

CASE STUDY RESEARCH REPORT

TADIKA BONDA: MOTHERS' GREAT HELPERS

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UNIVERSITI UTARA MALAYSIA
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ABSTRAK

Kajian ini adalah berkaitan perniagaan taman asuhan yang dikendalikan oleh sekumpulan lepasan graduan university tempatan di Malaysia. Perniagaan tersebut adalah berasaskan persahabatan dan saling mempercayai sesama rakan dan mereka tidak mempunyai masalah yang besar sebagai pengurus dan pengajar taman asuhan tersebut. Dalam tempoh yang singkat perniagaan ini telah berkembang dan mempunyai empat cawangan. Disinilah timbul keperluan untuk mengukur pencapaian perniagaan mereka. Pelajar adalah diharapkan dapat menilai prestasi kewangan dan bukan kewangan perniagaan Tadika Bonda menggunakan ilmu dan pengetahuan yang dipelajari dari kelas-kelas asas perakaunan dan keusahawanan.

ABSTRACT

The case is about a start up kindergarten business handled by a group of young graduates from local universities in Malaysia. The business is based on friendship and trust and they face no real problems in carrying out their duties as managers and teachers for the children. In a short period of time, the business has grown and expanded to four branches. There is an urgent need for these young entrepreneurs to measure their business performance in order to stay valid and competitive. Students are expected to evaluate the financial and nonfinancial performance of Tadika Bonda using knowledge learned in basic accounting and entrepreneurship classes.

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1.0 INTRODUCTION

Tadika Bonda was first established as a tuition and nursery centre in 2003. Situated in the middle of Taman Kenanga, Tadika Bonda was easy for parents to locate. The centre was established by young women entrepreneurs, including a few who had graduated with bachelor's degrees in Business Administration and MBA from local universities. Rosmah, Sakinah, Suraya, Asma and Mazni started up the business with only RM2,500. In a year's time, Tadika Bonda opened up a new branch in another populated residential area, Taman Mawar Jaya, Jitra, Kedah.

From 2004, Tadika Bonda became a full-pledged kindergarten that provides kindergarten classes, transit services, Kelas Agama dan Fardhu Ain (KAFA), Iqra, and Al Quran memorising classes for children. Tadika Bonda was established to play a vital role in the development of a quality society that is based on firm Islamic values and identity in the face of current challenges. Parents from all walks of life, i.e. from medical specialists to cleaners, choose to send their children for education and care at Tadika Bonda.

Managers and teachers of Tadika Bonda were all excited with the current progress of the kindergarten. More and more parents have approached Tadika Bonda's teachers and managers on their intention to send their children to Tadika Bonda. Therefore it is critical for Puan Rosmah, the financial manager of Tadika Bonda to appropriately measure the financial performance of each branch for the purpose of planning and monitoring. Based on the financial evaluation, Puan Rosmah would be able to decide on whether it is viable for Tadika Bonda to open up a new branch to accommodate prospective children.

1.1 SCHOOL ENVIRONMENT

Tadika Bonda's primary mission is to provide holistic, quality and affordable education to all, irrespective of belief and colour. Though there are many other kindergartens, Tadika Bonda stands out for its ability to provide quality Islamic education at affordable rates. Further, its location in the residential areas within a safe environment also attracts more parents to send their kids. For some residential areas, hygienic aspects might be questionable, but the management of Tadika Bonda promised to ensure reasonable cleanliness as required in Islam.

Tadika Bonda operates every day from 7.00 a.m till 6.00 p.m except Fridays and Saturdays. The kindergarten classes are organised according to a range of children's ages. Overall, the child to teacher ratio is 20:1, which is relatively normal to most kindergartens in Malaysia. However, under Section 5 and Schedule I of Akta Taman Asuhan Kanak-Kanak 1984 (the Kindergarten Act 1984), the child to caregiver ratio is 5:1 for the age of 3 years old and below, and 10:1 for 3-4 years old. Children between 4-10 years old are bound by Section 4 Akta Pusat Jagaan 1993 (The Care Centre Act 1993) and Schedule II Peraturan-Peraturan Pusat Jagaan 1994 (Rules for Care Centre 1994). The child to caregiver ratio for this age category is 18:1.

1.2 GROWTH

Good economic conditions, growing population and increased awareness among parents, have amplified the demand for quality education and care centres for children. Being talented, educated and caring are essential qualities of the teachers at Tadika Bonda. These traits have largely attracted the attention of the children as well as their experienced parents. Children feel cared for and parents are reassured knowing that their children are safe and sound. No wonder in just another one year, Tadika Bonda in Taman Mawar Jaya was booked to full capacity. With more than 75 children enrolling in the branch, there was not enough space for everybody and sometimes it appeared like a busy market. It was quite hard for the children to concentrate and it was difficult too for the teachers to control the situation. The teachers believed that they need to open up another branch. The management felt that the following year, year 2005, would be a prime time to consider expanding.

1.3 NEW MANAGEMENT

In 2005, the management of Tadika Bonda expanded its business. The management believed that they could provide quality education and care to many more children. They felt obliged to serve the community. With a personal loan of RM10,000, Tadika Bonda opened up new kindergartens: one is located in Taman Cempaka, Alor Setar, and another in Taman Tanjung, Jitra.

As the business expanded, there are many chores and tasks that need to be addressed. The management believed that they needed a full-time leader who could help manage their business well. In 2008, Encik Mokhtar Ali was appointed as their first general manager. They appointed branch managers for all of the branches. The organisation chart for Tadika Bonda is included in Appendix I.

1.4 STAFF WORKLOAD

As a new general manager, Encik Mokhtar is responsible for the successful operation of all branches of Tadika Bonda. Encik Mokhtar is the husband of Puan Mazni Manaf who is also the branch manager of Tadika Bonda – Taman Mawar Jaya. At 6.45 in the morning, Encik Mokhtar will start up his second-hand, 2002 silver Toyota van to fetch school children from nearby residential areas to the nearby schools. This is another extended service that Tadika Bonda provided for the parents. Later, Encik Mokhtar will fetch these children again and send them to

Tadika Bonda – Taman Tanjung branch for KAFA, Iqra, or Quran memorising classes. These children usually stay at the tadika until their parents return from offices, which may extend beyond normal office hours.

The Tadika also organises other classes such as mental arithmetic (Sempua) and martial arts classes (Taekwondo) for those interested. These classes are handled by certified teachers and are conducted only on weekends. All fees for these services are paid directly to relevant teachers conducting the classes. A minimal monthly fee of RM50 per class is charged for rental of the tadika's premises.

All the branch managers are responsible for the daily operations of their respective kindergartens. Additionally, they also teach the children. They teach reading, writing and arithmetic as the foundations to learning. They focus on Bahasa Malaysia, the main medium of instruction, which is also the National Language of the country. Arabic Language is also taught to nurture the love of Al Quran language and the language used in Allah's Paradise. English Language as the most important language of the world is also emphasised upon in the curriculum. Using the collaborative approach to encourage collective learning through the spirit of brotherhood (ukhuwah) and teamwork (jamaah), children are exposed to arts and crafts classes and physical education activities. Tadika Bonda employs several teaching assistants to help teachers conduct classes and prepare meals.

It is the teachers' motivation to love and care for these children, to instill in each and every one of them strong faith and love for Allah, to inspire them to exemplify the Prophet Muhammad SAW as the best teacher of mankind and to ensure these children are not Quran-illiterate. These children are taught to love performing the daily solat (prayer) as this is the mainstay for every Muslim. The verses of Al-Quran are repeated daily so that they are ingrained in the children's hearts and minds. Above all, it is very important to show these children the concept of ad Deen, that is, Islam as a way of life. Lessons are thought gradually, so that these children can absorb them willingly according to their own pace.

1.5 STAFF TRAINING

Staff training is rather limited. Given the staff workload coupled with expensive courses, it is understandable that Tadika Bonda could not provide much staff training. Once in a while, Tadika Bonda in collaboration with non-governmental organisations will arrange and organise courses for the staff and the public. For example, in May 2010, Tadika Bonda together with a local non-governmental organisation (Semangat Kejiranan) organised a one-day seminar for parents, teachers, and interested participants to discuss issues towards developing virtuous and bright children according to Sunnah (Rasulullah SAW guidance) and Science. In order to stay focused, Tadika Bonda provides in-house staff training. Usually, the training is conducted by the senior staff or a religious leader.

1.6 STAFF TURNOVER

Only the Tadika Bonda's managers are permanent teachers. The other teachers are not permanent. Usually these non-permanent teachers have qualified credentials but are waiting for other more secured jobs. They are working at Tadika Bonda to gain some experience and

income. Alas, nothing much can be done as Tadika Bonda could only offer them low remuneration package which is below a government servant's salary, with small bonuses and certainly no glamour. Income that is just enough to get by. Therefore, it is quite often that Tadika Bonda will have some problems replacing the teachers especially in late June every year. For young and motivated teachers, this is usually the time that they will leave Tadika Bonda for a better offer or to further their studies elsewhere. Nevertheless, staff turnover is not a real headache. Often, Encik Mokhtar and the other managers are quick to respond to staff shortage.

1.7 FINANCIAL PERFORMANCE

What really is a problem is to determine the performance of each Tadika Bonda branch. As Puan Rosmah puts it, "How do we evaluate ourselves, financially? None of the managers have a degree in accounting or finance. I'm trying to help Tadika Bonda in whatever capacity that I could. But I'm not an accounting or a finance graduate". Often, they will get some help from their family or friends on issues concerning finance.

As mentioned earlier, Tadika Bonda was established to provide quality education and care for children at affordable rates. It is hoped that with these services, Tadika Bonda could help nurture pious, well-mannered, bright, and cheerful children. It is Tadika Bonda's aspiration to provide services that parents can rely on. Thus, financial reward is only a secondary issue to these managers.

