

Instruction Sheet	Learning Guide #1
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This learning guide is developed to provide you the necessary information regarding the following content coverage and topics :-

1. Business plan development
2. Operational procedures
3. Documentation
4. Financial security
5. Legality of business operation
6. Allocation of human and physical resources
7. Developing recruiting strategies

After completion of this Learning Guide, you will be able to –

- Determine and document business structure and operations
- Develop and document procedures to guide operations
- Secure financial backing for business operation
- Identify and comply business legal and regulatory requirements
- Determine human and physical resources required to commence business operation
- Develop and implement recruitment strategies.

Learning Instructions:

1. Read the specific objectives of this Learning Guide.
2. Follow the instructions described in number 2.
3. Read the information written in the “Information Sheet 1”, “Information Sheet 2”, “Information Sheet 3”, “Information Sheet 4”, “Information Sheet 5”, “Information Sheet 6” and “Information Sheet 7”. Try to understand what are being discussed. Ask you teacher for assistance if you have hard time understanding them.
4. . Accomplish the “Self-Check 1” in page 10 &11; “Self-Check 2” in page 15; “Self-Check 3” in page 21; “Self-Check 4” in page 27; “Self-Check 5” in page 35; “Self-Check 6” in page 42 and “Self-Check 7” in page 47.
5. . Ask your teacher to correct.
6. Do the “LAP Test” in page 47 (if you are ready). Request your teacher to evaluate your performance and outputs. Your teacher will give you feedback and the evaluation will be either satisfactory or unsatisfactory. If unsatisfactory, your teacher shall advice you on additional work. But if satisfactory you can proceed to next Learning Guide.

A **business plan** is a formal statement of a set of business goals, feasibility of achieving those goals, and the plan for reaching those goals. It may also contain background information about the organization and about the team attempting to reach those goals.

Business plans may also target changes in perception and branding by the customer, client, or larger community. When the existing business is to assume a major change or when planning a new venture, a 3 to 5 year business plan is required, since investors will look for their annual return in that timeframe.

Business plans may be internally or externally focused. Externally focused plans target goals that are important to external stakeholders, like investors and lenders. They typically have detailed information about the organization or team attempting to reach the goals.

Internally focused business plans target intermediate goals required to reach the external goals. They may cover the development of a new product, a new service, a new IT system, a restructuring of finance, the refurbishing of a factory or a restructuring of the organization. Business plans that identify and target internal goals, are also called strategic plans.

Operational plans describe the goals of an internal organization, working group or department. Project plans, sometimes known as project frameworks, describe the goals of a particular project. They may also address the project's place within the organization's larger strategic goals.

Business plans are decision-making tools. There is no fixed content for a business plan. Rather the content and format of the business plan is determined by the goals and audience. A business plan represents all aspects of business planning process declaring vision and strategy alongside sub-plans to cover marketing, finance, operations, human resources.

Preparing a business plan draws on a wide range of knowledge from many different business disciplines: finance, human resource management, intellectual property management, supply chain management, operations management, and marketing, among others. It can be helpful to view the business plan as a collection of sub-plans, one for each of the main business disciplines.

"... a good business plan can help to make a good business credible, understandable, and attractive to someone who is unfamiliar with the business.

Writing a good business plan can't guarantee success, but it can go a long way toward reducing the odds of failure."

Presentation formats

The format of a business plan depends on its presentation context. It is not uncommon for businesses, especially start-ups to have three or four formats for the same business plan:

- An "elevator pitch" - a three minute summary of the business plan's executive summary. This is often used as a teaser to awaken the interest of potential funders, customers, or strategic partners.
- an oral presentation - a hopefully entertaining slide show and oral narrative that is meant to trigger discussion and interest potential investors in reading the written presentation. The content of the presentation is usually limited to the executive summary and a few key graphs showing financial trends and key decision making benchmarks. If a new product is being proposed, a demonstration of the product may also be included.

- A written presentation for external stakeholders - a detailed, well written, and pleasingly formatted plan targeted at external stakeholders like investors.
- An internal operational plan - a detailed plan describing planning details that are needed by management but may not be of interest to external stakeholders.

