



Everyone's Smart University

Project (Spring 2021)

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1. Introduction

The following project analyzes the possibility of creating a business idea for serving coffee-based beverages from a mobile cafe. Most people do not have the time to leave their work or school setting to buy a coffee. There is a present need in many people who habitually use coffee. This need is provided by the consumption of products such as snow covered, cappuccino, milkshake, among others; that can only be consumed if they move into some business, especially malls and parks.

Since many years, budgets are used throughout private and public organizations to set objectives and to control and align managers' behavior. Depending on whether the organization is operating in the private or public sector, the budget is established in order to fulfill certain requirements. Considering the performance requirement for the budget, the private sector is profit orientated, whereas the public sectors budget achievements are evaluated based on services provided by the organization. However, as the thesis has its main focus on the public sector, one can emphasis those public organizations recognized major challenges in the way their budgets were affected over the recent years (Nutt 2005).

The global organic market has grown rapidly and with it the trend of maintaining a healthy lifestyle. People are gradually consuming organic foods as alternatives to improve your health thanks to the benefits of these products. For this reason, serving drinks through a mobile coffee shop that provides instant availability and instant coffee-based organic beverage is a great benefit to all coffee consumers. With the above in mind, a four-stage investigation was conducted: experimental, qualitative, and quantitative and strategies. The results obtained at each stage allowed to assess the likelihood of implementing mobile cafes with organic products derived from coffee. (Alaseer, 2000)

2. Literature Review

In the following section, the study will review existing literature about budgets, budgetary control, importance of budgeting alongside good project management, and discuss the behavioral variables motivation, organizational commitment, stress, and satisfaction.

2.1 Budget Definition

Based on the financial literature, a budget is a financial plan that is used to help to identify and Coordinate business activities, whereas cash is budgeted most often (Horngren 2008).

According to Argyris (1953), budgets represent accounting techniques, namely Created in order to control costs through people. These accounting techniques have great impact on the behavior of most people within the organization because of the fact That failure to achieve a particular budget goal often carries a penalty, and in return, achieving these budget goals reflects significant rewards for employees. comparison View budgets from Argyris (1953) with more modern literature for Drake and Fabuzi (2010), who also stressed the importance of budgets as "the most successful Management techniques "to control managers and align them with regulatory goals, which can have a very rewarding effect if the budgeting process is good understands, shows that the interpretation has remained the same during the past yrs. However, due to the presence of budgets in each definition process, create process, or carry out a process of regulatory policy, they can have a huge direct impact on staff behavior; Investigation.

2.2 Budget Control

Budgetary control can be explained as the process of using budgets as control mechanism to evaluate managers' performance by considering deviations from budget figures to actual figures. Accordingly, budgetary control is a system that uses budgets as a controlling and planning tool. Furthermore, the Chartered Institute of Management Accountants of England and Welse, defined the process of budgetary control in the following way: "Budgetary control is the establishment of budgets relating to the responsibilities of executives of a policy and the continuous comparison of the actual with the budgeted results, either to secure by individual action the objective of the policy or to provide a basis for its revision." The advantage of using budgetary control is that top

management is able to detect deviation from the plan and is able to react accordingly in order to increase efficiency throughout business activities (Venkatasivakumar 2009).

2.3 The importance of budgeting alongside good project management

(Amron, 2019) emphasized through his study by defining the budget method in all its aspects on the basis of its operations and the importance of including it in the performance appraisal process. The research sample and the availability of the components needed to implement this method. He emphasized that excellent project management means much more than just keeping the Iron Triangle of project management in check, meeting deadlines, budget and scope; Bring clients and teams together, creating a vision of success where there is a positive impact that reverberates beyond simply delivering "the stuff".

Al-Attayah (2014) study dealt with the importance of project management. And it emphasized the importance of the budget as well as good project management. Each client has specific strategic goals and the projects we undertake for them that help them achieve it. The importance of project management is achieved by ensuring that projects are accurately engineered in an appropriate manner so that they fit well into the broader context of our clients' strategic frameworks. Good project management ensures that the project objectives are closely aligned with the strategic objectives of the business.

3. The Research Methodology

It is based on a set of previous studies that dealt with how to create and finance small projects. Studies are also available on Google Scholar and books that dealt with various ideas for financing small projects, which will be relied upon in the current project.

4. Create A Budget and Link Costs to Project Milestones.

To know where to start with our coffee shop plan, the first things we need to do is defining our market and determine the budget and costs, which will help define the type of project we are proposing before. Another thing we need is to determine how we operate this project, the sales standards, and the marketing strategies we use, among other things. (Duden, 2020)

4.1 Project financing:

The project will depend on self-financing from the owners of the project, consisting of two friends at the beginning, and in the event of the success of the project, expansions will be made in the place and the use of financing other partners or resorting to a loan from one of the Qatari banks in order to increase the entertainment activities in the place or until the opening of other branches For a coffee shop. (Duden, 2020)

Project costs: The investment costs are estimated at 25,000 riyals.

4.2 Investment costs of the project:

- The annual rent for a coffee shop.
- The internal equipment of the coffee shop.
- Purchase the necessary equipment.
- Obtaining the necessary licenses.