Nevertheless, in today's rigorous environment, money matters. Understanding the importance of managing the financial matters correctly may help a business to plan for better business strategies and opportunities. The board of managers which consists of the founders and managers has expressed its concerns over the performance of Tadika Bonda – Taman Cempaka branch. For two consecutive years, the financial performance was under par. The board is thinking about closing the branch to save costs. On the other hand, the existence of Tadika Bonda in Taman Cempaka is vital. It provides employment for the staff and services to the community. This branch is located in Taman Cempaka residential area where two other kindergartens are located.

As the financial manager, Puan Rosmah believes that it is crucial to examine the performance of each branch for planning and monitoring purposes. She has provided relevant information sufficient to analyse the performance of each branch (Please refer to Appendix II). Your team has agreed to help Puan Rosmah in preparing the analysis.

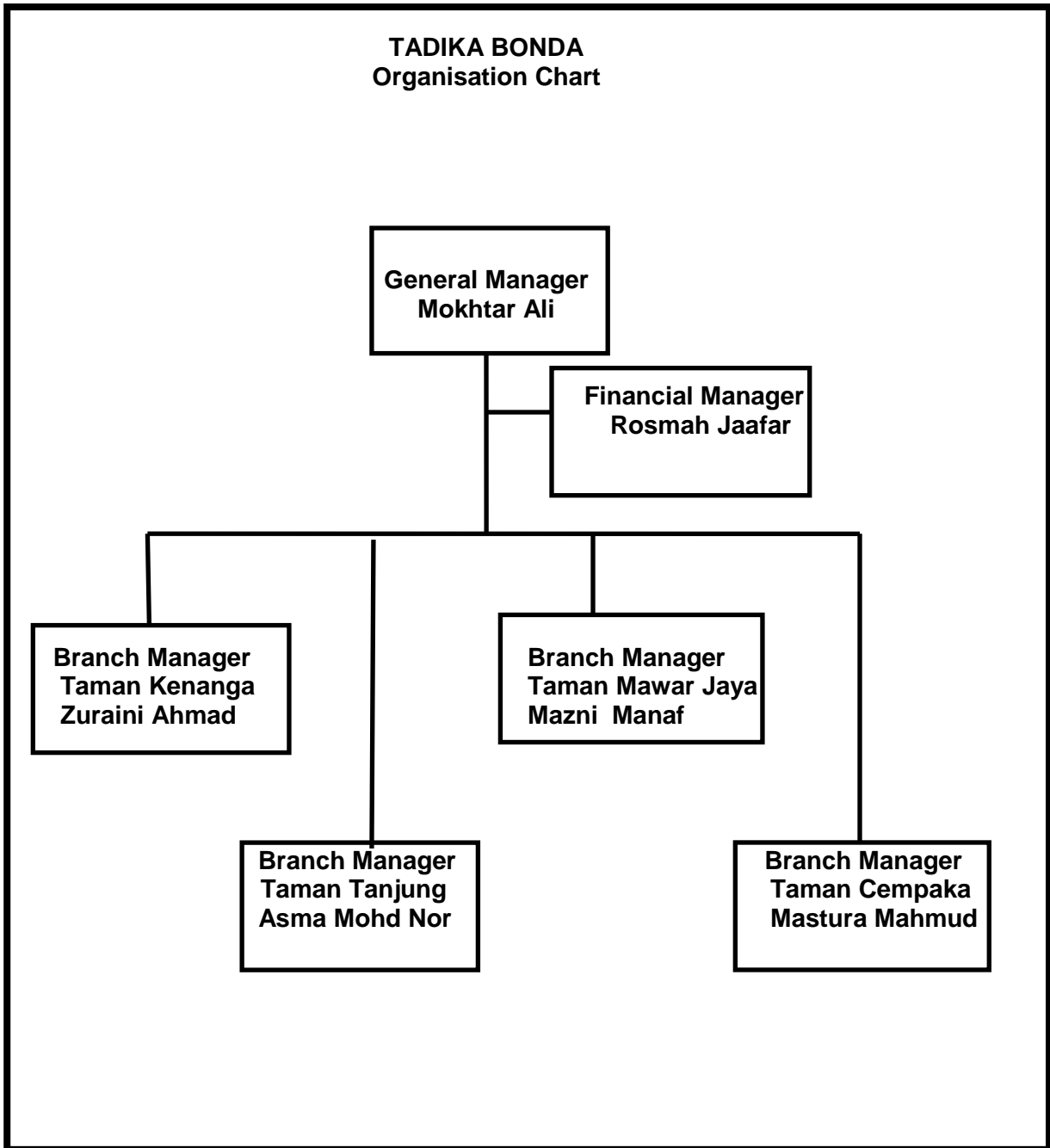
1.8 OTHER ACTIVITIES

The months of January to November are normal months for Tadika Bonda. Income generated is rather stable during these first eleven months (January to November). Income generated during January is usually higher than other months because all annual fees are collected in January. However, December is the holiday month in Malaysia. Like all school children, Tadika Bonda's children will be on holidays too. They do not go to school and spend most of their time at home. Only nursery services would be available during the month of December.

For children whose parents both work, taking care of children during school holidays poses a great challenge. Finding a nanny or “bibik” is a daunting task nowadays. Beginning 2009, Tadika Bonda took the initiative to arrange programmes or activities during school holidays. These activities are carried out to ensure continuous guidance and to manage support groups for young children. Through these activities and programmes, children are exposed to activities that will stimulate their physical growth, nurture their mind and soul, and establish healthy peer groups and friendship according to Al’Quran and Hadith. Through these years, Tadika Bonda managed to conduct several programmes including Solat Camp (Kem Solat), Young Da’i (Pendakwah Muda), Nazim club for young leaders, Love Yourself programme, and field trips. These programmes proved to be very successful and achieved the targeted objectives.

The following pages include figure 1: the organization chart for Tadika Bonda and relevant financial information related to the operation of Tadika Bonda for the year 2010.

Figure 1: Organization chart of Tadika Bonda



2.0 Financial data

Financial data for Tadika Bonda is provided according to the following groups:

- 2.1 Services provided.
- 2.2 Fees for services.
- 2.3 Other incomes.
- 2.4 Employee information.
- 2.5 Expenses.
- 2.6 Assets value.
- 2.7 Information on partnership.
- 2.8 Other information

2.1 Services provided for each branch in 2010 are as follows:

SERVICES PROVIDED:	Cempaka Branch	Mawar Jaya Branch	Tanjung Branch	Kenanga Branch
i. Total number of registered students for year 2010	71	149	120	44
ii. Number for students enrolled in TADIKA – 6 years old	25	44	33	12
– 5 years old	11	8	5	2
– 4 years old	0	2	2	0
TADIKA - boys	16	24	18	6
- girls	20	30	22	8
iii. Number for students enrolled in KAFKA classes	14	40	26	24
iv. Number of students enrolled in after class DAY CARE				
-up to 3pm	11	25	18	4
-up to 5pm	9	19	4	1
v. Van services	0	8	10	0
vi. Number for students enrolled for nursery				
-up to 1 pm	0	1	0	0
-up to 3 pm	1	0	1	0
-up to 5 pm	0	2	1	1
vii. Other services:				
Sempua classes	0	8	10	0
Taekwondo	0	0	20	0

2.2 List of fees for services provided for normal months (Jan-Nov) 2010:

Annual fees per child:	RM	Monthly fees per child:	RM
Registration	30	TADIKA	100
Sports	70	KAFA	30
Selling price for a girl's uniform	30	DAY CARE up to 3 pm up to 5 pm	40 70
Selling price for a boy's uniform	30	TRANSIT (after school)	50
Stationeries (inclusive of assessment and reports)	80	NURSERY up to 1 pm up to 3 pm up to 5 pm	100 140 170
Books according to age - 4 years 5 years 6 years	30 40 45	Other fees charged :	
Selling price -sports' blouse/ t-shirt -for a girl -for a boy	20 15		Rent charged for Sempua class Rent charged for Taekwondo class Van fee charged for a student
Other annual fees:			
Field trip –optional. (Half of the TADIKA's students participate)	16		
Convocation (for all 6 th year kids-TADIKA)	20		
Ihtifal (end of the year award ceremony-all children enrolled in TADIKA will participate)	35		

2.3 Other income received for December 2010 only:

Programmes	Cempaka Branch (RM)	Mawar Jaya Branch (RM)	Tanjung Branch (RM)	Kenanga Branch (RM)
Solat Camp - 2 days	200	200		
Young Da'i - 3days		600		
Nazim Club - 4 days		300	480	
Love Yourself -1 day	250		300	200

2.4 Employees for each branch

Salaries for employees are paid equally through the year 2010.

