, responsible for maintaining security in the store and also notice if have suspicious behavior such as stealing, and check all products to see if there are items that are damage.

#### **1.2.6 Background of the Owner**

Encik Rosli, aged 57, back to hometown to retire, but he who does not want to sit back then it occurred to her to open grocery stores. Before this he used to open goldsmith shop at Sungai Besar, Selangor. He worked as a goldsmith for 25 years. He started his career as goldsmith around year 1980 before he open the grocery store. He wanted to try a new field, and a new experience in managing the grocery store.

### 1.3 Problem Statements

Sayangku mart began operating as a grocery store in February 2014. After two years in business in May 2016 it had to be closed for the inevitable problems. The main problems are, first, Sayangku mart closed the operation because sales keeps decreasing. It started after government implemented Goods and Service Tax (GST). Kanimozi study (as cited in Iza, Hanif, and Fuzi, 2015, p. 83) found that tax is obligatory to be paid by everyone because it is a source of national income.

GST rates for standard-rated supplies is 6% will replace the sales and service tax (SST) 16%. Furthermore, Sayangku mart have to delayed the payment to suppliers 2 to 3 month because sales keeps decreasing. In addition, when GST is implemented on 1 April 2015, Lim et al., 2014 claims that the Goods and Services Tax (GST) will only be charged at 6 percent replace the Sales and Services Tax (SST) 16 percent, so the price of the products will be more cheaper than before.

Poor marketing strategy, Sayangku mart only rarely make low price promotion. The low price promotion only toward products of daily needs such as sugar, rice, condensed milk and others. En. Rosli, a store owner not really understand what to do with marketing, how to do the marketing, and why do the grocery store needs marketing strategy?

According to Philip and Kevin (2012) find out what customers want and meet customers demand refers to marketing. There is no variety of products on Sayangku mart. The grocery store only provide mostly products of daily needs, there is no goods such as kitchen appliances, clothes, electric appliances and others.

En. Rosli is lack of knowledge and managerial skills in grocery store business. It is because workers of Sayangku mart no longer productive, doesn't have enough workers, overly trusted the suppliers, coconut milk machine rarely used, role confusion and use emotions to run the business. Also the location of the store is not strategic. Mostly people overlook or did not notice there is grocery store at this location.

Lastly, Sayangku mart have financial problem. Sayangku mart doesn't want to ask loan from the bank or government scheme to help improve the financial problem. The purpose of this case study is to investigate the small business owner problem, to find out why the small business is failed. Furthermore, is it the main cause of failure of small business due to new tax of Goods and Service Tax (GST), poor marketing strategy or lack of managerial skills.

Also to prevent others small business owner getting the same business failure. Furthermore, hope it would helps small businesses so it developed into medium and the possibility of become large business and can provide employment opportunities to the community.

#### **1.4 Research Objectives**

The goals of this study is to identify which one from the three elements or the combination of all, GST, marketing, and managerial skills are the main cause of small business failure. Previous research conclude that marketing and managerial skills doesn't give an impact towards small business. Therefore, our objectives is to identify whether the combination of GST, poor marketing strategy, and lack of managerial skills are the main cause of small business failure.



## 1.5 Research Questions

The research question for this case study are:

- i. Does GST, poor marketing strategy, and lack of managerial skills are the main cause small business failure?
- ii. What are recommendations and action plan that needs to formulate to overcome the issue?

## 1.6 Significance of the Study

This postgraduate case study focus on Goods and Service Tax (GST), poor marketing strategy, and lack of managerial skill is to investigate which one from the three element or the combination all of it are the crucial point that will make a small business to failed. And from this study it will helps small business find an opportunity to improve their business so it will growth successfully.

Learns from the mistake, once you fail is not forever you will be fail but have a big dream and moving forward to it. Furthermore, to remove the perception of community that small business is not profitable and has no future.

This study also will help reduce unemployment by encouraging others to start small business. When the small business developed to growth and become successful it can provide employment opportunities to the community. The study of marketing, managerial skills and Goods and Services Tax (GST) can be taught to secondary school and vocational school to increase knowledge and nurture entrepreneurship.

The findings from this study can add new finding to this topic. Furthermore, previous case study only mention about marketing, managerial skill, search for opportunities, strategy formulation, and factor responsible for the growth of small business, but they did not give recommendation and action plan to overcome the issue.

### **1.7 Limitation of the Study**

To prepare this research, there also hindrance faced by the researcher:

#### **I. Time constraint**

The case studies will have better effect if the time given is longer by the Universiti Malaysia Kelantan. Furthermore the time given is limited which is about two month to conduct a case study research. The effect is with the time given it is not enough to analyse data with details, the research on journals from past studies, books and articles are not very details. Also further analysis requires more time in order to get better result.

#### **II. Lack of experience**

For me this is first time to do this kind of case study. Doesn't have experience also can become a main restriction and barrier. Before this while doing a degree in banking the requirement is only doing practical work at Amanah Ikhtiar Malaysia (AIM). At first I worried it will be obstacle for me to do the research. However, after has consulted with many people such as lecturers and friends which have experienced to share doing the case study research. Furthermore with support from friends, parents and supervisor that helps and gives advice, with courages then being able to finish the research.

## 1.8 Conclusion

The conclusions will be made in accordance with the objectives of the case study. This chapter describes the stages of the research conducted in this case study project. It is important to achieve the objectives of the study using the framework developed in this chapter.

The management of small business will be balance with the tax (GST) that should not burden the people, moderate in marketing the products, and with the good managerial skills the growth of small business will become smooth and successful.

The aim for this case study are to investigate whether the combination of Goods and Services Tax (GST), poor marketing strategy, and lack of managerial skills are the main cause of small business failure.

Apart from that, in this case study also finding out the recommendation and action plan to increase the growth of small business to become successful. Analysis research method for this case study used strategic analysis. By using two tools, SWOT analysis, and five forces analysis. The marketing research process also will be conduct in this case study.

## **CHAPTER 2 : LITERATURE REVIEW**

### **2.0 Introduction**

After discussing the background of study, problem statement, research questions, research objectives and significance of study in Chapter 1, we now proceed to Chapter 2, this chapter discuss about the literature review and opinion of others to the related topic of the study.

### **2.1 Goods and Services Tax (GST)**

Business with annual sales of RM500, 000 or more obliged to register for GST with Royal Malaysian Customs Department (RMCD). The business who does not register with GST will have to buy products with input tax but could not collect the output tax from customers. For business it become important to know that GST of 6 percent will only be charged to end customers only.

GST is imposed on each stage of the supply chain starting from the manufacturer to the customer but only end customers who will pay 6% GST. Manufacturer, wholesaler, and retailer can claim back the GST with Royal Malaysian Customs Department (Official Website Malaysia Goods and Services Tax, Royal Malaysian Customs Department).

According to Nurul et al., (2015) Malaysia applied the Goods and Services Taxes (GST) because it is one way to counter the problem of budget deficit, tax is one of the most importance income to the country. With the GST implemented it will reduce the people who avoid paying taxes and also the tax incurred divided evenly between the service and manufacturing industries.

The Goods and Services Tax (GST) have three categories, first is standard rated suppliers, second is zero rated suppliers, and third is exempt suppliers. Standard rated suppliers are goods and services that will be charged with 6 percent GST. Only the business that register GST can collect the GST amount and paid to government.

Input taxes is amount of GST that manufacturer, wholesaler, and retailer has to pay first when buy the raw materials for goods and services. Output taxes is the GST on goods and services that have to collect from the buyer. The business with input taxes more than output taxes will get GST refund from RMCD but if input taxes is less than output taxes the business needs to pay GST to RMCD.

At a wholesales level of stage supply chain, the calculation will be such as the purchase cost is RM60, there is GST RM3.60, and the purchase price will be RM63.60. The selling price is RM90.00, also GST RM5.40, and the total selling price is RM95.40. The added value is RM30.00 and the GST is RM1.80.

Table 2.1 : computation of GST at all levels of the supply chain for standard rated supply

Level of supply	Sales price (including GST at 6%)	Payment to Government
Raw material suppliers	Sales price = RM30.00 GST = RM1.80 Total sales price = RM31.80	GST collection = RM1.80 Less : GST paid = 0 GST payable = RM1.80
Manufacturer	Sales price = RM60.00 GST = RM3.60 Total sales price = RM63.60	GST collection = RM3.60 Less : GST paid = RM1.80 GST payable = RM1.80
Wholesaler	Sales price = RM90 GST = RM5.40 Total sales price = RM95.40	GST collection = RM5.40 Less : GST paid = RM3.60 GST payable = RM1.80
Retailer	Sales price = RM120 GST = RM7.20 Total sales price = RM127.20	GST collection = RM7.20 Less : GST paid = RM5.40 GST payable = RM1.80

As for zero rated suppliers there is no GST collected because it will be charged at 0 percent. But business can claim for input tax that will be charged at business when dealings in stage of supply chain. At a wholesales level of stage supply chain, the calculation will be such as the purchase cost is RM150.00, there is no GST, and the purchase price will be RM150.00. The selling price is RM170.00, also no GST, and the total selling price is RM170.00. But there is added value of RM20.00.

Table 2.2 : computation of GST for zero rated supply

Level of supply	Sales price (including GST at 6%)	Payment to Government
Wholesaler	Sales price = RM150 GST = RM0.00 Total sales price = RM150.00	GST collection = RM0.00 Less : GST paid = RM0.00 GST payable = RM0.00
Retailer	Sales price = RM170 GST = RM0.00 Total sales price = RM170.00	GST collection = RM0.00 Less : GST paid = RM0.00 GST payable = RM0.00

Exempt supplies is when the business buy the goods, the business could not claim it with government and also can't collect the GST from customers. Medical service is an exempt supply, so that means hospital cannot claim back GST and consumers doesn't need to pay GST because it is exempt suppliers.

At a service provider, the calculation will be such as the purchase cost is RM60, there is GST RM3.60, and the purchase price will be RM63.60. The selling price is RM75.00, also no GST, and the total selling price is RM75.00. The added value is RM11.40 and the GST is RM0.00.

Table 2.3 : computation of GST for exempt supply

Level of supply	Sales price (including GST at 6%)	Payment to Government
Raw material suppliers	Sales price = RM30.00 GST = RM1.80 Total sales price = RM31.80	GST collection = RM1.80 Less : GST paid = 0 GST payable = RM1.80
Manufacturer	Sales price = RM60.00 GST = RM3.60 Total sales price = RM63.60	GST collection = RM3.60 Less : GST paid = RM1.80 GST payable = RM1.80
Service provider	Sales price = RM75.00 GST = RM0.00 Total sales price = RM75.00	GST collection = RM0.00 Less : GST paid = RM0.00 GST payable = RM0.00

## 2.2 Marketing Strategy

Marketing is identify and understanding of customers needs, wants, and demands then trying to meet the customer demand efficiently better than others competitor. The way to grow the business so it become successful is through marketing. Nowadays it is easier to market your own goods and services because it can be done by using social media such as facebook, twitter, and instagram.

Peter study (as cited in Philip and Kevin, 2012, p. 27) found that marketing is a summary of analysis based on target consumers what they needs, wants, and demands. Through the understanding of consumers what they mostly needs, the consumers will eventually purchase the products by itself.

A small talk or conversation regarding your business can be count as a marketing. Although it is not related to where you are as long as there is a mention about the business it is consider marketing. Marketing concept according to Philip and Kevin (2012, p. 31) states that needs, wants, and demands of consumers are importance to the marketing concept. Water, foods and clothing is a needs for human requirements. Wants happen because these needs are focused to specific items that will be satisfy the needs. Demands are wants for that specific goods only.

According to Philip and Kevin( 2012, p. 34) the new marketing realities for nowadays is different from the previous. Electronic technologies keeps changing, but right now the famous social media are facebook, instagram, twitter, and others. Marketing through social media is powerful now, customers can interact with buyer, tell them specifically what items that can attract they themselves to buy. Seller can make survey first with posting on facebook, instagram and twitter and listed the items that seller wish to sell and which one get more positive comment. Through that you can start selling and already have future buyer that want to buy from you. Competition between the seller is to many because it is easy to start business. Also very high consumer buying power because customers can choose from different seller and compare the price which one give an affordable price.



