

# ENTREPRENEURSHIP

## PROJECT

### TOPIC - BUSINESS PLAN

NAME :- Nabanita Mallick

COLLEGE NAME :- Raniganj girls college

B.COM (HONOURS IN ACCOUNTING)

SEMESTER:- 4th sem.

KNU REGISTRATION NO:-

KNU20113001582

COLLEGE ROLL NO:- BC045

**Raniganj Girls' College**

**Course Name: Entrepreneurship Development**

**Course Code: BCOMHSE401**

**Topic of the project: New Business Plan Preparation and Presentation**

**A Project Report**

**Submitted by Semester-IV students (Academic Year 2021-22)**

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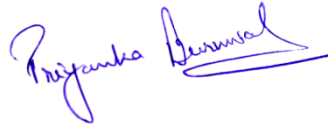
## CERTIFICATE

This is to certify that this project titled “**New Business Plan Preparation and Presentation**” submitted by the students for the award of degree of B.Com. Honours is a bonafide record of work carried out under my guidance and supervision.

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Place: Raniganj

Date: 28.06.2022



SACT, Department of Commerce

Signature of the supervisor with designation and department

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# COMPETITIVE BRAND

## 1. LUX

It is a global brand developed by unilever. The range of product includes beauty Shops, Shower Gel, Bath activities, Hair Shampoos and Conditioners. LUX started as “**Sunlight Flakes**” laundry soap in **1899**. As of **2009**, LUX REVENUE was estimated at **1 billion** LUX is marked primarily in **Brazil, India, Thailand and South Africa.**

## USP

LUX stands for the promise of beauty and glamour as one of the most trusted personal care brands.

## TAGLINE

- Not just soap its skin care.
- Ab khubsurti sai dar kaisa.
- LUX brings out the Star in you.

## 2. DOVE

It is a personal care brand owned by **UNILEVER** originated in the **UNITED STATE**. The products are sold in more than **150 countries** and are offered for both woman, men and babies. Dove's logo is a Silhouette Profit of the brands Namesake Bird. **VINCENT LAMBERTI** was granted the original patents related to the manufacturing of the DOVE. In the **1950s**, while he worked for the **LEVER BROTHERS**.

- **USP**

DOVE provides deep moisturize for dry skin.

- **TAGLINE**

Beauty is for everyone.

# **MARKETING MIX**

The marketing mix refers to the set of actions or tactics that a company uses to promote its brand or product in the market.

The four steps make marketing mix:-

- **Price**
- **Product**
- **Promotion**
- **Place**

However, now a days marketing mix increasing includes several others Ps –Packaging, Positioning, People and even politics as vital mix elements.

## **↓ PRODUCT**

The product refers to the item actually being sold. The product must deliver a minimum level of performance otherwise even the best work on the other elements of the marketing mix want do anything good.

## **PRODUCT MIX**

The product mix refers to important decision related to the product such as quality of Product, Design of product, Packaging of product etc.



# OUR PRODUCT & ITS FEATURES

- **NAME** :-XIAPT
- **FEATURES** :-
  1. No chemical used.
  2. A quality product.
  3. Make in India.
  4. Easy to rub.
  5. Removes oil and dirt.
  6. Make your skin fresh.
  7. Prevent your skin from acne & pimple.
- **TAGLINE** :- Give your skin, the beauty edge.
- **RANGE** :- OIL : Rs15  
WATER : Rs10  
LYE : Rs25

- **PERMISSION & LISENCES :-** A part from normal business registration like, PAN, Bank A/c, GST, Labour, SSI. We should be particular about 'pollution clearance', registration under drug and 'cosmetic act'.
- **PORTANCE :-**
  1. There no chemical used.
  2. They are very easy to rub.
  3. They prevent your skin pro (UVRs).
  4. They do skin fresh.

- **PRICE**

Price is the value that will purchase a finite quantity, oil, water, lye or other measure of a good or service.

- **PRICE MIX**

It refers to important decisions related to fixing of a price of a commodity. These decisions can be related to price of competition, decision related to fixing cost, etc.

Factor affecting price mix are:

1. Pricing objectives.
2. Marketing methods used.
3. Customers demand and utility.
4. Government policies and legal rates.

## CHANNELS OF DISTRIBUTION OF OUR PRODUCT

- **Two level channel:-** This is most commonly used a channel of distribution where two intermediaries are adopted by firm to sell the product i.e. The wholesaler and retailers. The manufacture sells the goods in bulk to wholesaler, who sells in small lots to retailer who supply it to the reasons to select this channel:-

- It is very convient to distribute our product through this channel.

## **TRANSPORTATION :-**

It includes physical movement of goods from one place to another. It is necessary to move the product to the place where its provided for communication or use.

**They are mainly 4 modes:-**

- Roadways
- Railways
- Waterway
- Airway

## **WAREHOUSING :-**

Usually there is a time gap between the production and procurement of goods and their sale and use. In order to maintain stability in prices of product in the market there is a need for

proper storage of the products. The functions of storage is performed by different agencies, such as manufacture, wholesaler and retailer.

- **Warehousing of our product**

No. of warehouses -> 01

Location -> Near to market place

Owned -> Owned

## **PROMOTION**

It refers to the activities that are undertaken to communicate with the consumers and distribution channels to enhance the sales of the firm.