EMPLOYEE:	Cempaka Branch	Mawar Jaya Branch	Tanjung Branch	Kenanga Branch
Total number of managers	1	1	1	1
Total number of teachers	1	2	2	0
Total number of teaching assistants	0	1	1	0
Total number of cooks	1	1	1	1

Monthly salary (RM)	Cempaka Branch	Mawar Jaya Branch	Tanjung Branch	Kenanga Branch
Manager	834	1680	900	834
Teacher 1	740	712	672	-
Teacher 2	0	672	668	-
Teaching assistant	0	500	550	-
Cook	668	675	668	560

The monthly salaries for employees of the headquarters are as follows:

General Manager RM1,600
Financial manager RM1,000

2.5 Monthly expenses for each branch in 2010 are as follows:

Monthly expenses (RM)	Cempaka Branch		Mawar Jaya Branch		Tanjung Branch		Kenanga Branch	
	Jan-Nov	Dec	Jan-Nov	Dec	Jan-Nov	Dec	Jan-Nov	Dec
Rent	800	800	550	550	900	900	500	500
Electricity bill	180	75	260	150	220	130	80	70
Water bill	40	40	90	80	73	50	56	30
Telephone bill	44	44	20	20	20	20	17	17
Other bills:								
Groceries	320	100	540	320	396	290	201	100
Supplies	147	50	200	200	190	190	97	65
Transport	0	0	60	0	60	0	0	0
Miscellaneous	80	50	100	60	100	100	80	50

2.6 Estimated value of assets at 31 December 2010

Assets:		Cempaka Branch (RM)	Mawar Jaya Branch (RM)	Tanjung Branch (RM)	Kenanga Branch (RM)
Van		-	-	14,000	-
Furniture and Fittings	TV	350	350	350	400
	Video players	99	109	100	100
	Playground apparatus	2,000	2,000	2,000	2,000
Office Equipment	Racks	400	200	200	491
	Chairs	150	70	223	120
	Tables	196	88	120	130
Classroom Equipment	White board	200	150	150	440
	Racks	144	80	80	400
	Chairs	186	186	165	180
	Tables	218	327	272	309
Kitchen Equipment	Fridge	460	990	840	800
	Stove top	50	50	50	50
	Kitchen utensils	677	550	470	500

Supplies	Toto mattresses	70	110	70	50
	Pillows	150	170	160	80
	Stationaries	450	420	450	450
Cash		200	150	100	200
	Liabilities:			Non-current	Current
	Loan 1			10,000	2,500
	Loan 2 (at 31 Dec 2010)			9,800	
	Monthly payment for loan 1			500	150
	Loan balance at 31 Dec 2010			4,000+9,800	700

2.7 Information on partnership:

- a) Capital balances for partners in each branch of Tadika Bonda as at 1 Jan 2010 are:

Names of partners:	Capital investment RM
Sakinah	2000
Rosmah	1000
Mazni	1000
Asma	1000
Suraya	1000

- b) There are no interests charged or received for capital withdrawal and investment by partners.
- c) The partnership agreed to provide annual zakat of 2.5 percent of net income before distribution to partners.
- d) The board of managers decided to give bonus for all employees. The rate for year 2010 bonus is 1% of total net income (all branches combined) before distribution to partners. All bonuses are paid on 31 December 2010.
- e) The partners also agreed to give charity of RM 25 per month/per branch to an NGO.

2.8 Other information

- a) Beginning January 2010, the managers agreed to buy a second-hand van worth RM20,000 with a personal loan of RM10,000 from a friend. The monthly installment is RM500. This cost is absorbed as a short term liability for Tanjung branch. This is an Islamic personal loan with no interest charges. Annual depreciation for the van is 30 percent of its cost.
- b) Tanjung branch owes a non-interest bearing personal loan from a friend amounting to RM9,800 at December 2010.
- c) Total amount due to a friend for Kenanga branch is RM700 to be paid in February 2011.
- d) Assume beginning total assets for Tadika Bonda is RM24,500.
- e) The cost of purchasing uniforms, sport's T-shirt and dress, books and stationeries are as follows:

Items	Cempaka Branch	Mawar Jaya Branch	Tanjung Branch	Kenanga Branch
Purchase of uniform and T-shirt	RM1,116	RM1,674	RM1,240	RM 434
Purchase of books and stationeries	RM4,248	RM6,372	RM 4,720	RM1,652

- f) Miscellaneous expenses include the cost of conducting graduation ceremony (ihtifal) and sports activities.

TEACHING NOTES FOR ACCOUNTING CLASSES

Tadika Bonda: Mothers' Great Helpers

By

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Synopsis

The case is about a start up kindergarten business handled by a group of young graduates from local universities in Malaysia. The business is based on friendship and trust and they face no real problems in carrying out their duties as managers and teachers for the children.

In a short period of time, the business has grown and expanded to four branches. There is an urgent need for these young entrepreneurs to measure their business performance in order to stay valid and competitive.

Learning Outcomes

Upon completion of the first level accounting class, students should be able to

- a) Identify (comprehension) good entrepreneurship values as presented in the case.

Students may refer to other resources too.

- b) Prepare (application) basic financial statements for Tadika Bonda

- c) Evaluate (evaluation) the financial performance of Tadika Bonda using basic ratio analysis, and
- d) Give recommendations (synthesis) on the financial and non-financial performance of Tadika Bonda.

Target group

This case is suitable for all students that study basic accounting course and other relevant business courses.

Recommended Questions

- a) Prepare a statement of comprehensive income and a statement of financial position for Tadika Bonda in accordance with Malaysian Accounting Standard Board No. 1 (MASB 1) as prescribed for private entities.
- b) Prepare a profit and loss appropriation for the partners.
- c) Conduct relevant financial statement analysis for Tadika Bonda for the year ended 31 December 2010. Based on your analysis, evaluate the performance of Tadika Bonda using the following financial ratios:
 - i. current ratio;
 - ii. acid-test ratio;
 - iii. total asset turnover;
 - iv. debt ratio;
 - v. equity ratio;
 - vi. profit margin and;

- vii. return to total assets.
- d) Identify good Muslim entrepreneurship characteristics in a service-related business environment.
- e) Provide recommendations on how to improve the financial and non-financial performance of Tadika Bonda.
- f) Determine whether Tadika Bonda is able to provide bonuses for its employees for the year 2010.
- g) Evaluate whether it is appropriate for Tadika Bonda to add another branch.

Case Leading Strategy

- a) This is a group assignment. Each group should not have more than five (5) members.
- b) It is recommended that this case be discussed over three-class periods.
- c) Distribute the case to students a week in advance before it is discussed in class.
- d) Library research on the good Muslim entrepreneurship characteristics is encouraged.

Suggested Answers:

a) Statement of Comprehensive Income for Tadika Bonda

Tadika Bonda Statement of Comprehensive Income for the year ended 31 December 2010		
REVENUES		
Total annual fees	53,610.00	
Total monthly fees	290,210.00	
Total December fees	2,530.00	
Total fees		346,350.00
COST OF GOODS SOLD		
Cost of goods sold -uniform and T-shirt	4,464.00	
Cost of goods sold -books and stationaries	16,992.00	
Total Cost of Goods Sold		21,456.00
GROSS PROFIT		324,894.00
OPERATING EXPENSES		
Salaries expenses	167,196.00	
Rent	33,000.00	
Water	3,049.00	
Electricity	8,565.00	
Telephone	1,212.00	
Groceries	16,837.00	
Supplies	7,479.00	
Transport	1,320.00	
Miscellaneous	4,310.00	
Depreciation-Van	6,000.00	
Charity donation	1,200.00	
Total operating expenses		250,168.00
Profit before zakat		74,726.00
Zakat 2.5%		1,868.15
Profit for the year before bonus		72,857.85
Bonus for the year		728.58
Profit after bonus		72,129.27
Appropriation to each partner (Equal appropriation = 72129.27 / 5)		14,425.85

Statement of Financial Position

Tadika Bonda					
Statement of Financial Position					
as at 31 December 2010					
	CEMPAKA	MAWAR JAYA	TANJUNG	KENANGA	TOTAL
Assets					
Non Current Assets:					
Van	0	0	14,000	0	14,000
Furniture and Fittings	2,449	2,459	2,450	2,500	9,858
Office Equipments	746	358	543	741	2,388
Classroom Equipments	748	743	667	1329	3,487
Daycare Equipments	220	280	230	130	860
Kitchen Equipments	1,187	1,590	1360	1,350	5,487
Total Non Current Assets	5,350	5,430	19,250	6,050	36,080
Current Assets:					
Supplies	450	420	450	450	1,770
Cash	200	150	100	200	650
Total current Assets	650	570	550	650	2,420
TOTAL ASSETS	6,000	6,000	19,800	6,700	38,500
Liabilities and Equities					
Equities:					0
Capital					
Sakinah	2,000	2,000	2,000	2,000	8,000
Rosmah	1,000	1,000	1,000	1,000	4,000
Mazni	1,000	1,000	1,000	1,000	4,000
Asma	1,000	1,000	1,000	1,000	4,000
Suraya	1,000	1,000	1,000	1,000	4,000
Total equities	6,000	6,000	6,000	6,000	24,000
Liabilities					
Current Liability				700	700
Long term loan			13800		13800
Total Liabilities	0	0	13800	700	14500
TOTAL LIABILITIES AND EQUITIES	6,000	6,000	19,800	6,700	38,500

b) Statement of Appropriation of Profit and Loss

**Tadika Bonda
Profit and Loss Appropriation
for the Year Ended 31 December 2010**

Profit for the period as per I/S		RM 72,129.27
Current accounts – share of profit		
Sakinah	14,425.85	
Rosmah	14,425.85	
Mazni	14,425.85	
Asma	14,425.85	
Suraya	14,425.85	
		72,129.27

Partner's Capital Account

Sakinah

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Ending balance		8,000		Opening balance		8,000
			8,000				8,000

Rosmah

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Ending balance		4,000		Opening balance		4,000
			4,000				4,000

Mazni

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Ending balance		4,000		Opening balance		4,000
			4,000				4,000

Asma

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Ending balance		4,000		Opening balance		4,000
			4,000				4,000

Suraya

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Ending balance		4,000		Opening balance		4,000
			4,000				4,000

Partner's Current Account

Sakinah

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Drawings		15,700		Opening balance		0
					Bonus		0
					Profit		14,425.85
					Ending balance		0

Rosmah

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Drawings		15,747		Opening balance		0
					Salary		12,000
					Bonus		42.86
					Profit		14,425.85
					Ending balance		0

Mazni

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Drawings		15,747		Opening balance		0
					Salary		8,544
					Bonus		42.86
					Profit		15,700
					Ending balance		0

Asma

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Drawings		15,747		Opening balance		0
					Salary		8,064
					Bonus		42.86
					Profit		14,425.85
					Ending balance		0

Suraya

Date	Description	Ref	Amount	Date	Description	Ref	Amount
	Drawings		15,700		Opening balance		0
					Bonus		0
					Profit		14,425.85
					Ending balance		0

c) Ratio analysis for Tadika Bonda

$$1. \text{ Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}} = \frac{2,420}{700} = 3.46 : 1$$