### **2.3 Managerial Skills**

The ability to lead and motivate workers to achieve the business objectives, choose the best decisions that will help to increase the profit of business, and make the action plan to achieve vision and mission of the business.

Radipere and Scheers (2005, p. 403) defined that managerial skills can be sorted to four categories. First is participations and human relations skills, second is competitiveness and control, third is innovativeness and entrepreneurship, and lastly maintaining order and rationality. Managerial skills can be sharpened through training and experience while doing the business.

To be a better managers must learn to choose and develop the right workers, delegating the works efficiently between the workers, motivate the workers with rewards, know how to control their own workers, able to face the possibility conflict, have good communication between the workers and customers, and also have the ability to make planning, good in making decision and problem solving.

### **2.4 Small Business**

People start making business mostly its because their interest in business. If there is interest, the business owners will make every effort to ensure the success of their business. Similarly with other intentions such as to be your own boss, manage own profit, can be creative with your own products, and others.

According to Radipere and Scheers (2005, p.402) claims that majority of small business will collapsed after one year experienced, half of the majority will fail in the second year, and seldom small business that have 10 years and above experienced will fail.

Small business according to Bowler (as cited in Radipere and Scheers, 2005, p. 403), managed by the shop owners themselves and their goal mostly to get profit. Also Kroon and Moolman (as cited in Radipere and Scheers, 2005, p. 403) found that there is few factors for managing a small business, such as create and identify the opportunity, taking into account the risks that may be encountered, able to control the situation in times of uncertainty, and great leadership.

Several studies Dockel and Ligthelm (2005); Lumpkin, Alexander, David, and Robert (2010); Laurence, Fred, and Paul (1996) stated that their focus on the growth, opportunities and strategy for the small business owners. Also their method mostly used strategic analysis, strategic content, strategic asset and capabilities, strategic process, factors intention, ability, and opportunity.

Again these studies Harland and Thomas (2006); Larry, Joseph, and Stephen (1990); Robert and Joel (1996); John, Robert, and Joshua (2001) states the impact of planning and control, the effect of operational and strategic planning, the effect of environment and business strategy, and a business success versus failure prediction model.

Radipere and Scheers (2005) claims that the case study is investigating whether a lack of marketing and managerial skills is the main cause of business failure in South Africa. The sample of study is from the small business owners in South Africa and each member of the sample interviewed face-to-face using a questionnaire. On the other hand the case study will be based on small business owners in Kelantan Malaysia, using three factors that are Goods and Services Tax (GST), poor marketing strategy, and lack of managerial skills. From this three factors which will cause the failure towards small business in Malaysia.

According to Murphy (as cited in Radipere and Scheers, 2005, p. 403), states lack in managerial skills will create problem to handle the operation of business. There is specific traits in the manager that will help business to be successful or failure. In addition my case study will helps to add interest and encourage people to start a business, to make them realize the most occur risk in small business management. Also to help how, why, when, who and what the right decisions that small business owners should take. Then trust yourself and your judgement on the decision that you should take.

Similarly it is not wrong to have a big dream that your own business will be successful, will have your own brand name of product, and your brand product are the most wanted. But a dream must be follow with action plan, strategy, marketing, and others step to make it become a reality. The case study will investigate which one of this factors will make the small business failure. It is whether Goods and Service Tax (GST), poor marketing strategy, or lack of managerial skills? Or the combination of all three factors. The primary research method for this case study is strategic analysis. By using two tools, SWOT analysis, and five forces analysis. In addition, the marketing research process also will be conduct to Sayangku mart.

## CHAPTER 3 : METHODOLOGY

### 3.0 Introduction

This chapter discusses the methodology of research on how to address the problem of the study. This chapter also shows how to collect data to answer the research questions such as data collection, data collection methods, the approach methodology, sampling, methods of analysis, research design and reliability of the method.

### 3.1 Data Collection Method

The two most common methods that will be using for this case study research. These data collection types include primary data and secondary data. Both of the data which are primary and secondary will be used in this study.

#### 3.1.1 Primary Data

Primary data refers to the information obtained first hand by the researcher. The first primary data for this study was interviewed.

#### 3.1.2 Secondary Data

Secondary data refers to the information gathered from the existing sources. For this study the information that is obtained is from secondary data which consists of Internet, Sayangku mart documents, journals, books, etc.

## CHAPTER 4 : RESEARCH FINDINGS

### 4.1 Summary of Interview with General Manager of Sayangku Mart

En. Rosli is a type of person that really interested in doing business. The goals is want to be boss, manage own profit, and can be creative with a products. En. Rosli wanted to try a new field, and a new experience in managing the grocery store. Before this En. Rosli doing business but in the field of jeweller. En. Rosli worked as a goldsmith for 25 years. The business started around year 1980 before En. Rosli open the grocery store.

Sayangku mart is a grocery store located at Kampung Badak Mati, Jalan Bukit Marak. En. Rosli the owners and general manager at Sayangku mart grocery store want to be the store that gives satisfaction to its customers by providing the lowest price for products, marvelous customer service, and comfortable shopping space.

Sayangku mart type of business is sole proprietorship. En. Rosli have a reasons why its choose the sole proprietorship and it is because all profit will go to En. Rosli, does not require much and complicated process. Therefore, the procedure of sole proprietorship also is very simple. En. Rosli have freedom in decision-making, does not require a large capital to starting the business, when Sayangku mart business become success, En. Rosli will also become successful entrepreneur.

#### 4.1.1 Goods and Services Tax (GST)

Sayangku mart general manager claims that economic, and environmental have give an impact to Sayangku mart business. After government implemented Goods and Services Tax (GST) in 1 April 2015 it make the sale of Sayangku mart grocery store slowly decrease. Eventually month after month sales keeps decreasing. Customers feels more burden, and most of customers only purchased daily necessities and reduce in purchasing others goods.

Furthermore general manager of Sayangku mart stated that En. Rosli knows about the GST before the implementation 1 April 2015 there has been quite a time that GST has been postponed. There has been many speculations that the government will start implemented GST. As far as En. Rosli know that GST is a tax that will replace SST. At each of stage of production have to pay GST but we can claim it at RMCD only the end customer will pay GST and cannot claim.

The reasons government implement GST it is because to change the tax system to a system that is more efficient, transparent and so that no one can avoid from paying taxes. The government make the good move after the announcement of GST implementation there is many information about GST at television, radio, and internet. The government intends to make people realize that implementation of GST is necessary and it will give good impact towards the economy.

En. Rosli don't know or not sure if the GST will give goods impact to the economy but what En. Rosli have understand based on what En. Rosli has read mostly its said will give positive impact to the economy because price of goods likely to be cheaper. Unfortunately En. Rosli claims that GST will not give positive impact towards but En. Rosli afraid it will give negative impact to Sayangku mart personally. The sales of Sayangku mart slowly keeps dropping after GST implemented, customers more aware of the price of products because they afraid we as a retailer will charge excessive.

Sayangku mart started to do business as the grocery store in 2014, En. Rosli buy cash register and point of sale after 5 month of operation so that it will be easy when GST is implemented. When GST is implemented Sayangku mart just needs to buy accounting software for GST only. En. Rosli opinions on GST implementation is not a good idea to implement GST. En. Rosli claims that after the announcement of GST there is a shop which has long operated decide to close down before GST implementation. Most of their reasons is big sum of money that needs to invest to buy accounting software, needs to hirer assistant for all matter related to GST.

#### **4.1.2 Marketing**

Sayangku mart competitors are the two grocery store near my shop around 2km. En. Rosli needs to find the suppliers that can give lower cost for the goods or search in wholesale store that can give more lower price than others. Then En. Rosli can sell the goods at Sayangku mart with more lower price than other competitors. Unfortunately En. Rosli think the bigger competitor is Tesco, KB Mall and AEON. It is because mostly all of their price of goods is cheaper and they offer all types of goods and beverages.

En. Rosli rarely do marketing for Sayangku mart. As far as En. Rosli remember Sayangku mart only do it when its open the grocery store and for Aidilfitri celebration in 2014. Sayangku mart have regular customer that is residents of nearby villages, student of nearby GIATMARA and customer that using the roads Bukit Marak to other destination. Customers choose Sayangku mart than other competitors because Sayangku mart offer low price, comfortable, and clean shopping space, also have a goods employee.

#### **4.1.3 Managerial Skills**

Before En. Rosli open the Sayangku mart, En. Rosli have business in jewellery shops but this two field between jewellery shop and grocery store are totally different. En. Rosli need to learn from the scratch one by one, learn by the mistakes that En. Rosli have already done so that wont need to make the same mistake again. En. Rosli use logical thinking when making decision. After two years experience in grocery store En. Rosli think already learn a lot of things from Sayangku mart and will keep learning and move forward.

Sayangku mart do have vision and mission. Sayangku mart vision is to be grocery store that gives satisfaction to its customers by providing the lowest price, marvelous customer service, and comfortable shopping space. Also Sayangku mart mission are to provide the best products for the lowest price. Staff in Sayangku mart are well trained in attitude, manners, and polite while dealing with customers. Sayangku mart are fully committed to ensure the store are nice, clean, and comfortable while shopping. En. Rosli will not charge high price to the products because En. Rosli doesn't want to take an excessive profit, enough to run the business and also the business can run smoothly. Furthermore, get to pay the salaries of workers adequately for the work and effort. .



En. Rosli have three employees. Some workers not very productive, every day En. Rosli need to remind the workers what their scope of work, and sometimes the workers will absence without giving the notice. Sayangku mart business has grown slowly but it have grown. En. Rosli also have gained new customers and have hardly had a quiet month until now, where it's slowed a bit after GST is implemented.

General manager of Sayangku mart give a tip that be yourself and learn to be better from gaining an experience while doing a business. En. Rosli have answered the 20 questions related to managerial skills, En. Rosli get the score of 55.

#### **4.2 Sayangku Mart General Manager Management Skills**

Managers have the responsibility to make sure all the process have done correctly. How good are your management skills homepage present a must set of skills that the managers need to have such communication, delegating work to others, leadership, and others by the Mind Tools Editorial Team. How goods are your management skills. Retrieved from [https://www.mindtools.com/pages/article/newTMM\\_28.htm](https://www.mindtools.com/pages/article/newTMM_28.htm)

Based on mindtools.com after Sayangku mart General Manager answered the questions, En. Rosli get the score of 55 that is half of the full marks. The score interpretation of 47-73 are En. Rosli lack of the skills but there are certain skills that En. Rosli already have it just need to fix what are the lacking skills. Also there is the skills that En. Rosli comfortable to handle. There is a great chance that En. Rosli will become a great manager.

According to mindtools.com quiz there is eight essential skill areas where En. Rosli as a managers should focus. By covering these skills, it will improve the managerial skills that En. Rosli already have to much more to become an effective manager and a good manager. En. Rosli needs to learns to put trust to the worker and divide the works so that can be done productively. Not everything can be done alone and need to form a team and select the right person that can do the works.

Great motivation to worker can boost their spirit and performance while doing the works. While doing business cannot run from conflict, needs to handle it well before it become more bigger. Of course manager and workers have communication but it must be a good communication. The workers needs to get the right information what the manager want them to do, if not the manager needs to repeats all the information again. Making decision by select the most best option that have been prepared and ready to follow the decision that have already been made.

Based on mindtools.com quiz, En. Rosli General Manager of Sayangku mart analysis are:

#### **4.2.1 Understanding Team Dynamics and Encouraging Good Relationships**

The questions 5, 15, 17, the score is 8 out of 15. Good management means the manager know how to operate the team. The development of the team are: forming, norming, storming, and performing. Manager should form the team with different set of skills, talents, and behaviors so that it will rise different opinion. The different opinion can be created to be a unique viewpoints.

#### **4.2.2 Selecting and Developing the Right People**

The questions 11, 17 the score is 6 out of 10. The success in team formation is based on recruiting skills that manager have. En. Rosli need to search for the new team member and hone the necessary skills to become a successful team.

#### **4.2.3 Delegating Effectively**

The questions 2, 18 the score is 3 out of 10 it is very low in this section. The team to be called a success is with having the right person and the right skills is not enough. En. Rosli is the type of person who work they done it alone just because want to make sure it done right. Effective manager should know how to divide the work to the right person and that person must being able to do the job. Manager should try to trust others person to do the job.