# COST PER UNIT ✂

Fixed Cost		Variable Cost	
Particulars	₹	Particulars	₹
Land and building	8,50,000	Salary	20,000
Machinery & equipments	3,75,000	Raw Materials	1,00,000
Pre-operative expenses	30,000	Utilities	25,000
<b>Total</b>	<b>12,55,000</b>	<b>Total</b>	<b>1,45,000</b>

Total cost  $\rightarrow 12,55,000 + 1,45,000$   
 $\rightarrow ₹ 14,00,000$

Total units to be produced / sold  $\rightarrow 70,000$

cost per unit  $\rightarrow \frac{\text{Total cost}}{\text{Total units produced}}$

$\rightarrow \frac{14,00,000}{70,000}$

$\rightarrow ₹ 20$

# SALES FORECAST

Xiapi

expect sales of  $\rightarrow ₹ 28,00,000$

cost of sales  $\rightarrow ₹ 20,00,000$

Gross profit  $\rightarrow ₹ 8,00,000$



## **SELLING PRICE :-**

Selling price is the price that a company charges for its products from its consumers. There are many price related factors that need to be considered before deciding the appropriate selling price.

- **Selling price of various products are as follows:-**

- Bathing soap – Rs40
- Washing soap – Rs50

## **START – UP COST :-**

Start-up costs are the costs associated with the implementation of a plan, project or business. Start-up typically represents the cost incurred prior to the realization of benefits from the business.

**Start-up cost is Rs14,00,000.**



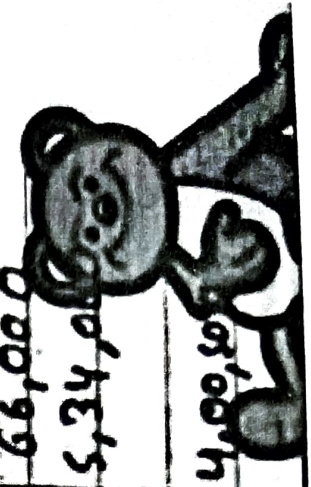
## STRATEGIES TO MEET START-UP

### COSTS :-

To meet the start-up cost. We have borrowed loan from **SBI BOOK OF Rs50,00,000** and remaining about amount from my parents and family. We have taken the full amount at loan due to uncertain and risk in future.

# PROFIT AND LOSS A/C

S.No.	Particulars	Amount. ₹	Amount (₹)
a.	Sales		20,00,000
b.	Cost of Sales		14,00,000
c.	Gross profit (a-b)		6,00,000
	Fixed expenses (contd)		
	Salaries	10,000	
	Utilities	10,000	
	Insurance	5,000	
	Transportation	6,000	
d.	Total fixed expenses (contd)		31,000
e.	Depreciation		35,000
f.	Total fixed expenses (d+e)		66,000
g.	Operating profit/loss (c-f)		5,34,000
h.	Taxes @ 25% on profit		1,33,500
i.	Net profit/loss (g-h)		4,00,500



# BREAK EVEN POINT ✂

Given that total fixed cost = ₹ 14,00,000

Products	Sales price/unit	Variable cost/unit	Sales mix %
Bathing soap	40	10	400
Washing soap	50	15	750

Step 1 :- Contribution Margin per unit.

Products	Sales price/unit	Variable cost/unit	Contribution Margin
Bathing soap	40	10	30
Washing soap	50	15	35

\* Contribution Margin = Sales price/unit - Variable cost/unit

Step 2 :- Calculation of weighted Average contribution Margin per unit of sales mix.

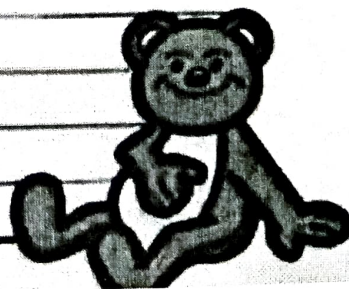
$$\begin{aligned} & \text{Contribution Margin (Bathing soap)} \times \text{sales mix} + \text{Contribution} \\ & \text{margin (Washing soap)} \times \text{sales mix} \\ & = \left( \frac{30 \times 400}{100} \right) + \left( \frac{35 \times 750}{100} \right) \end{aligned}$$

$$= 120 + 225 = 345$$

Step 3 :- Total unit of sales mix required for BEP

$$\begin{aligned} & \frac{\text{Total fixed cost}}{\text{Weighted average contribution}} \\ & = \frac{14,00,000}{345} \end{aligned}$$

$$= ₹ 4,058$$



Step 4 :- calculation of BEP in units (sales mix % x Total  
Total units of sales mix for BEP)

$$\text{Bathing soap} = \frac{400}{100} \times 40500 = ₹ 16,232$$

$$\text{Washing soap} = \frac{750}{100} \times 40500 = ₹ 30,435$$

Step 5 :- calculation of BEP in rupees (No. of units x sales price/unit)

$$\text{Bathing soap} = 16,232 \times 40 = ₹ 6,49,280$$

$$\text{Washing soap} = 30,435 \times 50 = ₹ 15,21,750$$

$$\text{Total} = ₹ 21,71,030$$

Thus,

$$\text{BEP} = ₹ 21,71,030$$

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