This ratio measures the short-term debt-paying ability of the company.

$$2. \text{ Acid-Test Ratio} = \frac{\text{Quick Assets}}{\text{Current Liabilities}} = \frac{2,420}{700} = 3.46:1$$

Quick assets are Cash, Short-Term Investments, and Current Receivables. This ratio is like the current ratio but excludes current assets such as inventories and prepaid expenses that may be difficult to quickly convert into cash.

$$3. \text{ Total Asset Turnover} = \frac{\text{Net Sales}}{\text{Average Total Assets}} = \frac{346,350}{(24,500+38,500)/2} = 11 \text{ times}$$

This ratio measures the efficiency of assets in producing sales.

$$4. \text{ Debt Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}} = \frac{14,500}{38,500} = 37.66$$

This ratio measures what portion of a company's assets are contributed by creditors.

$$5. \text{ Equity Ratio} = \frac{\text{Total Equity}}{\text{Total Assets}} = \frac{24,000}{38,500} = 62.34\%$$

This ratio measures what portions of a company's assets are contributed by owners.

$$6. \text{ Profit Margin} = \frac{\text{Profit for the period}}{\text{Net Sales}} = \frac{72,129.27}{346,350} = 20.8\%$$

This ratio describes a company's ability to earn a net income from sales.

$$7. \text{ Return on Total Assets} = \frac{\text{Profit for the period}}{\text{Average Total Asset}} = \frac{72,129.27}{(24,500+38,500)/2} = 229\%$$

This ratio is generally considered the best overall measure of a company's profitability.

d) List of good Muslim entrepreneurship characteristics include:

- i. honest
- ii. ability to manage
- iii. highly motivated
- iv. trust worthy and responsible
- v. self-confidence
- vi. creative
- vii. hard working

e) Suggestions to improve Tadika Bonda may include

Increase promotion campaign;
Improve training - check out free training provided by the government and;
other relevant suggestions.

TEACHING NOTES: FOR ENTREPRENEURSHIP CLASSES

Tadika Bonda: Mothers' Great Helpers

By

ROHAIDA ABDUL LATIF, PhD, CFP
ROBIAH ABU BAKAR
A.P. SAMIHAH SAAD @ ISMAIL C.A (M), CPA (Aus.)
NORITA DERAMAN

UUM COB

SYNOPSIS

The case is about a start up kindergarten business handled by a group of young graduates from local universities in Malaysia. The business is based on friendship and trust and they face no real problems in carrying out their duties as managers and teachers for the children.

In short period of time, the business has grown and expanded to four branches. There is an urgent need for these young entrepreneurs to measure their business performance in order to stay valid and competitive.

OBJECTIVE

1. To familiarise students with SWOT Analysis and Boston Consulting Group (BCG) model.
2. To provide opportunities for students to review and apply basic financial statement analysis tools to evaluate firm's financial performance.
3. To enable the students to calculate and interpret basic financial ratio in business organisation.
4. To expose students to basic Muslim's entrepreneurship and business environment in Malaysia.

TARGET GROUP

1. Undergraduate students who study basic accounting course and entrepreneurship.
2. Owner of the care centre and managers in this business.

CASE LEADING STRATEGY

1. Prerequisite for the case is basic financial accounting.
2. The case should be distributed to the students three days before the class starts.
3. The class will be divided into groups comprising four to five persons per group.
4. Total time required : Approximately 1 ½ hours;
 - Small group discussion : 30 minutes
 - Presentation by each group : 40 minutes (10minutes x 4 groups)
 - Class discussion and summary : 20 minutes
5. The income statement should be prepared in Microsoft Office Excel spreadsheet.
 [Hint: prepare the monthly income statement according to branches. Prepare separate monthly income statement for the month of January, other normal months (Feb-Nov) and the month of December. Then sum all the months' income and expenses for the income statement for the year. Repeat these operations for the rest of the branches]. For example:

	Kenanga Branch				
	Calculation	Jan	Feb-Nov	Dec	Total
Revenues	RM XXX x XX				

SUGGESTED QUESTIONS

1. Analyse the company's position with regard to the SWOT Analysis.
2. Prepare a Statement of Comprehensive Income and Statement of Financial Position (balance sheet) for Tadika Bonda.
3. Calculate net profit margin for each of the branch, and compare the performance of difference branches using BCG Matrix developed by Boston Consulting Group. Do you think Tadika Bonda should consider closing any branch which is not making profit? Explain.
4. Calculate current ratio; total assets turnover; debt ratio; equity ratio; profit margin and return on total assets for Tadika Bonda.
5. Explain three entrepreneur characteristics from Islamic perspective which you can derive from this case. You are advised to refer to various resources.

SUGGESTED ANSWERS AND ANALYSIS

QUESTION 1

STRENGTH	WEAKNESSES
One stop centre-full pledge kindergarten Good reputation in child care centre Management staff committed and loyal Trustworthy employees Curriculum guided by Islamic education Attractive monthly fees	High child to teacher ratio Limited staff training High staff turnover Low remuneration package No segregation of duties between administrative staff and teachers Lack of promotion
OPPORTUNITIES	THREATS
Growing child care market Increasing populated residential area	Stiff competition from other child care centre. Increasing cost of living

Students may come up with other elements of strength, weaknesses, opportunities and threat which are relevant.

QUESTION 2

Statement of Comprehensive Income

Tadika Bonda		
Statement of Comprehensive Income		
for the year ended 31 December 2010		
REVENUES		
Total annual fees	53,610.00	
Total monthly fees	290,210.00	
Total December fees	<u>2,530.00</u>	
Total fees		346,350.00
COST OF GOODS SOLD		
Cost of goods sold -uniform and T-shirt	4,464.00	
Cost of goods sold -books and stationaries	16,992.00	
Total Cost of Goods Sold		<u>21,456.00</u>
GROSS PROFIT		324,894.00
OPERATING EXPENSES		
Salaries expenses	167,196.00	
Rent	33,000.00	
Water	3,049.00	
Electricity	8,565.00	
Telephone	1,212.00	
Groceries	16,837.00	
Supplies	7,479.00	
Transport	1,320.00	
Miscellaneous	4,310.00	
Depreciation-Van	6,000.00	
Charity donation	<u>1,200.00</u>	
Total operating expenses		<u>250,168.00</u>
Profit before zakat		74,726.00
Zakat 2.5%		<u>1,868.15</u>
Profit for the year before bonus		72,857.85
Bonus for the year		<u>728.58</u>
Profit after bonus		<u>72,129.27</u>
Appropriation to each partner (Equal appropriation = 72129.27 / 5)		14,425.85

a) Statement of Financial Position

Tadika Bonda					
Statement of Financial Position					
as at 31 December 2010					
	CEMPAKA	MAWAR JAYA	TANJUNG	KENANGA	TOTAL
Assets					
Non Current Assets:					
Van	0	0	14000	0	14000
Furniture and Fittings	2449	2459	2450	2500	9858
Office Equipments Classroom Equipments	746	358	543	741	2388
Daycare Equipments	748	743	667	1329	3487
Kitchen Equipments	220	280	230	130	860
	1187	1590	1360	1350	5487
Total Non Current Assets	5350	5430	19250	6050	36080
Current Assets:					
Supplies	450	420	450	450	1770
Cash	200	150	100	200	650
Total current Assets	650	570	550	650	2420
TOTAL ASSETS	6000	6000	19800	6700	38500
Liabilities and Equities					
Equities:					
Capital					0
Sakinah	2,000	2,000	2,000	2,000	8,000
Rosmah	1,000	1,000	1,000	1,000	4,000
Mazni	1,000	1,000	1,000	1,000	4,000
Asma	1,000	1,000	1,000	1,000	4,000
Suraya	1,000	1,000	1,000	1,000	4,000
Total equities	6,000	6,000	6,000	6,000	24,000
Liabilities					
Current Liability				700	700
Long term loan			13800		13800
Total Liabilities	0	0	13800	700	14500
TOTAL LIABILITIES AND EQUITIES	6,000	6,000	19,800	6,700	38,500

QUESTIONS 3

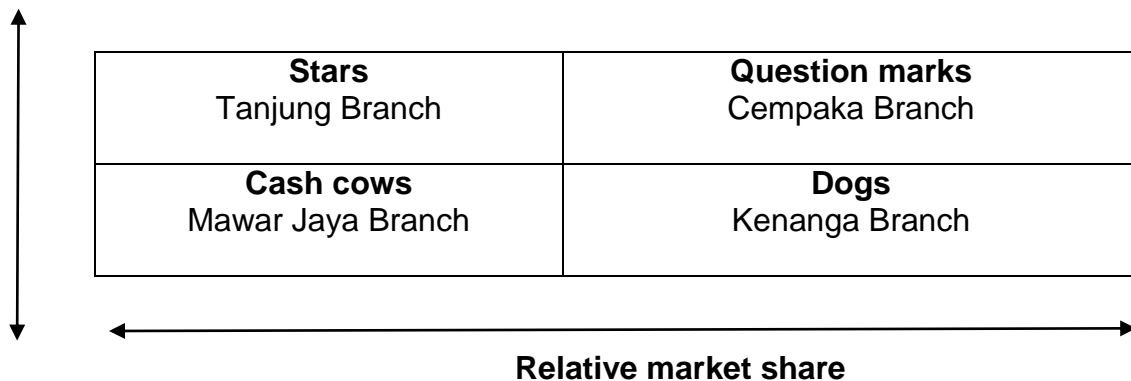
$$\text{Net profit margin} = \frac{\text{Net profit}}{\text{Sales}}$$

$$\text{Cempaka Branch} = \frac{11160.83}{65331.00} = 0.17 (17\%)$$

$$\text{Mawar Jaya Branch} = \frac{45343.35}{126964.00} = 0.36 (36\%)$$

$$\text{Tanjung Branch} = \frac{22500.00}{101325.00} = 0.28 (28\%)$$

$$\text{Kenanga Branch} = \frac{(5727.33)}{31274.00} = -0.18 (-18\%)$$



Students can justify to close or not to close the branch by giving arguments on financial and non financial considerations.