#### **4.2.4 Motivating People**

The questions 13, 19 the score is 5 out of 10. En. Rosli as a manager should have the skill to motivate others. Motivation is about personal space, each type of person has different motivation in themselves such as Ipin as example the motivation to go to work is to save money to buy a motorcycle and to get married and for Ana it is to for travelling to other countries. The manager should know their own worker more personal so that the manager can understand what are the things that can motivate the workers.

#### **4.2.5 Managing Discipline and Dealing with Conflict**

The questions 3, 6, 12 the score is 9 out of 15. In business even though the manager try very hard to avoid problem, they still will have an unexpected problem and problem with individual performance. Manager needs to discipline the worker that make problem so that its not impact teams, customers, and business performance. En. Rosli needs to recognize the problem or conflict and find a solution to overcome, don't denying the symptom and avoid it.

#### **4.2.6 Communicating**

The questions 8, 9, 16, 20 the score is 10 out of 20. En. Rosli as a manager needs a good communication. Manager should improve team briefing before workers start to work so that the workers know what happen, and what job that they should done today as soon as possible. With good communication the manager can guide the workers to a better understanding.

#### **4.2.7 Planning, Problem Solving and Decision-Making**

The questions 4, 10 the score is 6 out of 10. As a manager En. Rosli doesn't focuss too much on making the planning and strategy for Sayangku mart, they just done it by instinct, late to identify the problem and cant find the solution to the problem and afraid also not sure in which plans that Sayangku mart have to take. While others manager too comfortable with planning, problem solving, and decision making until they neglect to nurture people skills and team management skills. In summary managers needs to have well balance of all the skills.

#### 4.2.8 Avoiding Common Managerial Mistakes

The questions 1, 7, 14 the score is 10 out of 15. Good communication skill avoid En. Rosli toward common problem such as rely on technical skill only and not able to solve the problem, needs the boss help because couldn't solve the problem, avoid the problem and keeping the problem from your boss information.

Key points based on mindtools.com are:

As a manager you must ready to lift the heavy burden to your shoulder and divide the task to the person that able to comprehended the works. With training and patience to polish the skills that En. Rosli already have. En. Rosli need to focus more on delegating because under the eight skill areas, delegating has the lowest score 3 out of 10.

### 4.3 Sayangku Mart Sales Differences

Sales of Sayangku mart 2014 before Goods and Services Tax (GST) Implemented and 2015 after GST

Table 4.1 : Sayangku mart sales

SALES LISTING BY MONTH 2014

SALES LISTING BY MONTH 2015

Month	Total Sales	Month	Total Sales
January		January	66,611.10
February	7,400.30	February	62,068.74
March	26,086.95	March	66,346
April	37,952.65	April	51,520.90
Mei	52,471.35	Mei	52,776.50
June	65,787.30	June	48,445.65
July	79,361.70	July	59,146.40
August	58,145	August	34,605
September	70,961.45	September	21,495
October	79,723.35	October	29,738.21
November	75,579.95	November	28,463.75
December	83,348.55	December	30,557.25
<b>Grand Total</b>	<b>636,818.55</b>	<b>Grand Total</b>	<b>551,774.50</b>

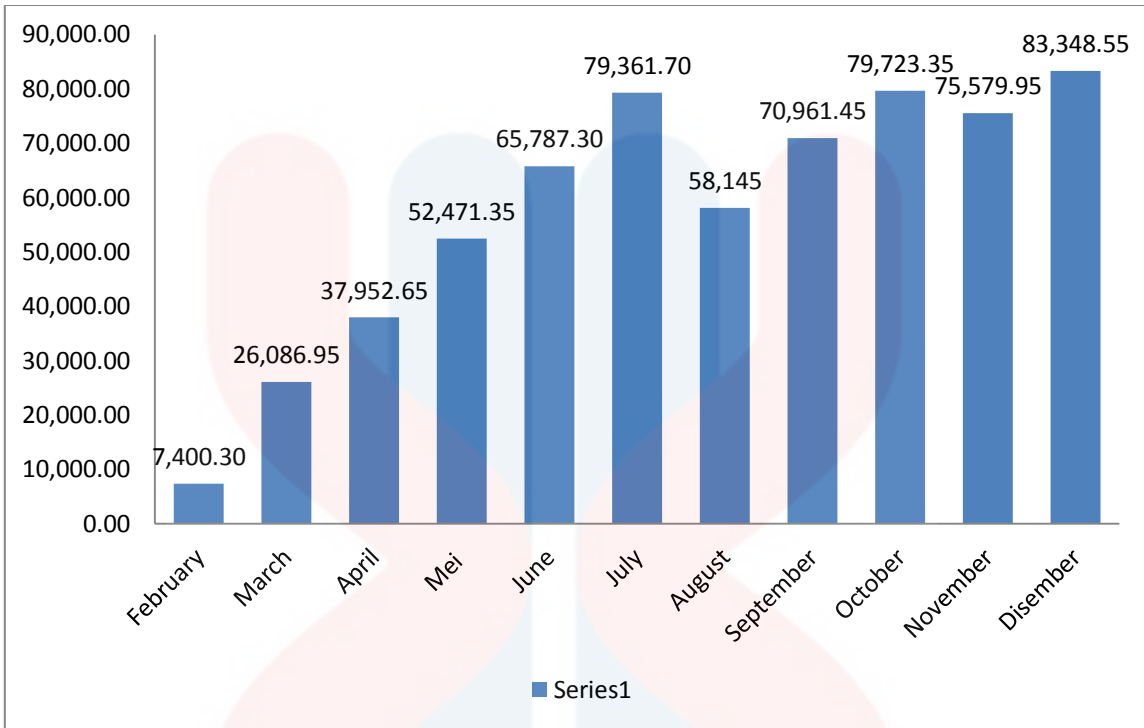


Figure 4.1 : sales 2014

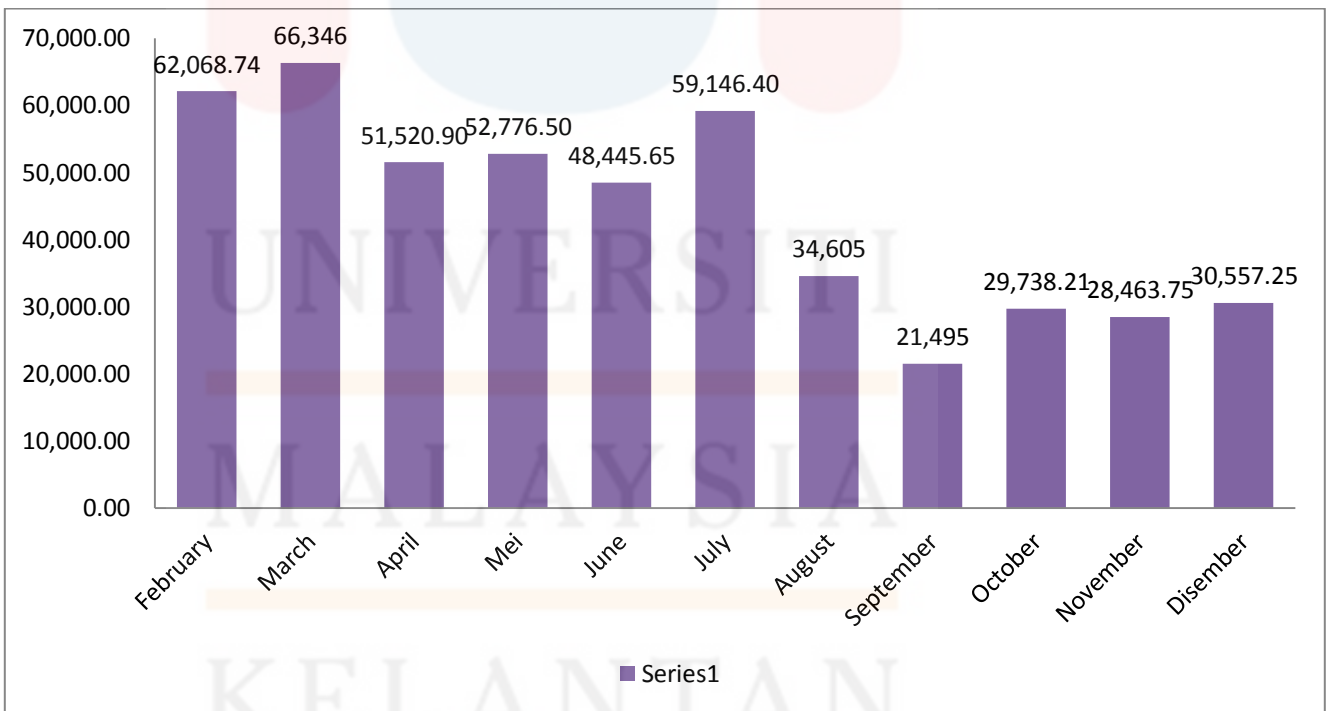


Figure 4.2 : sales 2015

From the sales of Sayangku mart 2014 and 2015, its clearly shows that in year 2014 Sayangku mart began its operation. In March and April 2014 sales slowly increasing and its shows that Sayangku mart have been well known in the surrounding area. Sayangku mart business going extremely well by September 2014 and will become much more better.

In year 2014 Sayangku mart total accumulated sales are RM 636,818.55. In one year Sayangku mart has gained the trust from their customers, has build good relationship with customers and suppliers, the customers satisfied with the products and the price is affordable.

Unfortunately in year 2015 the sales shows a little decrease after Goods and Services Tax (GST) has been implemented in April. In May there are slightly increase in sales but in June 2014 there is decrease by RM 4,000.00. The worst sales in year 2015 is in September. It is really the opposite effect, in September 2014 Sayangku mart sales RM 70,961.45 but in September 2015 sales Sayangku mart RM 21,495.00.

Started from August until December 2015 Sayangku mart sales is below RM50,000. The customers change their shopping behaviour towards more on necessity products than others, customers prefer to go shopping at shops that does not register GST because their think the price will be cheaper and customers become more sensitive toward prices of products.



Based from the chart above its shows clearly that after April the sales of Sayangku mart keeps dropping. Suresh Narayanan study (as cited in Iza et al., 2015, p. 87), found that people are worried because many products have been taken off subsidies and its increase the fear of Goods and Services Tax (GST). Furthermore based on Sayangku mart case study its show that the Goods and Services Tax (GST) has a positive effect towards small business failure.

## CHAPTER 5 : DATA ANALYSIS

### 5.1 Introduction

Data analysis is a set of process to acquire the answer of certain problems. The data will be collect whether primary or secondary data. The researchers will analyse the data using the most suitable method for getting the correct and updated analysis.

#### 5.1.1 Goods and Services Tax (GST)

According to Royal Malaysian Custom Department (RMCD) claims that GST will give positive impact to the business. The business will have reduction in cost because businesses can claims the paid GST when buying the goods, the export are zero rated, and more competitive in term of pricing. There might not be a reduction in consumer habits in spending because there is possibility the prices of goods and services will reduce to lower price. GST works on the affordability concept because Goods and Services Tax (GST) will be charged when buying products or services.

Consumers needs to decide on which goods or services to buy and GST is only be charged when the goods or services are consumed. Consumers will change their habits of spendings towards daily necessities compared to the luxury goods that are not needed. There is many basic daily needs are not charged with GST because its under zero rated types.

Government had introduces zero rated goods to reduce the tax burden. Zero rated goods will not be charged with 6% GST. However, only basic items such as rice, flour, vegetable, meat, cooking oil, sugar, residential and agricultural properties, education and health services will not be subjected to GST. Based on the research that already have been done, there is possibility customers will have to bear the over charged depends on how customers spendings.

Mostly everyone doesn't like tax. But, governments need to implement tax to get the revenue to give the citizens with their social needs (infrastructure, health and education services), when industrial growth which results in employment opportunities, and security. The reasons why people doesn't want GST because they don't understand, and lack of understanding about GST.

Consumers knowledge about GST, It is not easy to train consumers on GST because when the topic come to GST, there will be like a wall to prevent the GST topic. Eventually, the GST and its benefits needs to be explained clearly to the consumers so that it not have misunderstanding, and vagueness. Actually, most consumers are not even realize that they are paying sales tax and service tax on goods and services because SST only being charged at manufacturer stage.