Typical structure for a business plan for a start up venture

- Cover page and table of contents
- Executive summary
- Business description
- Business environment analysis
- Industry background
- Competitor analysis
- Market analysis
- Marketing plan
- Operations plan
- Management summary
- Financial plan
- Attachments and milestones

Self check 1	Written test
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Name: _____

Date: _____

Instructions:

Write all your answers in the provided answer sheet pages 10 & 11

Test I: Short Answer Questions

Directions: Answer all the questions listed below. Examples may be necessary to aid some explanations/answers.

1. Business plans may be internally or externally focused. The external stakeholders include _____ and _____. (3points)
2. What is strategic plan? (3points)
3. Write typical structure for a business plan for a start up venture. (5points)
4. The format of a business plan depends on its presentation context.
Mention the formats and contents in each format. (4points)

Test II: Multiple Choice

Directions:

There are five [5] questions in Test II. Select the best answer for each question and write only the letter that corresponds to your answer in the provided answer sheet.

A correct answer scores 1 point and an incorrect answer scores 0 point. No marks will be given for a question if more than one answer is supplied.

Start here:

1. _____ is a formal statement of a set of business goals, the reasons they are believed attainable, and the plan for reaching those goals.

- A. Strategic plan
- B. Operational plan
- C. Business plan
- D. Action plan

2. Internally focused business plans target intermediate goals required to reach the external goals. They may cover:

- A. The development of a new product
- B. A new service
- C. A new IT system
- D. A restructuring of finance
- E. All

3. _____ describe the goals of an internal organization, working group or department.

- A. Strategic plan
- B. Operational plan
- C. Business plan
- D. Action plan

4. A business plan represents all aspects of business planning process declaring vision and strategy alongside sub-plans to cover one of the following.

- A. Marketing
- B. Finance
- C. Human resources as well as a legal plan
- D. All

5. _____ is a detailed plan describing planning details that are needed by management but may not be of interest to external stakeholders.

- A. Internal operational plan
- B. Oral presentation
- C. Elevator pitch
- D. None

Answer sheet

Score = _____
Rating: _____

Name: _____ **Date:** _____

Test I: Short Answer Questions

1. _____

2. _____

3. _____

5. _____

Test II. Choose Questions

1. _____

2. _____

3. _____

4. _____

5. _____

Note: *Satisfactory rating= 9 and above;*

Unsatisfactory rating= below 9 points.

You can ask your teacher to correct your work.

Each business has to follow certain procedure of business process in order sustain and grow. Operating procedures are nothing but, guidelines as to how a particular task has to be done. There are certain steps involved of creating operating procedures, which are:

1. Write an introduction that explains the purpose of the business operating procedures manual. Describe what the manual contains and how it can help staff members to carry out operating procedures correctly. Provide suggestions for the best ways to use the manual.

1. Identify the various activities for which operating procedures need to be written. Break those activities into minor actions and list out the procedures to be followed to complete each of those actions. For instance, there can be an operating procedure for applying for leave of absence or closing the store for the evening etc.

2. List the process involved to complete the task. For example to properly close a store, you may instruct employees to "Step 1: Fold or hang any disorganized merchandise. Step 2: Check the locks on all entrances into the premises." Use descriptive words to easily explain the steps.

3. Identify a scope for the standard operating procedures. You may have a special set of instructions for managers and another for entry-level employees. Make sure the instructions are appropriate for the employees' role in the organization.

4. Inform managers of the standard operating procedures and see they understand the steps outlined. Managers are the ones who will most likely see these procedures are followed and need to understand the importance of the rules.

5. Periodical reviews the standard operating procedures and make updates. Listen to input from staff and adjust the guidelines to make them effective.

6. Compile the manual. Give it a name label, followed by a table of contents listing the procedures covered in the manual. Compile all of the documents, in the correct order, in a folder or binder. Keep it in a specific place where your staff has access to it.

7. Writing standard operating procedures takes clear communication skills and knowledge of all the tasks that are to be complete.