QUESTION 4

$$\text{Current ratio} = \frac{\text{Current assets}}{\text{Current liabilities}} = \frac{2420}{700} = 3.46 : 1$$

$$\text{Total assets turnover ratio} = \frac{\text{Net Sales}}{\text{Average total assets}} = \frac{346,350}{(24500+38500)/2} = 11 \text{ times}$$

$$\text{Debt ratio} = \frac{\text{Total debt}}{\text{Total assets}} = \frac{14500}{38500} = 0.377 = 37.7\%$$

$$\text{Debt – equity ratio} = \frac{\text{Total debt}}{\text{Total equity}} = \frac{24000}{38500} = 62.34\%$$

$$\text{Profit margin} = \frac{\text{Net profit}}{\text{Sales}} = \frac{72,129.27}{346,350} = 20.83\%$$

$$\text{Return on assets (ROA)} = \frac{\text{Net profit}}{\text{Total asset}} = \frac{72,129.27}{(24500+38500)/2} = 229\%$$

QUESTION 5

- a. honesty
- b. ability to manage
- c. motivated
- d. responsible
- e. self confidence
- f. hardworking
- g. creative
- h. diligence

APPENDIX

TADIKA BONDA

Tadika Bonda -Cempaka
Statement of Comprehensive Income
for the year ended 31 December 2010

	CEMPAKA						
			January	Normal month	Jan-Nov	December	Jan-Dec
Revenues:	RM		RM	RM	RM	RM	
Annual fees	Fees	Child					
Registration	30.00	71.00	2,130.00	-	2,130.00	-	2,130.00
Sports fees	70.00	36.00	2,520.00	-	2,520.00	-	2,520.00
Uniform: - girl & boy	30.00	36.00	1,080.00	-	1,080.00	-	1,080.00
Sports blouse /T-shirt:				-	-	-	-
for boys	15.00	16.00	240.00	-	240.00	-	240.00
for girls	20.00	20.00	400.00	-	400.00	-	400.00
Stationeries- Tadika	80.00	36.00	2,880.00	-	2,880.00	-	2,880.00
Books:				-	-	-	-
6 year	45.00	25.00	1,125.00	-	1,125.00	-	1,125.00
5 year	40.00	11.00	440.00	-	440.00	-	440.00
4 year	30.00	-	-	-	-	-	-
Purchase of uniform and T-shirt			(1,116.00)		(1,116.00)		(1,116.00)
Purchase of books and stationaries			(4,248.00)		(4,248.00)		(4,248.00)
Other annual fees:				-	-	-	-
Convocation -6 years	20.00	25.00	500.00	-	500.00	-	500.00
Ihtifal-TADIKA	35.00	36.00	1,260.00	-	1,260.00	-	1,260.00
					-	-	-
TOTAL ANNUAL FEES			7,211.00	-	7,211.00	-	7,211.00
Monthly fees							
TADIKA	100.00	36.00	3,600.00	3,600.00	39,600.00	-	39,600.00
KAFA	30.00	14.00	420.00	420.00	4,620.00	-	4,620.00
DAY CARE:				-			-
up to 3 pm	40.00	11.00	440.00	440.00	4,840.00	-	4,840.00

TADIKA BONDA

Tadika Bonda -Cempaka
Statement of Comprehensive Income
for the year ended 31 December 2010

	CEMPAKA						
			January	Normal month	Jan-Nov	December	Jan-Dec
Revenues:	RM		RM	RM	RM	RM	
Annual fees	Fees	Child					
up to 5 pm	70.00	9.00	630.00	630.00	6,930.00	-	6,930.00
NURSERY:							
up to 1 noon	100.00	-	-	-	-	-	-
up to 3 pm	140.00	1.00	140.00	140.00	1,540.00	140.00	1,680.00
up to 5 pm	170.00	-	-	-	-	-	-
							-
Other monthly fees:							
Sempua rent	50.00	-	-	-	-	-	-
Taekwondo rent	50.00	-	-	-	-	-	-
Van services	70.00	-	-	-	-	-	-
							-
TOTAL MONTHLY FEES			5,230.00	5,230.00	57,530.00	140.00	57,670.00
Other December fees:							
Solat Camp -2 days			-	-	-	200.00	200.00
Young Da'i- 3days			-	-	-		-
Nazim Club-4 days			-	-	-		-
Love Yourself-1 day			-	-	-	250.00	250.00
							-
TOTAL OTHER DECEMBER FEES						450.00	450.00
							-
TOTAL INCOME			12,441.00	5,230.00	64,741.00	590.00	65,331.00
LESS EXPENSES							
Salaries: - managers	834.00	1.00	834.00	834.00	9,174.00	834.00	10,008.00
- teachers	740.00	1.00	740.00	740.00	8,140.00	740.00	8,880.00

TADIKA BONDA

Tadika Bonda -Cempaka
Statement of Comprehensive Income
for the year ended 31 December 2010

	CEMPAKA						
			January	Normal month	Jan-Nov	December	Jan-Dec
Revenues:	RM		RM	RM	RM	RM	
Annual fees	Fees	Child					
		-	-	-	-	-	-
- teachers' assistance	-		-	-	-	-	-
- cooks	668.00	1.00	668.00	668.00	7,348.00	668.00	8,016.00
General manager	1,600.00	4.00	400.00	400.00	4,400.00	400.00	4,800.00
Finance manager	1,000.00	4.00	250.00	250.00	2,750.00	250.00	3,000.00
Total salaries expense			2,892.00	2,892.00	31,812.00	2,892.00	34,704.00
Other expenses:							
Rent	800.00	11.00	800.00	800.00	8,800.00	800.00	9,600.00
Water	40.00	11.00	40.00	40.00	440.00	40.00	480.00
Electricity	180.00	11.00	180.00	180.00	1,980.00	75.00	2,055.00
Telephone	44.00	11.00	44.00	44.00	484.00	44.00	528.00
Groceries	320.00	11.00	320.00	320.00	3,520.00	100.00	3,620.00
Supplies	147.00	11.00	147.00	147.00	1,617.00	50.00	1,667.00
Transport			-	-	-		-
Miscellaneous	80.00	11.00	80.00	80.00	880.00	50.00	930.00
				-	-	-	-
Depreciation-Van				-	-	-	-
Charity donation	25.00		25.00	25.00	275.00	25.00	300.00
Total other expenses			1,636.00	1,636.00	17,996.00	1,184.00	19,180.00
TOTAL EXPENSES			4,528.00	4,528.00	49,808.00	4,076.00	53,884.00
PROFIT			7,913.00	702.00	14,933.00	(3,486.00)	11,447.00
							-

TADIKA BONDA

Tadika Bonda -Cempaka
Statement of Comprehensive Income
for the year ended 31 December 2010

	CEMPAKA						
			January	Normal month	Jan-Nov	December	Jan-Dec
Revenues:	RM		RM	RM	RM	RM	
Annual fees	Fees	Child					
Zakat (if applicable)							286.18
Net profit before bonuses			7,913.00	702.00	14,933.00	(3,486.00)	11,160.83
Profit margin							0.17
Bonus to employees							
Bonus to each employee							
Profit appropriation to partners							
Appropriation to each partners							

TADIKA BONDA

Tadika Bonda -Mawar Jaya
Statement of Comprehensive Income
for the year ended 31 December 2010

	MAWAR JAYA						Jan-Dec
	RM Fees	Child	January RM	Normal RM	Jan-Nov RM	December RM	
Revenues:							
Annual fees							
Registration	30.00	149.00	4,470.00	-	4,470.00	-	4,470.00
Sports fees	70.00	54.00	3,780.00	-	3,780.00	-	3,780.00
Uniform: - girl & boy	30.00	54.00	1,620.00	-	1,620.00	-	1,620.00
Sports blouse /T-shirt:				-	-	-	-
for boys	15.00	24.00	360.00	-	360.00	-	360.00
for girls	20.00	30.00	600.00	-	600.00	-	600.00
Stationeries- Tadika	80.00	54.00	4,320.00	-	4,320.00	-	4,320.00
Books:				-	-	-	-
6 year	45.00	44.00	1,980.00	-	1,980.00	-	1,980.00
5 year	40.00	8.00	320.00	-	320.00	-	320.00
4 year	30.00	2.00	60.00	-	60.00	-	60.00
Purchase of uniform and T-shirt			(1,674.00)		(1,674.00)		(1,674.00)
Purchase of books and stationaries			(6,372.00)		(6,372.00)		(6,372.00)
Other annual fees:				-	-	-	-
Convocation -6 years	20.00	44.00	880.00	-	880.00	-	880.00
Ihtifal-TADIKA	35.00	54.00	1,890.00	-	1,890.00	-	1,890.00
					-	-	-
TOTAL ANNUAL FEES			12,234.00	-	12,234.00	-	12,234.00
Monthly fees							
TADIKA	100.00	54.00	5,400.00	5,400.00	59,400.00	-	59,400.00
KAFA	30.00	40.00	1,200.00	1,200.00	13,200.00	-	13,200.00
DAY CARE:				-			-
up to 3 pm	40.00	25.00	1,000.00	1,000.00	11,000.00	-	11,000.00

TADIKA BONDA

Tadika Bonda -Mawar Jaya
Statement of Comprehensive Income
for the year ended 31 December 2010