The consumers should not have afraid of GST. Firstly it is a form of consumption tax which has been implemented by more than 160 countries in the world. Secondly, where Malaysia is concerned, GST replaces the existing tax which comprises of sales tax and service which are found to be less effective, efficient, transparent and business friendly. GST only will be charged when consumers use or buy goods and services.

The public may not realize that actually there is sales tax at the rate of 10% or 5% is already charged at the manufacturer stage, for example electrical goods, clothes, shoes

and household appliances. However GST, different from sales tax or service tax, the tax will be charged at all stage in the supply chain started from manufacturer, wholesaler, retailer, and lastly customers. At each stage of dictribution or supply chain they can claims the GST that have been paid but only the customers at the last stage cant claim the GST.

Unfortunately, there may be an increase in price of certain goods and services which are currently not subject to any sales tax or service tax. Consumers should also not being burden as some daily needs such as rice, vegetables, cooking oil and chicken are not subject to GST at all. The businesses only will charge GST following the rate that government has proposed because the businesses can claim back the GST paid.

### **5.1.2 Marketing**

Strategy needs to be changed constantly when there are opportunities, buyer change their preferences, the strategy is not working, competitors start make the move, and have new ideas to improve the strategies. By that its means business strategy will change to follow the situations around the business.

The strategy of the business and company will change mostly based on the manager ongoing efforts to update and develop new strategy elements so that it will response to unpredict problems and conflict. However, mostly the reason strategy modification are called for, such as when a strategy is clearly failing and the company faces a financial crisis, when market conditions or buyer preferences change significantly.

There is some industries, the conditions to change the strategy to other strategy take a long time that means the strategy is still working as the best in the business and company. But there are industries where industry and competitive conditions always change and sometimes in a dramatic ways, the life cycle of a given strategy is short. Industry environments characterized by high velocity change require companies to rapidly adapt their strategies.

According to Mildred, Leslie, Donna, and Chris (p. 2) claims that small business doesn't use strategic management models and strategic planning concepts rather than big corporation because small business is likely to be family business, usually small business owners focus on short term planning than management models and strategic management systems, small businesses doesn't have financial support to send the workers to training, and the competitors also do the same without using management models and implementing improvement systems.

### **5.1.3 Managerial Skills**

Small business usually have planning for short term and doesn't implement strategic management. Strategic management is an understanding, searching, modify decision so that the business and company goals can be achieve. It involves the systematic identification of specifying the firm's objectives, nurturing policies and strategies to achieve these objectives, and acquiring and making available these resources to implement the policies and strategies to achieve the firm's objectives. Even though it is only a small business, planning for the long term of the business is important because it can helps the business to stay strong in the market.

Strategic management, therefore, integrates the activities of the various functional sectors of a business, such as marketing, sales, production etc., to achieve organizational goals. It is generally the highest level of managerial activity, usually initiated by the board of directors and executed by the firm's Chief Executive Officer (CEO) and executive team. Strategic management hopes to provide overall direction to the company has ties to the field of organization studies. So in the small business the owners or general manager should initiated the strategic management.

Strategic planning is an organization's process for determining strategy, or direction, and making decisions about allocating resources to pursue this strategy. In order to determine the direction of the organization, it is necessary to understand the current position and perhaps the way in which it can pursue a course of action.

Generally, strategic planning deals with at least one of the three main questions. A set of statements describing the goals and ethical behavior of an organization with a specific strategy to achieve the targets set for each. "What do we do?", "For whom do we do it?", and "How do we excel?".

## **5.2 SWOT Analysis**

SWOT analysis is a structured planning process used to identify the Strengths, Weaknesses, Opportunities, and Threats in a company or in a business. SWOT analysis can be performed for products, places, industry or people. It involves stating the objectives of the business venture or project and identifying the internal factors and external good and unfavourable to achieving that goal. When the managers list down the four factors, than the manager can identify what are the strategic and the best plans that the company needs to formulate to become strong in the business.

The objective of the company must be done after doing SWOT analysis. This would allow achievable goals or objectives to be set for the organization. Strengths are characteristics of the business or project that provides advantages over other, weaknesses are characteristics that put the business in the problem, a disadvantage relative to others and weaken the business operation, opportunities are the factors that can exploit the advantages of the business, and threats are the elements in the environment that can cause problems for a business or project.

SWOTs identification is important because they can inform the next steps in planning to achieve that goal. First, decision makers need to consider whether the objectives can be achieved, given SWOTs. If the goal cant be achieve then the process will be repeat again and set a different objective. SWOT also can be used for small business.

The usefulness of SWOT analysis is not limited to for-profit organization. SWOT analysis can be used in any condition to make decisions when the desired end state (objective) has been defined. Examples include: non-profit organizations, governmental units, and individuals. SWOT analysis can also be used in pre-crisis planning and preventive crisis management. SWOT analysis can also be used in creating a backup of the current feasibility study / survey.

Sayangku mart have poor marketing strategy, Sayangku mart only rarely make low price promotion. The low price promotion only toward products of daily needs such as sugar, rice, condensed milk and others. En. Rosli, a store owner not really understand the importance of marketing, and does the grocery store needs marketing strategy to boost the sales.

There is no variety of products on Sayangku mart. The grocery store only provide mostly products of daily needs, there is no goods such as kitchen appliances, clothes, electric appliances and others. En. Rosli is lack of knowledge and managerial skills in grocery store business. Workers no longer productive, doesn't have enough workers, coconut milk machine rarely used, role confusion and use emotions to run the business.

Also the location of the store is not strategic. Mostly people overlook or did not notice there is grocery store at this location. Lastly, Sayangku mart have financial problem. Sayangku mart doesn't want to ask loan from the bank or government scheme to help improve the financial problem.



Sayangku mart SWOT Analysis

Table 5.1 : Sayangku mart SWOT analysis

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>i. Friendly employee.</li> <li>ii. Fair price.</li> <li>iii. Have recording and filing system.</li> <li>iv. Great business ethics</li> <li>v. Loyal customer.</li> </ul>	<ul style="list-style-type: none"> <li>i. Employee doesn't productive and multitasking.</li> <li>ii. Location not strategic.</li> <li>iii. Limited financial resources.</li> <li>iv. Unused machinery.</li> <li>v. Unused space.</li> <li>vi. No marketing and promotions.</li> <li>vii. Doesn't have product checklist.</li> <li>viii. Lack managerial skills.</li> </ul>
Opportunities	Threats
<ul style="list-style-type: none"> <li>i. Offer extra products.</li> <li>ii. Training on management and entrepreneurship.</li> <li>iii. Make full use of the machine.</li> <li>iv. New business model.</li> <li>v. New marketing strategy.</li> <li>vi. Scheme offer by government to help small business.</li> </ul>	<ul style="list-style-type: none"> <li>i. Goods and services tax (GST).</li> <li>ii. Competitor shops.</li> <li>iii. Lack of expertise.</li> <li>iv. Established supermarket.</li> </ul>

From the SWOT Analysis above the problem and strategy for the Sayangku mart can be further explained as follow:

- i. Strengths of Sayangku mart are including of having friendly employees, fair price and having loyal customer. Therefore under Strengths strategies we suggest that Sayangku mart keeps doing the positive strengths and involve in training on entrepreneurship and management.
- ii. Weaknesses identified in Sayangku mart are including of employee not productive and multitasking, unused machinery, limited financial resources, location not strategic , unused space, doesn't have products checklist, no marketing and promotions, and lack managerial skills. Therefore under Weaknesses strategies we suggest that Sayangku mart make full use of the machine, unused space, create marketing strategy and make more promotions. Training the staff so that they will more productive, and multitasking while doing their job. Managerial skill can be polish through training and experience while managing the business.
- iii. Opportunities identified in Sayangku mart are including offer extra products, training on management and entrepreneurship, make full use of the machine, new business model, new marketing strategy, and scheme offer by government to help small business. Therefore under opportunities strategy Sayangku mart should come up with new business model, and new marketing strategy, get help from government scheme to add more financial resources.
- iv. Threats in Sayangku mart are including Goods and Services Tax (GST), competitor shops, lack of expertise, and established supermarket. Therefore under threats strategy Sayangku mart can hire more expertise, establish marketing strategy and promotions that can offer low prices than other competitors.

### 5.3 The Five Forces Model

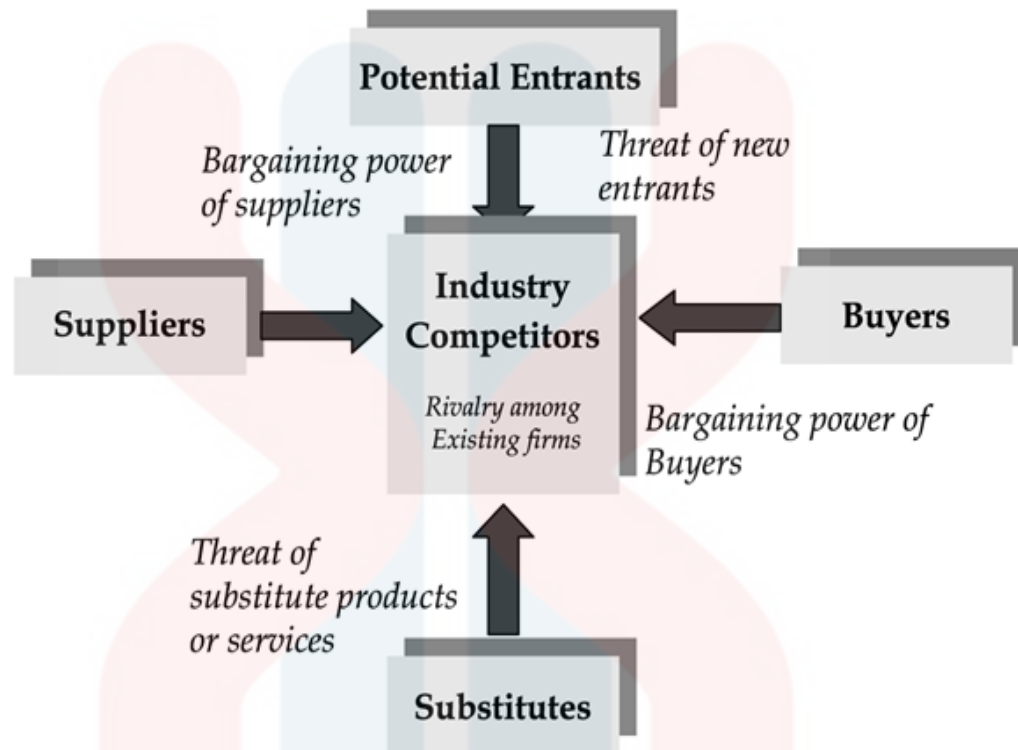


Figure 5.1 : Five forces model

Five forces above are necessary for company to create a strategy. The factors in five forces varies from industry to other industries. These factors give influence to industry advantage because these forces jointly determine industry profitability because they formed a price that can be charged, the costs can be incurred, and investments necessary to compete in the industry. Before making strategic decisions, managers can use these five competitive forces to evaluate the industry before make the decision of the structure of the industry.

Let us consider five factors Porter model in detail:

### **5.3.1 Risk Entry by Potential Competitors**

Potential competitors refer to companies that have the possibility to enter the industry if there is opportunity and not currently compete in the industry. Entry of new players to increase the capacity of the industry, starting a competition for market share and reduce costs while. The threat of entry by potential competitors is part of the barriers to entry.

Various barriers to entry are economies of scale, brand loyalty, government regulation, customer switching costs, absolute cost advantage, ease in distribution, and strong capital base

### **5.3.2 Rivalry Among Current Competitors**

Competition refers to a competition among the company and firm that already in the market. Extreme competition among established firms pose a strong threat to profits. The strength of competition between firms established in the industry is a function of the following factors such as extent of exit barriers, amount of fixed cost, competitive structure of industry, presence of global customers, absence of switching costs, growth Rate of industry, and demand conditions.