Benefits of Operating Procedure:

Concise standard operating procedures can help employees perform their jobs more effectively. Writing the basic steps that guide tasks within your business can also boost the bottom line and improve customer service. Standard Operating Procedures, also known as SOP, also help ease any tension among your employees. Managers have clear guidelines on which to evaluate workers, and employees know the company's expectations.

Self check 2	Written test
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Name: _____

Date: _____

Instructions:

Write all your answers in the provided answer sheet pages provided 15

Test: Short Answer Questions

Directions: Answer all the questions listed below. Examples may be necessary to aid some explanations/answers.

1. Write down the steps involved in preparing operating procedure manual?
(5 points)
2. What are the benefits of writing down operating procedures (3 points)
3. What is SOP? (2 points)

Answer sheet

Score = _____
Rating: _____

Name: _____ Date: _____

Test : Short Answer Questions

1. _____

2. _____

3. _____

Note: Satisfactory rating= 6 and above;
Unsatisfactory rating= below 6 points.
You can ask your teacher to correct your work.

Financial Security

Entrepreneurs may have concerns about staying open, providing continuing work for their employees and growing their businesses. There are ways in which the business owners can to build financial security. It is important to have a solid business and financial plan, which will help business be more successful. These apart there are other specific actions that can be taken to build financial security.

Build an Emergency Fund

A small business should be working towards building an emergency fund of at a least a year's worth of operating costs. This fund can help at a difficult time like delay in collecting money from clients or when business slows down due to the economy. An emergency fund will also prevent borrowing money and save the interest outflow – a drain on the business profit.

Get Out of Debt

Many businesses have a revolving line of credit through their bank. They draw on this on a regular basis for payroll, to pay for supplies and to fund the labor for large orders that will not be paid for until it is complete. To avoid the interest outflow, focus should be on finding ways to fund ventures with cash, and pay off all the debt as quickly as possible.

Grow Slowly

It is important to actively work to grow the business. This will help to stay profitable. More customers mean that a higher stream of income sources which create more solid financial future. However, growing too rapidly may create management issues, forcing the business to close some units. In the same way, it may also increase the debts. The debts beyond a limit may force the unit in to financial distress.

Insurance

The assets of the company have to be insured, against theft, fire, flood etc.

Similarly insurance should be taken against third party liability due to accidents, death etc.

Do things by the book.

One of the best ways to avoid a financial meltdown or lawsuit is to do everything by the book. Business bank accounts should be separated from personal funds.

The business fund should not be spent on personal needs. Taxes should be paid on due date and revenue and profit should be declared honestly in order to avoid penalty etc.

Spend less than the earning

Many firms go under because their overheads outweigh their income. It is the golden rule of financing not to spend more money than earn. An accountant or financial software should be able to track all payments and revenue, create a budget. Stick to the budget on expenditure.

Self check 3	Written test
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Name: _____

Date: _____

Instructions:

Write all your answers in the provided answer sheet page 27.

Test I: Short Answer Questions

Directions: Answer all the questions listed below. Examples may be necessary to aid some explanations/answers.

1. List out ways of achieving financial security? (5 points)

Test II: Multiple Choice

Directions:

- There are five [5] questions in Test II. Select the best answer for each question and write only the letter that corresponds to your answer in the provided answer sheet.
- A correct answer scores 1 point and an incorrect answer scores 0 point. No marks will be given for a question if more than one answer is supplied.

(1) ----- of at a least a year's worth of operating costs.

(2) Paying off all the debts quickly and doing business on cash basis is safer.-True or False

(3) To protect from theft, fire, flood the assets have to be -----

(4) Spend less than earning is wise business decision – True or False

(5) Business money can be used for the private purpose - True or False

Answer sheet

Score = _____
Rating: _____

Name: _____ Date: _____

Test I: Short Answer Questions

1. _____

Test II. Short answers

1. _____
2. _____
3. _____
4. _____
5. _____

Note: Satisfactory rating= 6 and above;
Unsatisfactory rating= below 6 points.
You can ask your teacher to correct your work.

To operate a business legally one needs to meet all the laws for operating a business in the country and local community. Business has to comply with numerous local, state and federal laws and regulations. It is worth the time, to research the laws and regulations carefully - or talk to a business advisor – to avoid penalties and other serious consequences.