	MAWAR JAYA						
	RM		January	Normal	Jan-Nov	December	Jan-Dec
Revenues:	Fees	Child	RM	RM	RM	RM	
Annual fees							
up to 5 pm	70.00	19.00	1,330.00	1,330.00	14,630.00	-	14,630.00
NURSERY:							
up to 1 noon	100.00	1.00	100.00	100.00	1,100.00	-	1,100.00
up to 3 pm	140.00	-	-	-	-	-	-
up to 5 pm	170.00	2.00	340.00	340.00	3,740.00	-	3,740.00
Other monthly fees:							
Sempua rent	50.00	8.00	400.00	400.00	4,400.00		4,400.00
Taekwondo rent	50.00	-	-	-	-	-	-
Van services	70.00	8.00	560.00	560.00	6,160.00	-	6,160.00
TOTAL MONTHLY FEES	-	-	10,330.00	10,330.00	113,630.00	-	113,630.00
Other December fees:							
Solat Camp -2 days						200.00	200.00
Young Da'i- 3days						600.00	600.00
Nazim Club-4 days						300.00	300.00
Love Yourself-1 day							-
TOTAL OTHER DECEMBER FEES						1,100.00	1,100.00
TOTAL INCOME			22,564.00	10,330.00	125,864.00	1,100.00	126,964.00
LESS EXPENSES							
Salaries: - managers	1,680.00	1.00	1,680.00	1,680.00	18,480.00	1,680.00	20,160.00
- teachers	712.00	1.00	712.00	712.00	7,832.00	712.00	8,544.00

TADIKA BONDA

Tadika Bonda -Mawar Jaya
Statement of Comprehensive Income
for the year ended 31 December 2010

	MAWAR JAYA						
	RM		January	Normal	Jan-Nov	December	Jan-Dec
Revenues:	Fees	Child	RM	RM	RM	RM	
Annual fees							
	672.00	1.00	672.00	672.00	7,392.00	672.00	8,064.00
- teachers' assistance	500.00	1.00	500.00	500.00	5,500.00	500.00	6,000.00
- cooks	675.00	1.00	675.00	675.00	7,425.00	675.00	8,100.00
General manager			400.00	400.00	4,400.00	400.00	4,800.00
Finance manager			250.00	250.00	2,750.00	250.00	3,000.00
Total salaries expense			4,889.00	4,889.00	53,779.00	4,889.00	58,668.00
Other expenses:							
Rent	550.00	11.00	6,050.00		6,050.00	550.00	6,600.00
Water	90.00	11.00	990.00		990.00	80.00	1,070.00
Electricity	260.00	11.00	2,860.00		2,860.00	150.00	3,010.00
Telephone	20.00	11.00	220.00		220.00	20.00	240.00
Groceries	540.00	11.00	5,940.00		5,940.00	320.00	6,260.00
Supplies	200.00	11.00	2,200.00		2,200.00	200.00	2,400.00
Transport	60.00	11.00	660.00		660.00	-	660.00
Miscellaneous	100.00	11.00	1,100.00		1,100.00	150.00	1,250.00
Depreciation-Van			-	-	-	-	-
Charity donation	25.00		25.00	25.00	275.00	25.00	300.00
Total other expenses			20,045.00	25.00	20,295.00	1,495.00	21,790.00
TOTAL EXPENSES			24,934.00	4,914.00	74,074.00	6,384.00	80,458.00
PROFIT			(2,370.00)	5,416.00	51,790.00	(5,284.00)	46,506.00
							-

TADIKA BONDA

Tadika Bonda -Mawar Jaya
Statement of Comprehensive Income
for the year ended 31 December 2010

	MAWAR JAYA						
	RM		January	Normal	Jan-Nov	December	Jan-Dec
Revenues:	Fees	Child	RM	RM	RM	RM	
Annual fees							
Zakat (if applicable)							1,162.65
Net profit before bonuses			(2,370.00)	5,416.00	51,790.00	(5,284.00)	45,343.35
Profit margin							0.36
Bonus to employees							
Bonus to each employee							
Profit appropriation to partners							
Appropriation to each partners							

TADIKA BONDA

Tadika Bonda -Tanjung
Statement of Comprehensive Income
for the year ended 31 December 2010

	TANJUNG						
			January	Normal	Jan-Nov	Dec	Jan-Dec
Revenues:	RM		RM				
Annual fees	Fees	Child					
Registration	30.00	120.00	3,600.00	-	3,600.00	-	3,600.00
Sports fees	70.00	40.00	2,800.00	-	2,800.00	-	2,800.00
Uniform: - girl & boy	30.00	40.00	1,200.00	-	1,200.00	-	1,200.00
Sports blouse /T-shirt:				-		-	-
for boys	15.00	18.00	270.00	-	270.00	-	270.00
for girls	20.00	22.00	440.00	-	440.00	-	440.00
Stationeries- Tadika	80.00	40.00	3,200.00	-	3,200.00	-	3,200.00
Books:				-		-	-
6 year	45.00	33.00	1,485.00	-	1,485.00	-	1,485.00
5 year	40.00	5.00	200.00	-	200.00	-	200.00
4 year	30.00	2.00	60.00	-	60.00	-	60.00
Purchase of uniform and T-shirt			(1,240.00)		(1,240.00)		(1,240.00)
Purchase of books and stationaries			(4,720.00)		(4,720.00)		(4,720.00)
Other annual fees:				-		-	-
Convocation -6 years	20.00	33.00	660.00	-	660.00	-	660.00
Ihtifal-TADIKA	35.00	40.00	1,400.00	-	1,400.00	-	1,400.00
TOTAL ANNUAL FEES			9,355.00	-	9,355.00	-	9,355.00
Monthly fees							
TADIKA	100.00	40.00	4,000.00	4,000.00	44,000.00	-	44,000.00
KAFA	30.00	26.00	780.00	780.00	8,580.00	-	8,580.00
DAY CARE:				-			-
up to 3 pm	40.00	18.00	720.00	720.00	7,920.00	-	7,920.00

TADIKA BONDA

Tadika Bonda -Tanjung
Statement of Comprehensive Income
for the year ended 31 December 2010

	TANJUNG						
			January	Normal	Jan-Nov	Dec	Jan-Dec
Revenues:	RM		RM				
Annual fees	Fees	Child					
up to 5 pm	70.00	4.00	280.00	280.00	3,080.00	-	3,080.00
NURSERY:				-			-
up to 1 noon	100.00	-	-	-	-	-	-
up to 3 pm	140.00	1.00	140.00	140.00	1,540.00	-	1,540.00
up to 5 pm	170.00	1.00	170.00	170.00	1,870.00	-	1,870.00
				-			-
Other monthly fees:				-			-
Sempua rent	50.00	10.00	500.00	500.00	5,500.00		5,500.00
Taekwondo rent	50.00	20.00	1,000.00	1,000.00	11,000.00		11,000.00
Van services	70.00	10.00	700.00	700.00	7,700.00	-	7,700.00
							-
TOTAL MONTHLY FEES	-	-	8,290.00	8,290.00	91,190.00	-	91,190.00
Other December fees:							
Solat Camp -2 days			-	-	-		-
Young Da'i- 3days			-	-	-		-
Nazim Club-4 days			-	-	-	480.00	480.00
Love Yourself-1 day			-	-	-	300.00	300.00
TOTAL OTHER DECEMBER FEES						780.00	780.00
TOTAL INCOME			17,645.00	8,290.00	100,545.00	780.00	101,325.00
LESS EXPENSES							
Salaries: - managers	900.00	1.00	900.00	900.00	9,900.00	900.00	10,800.00
- teachers	672.00	1.00	672.00	672.00	7,392.00	672.00	8,064.00

TADIKA BONDA

Tadika Bonda -Tanjung
Statement of Comprehensive Income
for the year ended 31 December 2010

	TANJUNG						
			January	Normal	Jan-Nov	Dec	Jan-Dec
Revenues:	RM		RM				
Annual fees	Fees	Child					
	668.00	1.00	668.00	668.00	7,348.00	668.00	8,016.00
- teachers' assistance	550.00	1.00	550.00	550.00	6,050.00	550.00	6,600.00
- cooks	668.00	1.00	668.00	668.00	7,348.00	668.00	8,016.00
General manager			400.00	400.00	4,400.00	400.00	4,800.00
Finance manager			250.00	250.00	2,750.00	250.00	3,000.00
Total salaries expense			4,108.00	4,108.00	45,188.00	4,108.00	49,296.00
Other expenses:							
Rent	900.00	11.00	900.00	900.00	9,900.00	900.00	10,800.00
Water	73.00	11.00	73.00	73.00	803.00	50.00	853.00
Electricity	220.00	11.00	220.00	220.00	2,420.00	130.00	2,550.00
Telephone	20.00	11.00	20.00	20.00	220.00	20.00	240.00
Groceries	396.00	11.00	396.00	396.00	4,356.00	290.00	4,646.00
Supplies	190.00	11.00	190.00	190.00	2,090.00	190.00	2,280.00
Transport	60.00	11.00	60.00	60.00	660.00		660.00
Miscellaneous	100.00	11.00	100.00	100.00	1,100.00	100.00	1,200.00
							-
Depreciation-Van			500.00	500.00	5,500.00	500.00	6,000.00
Charity donation	25.00		25.00	25.00	275.00	25.00	300.00
Total other expenses			2,484.00	1,959.00	21,549.00	1,680.00	29,529.00
TOTAL EXPENSES			6,592.00	6,067.00	66,737.00	5,788.00	78,825.00
PROFIT			11,053.00	2,223.00	33,808.00	(5,008.00)	22,500.00
							-

TADIKA BONDA

Tadika Bonda -Tanjung
Statement of Comprehensive Income
for the year ended 31 December 2010

	TANJUNG						
		January	Normal	Jan-Nov	Dec	Jan-Dec	
Revenues:	RM	RM					
Annual fees	Fees	Child					
Zakat (if applicable)						562.50	
Net profit before bonuses			11,053.00	2,223.00	33,808.00	(5,008.00)	21,937.50
Profit margin							0.22
Bonus to employees							
Bonus to each employee							
Profit appropriation to partners							
Appropriation to each partners							

