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Sampling Plan InstructionsSelect the table based upon how sure you want to be about what is observed. For example, if you are reviewing Device History Records of a life supporting device, you may choose to use Table 2 (99% Confidence). You may choose to use Table 1 (95% Confidence) for the review of Device History Records regarding a device with lower risk. Select a sample size. If the population of records to be sampled is small (approximately thirty or less), you may choose to review all of the records. Review the sample of records selected. You can terminate your review of the entire sample if you observe objectionable conditions beyond the number stated in the column header*. However, if you do not review all of the records in the sample, you may not report additional infor-mation that could be useful in further understanding the potential prevalence of the objectionable condition observed, or you may not recognize whether other objectionable conditions exist. (* If you choose to terminate your review prior to completing the review of the entire sample, in addition to the information contained in instruction 4, report in the Establishment Inspection Report how many records were reviewed prior to your termination of the review.) When objectionable conditions are observed based upon samples chosen using these tables, report in the Establishment Inspection Report: (a) the total number of records included in the population from which the sample was chosen; (b) the table used to select your sample; (c) the row used to select your sample; and, (d) the sample size selected*. (* The information requested in instruction 4 must be reported whenever an Official Action Indicated (OAI) endorsement is considered. Reporting this information may not be necessary when Voluntary Action or No Action is indicated. However, caution is advised when using this reporting discretion because Voluntary Action Indicated endorsements are sometimes elevated to Official Action Indicated.) NOTE: A. There are no "acceptable" violations of the Quality System Regulation. All Quality System Regulation violations encountered must be handled appropriately according to current FDA policies and procedures. When using the "1 out of:" and "2 out of:" columns, it does not mean no more than that number of Quality System Regulation violations per the appropriate sample size is acceptable. It will only give you an initial understanding of how prevalent the problem may be.B. When at all possible, all samples should be chosen at random. Table 1 Binomial Staged Sampling Plans Binomial Confidence LevelsTable 2 Binomial Staged Sampling Plans Binomial Confidence Levels*ucl = Upper Confidence LevelCRC Handbook of Probability and Statistics: Second EditionBinomial Sampling may be used when trying to make a decision about an endpoint that only has two potential outcomes (e.g., The device history record is compliant or the device history record is noncompliant). If you don't have a business plan, you're probably not going to have much success—and you're certainly not going to get funding. Check out these tips and templates for putting together a formal business plan. Sales Forecasting Tips for Small Business Owners Use This Template to Write a Simple Business Plan Business Plan Essentials: Writing a Cash Flow Projection The following business plan for the fictional firm of "Acme Management Technology" (AMT) is an example of what a completed business plan might look like. This example is provided as part of the instructions and detailed descriptions included in the Components of a Business Plan. By focusing on its strengths, its key customers, and the company's underlying core values, Acme Management Technology will increase sales to more than $10 million in three years, while also improving the gross margin on sales and cash management and working capital. This business plan leads the way by renewing our vision and strategic focus of adding value to our target market segments—the small business and high-end home office users in our local market. It also provides a step-by-step plan for improving our sales, gross margin, and profitability. This plan includes this summary, and chapters on the company, products & services, market focus, action plans & forecasts, management team, and financial plan. Sales increased to more than $10 million by the third year. Bring gross margin back up to above 25% and maintain that level. Sell $2 million of service, support, and training by 2022. Improve inventory turnover to six turns next year, seven in 2021, and eight in 2022. AMT is built on the assumption that the management of information technology for business is like legal advice, accounting, graphic arts, and other bodies of knowledge, in that it is not inherently a do-it-yourself prospect. Smart business people who aren't computer hobbyists need to find quality vendors of reliable hardware, software, service, and support and they need to use these quality vendors as they use their other professional service suppliers—as trusted allies. AMT is such a vendor. It serves its clients as a trusted ally, providing them with the loyalty of a business partner and the economics of an outside vendor. We make sure that our clients have what they need in order to run their businesses at peak performance levels, with maximum efficiency and reliability. Many of our information applications are mission-critical, so we assure our clients that we'll be there when they need us. Differentiate from box-pushing, price-oriented businesses by offering and delivering service and support—and charging for it accordingly. Increase gross margin to more than 25%. Increase our non-hardware sales to 20% of the total sales by the third year. AMT is a 10-year-old computer reseller with sales of $7 million per year, declining margins, and market pressure. It has a good reputation, excellent people, and a steady position in the local market, but has been having difficulty maintaining healthy financials. AMT is a privately-held C corporation owned in majority by its founder and president, Ralph Jones. There are six part owners, including four investors and two past employees. The largest of these (in percent of ownership) are Frank Dudley, our attorney, and Paul Karots, our public relations