The small businesses have to understand the legal requirements related to the following areas.

Permits & Licenses for conducting business

Taxes - Sales Tax (VAT, GST), Income tax etc.

Insurance

Environmental Issues – Permission from pollution control authorities etc.

Workplace Safety – Rules of labor and other departments regarding work place safety

Workers' Compensation- Laws governing worker's compensation – like termination, accidents, retirement etc.

Wages, Hours & Benefits- Laws governing wages, salaries, working hours, bonus ,Social security etc.

Going Public– Laws and rules related to Issuing Public Shares, changing ownership etc.

Permits and Licenses

When starting a business in an area, one should be aware of local laws. It is important to contact the village, town, or city authorities of the location. Examples of local considerations are, license to start the business, license to get water, electricity and other amenities,, parking, regulations regarding the boards and other display, license to run some professions like electricians, plumbers, dentist etc.

Patents and copyright:

Business may want to trademark business name and/or logo. Patents, Copy rights, and Trademarks acts in various countries to protect the business interest.

Taxes

Small business owners have to pay taxes and to eliminate unwelcome surprises, it is wise to learn about them before you have to pay a penalty. The law relating to income tax, sales and other value added taxes should be adhered fully. Small business should maintain records of all transactions and should be submitted to the respective authorities, periodically.

Insurance

Business Insurance. Fire insurance, property insurance, accident insurance, etc. are the some of the vital insurance that any business is advised to cover, with or without any compulsion from the local laws . In some cases health insurance for the employees, social security at the time of the retirement of the employees, are required by the law, in various countries.

Environmental Issues

The laws related to environmental protection are getting stricter by the day in almost every county. Pollution has become international issue now. All businesses have to comply with the rules relating to waste water discharges, carbon and other chemical emission etc.

It is worth look at the Proclamation No. 300/2002 Environmental Pollution Control in Ethiopia

Under “Management of Hazardous Waste, Chemical and Radioactive

Substance” the following rules are stipulated, which every business house should adhere to:

- 1) The generation, keeping, storage, transportation, treatment or disposal of any hazardous waste without a permit from the Authority or the relevant regional environmental agency is prohibited.
- 2) Any person engaged in the collection, recycling, transportation, treatment or disposal of any hazardous waste shall take appropriate precaution to prevent any damage to the environment or to human health or well-being.

3) The importation, mining, processing, keeping, distribution, storage, transportation or use of radioactive substances shall be subject to a permit from the competent agency.

4) The importation, preparation, keeping, distribution, storage, transportation or use of a chemical categorized as hazardous or of restricted use, shall be subject to a permit from the Authority or the relevant regional environmental agency or from any other competent agency.

5) Any person engaged in the preparation, production, manufacturing or transportation or in trading in any hazardous or restricted chemical may ensure that the chemical is registered, packed and labeled as per the applicable standards.

Work place safety

The laws relating to protecting the employees from the exposure to hazardous materials also have to be complied with. Rules regarding employing the differently baled persons, child labor rules, minorities employment rules etc. have to judiciously followed.

Workers' Compensation

There are rules in many countries, regarding how to compensate the employees, in case of retrenchment, in case of death or accident while at work etc. have to adhere. There are rules to compensate the workers regarding lay-off, shut down of the factories etc.

Wages, Hours and Benefits

Business owners need to comply with laws that relate to wages, the hours of work, bonus rules, overtime wages etc. Adopting these rules and regulations help the business to retain the employees and also do business peacefully.

Law relating to Business forms

A business may be a sole proprietorship or partnership or private or public limited company. For each of the above forms there specific laws in various countries to protect the business as well the societal interest.

Going Public

When the company needs additional capital, "going public" may be the right choice, but should weigh options carefully. If company is in the very early stages of development, it

may be better to seek loans from financial institutions. The act relating to Securities (shares, debentures etc) in various countries requires companies to give investors "full disclosure" of all "material facts,".

Laws relating to Export and Import

Globalization has made international trade more essential than ever for many businesses. There are several international and local laws, govern the international trade.