TADIKA BONDA

Tadika Bonda -Kenanga
Statement of Comprehensive Income
for the year ended 31 December 2010

	KENANGA							
			January	Normal	Jan-Nov	December	Jan-Dec	
Revenues:	RM	RM						
Annual fees	Fees	Child						
Registration	30.00	44.00	1,320.00	1,320.00	-	1,320.00	-	1,320.00
Sports fees	70.00	14.00	980.00	980.00	-	980.00	-	980.00
Uniform: - girl & boy	30.00	14.00	420.00	420.00	-	420.00	-	420.00
Sports blouse /T-shirt:				-	-		-	-
for boys	15.00	6.00	90.00	90.00	-	90.00	-	90.00
for girls	20.00	8.00	160.00	160.00	-	160.00	-	160.00
Stationeries- Tadika	80.00	14.00	1,120.00	1,120.00	-	1,120.00	-	1,120.00
Books:				-	-		-	-
6 year	45.00	12.00	540.00	540.00	-	540.00	-	540.00
5 year	40.00	2.00	80.00	80.00	-	80.00	-	80.00
4 year	30.00	-	-	-	-	-	-	-
Purchase of uniform and T-shirt			(434.00)	(434.00)		(434.00)		(434.00)
Purchase of books and stationaries			(1,652.00)	(1,652.00)		(1,652.00)		(1,652.00)
Other annual fees:				-	-		-	-
Convocation -6 years	20.00	12.00	240.00	240.00	-	240.00	-	240.00
Ihtifal-TADIKA	35.00	14.00	490.00	490.00	-	490.00	-	490.00
TOTAL ANNUAL FEES				3,354.00	-	3,354.00	-	3,354.00
Monthly fees								
TADIKA	100.00	14.00	1,400.00	1,400.00	1,400.00	15,400.00	-	15,400.00
KAFA	30.00	24.00	720.00	720.00	720.00	7,920.00	-	7,920.00
DAY CARE:				-	-		-	-
up to 3 pm	40.00	4.00	160.00	160.00	160.00	1,760.00	-	1,760.00

TADIKA BONDA

Tadika Bonda -Kenanga
Statement of Comprehensive Income
for the year ended 31 December 2010

	KENANGA							
			January	Normal	Jan-Nov	December	Jan-Dec	
Revenues:	RM	RM						
Annual fees	Fees	Child						
up to 5 pm	70.00	1.00	70.00	70.00	70.00	770.00	-	770.00
NURSERY:				-	-		-	-
up to 1 noon	100.00	-	-	-	-	-	-	-
up to 3 pm	140.00	-	-	-	-	-	-	-
up to 5 pm	170.00	1.00	170.00	170.00	170.00	1,870.00	-	1,870.00
				-	-		-	-
Other monthly fees:				-	-		-	-
Sempua rent	-	-	-	-	-		-	-
Taekwondo rent	-	-	-	-	-		-	-
Van services	70.00	-	-	-	-		-	-
				-	-		-	-
TOTAL MONTHLY FEES	-	-	-	2,520.00	2,520.00	27,720.00	-	27,720.00
Other December fees:								
Solat Camp -2 days								-
Young Da'i- 3days								-
Nazim Club-4 days				-	-	-		-
Love Yourself-1 day				-	-	-	200.00	200.00
TOTAL OTHER DECEMBER FEES				-	-	-	200.00	200.00
TOTAL INCOME			-	5,874.00	2,520.00	31,074.00	200.00	31,274.00
LESS EXPENSES								
Salaries: - managers	834.00	1.00	834.00	834.00	834.00	9,174.00	834.00	10,008.00
- teachers		-	-	-	-	-	-	-

TADIKA BONDA

Tadika Bonda -Kenanga
Statement of Comprehensive Income
for the year ended 31 December 2010

	KENANGA							
			January	Normal	Jan-Nov	December	Jan-Dec	
Revenues:	RM	RM						
Annual fees	Fees	Child						
		-	-	-	-	-	-	
- teachers' assistance		-	-	-	-	-	-	
- cooks	560.00	1.00	560.00	560.00	560.00	6,160.00	560.00	6,720.00
General manager				400.00	400.00	4,400.00	400.00	4,800.00
Finance manager				250.00	250.00	2,750.00	250.00	3,000.00
Total salaries expense				2,044.00	2,044.00	22,484.00	2,044.00	24,528.00
Other expenses:								
Rent	500.00	11.00	5,500.00	500.00	500.00	5,500.00	500.00	6,000.00
Water	56.00	11.00	616.00	56.00	56.00	616.00	30.00	646.00
Electricity	80.00	11.00	880.00	80.00	80.00	880.00	70.00	950.00
Telephone	17.00	11.00	187.00	17.00	17.00	187.00	17.00	204.00
Groceries	201.00	11.00	2,211.00	201.00	201.00	2,211.00	100.00	2,311.00
Supplies	97.00	11.00	1,067.00	97.00	97.00	1,067.00	65.00	1,132.00
Transport				-	-			-
Miscellaneous	80.00	11.00	880.00	80.00	80.00	880.00	50.00	930.00
								-
Depreciation-Van								-
Charity donation	25.00	11.00	275.00	25.00	25.00	275.00	25.00	300.00
Total other expenses			11,616.00	1,031.00	1,031.00	11,341.00	832.00	12,473.00
TOTAL EXPENSES			11,616.00	3,075.00	3,075.00	33,825.00	2,876.00	37,001.00
PROFIT				2,799.00	(555.00)	(2,751.00)	(2,676.00)	(5,727.00)
								-

TADIKA BONDA

Tadika Bonda -Kenanga
Statement of Comprehensive Income
for the year ended 31 December 2010

	KENANGA						
	RM		January	Normal	Jan-Nov	December	Jan-Dec
Revenues:	Fees	Child					
Annual fees							
Zakat (if applicable)							(143.18)
Net profit before bonuses			2,799.00	(555.00)	(2,751.00)	(2,676.00)	(5,583.83)
Profit margin							-0.18
Bonus to employees							
Bonus to each employee							
Profit appropriation to partners							
Appropriation to each partners							

TADIKA BONDA

Tadika Bonda Statement of Comprehensive Income for the year ended 31 December 2010	
	TOTAL TADIKA-Jan-Dec
	RM
Revenues:	
Annual fees	
Registration	11,520.00
Sports fees	10,080.00
Uniform: - girl & boy	4,320.00
Sports blouse /T-shirt:	-
for boys	960.00
for girls	1,600.00
Stationeries- Tadika	11,520.00
Books:	-
6 year	5,130.00
5 year	1,040.00
4 year	120.00
Purchase of uniform and T-shirt	(4,464.00)
Purchase of books and stationaries	(16,992.00)
Other annual fees:	-
Convocation -6 years	2,280.00
Ihtifal-TADIKA	5,040.00
TOTAL ANNUAL FEES	32,154.00
Monthly fees	
TADIKA	158,400.00
KAFA	34,320.00
DAY CARE:	-
up to 3 pm	25,520.00

TADIKA BONDA

Tadika Bonda Statement of Comprehensive Income for the year ended 31 December 2010	
	TOTAL TADIKA-Jan-Dec
	RM
Revenues:	
Annual fees	
up to 5 pm	25,410.00
NURSERY:	-
up to 1 noon	1,100.00
up to 3 pm	3,220.00
up to 5 pm	7,480.00
	-
Other monthly fees:	-
Sempua rent	9,900.00
Taekwondo rent	11,000.00
Van services	13,860.00
	-
TOTAL MONTHLY FEES	290,210.00
Other December fees:	-
Solat Camp -2 days	400.00
Young Da'i- 3days	600.00
Nazim Club-4 days	780.00
Love Yourself-1 day	750.00
	-
TOTAL OTHER DECEMBER FEES	2,530.00
	-
TOTAL INCOME	324,894.00
	-
	-
LESS EXPENSES	-
Salaries: - managers	50,976.00
- teachers	25,488.00

TADIKA BONDA

Tadika Bonda Statement of Comprehensive Income for the year ended 31 December 2010	
	TOTAL TADIKA-Jan-Dec
	RM
Revenues:	
Annual fees	
	16,080.00
- teachers' assistance	12,600.00
- cooks	30,852.00
General manager	19,200.00
Finance manager	12,000.00
Total salaries expense	167,196.00
Other expenses:	
Rent	33,000.00
Water	3,049.00
Electricity	8,565.00
Telephone	1,212.00
Groceries	16,837.00
Supplies	7,479.00
Transport	1,320.00
Miscellaneous	4,310.00
	-
Depreciation-Van	6,000.00
Charity donation	1,200.00
Total other expenses	82,972.00
TOTAL EXPENSES	250,168.00
	-
	-
PROFIT	74,726.00
	-

TADIKA BONDA

Tadika Bonda Statement of Comprehensive Income for the year ended 31 December 2010	
	TOTAL TADIKA-Jan-Dec
	RM
Revenues:	
Annual fees	
Zakat (if applicable)	1,868.15
Net profit before bonuses	72,857.85
Profit margin	
Bonus to employees	728.58
Bonus to each employee	42.86
Profit appropriation to partners	72,129.27
Appropriation to each partners	14,425.85

Revenues:
Annual fees
Registration
Sports fees
Uniform: - girl & boy
Sports blouse /T-shirt:
for boys
for girls
Stationeries- Tadika
Books:
6 year
5 year
4 year
Purchase of uniform and T-shirt
Purchase of books and stationaries
Other annual fees:
Convocation -6 years
Ihtifal-TADIKA
TOTAL ANNUAL FEES
Monthly fees
TADIKA
KAFA
DAY CARE:
up to 3 pm