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### **5.3.3 Bargaining Power of Buyer**

Buyer refers to customers who ultimately consume the product or firm that distributes industrial products to the final consumer. The bargaining power of buyers refers to the potential buyers that have high influenced in the price charged by firms in the industry or to increase the company's costs in the industry by demanding more vibrant product. Strong buyers can benefit from the industry to reduce prices and increase in costs. The buyer buy in big volume of quantities. They have done research or analysis about the products. They emphasize on quality products. They pose a credible threat of backward integration. By that this can be a problem to the company.

### **5.3.4 Bargaining Power of Suppliers**

Suppliers refers to a company that provides input to the industry. Bargaining power of suppliers refers to the potential suppliers to raise prices of inputs (labor, raw materials, services, etc.) or industrial costs in other ways. Strong suppliers can benefit from the industry by increasing the cost companies in the industry. product suppliers also have a substitutes. Strong product provider is unique. They have high switching costs. Their product is an important input to product buyers. For a strong suppliers they doesn't care about buyers because they know the buyer will buy their products. Then this suppliers can be classified as threats.

### **5.3.5 Threats of Substitute Products**

Substitute product refers to a product that has the ability to meet customer needs effectively. Alternate raises the ceiling (upper limit) on the potential returns of an industry by putting set limits on the prices that companies can charge for their products in the industry. When there is less substitute products, the company or firm have the chance to raise the price and take control over the price and make more profit from it. The greater

the opportunity for firms in the industry to raise the price of their products and gain greater profits (other things are equal).

Porter's 5 forces of competition are powerful tools because it can help the company to analyse the market or industry whether it have an opportunity to get more profit in that market or industry. Porter's 5 forces model can be used to complete a SWOT analysis. Even though the company already enter the industry, 5 forces framework can be a tools to identify in which factors that needs to focus more to prevent a risk to occur in a company by getting to know the important of five forces.

Porter's 5 forces of competition has some drawbacks and limitations. These models underestimate the effect of the company's core competence in the ability to achieve profitability. It is, on the contrary, considers the structure of the industry is the single determining factor. Porter's 5 forces definition is difficult to apply to large multinational companies with synergies and interdependencies within the portfolio of businesses. In addition, five forces framework assumes that there is no collusion in the industry. Finally, Porter analysis did not consider the possibility of creating new markets.

Sayangku mart Five Forces Model are firstly risk entry by potential competitors, for grocery store to enter the industry is low barrier to entry, not to expensive only with the owners saving and doesn't need the financial assistance , and new entry are quite easy. Furthermore experience is needed but training are easily available.

Second about rivalry among competitor, eventually this sector, grocery store are very many competitors because of low barriers to entry its make competitors is very competitive. Have low switching costs between the products because there is many substitute products for each type of products, and in this business, low customer loyalty whereby which one of the store that offer more low price than others that's where

customers flocked to go shopping. Buyers nowadays needs to be frugal even while shopping that why customers mostly go to shopping where there is sale at the store.

Third, bargaining power of buyers, consumer products business face a strong purchasing power as customers are many and has a lot influence on price of the product. If the business set a high price the customers can switch to shopping at other store, then there will be a reduction in sales for the business if the customers keeps decreasing. Eventually if the business set affordable price to all customers, the customers will become a regular customers to the store and spread the information about the store that have fair price to the friends.

Also bargaining power of suppliers is about bargaining position with suppliers is becoming weaker because moderate number of potential suppliers, similar products, able to substitute, able to change, and neutral suppliers power. This strengthens the position of Sayangku mart in negotiating with suppliers, because there will other suppliers that can offer similar products. Lastly the threats of substitute products, the brand is successful in helping to build a competitive advantage, but even if power prices can erode brand with substitute products that have low price than others.

## **CHAPTER 6 : KEY DECISION CRITERIA**

### **6.1 Optimizing Existing Resources**

According to Henry Bennett (2014) in the article 5 Key Benefits of Optimizing Your Resource Management Process, to be a successful business, being able to boost profit level, get the minimum cost and dispose the waste. When able to take control on resource management processes, the business can increase the profit and get more benefits.

Resource Management will assess resource pool to ensure the most valuable resources are used to maximum effect, and workload is balanced to avoid sustained periods of time on the bench. Efficient resource management has a direct positive effect on system performance and cost. The basic resource management schemes are classified as follows. Admission control prevents system from accepting workloads in violation of high-level policies and avoids the additional loads competing with the works already in progress. (Jianzhe Tai, 2015).

### **6.2 Change Business Model**

Investing Answers.Com, define Business Model, each business and company have different strategy that they choose. Business model is a strategy that will gain profit from products or services. A business will choose or create the strategy model that will get a lot of profit. Based on the model it will determine the sales and marketing strategies of the company, including branding, pricing, sales channels and potential partners.

For example: Wal-Mart to comply with a business model that offers prices as low as possible so it can sell more products - maximizing profit that way. In contrast, other retailers such as Coach compliant business model to sell fewer, high-quality goods with higher profits for each product.



All companies and business have different plan and strategies and use different business models to make money in their industry. Innovative business model may be no less important than innovation in product or service. Advances in technology have resulted in a new business model pioneered by leading companies such as Google, Apple and e-Bay.

According to Tom Taulli (2009) in Bloommberg Business News said that through business model it would tells us how a business get profit. However, to get a deeper understanding the concept is break up this into some key elements:

Customer Value Propositions :

A strong customer value means your product or service help to solve the problem or benefit. For example, Skype provides easy voice communication for free. Which is hard to resist, even if the quality of service that does not reach to a traditional telecommunications company. Athena Health is another good example of a company that has a clear customer value. Athens delivers a web-based system to help physicians obtain higher reimbursement from insurance companies.

Although these companies have sophisticated offerings, customer value proposition they are really easy. However, the customers and even the workers cant understand the main message because there are to many ideas being mentioned. Which makes it difficult to get a grip on the market.

A foothold :

The important factor is the customers, no matter how you do, what you do unless you get customers acceptance, if not then it is meaningless. One approach is to identify the niche customer segment of early adopters. These people like to experiment with new things and can provide valuable feedback to improve your offer. This is the case with Facebook, which gets started at Harvard. Early adopters can also create a lot of buzz, which is essentially a marketing cost.

Differentiation :

At the end of 1990, hundreds of companies entering the e-commerce space. But while many of the convenience and cost effectiveness to customers, there is little difference. It is up to innovative companies such as Amazon.com to add unique functionality sets them apart, such as reviews, recommendations, wish list, and fast delivery. These all increase customer loyalty and makes it difficult to switch to alternatives.

Pricing :

Price is the another key to build your customer value. When Salesforce.com (CRM), launched in 1999, the company wants to make it easier for customers to buy software. Until then, the usual strategy is to charge customers up-front licensing large in the ongoing maintenance fees. Salesforce.com industry disrupted by passing the license fee and instead charge for software as a service with a monthly subscription. The new business model that helped turn Salesforce.com into a multibillion dollar company. The important things is needs to make it easier to buy and make payment. People nowadays is to busy with work schedule until it almost make no time to do the grocery shopping.

### **6.3 Marketing Strategy**

Research on customer needs, desires and satisfaction to improve the profitability of the company. Try to meet the needs of the target market, and set up a marketing strategy and sales forecasts. Philip and Kevin (2012, p.76) defined that marketing manager determine the mission, marketing and financial objectives, and needs of the market offering.

### **6.4 Financial Assistance**

Many companies in Malaysia, a large and successful today started as a small business. The Malaysian Government always encourages the people of Malaysia to become entrepreneurs by provide financing assistance, management and business development.

Schemes and funds, which are offered in the form of grants allocation, loans and incentives provided to various sectors and companies. This will help and encourage the new entrepreneurs to enter the business world.

TEKUN, MARA, PUNB, and TABUNG EKONOMI BELIA are the agencies involved. Its plays a very important role, particularly in providing financing and start-up capital in a business.

## **6.5 Training Programme**

To avoid the business from failure, Sayangku mart needs to send the manager for training programme that can help to learn, and establish the managerial skills. Training can lead to improvement of skills, knowledge, communication, profit, it is also improve the morale in team. Not only give benefits to business but also to manager and workers and helps the employees identify with business goals.

According to Raymond (2013), stated that training is a program effort done by a company to help employees' learning of job-related competencies, including knowledge, skills or behaviors that are to increase the successful of job performance.

In addition, through training manager can get many benefits such as quick to detect small problem before it become more complicated, make better judgement and decision, ready to take risky job, improve team works and learn to handle the conflict, increasing job satisfaction and recognition and moving the person toward personal goals while improving interaction skills.

## **6.6 Social Responsibility**

According to Investopedia, the companies should not focus only to make profit but also needs to help society that in needs. Social Responsibility entails developing businesses with a positive relationship to the society which they operate in.

When doing the business, there is regulation that people in business should follow. It is a set of values and rules covering the rules of good or bad in business operations. Normally the government, the public, competitors and the individual can determine what is generally accepted. For example, an entrepreneur ethical usually is an honest and trustworthy.

Ethics is an attempt by the government to create an awareness among the traders to have a moral obligation and social. Ethics was created at the insistence of the state of increase various unhealthy practices, example poor service and waste products in the market.

Business ethics is important because it will adjust the business values and expectations of society. Entrepreneurs and businesses are expected to comply with the Act and local laws. In addition to the regulations and the act of business, ethical decisions can strengthen relationships and trust in the business world. The result of unethical business not only eliminate the trust of customers but also undermines the future of business in the future.

#### **6.7 Marketing Research Proses**

According to Philip and Kevin (2012, p. 77) claims that to create successful strategies and unique products marketers needs new information about environment, competitors, and the market. Marketing research help marketer study about customers needs, wants and demand.

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Effective marketing research follows the six steps:



Figure 6.1 : Marketing research

Step 1 : Define the problem, the decision alternatives, and the research objectives

Research projects can be specific and not specific. Marketing manager needs to guide the marketing researchers so the scope is not too wide and too small. When the goals is to find the problem, suggest solutions and recommendation the research is exploratory.

Descriptive research to find quantity demand.

## Step 2 : Develop the research plan

Gather the information and what estimate cost to develop the plan that will attract more customers. To started doing a research plan, needs to think of about the data sources, research approaches, research instruments, sampling plan, and contact methods.

## Step 3 : Collect the information

To develop the successful plan needs to collect the information. Marketing research data collection phase is usually the most expensive and likely to be error.

## Step 4 : Analyse the information

Marketing researchers needs to process for the manufacture of the invention by tabulate the data and develop a measures. They can test different hypotheses and theories, using sensitivity analysis to test the strength of assumptions and conclusions.

## Step 5 : Present the findings

Researchers needs to convert the data and information that has been collected into recommendations and suggestions that the marketing managers would understands.

## Step 6 : Make the decision

Marketing manager make the decisions based on the research, the information, and the findings. Some organizations use marketing decision support system to help marketing managers make decisions better.

## CHAPTER 7 : RECOMMENDATIONS AND ACTION PLANS

### 7.1 Optimize Existing Resources

For Sayangku mart the resources that he has are machine, human (his staff) and capital. Optimizing resources be done through:

#### 7.1.1 Improve Profitability

Sayangku mart could improve its profit through fully utilise the use of the coconut milk machine. The coconut milk machine is rarely used because there is no skilled employee. To do so, Sayangku mart should start hiring skilled employee and do some marketing in order to make potential customer knows about the services that being offered in the Sayangku mart.

#### 7.1.2 Products Checklist

Sayangku mart should start trains the employee to do multitasking job. Teach the employee to check the stock of goods were virtually depleted by using products checklist.

#### 7.1.3 Reduce Cost Through Inventories Control

Stop buying new stocks with do proper budgeting and estimation to know monthly needs and demand of each goods. if there is surplus stock, tried to negotiate with suppliers if they can exchange it to daily items that the customer always buys.



#### **7.1.4 Timely Response to Customers' Requests.**

Sayangku mart workers will work efficiently and do quick response to customers request. Because Sayangku mart need to ensure the customers feels comfortable with the services. Sayangku mart needs to make sure that the customers is feels important to be there and need to make sure there is no delay to the customers, so that it will not give negative perceptions on image of Sayangku mart, as well as impacting future business.

#### **7.1.5 Excellence in Fulfilling the Promise.**

Sayangku mart will offer and provide products that will have highest quality to the customer, excellent service and also with lower price. This is so as to meet customers needs and standards.