consultant. Neither owns more than 15%, but both are active participants in management decisions. AMT has been caught in the vise grip of margin squeezes that have affected computer resellers worldwide. Although the chart titled "Past Financial Performance" shows that we've had healthy growth in sales, it also indicates declining gross margin and declining profits. The more detailed numbers in Table 2.2 include other indicators of some concern:As can be seen in the chart, the gross margin percentage has been declining steadily, and nventory turnover is getting steadily worse as well. All of these concerns are part of the general trend affecting computer resellers. The margin squeeze is happening throughout the computer industry, worldwide. Past Performance 2015 2016 2017 Sales $3,773,889 $4,661,902 $5,301,059 Gross $1,189,495 $1,269,261 $1,127,568 Gross % (calculated) 31.52% 27.23% 21.27% Operating Expenses $752,083 $902,500 $1,052,917 Collection period (days) 35 40 45 Inventory turnover 7 6 5 Short-Term Assets Cash—$55,432 Accounts receivable—$395,107 Inventory—$651,012 Other Short-term Assets—$25,000 Total Short-term Assets—$1,126,551 Long-Term Assets Capital Assets—$350,000 Accumulated Depreciation—$50,000 Total Long-term Assets—$300,000 Total Assets—$1,426,551 Debt and Equity Accounts Payable—$223,897 Short-term Notes—$90,000 Other ST Liabilities—$15,000 Subtotal Short-term Liabilities—$328,897 Long-term Liabilities—$284,862 Total Liabilities—$613,759 Paid in Capital—$500,000 Retained Earnings—$238,140 Earnings (over three years)—$437,411, $366,761, $74,652 Total Equity—$812,792 Total Debt and Equity—$1,426,551 Other Inputs: 2017 Payment days—30 Sales on credit—$3,445,688 Receivables turnover—8.72% We have one location—a 7,000 square-foot brick & mortar facility located in a suburban shopping center conveniently close to the downtown area. Along with sales, it includes a training area, service department, offices, and showroom area. AMT sells personal computer technology for small business including personal computer hardware, peripherals, networks, software, support, service, and training. Ultimately, we are selling information technology. We sell reliability and confidence. We sell the assurance to small business people that their business will not suffer any information technology disasters or critical downtimes. AMT serves its clients as a trusted ally, providing them with the loyalty of a business partner and the economics of an outside vendor. We make sure that our clients have what they need to run their businesses at peak performance levels, with maximum efficiency and reliability. Since many of our information applications are mission-critical, we give our clients the confidence that we'll be there when they need us. In personal computers, we support three main lines: The Super Home is our smallest and least expensive, initially positioned by its manufacturer as a home computer. We use it mainly as an inexpensive workstation for small business installations. Its specifications include: (add relevant information) The Power User is our main up-scale line and our most important system for high-end home and small business main workstations, because of (add relevant information) Its key strengths are: (add relevant information) Its specifications include: (add relevant information) The Business Special is an intermediate system, used to fill the gap in positioning. Its specifications include: (add information) In peripherals, accessories and other hardware, we carry a complete line of necessary items from cables to forms to mousepads to... (add relevant information) In service and support, we offer a range of walk-in or depot service, maintenance contracts, and on-site guarantees. We haven't had much success in selling service contracts. Our networking capabilities include... (add relevant information) In software, we sell a complete line of... (add relevant information) In training, we offer... (add relevant information) The only way we can hope to differentiate effectively is to brand the vision of the company as a trusted information technology ally to our clients. We will not be able to compete in any effective way with the chains using boxes or products as appliances. We need to offer a real alliance that feels personal. The benefits we sell include many intangibles: confidence, reliability, knowing that somebody will be there to answer questions and help at critical times. These are complex products that require serious knowledge and experience to use, which we have, while our competitors sell only the products themselves. Unfortunately, we cannot sell the products at a higher price simply because we offer services; the market has shown that it will not support that concept. We must also sell the service and charge for it separately. Copies of our brochure and advertisements are attached as appendices. Of course, one of our first tasks will be to change the messaging of our literature to make sure we are selling the company, rather than the product. Our costs are part of the margin squeeze. As price competition increases, the squeeze between the manufacturer's price into channels and the end-users ultimate buying price continues. Our margins are declining steadily for our hardware lines. We generally buy at... (add relevant information) Our margins are thus being squeezed from 25% from five years ago to closer to 13 to 15% at present. A similar trend shows for our main-line peripherals, with prices for printers and monitors declining steadily. We are also starting to see that same trend with software...