Licenses

The business has to get required license from the appropriate authorities to make import or export.

With regard to import and export apart from local laws there are international rules which are governing the international trade. There are rules regarding documents and procedures.

Shipping Documents

- **Commercial Invoice**

This document is required for exporting and includes all the terms of sale. The commercial invoice must conform exactly to letters of credit, including misspellings and foreign languages. Product descriptions, prices, weights and other information must follow requirements specified by the target country.

- **Bill of Lading**

Shipping companies or freight forwarders usually provide a bill of lading.

- **Insurance**

Exporters need these certificates if the terms of sale include cost, insurance and freight (CIF).

- **Certificates of Origin**

These are official documents that many Arab and Latin American countries require. Consulates generally sell the forms, which are then filled out in the language stipulated. For an additional fee, the consul stamps them to make them legal documents.

- **Certificates of inspection**

These consist of either an affidavit or a certificate from an official government agency or independent inspection company.

- **Dock Receipts**

These are necessary when the exporter is not directly responsible for transporting goods to a foreign destination or otherwise needs to prove that the goods have been delivered to a port for further disposition by the importer.

- **Shipper's Export Declaration (SED)**

Exporters may be required to file a SED when taking commercial goods out of the United States.

Self check 5	Written test
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Name: _____

Date: _____

Instructions:

Write all your answers in the provided answer sheet pages 35.

Test : Short Answer Questions

Directions: Answer all the questions listed below. Examples may be necessary to aid some explanations/answers.

1. What are the various legal requirements that small business should be aware of?
(5 points)
2. State how the pollutions are controlled according to the federal democratic republic of Ethiopian proclamation of environmental pollution control. (5 points)
3. State various shipping documents required for exports? (5 points)

Answer sheet

Score = _____
Rating: _____

Name: _____ Date: _____

Test : Short Answer Questions

1. _____

2. _____

3. _____

Note: Satisfactory rating= 9 and above;
Unsatisfactory rating= below 9 points.
You can ask your teacher to correct your work.

While implementing strategies, the scarce resources of a firm such as financial, physical, human, and technological need to be allocated carefully, according to a plan. All organizations have at least four types of resources that can be used to achieve desired objectives: financial resources, physical resources, human resources, and technological resources.

In allocation of resources one can follow a top down or a bottom up approach. In a top down approach resources are allocated through a process of segregation down to the operating levels. The Board of Directors, Managing Director, the Owner and other members of the top management typically decide the requirements of each sub-unit and distribute resources accordingly. In the bottom up approach resources are distributed after a process of aggregation from the operating level. A mix of these two may also be found in many organisations.

The process of resource allocation is called “budgeting of resources”

Budget: Based on certain assumptions, the departmental heads and functional managers focus their efforts on allocating funds, through an interactive exercise – taking the opinions of all those who matter most.

The external influences and their likely impact and the internal capabilities of a firm also to be kept mind in this joint budgeting effort hence it is named as ‘Allocation of resources budget’.

Capital budget: The primary purpose of capital budget is to maximize the long term profitability of a firm while deploying resources. Various techniques like internal rate of return, payback period, and net present value are used to assess expected rate of return and allocate the capital based on maximum return.

Performance Budget: Here the basic purpose is to focus attention on the work to be carried out, services to be rendered rather than things to be spent for or acquired. It concentrates attention on physical aspects of achievement.

It takes a systems view of activities to try and associate the inputs of the expenditure with the output of accomplishment in terms of services, benefits etc.

Zero based budget (ZBB): Instead of taking the last year's budgets and adjusting them for finding out the future level of activity and preparation of budget

There from, the ZBB forces managers to review the current, on-going objectives and operations. ZBB is therefore a type of budget that requires managers to justify the past objectives projects and budget and to set priorities for the future.

The essential idea of budget is that it differentiates ZBB from traditional budgeting that requires managers to justify their budget request in detail from scratch without any reference to the level of previous appropriations. It amounts to recalculation of all organizational activities to see which should be eliminated, funded at a reduced level, funded at the current level or which finances should be increased.