### **7.2 Change Business Model**

At this time, Sayangku mart business model is a business model regular grocery stores and traditional. Services offered to customers only in connection with the sale of goods. Based on what Tom Taüll proposed business model will end with the profitability of the business. One of the concepts that he mentioned was the difference. It is up to innovative companies such as Amazon.com to add unique functionality sets them apart. Sayangku mart to be different can consider adding more services associated with a grocery store, providing online services, delivery coverage services to home and use new media to market his services.

### **7.2.1 Offer More Service**

To be a leader in the grocery business Sayangku mart should have begun to offer more services to customers. Sayangku mart need to provide additional services that regular grocery stores do not offer. Sayangku mart can offer more type of products including, electrical appliances, plastic products, hardware items. Sayangku mart should be one-stop center for all kinds of goods such as hypermarkets.

### **7.2.2 Online Services**

At this time, customers will just walk-in to get their products from the grocery store. There is an example; When customers come in they have to wait for a longer time to line up to make a payment or do not have stock the products that they want. Sayangku mart can add value to the grocery store using online services. Sayangku mart may also consider using SMS to notify customers when their booking goods are ready. By doing so, both the Sayangku mart and customers can plan their time.

### **7.2.3 Conducive Waiting Area and Children's Playground**

Sayangku mart need to provide a waiting room and a children's playground it can be an important resource that can help to grow the business. Ordinary grocery store doesnt have a waiting area. People will get tired of waiting for his family to buy stuff for a long time. Most people prefer to do something. People with children will love the waiting room and playground childrens with newspapers, magazines, wifi, TV and astro, and a children's playgrounds. It makes the time move quickly. Sayangku mart can be different if you can provide all the facilities. It will make the time speed and improve customer relationships.

#### **7.2.4 Inaugurate Marketing Manager**

Sayangku mart general manager needs to hirer a marketing manager to do research on customers, needs, desire and satisfaction to increase the Sayangku mart profit. The marketing manager have to try to fulfil the desires and needs of the target market, and prepare the marketing strategy and sale forecast.

### **7.3 Marketing Strategy**

Currently, Sayangku mart did not have any promotions programme to promote the grocery store. Customers knew about the Sayangku mart through words of mouth and by chance when they passed by the grocery store. To get more customers, Sayangku mart need to have some marketing and promotion strategy. In the new era of technology when everybody use technology in their daily live, Sayangku mart may use new media such as Facebook and Blog for promotions and to attract new customer.

#### **7.3.1 Sales Strategy**

Sayangku mart can also create a loyalty card to retain existing customer, when using the card with purchase will earn points on the card. Customers can collect as many points and can change the point with goods on selected items only along with a little extra money.

Furthermore Sayangku mart can use method such as a coupon with every purchase of RM50 can get one sticker and when it collects as much as 10 stickers can get a 10% discount or purchase voucher RM10 on selected items only. In addition Sayangku mart also can conduct lucky draw. With purchase of RM50 in a single receipt of goods can take the opportunity to try lucky draw.

### 7.3.2 Sales Forecast

The following table and charts give a run-down on forecasted sales for Sayangku mart. The expect sales to increase at a slow rate per month for Sayangku mart sales in the first year after implemented the sales strategy. From January through June, the expect minimal growth during our start-up period. Starting from July onwards, the expect increased sales growth higher. This sales forecast is realistic based on the market analysis of similar businesses performance. Sales forecast information is presented in the chart and table below.

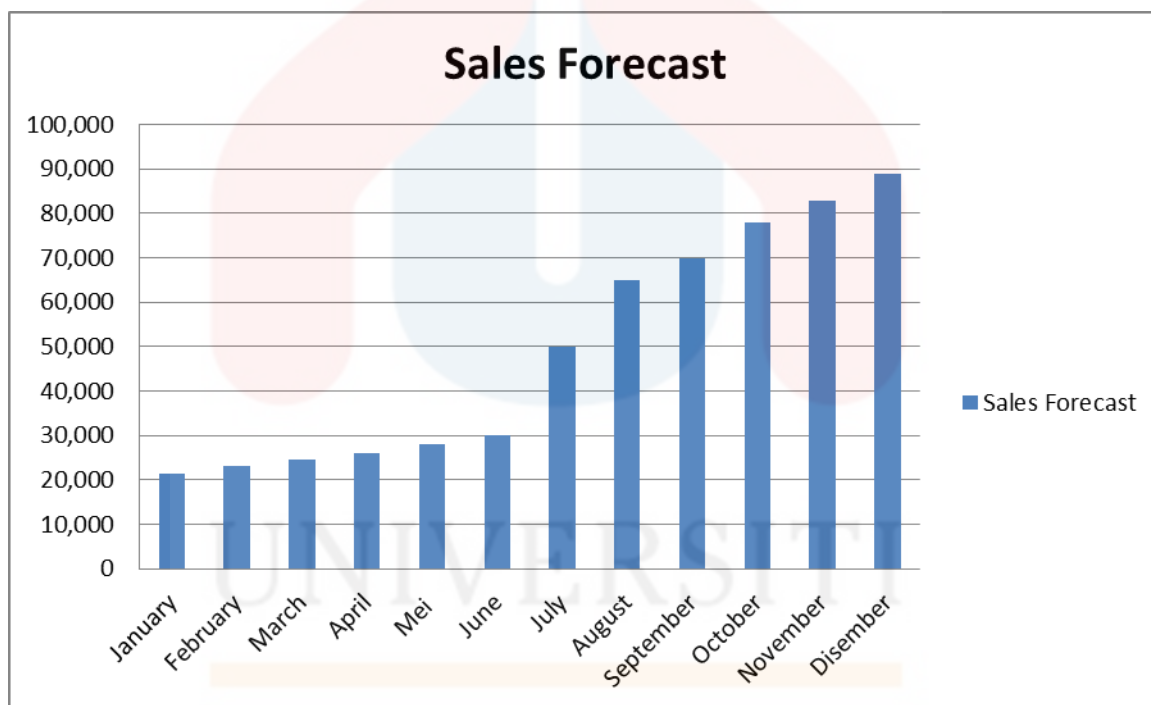


Figure 7.1 : Sayangku mart sales forecast

## **7.4 Financial Assistance**

Before a business can be successful, one must go through many of obstacles that will become a motivation to stay strong. Accordingly, the Malaysian government concerned has established a number of related agencies and hopes to help and ease the burden of those in need. The agency will support the applicant and provide financing to qualified candidates.

### **7.4.1 TEKUN**

TEKUN is a short name of Tabung Ekonomi Kumpulan Usaha Niaga under the control of the Ministry of Agriculture and Agro-based Industry. TEKUN will give loans starting as low as RM 500.00 to RM 50,000.00 and to do the repayment in a period is between one month and five years. Among the main conditions of the application, the applicant is comprised Bumiputeras as young as 16-65 years. Applicants must have a proposal and a business plan that has the potential to move forward. Among the conditions subsequent, the applicant must have a license or permit the registration of legitimate business.

For financing under the loan RM 5000.00, the applicant does not need the Business Registration (SSM). Next, the applicant needs to have a specific business location or business on the move. In addition, the applicant must be directly involved and full time in the business. Financing up to RM 5000.00 can be considered for applicants who run the business part-time. Terms of the past is, the application that will be supported is the applicant who has received funding not exceeding RM 5000.00.

#### **7.4.2 MARA**

MARA stand to Majlis Amanah Rakyat. MARA main mission is to lead the field of entrepreneurship, education and investment for Bumiputera equity share. Mara plays an important role in the business of Bumiputeras in accordance with the objectives is to develop and nurture a successful and innovative entrepreneurs, global human capital and integrity, and equity ownership.

The applicants can get loans by contact the MARA Entrepreneur Pembangunan. There is two main schemes to get business loans with MARA is Ekspres Contract Financing Scheme (SPiKE) and Pembiayaan Business Improvement Scheme (PPC). Loans with MARA are as low as RM 5000.00 up to RM 250,000.00.

The main requirement is to apply the Bumiputera or Malay origin aged 18 and above. Applicants must have experience and knowledge in the field of business. In addition, the business needs to be a full time. Also the applicant shall give the applicant's capital contribution of 10% of the project cost. Furthermore, the applicant must have a license or permit from the authorities and the expression of sufficient collateral or guarantees. Applicants are needs to follow the course Entrepreneurship if experience in business less than six months and undergo Psychometric tests set by the MARA.

#### **7.5 Training**

To improve the manager skills, there is entrepreneurial training programme that MARA (Majlis Amanah Rakyat) conduct. Furthermore MARA Training activities for Bumiputera Entrepreneur package to make themselves learns and study the knowledge, skills that a manager should have, and to become entrepreneurs that are able to make good judgement, making decision, can handle the conflict and problems, and competitive to make the business successfull.

In addition this training programmes includes the entrepreneurship training courses, training, seminars, workshops input for exposure, knowledge and skills at the level of entrepreneurial culture, the formation of entrepreneurs and improving and strengthening organized by the Entrepreneur Development and PUSMA State and in collaboration with government agencies, private and non-governmental organizations (NGOs).

## **7.6 Social Responsibility**

When conducting the business with customers Sayangku mart applying business ethics. It is important to take care the business reputation so that it doesn't have bad reputation.

### **7.6.1 Integrity**

Sayangku mart realize that our success depends on the integrity of the business together with confidence and public trust in the integrity of this reputation. We respect the interests of our customers, fulfill our commitments, and transparent to only promise what we can accomplish.

### **7.6.2 Honesty**

Sayangku mart has set the general conditions for any communication that can not deceive or mislead the public. Sayangku mart believes that determination to be honest is not supposed to be made only to comply with the law; rather, it should be shown as a principle to enhance investor protection that every measure be taken to ensure communication with customers and content of promotional materials are accurate and up to date for the promotion.

Accurate and complete information enables investors to make intelligent decisions and, therefore, any statement must be prepared properly to avoid any confusion or misconception. We require our employees to act in good faith, thorough, competent, skilled and diligent at all times, and without any misrepresentation of material facts.

### **7.6.3 Fair**

Sayangku mart is committed to provide the same services as the service we want to thank to all those who deal with us. We apply this approach in a consistent manner without any discrimination.

### **7.6.4 Responsible**

Sayangku mart is known as a company that fulfil its commitment and responsibility towards our customers, employees, goods providers. To customers, the products and services are being provided with efficient, suit their needs, also the environment in the Sayangku mart are neat, easy to find the goods and advantageous in terms of price and quality. To employees, we offer challenging positions in a professional and friendly environment as well as equal opportunities to get promotion based on performance. To a goods suppliers, we aim to build a relationship that can benefit all parties.