(add relevant information) To hold costs down as much as possible, we concentrate our purchasing with Hauser, which offers 30-day net terms and overnight shipping from the warehouse in Dayton. We need to continue to make sure our volume gives us negotiating strength. In accessories and add-ons, we can still get decent margins of 25 to 40%. For software, margins are: (add relevant information) For years, we have supported both Windows and Macintosh technology for CPUs, although we've switched vendors many times for the Windows (and previously DOS) lines. We are also supporting Novell, Banyon, and Microsoft networking, Xbase database software, and Claris application products. We must remain on top of emerging technologies because this is our bread and butter. For networking, we need to provide better knowledge of cross-platform technologies. We are also under pressure to improve our understanding of the direct-connect Internet and related communications. Finally, although we have a good command of desktop publishing, we are concerned about improving integrated fax, copier, printer, and voicemail technology into the computer system. AMT focuses on local markets, small business, and home office, with a special focus on the high-end home office and the five-to-20 unit small business office. The segmentation allows some room for estimates and nonspecific definitions. We focus on a small-medium level of small business, and it's hard to locate data to make an exact classification. Our target companies are large enough to require the kind of high-quality information technology management we offer but too small to have a separate computer management staff (such as an MIS department). We say that our target market has 10 to 50 employees, and requires five to 20 connect workstations in a local area network, however, the definition is flexible. Defining the high-end home office is even more difficult. We generally know the characteristics of our target market, but we can't find easy classifications that fit into available demographics. The high-end home office business is a business, not a hobby. It generates enough money to merit the owner's paying real attention to the quality of information technology management, meaning that both budget and productivity concerns warrant working with our level of quality service and support. We can assume that we aren't talking about home offices used only part-time by people who work elsewhere during the day and that our target market home office needs powerful technology and sufficient links between computing, telecommunications, and video assets. We are part of the computer reselling business, which includes several kinds of businesses: Computer dealers: storefront computer resellers, usually less than 5,000 square feet, often focused on a few main brands of hardware, usually offering only a minimum of software and variable amounts of service and support. Many are old-fashioned (1980s-style) computer stores that offer relatively few reasons for buyers to shop with them. Their service and support are not usually very good, and their prices are normally higher than those at larger stores. Chain stores and computer superstores: these include major chains such as CompUSA, Best Buy, Future Shop, etc. They almost always have a footprint of over 10,000 square feet of space, usually offer decent walk-in service, and are often warehouse-like locations where people go to find products in boxes with very aggressive pricing, but little support. Mail order/Online retailers: the market is served increasingly by mail order and online retailers that offer aggressive pricing of a boxed product. For the purely price-driven buyer, who buys boxes and expects no service, these are very good options. Others: there are many other channels through which people buy their computers, however, most are variations of the three main types above. The national chains are a growing presence: CompUSA, Best Buy, and others. They benefit from national advertising, economies of scale, volume buying, and a general trend toward name-brand loyalty for buying in the channels as well as for products. Local computer stores are threatened. These tend to be small businesses, owned by people who started them because they liked computers. They are under-capitalized and under-managed. Margins are squeezed as they compete against chains, in a competition based on price more than on service and support. Small business buyers are accustomed to buying from vendors who visit their offices. They expect the copy machine vendors, office products vendors, and office furniture vendors, as well as the local graphic artists, freelance writers, or whomever, to visit their office to make their sales. There is usually a lot of leakage in ad-hoc purchasing through local chain stores and mail order. Often the administrators try to discourage this but are only partially successful. Unfortunately, our home office target buyers don't expect to buy from us. Many of them turn immediately to the superstores (office equipment, office supplies, and electronics) and mail order to look for the best price, without realizing that there is a better option for them at only a little bit more. The small business buyers understand the concept of service and support and are much more likely to pay for it when the offering is clearly stated. There is no doubt that we face stiffer competition from box pushers than from other service providers. We need to effectively compete against the idea that businesses should buy computers as plug-in appliances that don't need ongoing service, support, and training. Our focus group sessions indicated that our target home office buyers think about the price but would buy based on quality service if the offering were properly presented. They think about the price because that's all they ever see. We have very good indications that many would rather pay 10 to 20% more for a relationship with a long-term vendor providing back-up and quality service and support, however, they end up in the box-pusher channels because they aren't aware of the alternatives. Availability is also very important. The home office buyers tend to want immediate, local solutions to problems. Chain stores: We have Store 1 and Store 2 already within the valley, and Store 3 is expected by the end of next year. If our strategy works, we will have differentiated ourselves sufficiently to avoid competition against these stores. Strengths: national image, high volume, aggressive pricing, economies of scale. Weaknesses: lack of product, service and support knowledge, lack of personal attention. Other local computer stores: Store 4 and Store 5 are both in the downtown area. They are both competing against the chains in an attempt to match prices. When asked, the owners will complain that margins are squeezed by the chains and customers buy based on price only. They say they tried offering services and that buyers didn't care, instead preferring lower prices. We think the problem is that they didn't really offer good