Cost items	Total costs
Annual Rent	5000 riyals
Interior fittings	1000 riyals
Purchase of equipment	5000 riyals
Licenses	1000 riyals
petty cash	500 riyals

Table 1: show cost of main components of the project

4.3 Employment and wages:

The project provides 10 job opportunities with the two-shift system through the following table: -

Position	Salary
Coffee shop shift manager 1	400 riyals
Coffee shop shift manager 2	400 riyals
Agent for preparing coffee 1	200 riyals
Agent for preparing coffee 2	200 riyals
Agent for making orders 1	200 riyals
Agent for making orders 2	200 riyals
Cleaner 1	200 riyals
Cleaner 2	200 riyals
Cashier Agent 1	200 riyals
Cashier Agent 2	250 riyals
Total	2500 riyals

Table 2: Reviews the salaries of employees in both shifts

4.4 Total data on the total cost of the project

Fixed project costs: Working capital value = 12,500 riyals.

Project returns: The project revenues =12,000 riyals per month.

4.4.1 Total data on the total cost of the project

- Advertising campaigns for the project.
- Wages of workers.
- Coffee shop supplies.
- Additional expenses.

Total monthly operating costs = 4,800 SAR

Cost items	Total costs
Advertising campaigns	3000 riyals
Wages	2500 riyals
Coffee shop supplies	1000 riyals
Water, energy and all utilities	500 riyals
Additional expenses	300 riyals
Monthly depreciation	200 riyals

4.5 Project implementation schedule:

Task		Start Date	Day of Complete
Task1	Selecting place	10-Mar	13
Task2	Rent the shop	22-Mar	9
Task3	Purchase of equipment	31-Mar	10
Task4	Issuing permits	5-Apr	14
Task5	Starting interior fitting	15-Apr	9
Task6	Hiring workers	21-Apr	14
Task7	Issuing health certificates for workers	1-May	14
Task8	Purchase of catering supplies	8-May	3
Task9	Make adverting for the the shop	15-May	10
Task10	Starting duty	20-May	12

Table 3: Reviews the schedule and duration of each task

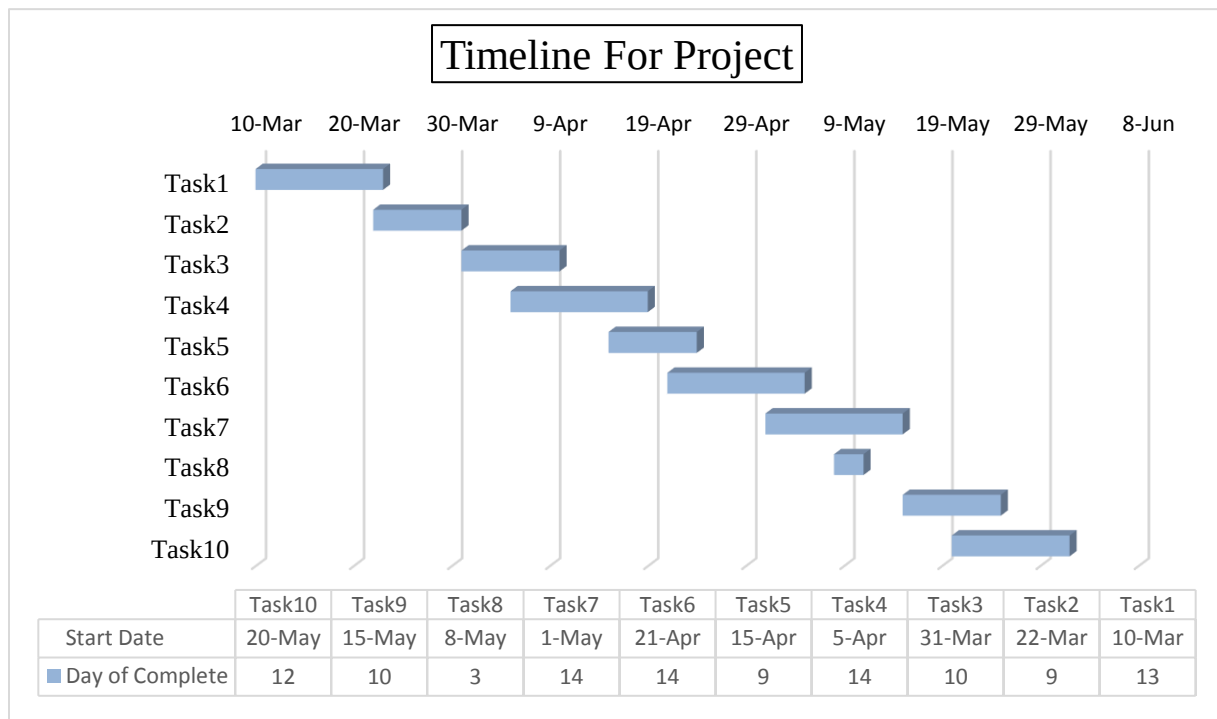


Figure1: Shows project timeline using Gantt Chart

5. Result and Discussion

The project has a very large and very large budget, and the use of the budget is an important and basic matter that helps the success of the project from the beginning, so the costs of this project are calculated and estimated. The revenues in the project depend on the good publicity of the place in addition to the cleanliness of the place, the sophistication of its employees, and their method of winning over customers and increasing the demand for it.

6. Conclusion

Serving drinks through a mobile coffee shop that provides instant availability and availability of an organic coffee-based beverage is a great benefit to all coffee consumers. With the above in mind, a four-stage investigation was conducted: experimental, qualitative, quantitative and strategies. The results obtained at each stage allowed to assess the likelihood of implementing mobile cafes with organic products derived from coffee. For this reason, serving drinks through a mobile coffee shop that provides availability and organic coffee-based drinks is of great benefit to all coffee consumers.

7. References

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