Revenues:
Annual fees
up to 5 pm
NURSERY:
up to 1 noon
up to 3 pm
up to 5 pm
Other monthly fees:
Sempua rent
Taekwondo rent
Van services
TOTAL MONTHLY FEES
Other December fees:
Solat Camp -2 days
Young Da'i- 3days
Nazim Club-4 days
Love Yourself-1 day
TOTAL OTHER DECEMBER FEES
TOTAL INCOME
LESS EXPENSES
Salaries: - managers
- teachers

Revenues:
Annual fees
- teachers' assistance
- cooks
General manager
Finance manager
Total salaries expense
Other expenses:
Rent
Water
Electricity
Telephone
Groceries
Supplies
Transport
Miscellaneous
Depreciation-Van
Charity donation
Total other expenses
TOTAL EXPENSES
PROFIT

Revenues:
Annual fees
Zakat (if applicable)
Net profit before bonuses
Profit margin
Bonus to employees
Bonus to each employee
Profit appropriation to partners
Appropriation to each partners

B LAPORAN PENYELIDIKAN / RESEARCH REPORT		
1	Adakah hasil penyelidikan seperti dicadangkan?: <i>Are the results of the research as recommended?</i>	<input checked="" type="checkbox"/> Ya / Yes <input type="checkbox"/> Tidak / No
2	<p>Jika 'Ya', nyatakan hasil kajian/penemuan/faedah : <i>If 'Yes', kindly state the research results/findings/benefits:</i></p> <p><i>Matlamat kajian kes ini adalah untuk membolehkan pelajar mengaplikasikan ilmu perakaunan untuk menyediakan penyata pendapat komprehensif dan membuat analisa kedudukan kewangan syarikat.</i></p>	
3	<p>Jika 'Tidak', nyatakan masalah yang dihadapi : <i>If 'No', kindly state the problem(s) faced:</i></p>	
<p>Pencapaian Penyelidikan (sila buat lampiran jika ruang tidak mencukupi): <i>Research Achievements (Kindly make attachments if space is not sufficient):</i></p>		
Bil. No.	Pencapaian Penyelidikan / Research Achievements	Keterangan / Details
4	<p>Pembentangan kertas kerja dalam seminar/bengkel/konferens <i>Paper(s) presented at seminar/workshop/conference</i></p> <p>IMBRE</p>	<p>(sila senaraikan nama pengarang, tajuk event, tempat dan tarikh) <i>(please list the authors, title of paper, title of event, place and date)</i></p> <p>List of authors: Rohaida Abdul Latif, PhD, CFP Robiah Abu Bakar AP Samihah Saad@ Ismail C.A (M), CPA (Aus) Norita Deraman</p> <p>Title of Paper: TADIKA BONDA: MOTHER'S GREAT HELPERS Title of event: Pembentangan laporan akhir kajian kes Place : IMBRE Date : 1 Nov 2011</p>
	Peringkat Kebangsaan/ <i>National level</i>	-
	Peringkat Antarabangsa / <i>International level</i>	-
ii.	<p>Penerbitan dalam jurnal/monograf/buku <i>Publication in journals/monographs/books</i></p>	<p>(sila senaraikan nama pengarang, tahun penerbitan, tajuk kertas/artikel, tajuk jurnal/monograf/buku/muka surat) <i>(please list authors, year of publication, title of paper/article, title of journal/monograph/book, page number)</i></p> <p style="text-align: center;">-</p>
	<i>ISI Indexed Journal(s)</i>	-
	<i>ISI Non-Indexed Journal(s)</i>	-

	<i>Bukan Indeks Petikan (Non-Cited Index)</i>	-			
	<i>Jumlah Faktor Impak Terkumpul (Cumulative Impact Factor)</i>	-			
iii.	Laporan pakar atau teknikal (sila senaraikan pengarang, tajuk laporan, nama penerima, tahun) <i>Technical or expert report (please list author, title of report, name of recipient, year)</i>	-			
iv.	Perundingan (sila nyatakan bentuk perundingan, rakan perunding, tempoh dll) <i>Consultancy (please state nature of consultancy, consultation member, duration, etc.)</i>	-			
v.	Modal insan yang dilatih: <i>Personnel/human capital trained:</i>	Warganegara Malaysia <i>Malaysian citizen</i>		Bukan warganegara Malaysia <i>Non Malaysian citizen</i>	
		Bilangan <i>Number</i>	Status graduan <i>Status (graduated/ On-going)</i>	Bilangan <i>Number</i>	Status graduan <i>Status (graduated/ On-going)</i>
	Pelajar Ph.D <i>PhD Student</i>	-	-	-	-
	Pelajar Sarjana <i>Master student</i>	-	-	-	-
	Ijazah / BS	-	-	-	-
vi.	Paten / Patent(s) obtained/pending (tajuk dan status) <i>(provide patent number or PI number as applicable)</i>	Pending		Granted	
		PI number: Country:		Patent number: Country:	
	<i>Hak Cipta/Copyright</i>	-			
	<i>Rekabentuk industri / Industrial design</i>	-			
vii.	Anugerah dan pencapaian <i>Awards & achievements: International or national R&D exhibition awards/achievements such as keynote or invited speaker, published article in newspapers, etc</i>	-			
viii.	Manfaat projek, pemindahan teknologi dan jaringan (sila senaraikan jenis kolaborasi penyelidikan, rakan penyelidikan dll) <i>Project beneficiary, technology transfer and networking (please list research collaborators, beneficiaries, partners, etc.)</i>	-			
C	LAPORAN KEWANGAN (Isi yang berkaitan sahaja)* FINANCIAL REPORT (Kindly fill in the relevant details only)				

Skop Pembiayaan / Scope of funding	Peruntukan Yang Diluluskan Approved Budget (RM)	Jumlah Perbelanjaan Total Expenses (RM)	Jumlah Baki Balance (RM)
V11000 Gaji dan upahan. <i>Salary and wages for contract personnel</i>	RM1200	RM950	RM250
V21000 Belanja Perjalanan dan sara diri. <i>Traveling expenses and cost of living allowance (domestic only)</i>	0	0	0
V22000 Pengangkutan barang-barang. <i>Transportation Of Goods</i>	0	0	0
V24000 Sewaan. <i>Rental and hire</i>	0	0	0
V26000 Bekalan bahan mentah, baik pulih dan penyenggaraan. <i>Supply of raw materials & materials for repair and maintenance</i>	RM100	0	RM100
V28000 Penyenggaraan kecil dan perkhidmatan baik pulih. <i>Maintenance and minor repair services</i>	RM300	RM212	RM88
V29000 Perkhidmatan profesional, hospitaliti dll. <i>Professional services, hospitality, and other services</i>	RM6,400	RM 2489.67	RM 3910.33
V35000 Peralatan kecil dan aksesori. <i>small equipment and accessories</i>	RM 2000	RM 1418.55	RM 581.45
JUMLAH BESAR / GRAND TOTAL (RM)	RM10,000	RM 5070.22	RM 4929.78
JUMLAH YANG DITERIMA (RM) TOTAL AMOUNT RECEIVED (RM)	RM5070.22		
PERATUS BELANJA / PERCENTAGE OF EXPENDITURE (RM)	50.7%		
<i>*(Sila lampirkan penyata kewangan terkini daripada Pejabat Bendahari/ please attach the financial transaction slip from Bursar's office)</i>			
D	PERAKUAN KETUA PENYELIDIK / PENYELIDIK DECLARATION BY PROJECT LEADER / RESEARCHER		
	<p>Saya mengaku bahawa segala maklumat yang diberikan di atas adalah betul dan benar. <i>I declare that all information given above is correct and true.</i></p> <p>Tarikh/Date:</p> <p style="text-align: right;">Tandatangan Penyelidik dan Cap Rasmi <i>Researcher's Signature and Official Stamp</i></p>		

E	ULASAN Pengerusi LEADS COMMENT FROM CHAIRPERSON OF LEADS
	<p>Pencapaian projek ini (<i>Achievement of Project</i>):</p> <p><input type="checkbox"/> Memuaskan (<i>Satisfactory</i>)</p> <p><input type="checkbox"/> Tidak Memuaskan (<i>Not Satisfactory</i>)</p> <p>Komen/Ulasan (<i>Comment</i>):</p> <p>.....</p> <p>.....</p> <p>Tarikh / <i>Date</i>:</p> <p style="text-align: right;">Tandatangan Pengerusi LEADS & Cap Rasmi <i>Chairperson of LEADS' Signature & Official Stamp</i></p>
F	ULASAN DEKAN SEKOLAH SISWAZAH COMMENT FROM DEAN OF GRADUATE SCHOOL
	<p>Pencapaian projek ini (<i>Project's achievement</i>):</p> <p><input type="checkbox"/> Memuaskan (<i>Satisfactory</i>)</p> <p><input type="checkbox"/> Tidak Memuaskan (<i>Not Satisfactory</i>)</p> <p>Komen/Ulasan (<i>Comment</i>):</p> <p>.....</p> <p>.....</p> <p>Tarikh / <i>Date</i>:</p> <p style="text-align: right;">Tandatangan Dekan Sekolah Siswazah & Cap Rasmi <i>Dean of Graduate School's Signature & Official stamp</i></p>
G	PENGESAHAN PENGARAH RIMC ENDORSEMENT BY DIRECTOR OF RIMC
	<p>Laporan ini telah disemak dan disahkan (<i>This report has been checked and verified</i>):</p> <p><input type="checkbox"/> Memuaskan (<i>Satisfactory</i>)</p> <p><input type="checkbox"/> Tidak Memuaskan (<i>Not Satisfactory</i>)</p> <p>Komen/Ulasan (<i>Comment</i>):</p> <p>.....</p> <p>.....</p> <p>Tarikh / <i>Date</i>:</p> <p style="text-align: right;">Tandatangan Pengarah RIMC dan Cap Rasmi <i>Director of RIMC's Signature and Official Stamp</i></p>

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