service, and also that they didn't differentiate from the chains. The home offices in Tintown are an important growing market segment. Nationally, there are approximately 30 million home offices, and the number is growing at 10% per year. Our estimate in this plan for the home offices in our market service area is based on an analysis published four months ago in the local newspaper. There are several types of home offices. For the focus of our plan, the most important are those that are real businesses offices from which people earn their primary income. These are likely to be people in professional services such as graphic artists, writers, and consultants, some accountants—and the occasional lawyer, doctor, or dentist. We will not be focusing on the market segment that includes part-time home offices with people who are employed during the day but work at home at night, people who work at home to provide themselves with a part-time income, or people who maintain home offices relating to their hobbies. Small business within our market includes virtually any business with a retail, office, professional, or industrial location outside of the home, and fewer than 30 employees. We estimate there are 45,000 such businesses in our market area. The 30-employee cutoff is arbitrary. We find that the larger companies turn to other vendors, but we can sell to departments of larger companies, and we shouldn't give up such leads when we get them. Market Analysis . . . (numbers and percentages) Emphasize service and support. We must differentiate ourselves from the box pushers. We need to establish our business offering as a clear and viable alternative to the price-only kind of buying for our target market. Build a relationship-oriented business. Build long-term relationships with clients, not single-transaction deals with customers. Become their computer department, not just a vendor. Make them understand the value of the relationship. We need to focus our offerings on small business as the key market segment we should own. This means the five to 20 unit system, connected by a local area network, in a company with five to 50 employees. Our values—training, installation, service, support, knowledge—are more clearly differentiated in this segment. As a corollary, the high end of the home office market is also appropriate. We do not want to compete for buyers who go to chain stores or buy from mail-order outlets, but we definitely want to be able to sell individual systems to the smart home office buyers who want a reliable, full-service vendor. Differentiate and fulfill the promise. We can't just market and sell service and support; we must deliver as well. We need to make sure we have the knowledge-intensive business and service-intensive business we claim to have. The marketing strategy is the core of the main strategy: Emphasize service and support Build a relationship business Focus on small business and high-end home office as key target markets We must charge appropriately for the high-end, high-quality service and support we offer. Our revenue structure has to match our cost structure, so the salaries we pay to assure good service and support must be balanced by the revenue we charge. We cannot build the service and support revenue into the price of products. The market can't bear the higher prices, and the buyer feels ill-used when they see the same product priced lower at the chains. Despite the logic behind it, the market doesn't support this concept. Therefore, we must make sure that we deliver and charge for service and support. Training, service, installation, networking support—all of this must be readily available and priced to sell and deliver revenue. We depend on newspaper advertising as our main outlet to reach new buyers. As we change strategies, however, we need to change the way we promote ourselves: We'll be developing our core positioning message: "24 Hour On-Site Service—365 Days a Year With No Extra Charges" to differentiate our service from the competition. We will be using local newspaper advertising, radio, and cable TV to launch the initial campaign. Our collaterals have to sell the store and visiting the store, not the specific book or discount pricing. We must radically improve our direct mail efforts, reaching our established customers with training, support services, upgrades, and seminars. It's time to work more closely with the local media. We could offer the local radio station a regular talk show on technology for small business, as one example. We could also reach out to local news outlets to let them know we have experts who are able to address issues relating to technology for small business/home offices should the need arise. We need to sell the company, not the product. We sell AMT, not Apple, IBM, Hewlett-Packard, or Compaq, or any of our software brand names. We have to sell our service and support. The hardware is like the razor, and the support, service, software services, training, and seminars are the razor blades. We need to serve our customers with what they need. The Yearly Total Sales chart summarizes our ambitious sales forecast. We expect sales to increase from $5.3 million last year to more than $7 million next year and to more than $10 million in the last year of this plan. The important elements of the sales forecast are shown in the Total Sales by Month in Year 1 table. The non-hardware sales increase to about $2 million total in the third year. Sales Forecast … (numbers and percentages) 93% of startup costs will go to assets. The building will be purchased with a down payment of $8,000 on a 20-year mortgage. The espresso machine will cost $4,500 (straight-line depreciation, three years). Startup costs will be financed through a combination of owner investment, short-term loans, and long-term borrowing. The startup chart shows the distribution of financing. Other miscellaneous expenses include: Marketing/advertising consultancy fees of $1,000 for our company logo and assistance in designing our grand-opening ads and brochures. Legal fees for corporate organization filings: $300. Retail merchandising/designing consultancy fees of $3,500 for store layout and fixture purchasing. brick making business plan sample pdf. sample brick making business plan

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