## 7.7 Marketing Research Proses

Sayangku mart Marketing Research Proses

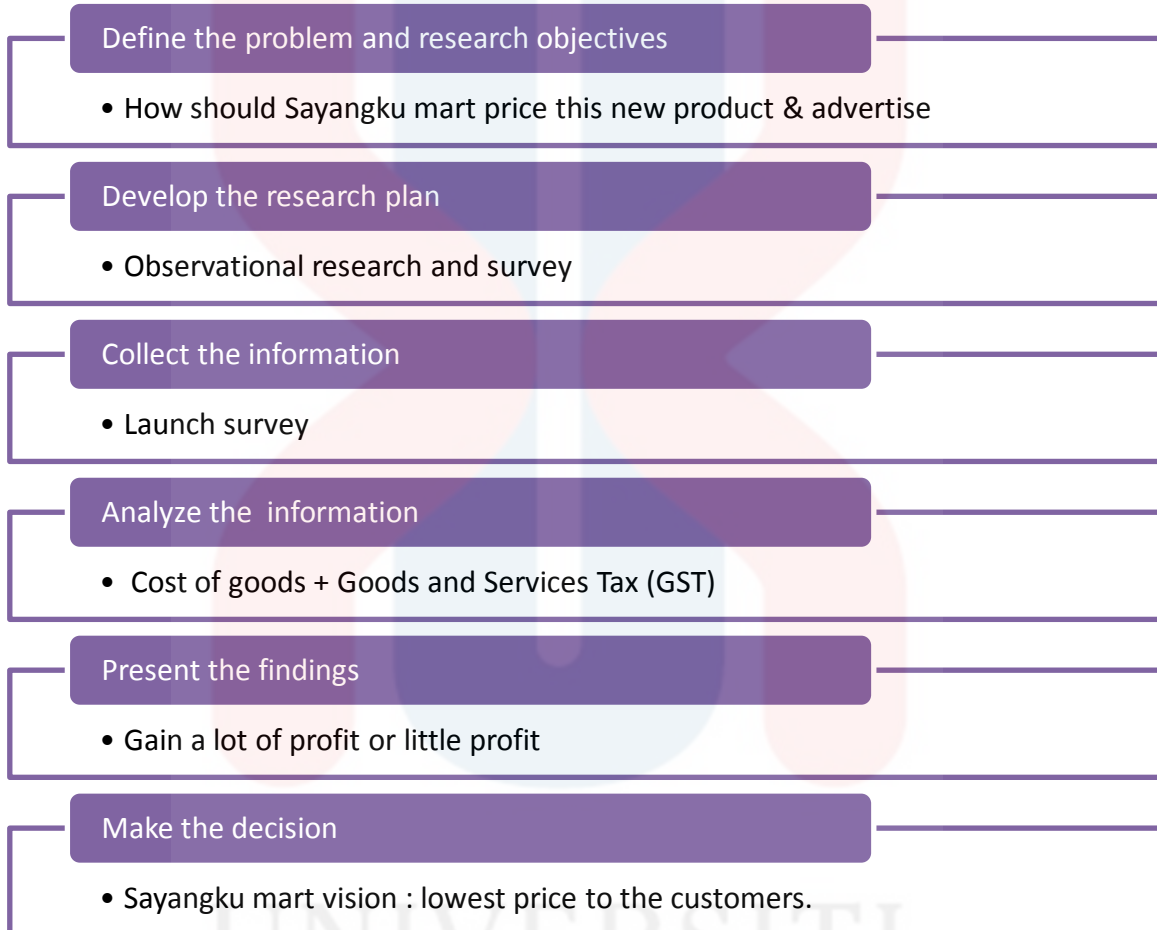


Figure 7.2 : Sayangku mart marketing research

Step 1 : Define the problem, the decision alternatives, and the research objectives

How should Sayangku mart price this new products and advertise this products? The products is new in the market, the customers not certain with the quality of this new products so they hesitate and afraid to try the new products.

## Step 2 : Develop the research plan

Sayangku mart will use observational research. According to Philip and Kevin (2012, p. 123) claims that to gather information that needed the researcher can observe the target customers what their shopping habits and routines. Also together with survey research, Philip and Kevin defines that (2012, p. 125) the business make a survey research because they needs to knows what customers think about their products, what their selection, and the products contentment.

Sayangku mart going to determine what competitor are doing, to measure target customers attitude, expectations, and determine target populations. Then will use questionnaire to test the survey. Sayangku mart will give the questionnaire to the customers that comes to shopping at Sayangku mart.

## Step 3 : Collect the information

The questionnaire will be collect after the customers done doing it and will be compile. The questionnaire will be sorted based on whether the customers is working, a students, or a full time housewife.

## Step 4 : Analyse the information

With the questionnaire that customers have fill in, also cost of goods of the products and with goods and services tax (GST). Sayangku mart managers will analyse and take into consideration of all the factors above.

#### Step 5 : Present the findings

The findings of the problem is whether Sayangku mart wants to gain more profit with the fastest way based on this products or gain a little profit but have earn the trust of the customers that Sayangku mart conduct a business with an ethical ways.

The marketing strategy for the new products is apart from selling with the lower price to attract customers, the products will give to customers as free gift so the customers will try it first and if they satisfied and happy using the products. Then absolutely the customers will come to buy and repeat buying the products.

#### Step 6 : Make the decision

In this last stage Sayangku mart general manager should make the decision in which factors that Sayangku mart should follow. General manager of Sayangku mart decision is to follow the vision and mission that are Sayangku mart grocery store wants to be a store that gives satisfaction to its customers by providing the lowest price, marvelous customer service, and comfortable shopping space.

Our mission in Sayangku mart is to provide the best products for the lowest price. Staff are well trained in attitude, manners, and polite while dealing with customers. We are fully committed to ensure the store are nice, clean, and comfortable while shopping. We will not charge high price to the products because we will not take an excessive profit, enough to run the business and also the business can run smoothly. Furthermore, get to pay the salaries of workers adequately for the work and effort.

## **CHAPTER 8 : CONCLUSION**

### **8.0 Introduction**

The objective of this case study to identify which one from the three elements Goods and Services Tax (GST), poor marketing strategy, and lack of managerial skills are the main cause of small business failure. Therefore, had use SWOT analysis, Five Forces Model and series of question for management skills.

### **8.1 Summary**

Crisis of Sayangku mart started after one year of operation and also coincidentally after GST has started been implemented. En. Rosli has started a grocery store business without having enough knowledge and experience to handle the problem and crisis in business management. The business model that being used by En. Rosli is based on what he believed to be the best business model for grocery store.

En. Rosli could turn around the Sayangku mart business to the successful grocery store through optimize existing resources by improve profitability, use products checklist, reduce cost through inventories control, timely respond to customers request, and excellence in fulfilling the promise. Sayangku mart needs to change business model by offering more service, online service, inaugurate marketing manager, and conducive waiting area and children's playground.

Furthermore En. Rosli absolute needs of marketing strategy to plan sales strategy and sales forecast for Sayangku mart. Financial assistance, training, social responsibility and marketing research process also important to boost Sayangku mart sales.

## 8.2 Result of Major Findings

After identifying our objectives, the research has led us to read several journals and books about Goods and Services Tax (GST), marketing, and managerial skills. By using SWOT analysis, Five Forces Model and series of question for management skills, had discover that poor marketing strategy and lack of managerial skills is the causes of failure for Sayangku mart.

Goods and Services Tax (GST) is a coincidental factors that GST is implemented when the problems started to appear one by one and its become a great impact to Sayangku mart business. After GST is implemented in April without the proper planning and strategy that general manager have done the problems becoming more big and wider.

The short term impact of the first month of GST is customers still couldn't comprehend the new tax system that is GST, doesn't actually know that the products before this have been charged with SST because there is not visible in the receipt of payment. Eventually after a while consumers starts to accept the fact that GST is good for the government, there is no single person can avoid paying the tax, and GST is important to Malaysia because it can generate revenue.

Without the marketing strategy the business can be failure because to get own branding name for Sayangku mart such as AEON and TESCO, the business needs a strategy and planning to do to achieve that standards. Marketing manager will conduct a research of one segment of target customers needs, wants and demands. Each one of target customers have different needs for which products is for daily needs and which products is for luxury needs.

Sayangku mart marketers have to come up with unique and attracting strategy to attract customers to do grocery shopping at Sayangku mart. The important part it is when customers want to do grocery shopping, their mind instantly relate to Sayangku mart, with then its means the marketing strategy is successful.

Managerial skills can be learned through experience and from training. Unfortunately if it learned by experienced and the person cant handle the problem and crisis occurs it will results to the failure of business but if go to training first and learn by the theory and then practise it when open the business it will minimize the errors that managers could do.

Skills to manage the business to become successful is something you needs to learn by go to the program or training that government has provided. As a manager you have to understand the team and have good relationship, choosing and train the right people, delegate the work efficiently, know how to motivate the workers, able to handle conflict, have two ways communication between the workers, good in planning and make decision, and able to solve the problems. As for conclusion the causes of failure in small business are from the poor marketing strategy and lack of managerial skills.

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## Appendices

### Appendix A

Interview With Sayangku Mart Business Owner: Encik Rosli

Greeting

I would like to thank Encik Rosli for taking the time to help us gather information on case study research on small business owner. Maybe Encik Rosli can start our interview by telling a little about the Sayangku mart business.

Sayangku mart is a grocery store located at Kampung Badak Mati, Jalan Bukit Marak. Sayangku mart grocery store wants to be a store that gives satisfaction to its customers by providing the lowest price, marvelous customer service, and comfortable shopping space.

Furthermore Sayangku mart provide the best products for the lowest price. Staff are well trained in attitude, manners, and polite while dealing with customers. We are fully committed to ensure the store are nice, clean, and comfortable while shopping. We will not charge high price to the products because we will not take an excessive profit, enough to run the business and also the business can run smoothly. Furthermore, get to pay the salaries of workers adequately for the work and effort.

MALAYSIA

KELANTAN

Q 1 : Why are you in business?

En. Rosli : I'm really interested in doing business. Also I want to be boss, manage my own profit, can be creative with my own products. I wanted to try a new field, and a new experience in managing the grocery store.

Q 2 : What is your work experience?

En. Rosli : Before this I'm also doing business but in the field of jeweller. I worked as a goldsmith for 25 years. I started the career as goldsmith around year 1980 before I open the grocery store.

Q 3 : Can you provide me with a description of your business?

En. Rosli : Sayangku mart is a grocery store located at Kampung Badak Mati, Jalan Bukit Marak. Sayangku mart grocery store are the store that gives satisfaction to its customers by providing the lowest price for products, marvelous customer service, and comfortable shopping space.

Q 4 : What type of business form do you have, sole proprietorship, partnership, corporation? What are the advantages of this form of business ownership?

En. Rosli : My type of business is sole proprietorship. Well I think mostly all profit will be mine, does not require much and complicated process. Therefore, the procedure is very simple. Also have freedom in decision-making, does not require a large capital for a start, when the business success, it is my success too.

Q 5 : How did you get the background and skills necessary to run this type of business?

En. Rosli : Before I open the grocery store I have business in jewellery shops but this two field between jewellery shop and grocery store are totally different. I need to learn from the scratch one by one, learn by the mistakes that I have already done so that I wont need to make the same mistake again. I will use logical thinking when making decision. After two years experience in grocery store I think I already learn a lot of things and will keep learning and move forward.

Q 6 : How do the social, economic, environmental, technological, legal and political environments impact your business?

En. Rosli : Yes, I think economic, and environmental have give an impact to my business. After government implemented Goods and Services Tax (GST) in 1 April 2015 it make the sale of my grocery store decease. Eventually month after month sales keeps decreasing. Customers feels more burden, and they only purchased daily necessities and reduce in purchasing others goods.

Q 7 : Do you know who your competitors are?

En. Rosli : Yes I do. There is two grocery store near my shop around 2km. that why I need to find the suppliers that can give lower cost for the goods or search in wholesale store that can give lower price. Then I can sell my goods with more lower price than my other competitor. Unfortunately I think the bigger competitor is Tesco, KB Mall and AEON. It is because mostly all of their price of goods is cheaper and they offer all types of goods and beverages.

Q 8 : Does your business have a stated mission statement, the reason that this business exists?

En. Rosli : Yes I do have vision and mission for my business.

Sayangku mart Vision is Sayangku mart grocery store wants to be a store that gives satisfaction to its customers by providing the lowest price, marvelous customer service, and comfortable shopping space.

Sayangku mart Mission are to provide the best products for the lowest price. Staff are well trained in attitude, manners, and polite while dealing with customers. We are fully committed to ensure the store are nice, clean, and comfortable while shopping. We seek fair and responsible profit, enough to keep the company financially healthy for the short and long term, and to fairly remunerate employees for the work and effort.

Q 9 : Do you do marketing for your business?

En. Rosli : I rarely do marketing for my business. I think I only do it when I open the grocery store and for Aidilfitri celebration in 2014.

Q 10 : Can you describe your customers?

En. Rosli : Yes I can. I have regular customer that is residents of nearby villages, student of nearby GIATMARA. Customer that using the roads Bukit Marak to other destination.

Q 11 : Why do your customers select you over your competitors?

En. Rosli : Customers choose my grocery store than other competitors because I offer low price, comfortable, and clean shopping space, also have a goods employee.

Q 12 : Do you have employees? How many?

En. Rosli : Yes I have three employees. Some workers not very productive, every day I need to remind them what their scope of work, and sometimes they will absence without giving the notice.

Q 13 : How has it gone since you started? Have you grown, diversified or stayed the same?

En. Rosli : The business has grown slowly but I have grown. I also have gained new customers and have hardly had a quiet month until now, where it's slowed a bit after GST is implemented.

Q 14 : Do you have heard of GST before?

En. Rosli : Yes. I have heard about it before the implementation 1 April 2015 there has been quite a time that GST has been postponed. There has been many speculations that the government will start implemented GST.

Q 15 : what do you understand about GST?

En. Rosli : GST is a tax that will replace SST. At each of stage of production have to pay GST but we can claim it at RMCD only the end customer will pay GST and cannot claim.

Q 16 : Did you know that the government plan to implement GST?

En. Rosli : Yes. Government implement GST as to change the tax system to a system that is more efficient, transparent and so that no one can avoid from paying taxes.

Q 17 : There has been many media coverage about GST?

En. Rosli : Yes. I think after the announcement there is many information about GST at television, radio, and internet.

Q 18 : Did you think GST will give positive impact to the economy?

En. Rosli : Don't know but what I have read mostly its said will give positive impact to the economy because price of goods likely to be cheaper.

Q 19 : Do you think GST give positive impact to you personally?

En. Rosli : No I was afraid it will give negative impact. The sales of Sayangku mart slowly keeps dropping after GST implemented, customers more aware of the price of products because they afraid we as a retailer will charge excessive.

Q 20 : Do your grocery store ready for GST implementation?

En. Rosli : Yes. When I opened the grocery store in 2014, I buy cash register and point of sale so that it will be easy when GST is implemented. When GST is implemented I just needs to buy accounting software for GST only.

Q 21 : Do you believe that the implementation of GST is a good idea?

En. Rosli : No, I don't think so. After the announcement of GST there is a shop which has long operated decide to close down before GST implementation. Most of their reasons is big sum of money that needs to invest to buy accounting software, needs to hirer assistant for all matter related to GST.

Q 22 : What's your business tip?

En. Rosli : Be yourself and learn to be better from gaining an experience while doing a business.

Q 23 : How good are your management skills?

En. Rosli : Based on mindtools.com after I answered the questions, I get the score of 55. The score interpretation of 47-73 are "you're on your way to becoming a good manager. You're doing some things really well, and these are likely the things you feel comfortable with. Now it's time to work on the skills that you've been avoiding. Focus on the areas where your score is low, and figure out what you can do to make the improvements you need".





## Appendix B

### Management skills questionnaire

<b>20 Statements to Answer</b>	<b>Not at All</b>	<b>Rarely</b>	<b>Sometimes</b>	<b>Often</b>	<b>Very Often</b>
<b>1</b> When I have a problem, I try to solve it myself before asking my boss what to do.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>2</b> When I delegate work, I give it to whoever has the most time available.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b> I follow up with team members whenever I see that their behavior has a negative impact on customer service.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b> I make decisions following careful analysis, rather than relying on gut instinct.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> I let my team members figure out for themselves how best to work together – teams are a work in progress!	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>6</b> I wait before disciplining a team member, so that people have a chance to correct their behaviors for themselves.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Technical skills are the most important skills that I need to be an effective manager.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>8</b> I spend time talking with my team about what's going well and what needs improving.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>9</b> In meetings, I take on the role of moderator/facilitator when necessary, and I help my	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

20 Statements to Answer	Not at All	Rarely	Sometimes	Often	Very Often
team reach a better understanding of the issue or reach consensus.					
<b>10</b> I fully understand how the business processes in my department operate, and I'm working to eliminate bottlenecks.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>11</b> When putting together a team, I consider the skills I need – and then I seek people who best fit my criteria.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>12</b> I do all that I can to avoid conflict in my team.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> I try to motivate people within my team by tailoring my approach to motivation to match each individual's needs.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>14</b> When my team makes a significant mistake, I update my boss on what has happened, and then I think of it as an important lesson learned.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>15</b> When conflict occurs within a new team, I accept it as an inevitable stage in the team development process.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>16</b> I talk to team members about their individual goals, and I link these to the goals of the entire organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>17</b> If I'm putting a team together, I select people with similar personalities, ages, time with the company,	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

20 Statements to Answer	Not at All	Rarely	Sometimes	Often	Very Often
and other characteristics.					
18 I think that the statement "If you want a job done well, do it yourself" is true.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 I talk with team members as individuals to ensure that they're happy and productive.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 I brief my team members so that they know what's going on around them in the organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

## Appendix C

Sayangku mart Products checklist

### CHUAN LAM CHAN (M) SDN BHD – DUTCH LADY

Products	Rack	Order	Rack	Order	Rack	Order
Dutch Baby 0-6 350g						
D B 0-6 650g						
DB 0-6 1kg						
D B 6-12 350g						
D B 6-12 650g						
D B 6-12 1kg						
Dutch Lady 1-2 Honey 350g						
D L 1-2 Plain 350g						
D L 1-2 Honey 650g						
DL 1-2 Plain 650g						
DL 1-2 Choc 650g						
D L 1-2 Honey 900g						
D L 1-2 Plain 900g						
D L 1-2 Choc 900g						
Dutch Lady 2-4 Honey 350g						
D L 2-4 Plain 350g						
D L 2-4 Honey 650g						
D L 2-4 Plain 650g						
D L 2-4 Choc 650g						
D L 2-4 Honey 900g						
D L 2-4 Plain 900g						
D L 2-4 Choc 900g						
Dutch Lady 4-6 Honey 650g						
D L 4-6 Plain 650g						
D L 4-6 Choc 650g						
D L 4-6 Honey 900g						

D L 4-6 Plain 900g						
D L 4-6 Choc 900g						
Frisomum Gold 900g						
UHT Milk DL Choc 1L						
UHT Milk DL Full Cream 1L						
UHT Milk DL Low Fat 1L						
UHT Milk DL Strawberry 1L						
UHT Milk DL Choc 200ml						
UHT Milk DL Coffee 200ml						
UHT Milk DL Full Cream 200ml						
UHT Milk DL Low Fat 200ml						
UHT Milk DL Strawberry 200ml						
UHT Milk DL Kid Choc 125ml						
UHT Milk DL kid Full Cream 125ml						
UHT Milk DL Kid Strawberry 125ml						

GOLDEN HP AGENCY - Procter & Gamble (P&G)

REJOICE

Product	Rack	Order	Rack	Order	Rack	Order
Rejoice shp 70ml – Anti-Dandruff						
Rejoice shp 70ml – Anti – Hairfall						
Rejoice shp 70ml – Rich						
Rejoice shp 70ml – Soft & Smooth						
Rejoice shp 70ml – Anti Frizz						
Rejoice shp 170ml – Anti-Dandruff						
Rejoice shp 170ml – Anti – Hairfall						
Rejoice shp 170ml – Rich						
Rejoice shp 170ml – Soft & Smooth						
Rejoice shp 170ml – Anti Frizz						
Rejoice shp 320ml - Anti-Dandruff						
Rejoice shp 320ml – Anti – Hairfall						
Rejoice shp 320ml – Rich						
Rejoice shp 320ml – Soft & Smooth						
Rejoice shp 320ml – Anti Frizz						
Rejoice cond 70ml – Rich						
Rejoice cond 70ml – 3 in 1						
Rejoice cond 70ml – Soft & Smooth						
Rejoice cond 170ml – Rich						
Rejoice cond 170ml – 3 in 1						
Rejoice cond 170ml – Soft & Smooth						

PANTENE

Product	Rack	Order	Rack	Order	Rack	Order
Pantene shp 70ml – Anti Dandruff						
Pantene shp 70ml – Hairfall Control						
Pantene shp 70ml – Silky Smooth						
Pantene shp 70ml – Total Damage Care						
Pantene shp 70ml – daily Moisture Repair						
Pantene shp 170ml – Anti Dandruff						
Pantene shp 170ml – Hairfall Control						
Pantene shp 170ml – Silky Smooth						
Pantene shp 170ml – Total Damage Care						
Pantene shp 170ml – daily Moisture Repair						
Pantene shp 340ml – Anti Dandruff						
Pantene shp 340ml – Hairfall Control						
Pantene shp 340ml – Silky Smooth						
Pantene shp 340ml – Total Damage Care						

Head & Shoulders (H&S)

Product	Rack	Order	Rack	Order	Rack	Order
H&S shp 70ml – Cool Menthol						
H&S shp 70ml – Anti Hairfall						
H&S shp 70ml - Smooth & Silky						
H&S shp 70ml – Apple Fresh						
H&S shp 70ml – Lemon Fresh						
H&S shp 170ml – Cool Menthol						
H&S shp 170ml – Anti Hairfall						
H&S shp 170ml - Smooth & Silky						

H&S shp 170ml – Apple Fresh						
H&S shp 170ml – Lemon Fresh						
H&S shp 330ml – Cool Menthol						
H&S shp 330ml – Apple Fresh						
H&S shp 330ml – Lemon Fresh						

## FEBREZE

Products	Rack	Order	Rack	Order	Rack	Order
Febreze 200ml – Antibacterial						
Febreze 200ml – Extra Strength						
Febreze 370ml – Antibacterial						
Febreze 370ml – Extra Strength						
Febreze 370ml – Bloosm & Breeze						
Febreze 370ml – With Downy Scent						
Febreze 320ml – Antibacterial Refill						
Febreze 320ml – Extra Strength Refill						
Febreze 320ml – Bloosm & Breeze Refill						
Febreze 320ml – With Downy Scent						

## DOWNY

Products	Rack	Order	Rack	Order	Rack	Order
Downy 370ml – Happiness						
Downy 370ml – Mystique						
Downy 370ml – Passion						
Downy 400ml – Sunrise Fresh						
Downy 400ml – Garden Bloom						
Downy 900ml – Happiness						
Downy 900ml – Mystique						



Downy 900ml – Passion						
Downy 900ml – Sunrise Fresh						
Downy 900ml – Garden Bloom						
Downy 370ml – Happiness Refill						
Downy 370ml – Mystique Refill						
Downy 370ml – Passion Refill						
Downy 400ml – Sunrise Fresh Refill						
Downy 400ml – Garden Bloom Refill						
Downy 900ml – Happiness Refill						
Downy 900ml – Mystique Refill						
Downy 900ml – Passion Refill						
Downy 900ml – Sunrise Fresh Refill						
Downy 900ml – Garden Bloom Refill						

## AMBI PUR

## AEROSOL

Products	Rack	Order	Rack	Order	Rack	Order
AP Aerosol 300ml – Pink Flower						
AP Aerosol 300ml – Fresh Pure						
AP Aerosol 300ml – Lavender Breeze						
AP Aerosol 300ml – Fresh & Floral						

## CAR MINI

Products	Rack	Order	Rack	Order	Rack	Order
AP Car Mini 2ml – After Tobacco						
AP Car Mini 2ml – Light Citrus						
AP Car Mini 2ml – Sky Breeze						
AP Car Mini 2ml – Lavender Comfort						
AP Car Mini 2ml – Vanilla Bouquet						

## MINI FRESH

Products	Rack	Order	Rack	Order	Rack	Order
AP M.Fresh 4.5ml – Fresh Laundry						
AP M.Fresh 4.5ml – Living White						
AP M.Fresh 4.5ml – Oxygen						
AP M.Fresh 4.5ml – Sunbeam						
AP M.Fresh 4.5ml – Velvet						

## DYNAMO

Products	Rack	Order	Rack	Order	Rack	Order
Dynamo Liq 810ml – Pouch						
Dynamo Liq 810ml – Color Pouch						
Dynamo Liq 810ml - Downy Pouch						
Dynamo Liq 1.44L – Pouch						
Dynamo Liq 1.44L – Color Care Pouch						
Dynamo Liq 1.44L – Antibacterial Pouch						
Dynamo Liq 1.44L- Downy Pouch						
Dynamo Liq 0.9kg – Regular						
Dynamo Liq 1.9 kg – Regular						
Dynamo Liq 1.9 kg – Color						
Dynamo Liq 1.7 kg – Touch Of Downy						

## FAB

Products	Rack	Order	Rack	Order	Rack	Order
FAB Bar 160g – Regular						
FAB Bar 160g – Antibacterial						
FAB Pwd 800g – Regular Crystal						
FAB Pwd 800g – Lavender Crystal						
FAB Pwd 800g – Downy Crystal						
FAB Pwd 800g – Color Crystal						
FAB Pwd 2.5kg – Regular Crystal						
FAB Pwd 2.3kg – Color Crystal						
FAB Pwd 2.3kg – Lavender Crystal						
FAB Pwd 2.3kg – Downy Crystal						

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