ZBB process runs into the following steps:

Decision package: Each department activity and programme is broken down into a decision package. Decision package summaries the scope of work, requirements, anticipated benefits, term schedule, expected consequences if the element is not performed, etc. Thus decision package provides a running commentary of all the activities in a particular project.

Ranking: Each decision package is ranked against packages for other proposed projects or activities, and the projects that are running (operating) currently.

Decision packages are ranked according to their benefits to the total organization during the budget period.

Resource allocation: The above ranking leads to organization-wide list of prioritized and priced out decision packages built from zero-base or ground up.

Resources are then allocated to the packages according to the preferential rank in the organization. When properly executed, the zero based budgeting provides an opportunity for the managers to carefully examine, evaluate and prioritize each organizational activity and see whether modification, continuance or termination is feasible.

Constraints in Resource allocation:

Resource allocation in actual practice is not an easy job. Strategies should prioritize tasks that require maximum attention initially taking political relations, overall objectives, external influences etc., into account.

Each department may fight for getting a maximum share of the scarce resources that are available leading to destructive conflict and personality clashes. External influences such as government regulations, shareholder preferences for higher dividends, credit restrictions imposed by financial institutions also affect the process of resource allocation considerably. To avoid trouble at a later stage, the deciding authorities need to prioritize everything and decide budgetary allocations in the initial stages itself. Many 'budget battles' could be avoided if targets, resource sharing, prioritization and midway revisions etc., are decided in an atmosphere of close cooperation and participation, especially at departmental and divisional levels.

Allocating resources to specific divisions and departments alone does not mean successful strategy implementation. There are other troublesome issues to be looked into more closely.

After resolving the difficult issues concerning resource allocation, the deciding authorities should look for a suitable organization structure for implementing the allocations.

Self check 5	Written test
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Name: _____

Date: _____

Instructions:

Write all your answers in the provided answer sheet page 42.

Test: Short Answer Questions

Directions: Answer all the questions listed below. Examples may be necessary to aid some explanations/answers.

1. What are the four types of resources? (2points)
2. What is capital budget? How is it prepared (3 points)
3. How the resources are allocated under “Zero” based budgeting system? (3points)
4. What are the constrains in resource allocations? (5 points)

Answer sheet

Score = _____
Rating: _____

Name: _____ **Date:** _____

Test: Short Answer Questions

1. _____

2. _____

3. _____

4. _____

Note: *Satisfactory rating= 8 and above;*

Unsatisfactory rating= below 8 points.

You can ask your teacher to correct your work.

There are well laid out strategic steps to be adopted in recruiting human resources.

Assess organization's ability to recruit the desired employees

- Analyse trends that may impact on recruitment and selection strategies
- Identify internal organisational issues that may impact on recruitment and selection
- Ensure management acceptance to the recruitment and selection strategies

Facilitate development of recruitment and selection strategies

- Develop strategies that are in line with existing policies
- Select appropriate recruitment channels and selection methods
- Communicate recruitment and selection strategies to all concerned.

Coordinate the implementation of recruitment and selection strategies

- Developing an action plan.
- Ensure that sufficient resources are made available.
- Ensure enough support to the team responsible for recruitment.
- Align the recruitment strategies with organisation goals and objectives.

Monitor and review the effectiveness of recruitment and selection strategies

- Gather and tabulate the recruitment data and feedback.
- Analyse the data and feedback to assess performance
- Adopt best practices and identify potential improvements in recruitment methods.
- Recommend modifications to recruitment and selection strategies

Select a broader talent management approach.

A talent management approach integrates many of the often-independent HR functions relating to recruiting into a single coordinated effort.

Talent management is the acquisition, retention, movement, and release of workers in order to maximize the productivity of a company's "talent inventory."

In addition to the traditional functions of recruiting, a talent management strategy also encompasses:

- Retention
- Orientation
- Workforce planning
- Employment branding
- Relocation
- Talent management metrics
- Internal placement of individuals
- Replacement plans
- Redeployment plans
- Forecasts
- Releasing non-productive or surplus workers

Self check 6	Written test
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Name: _____

Date: _____

Instructions:

Write all your answers in the provided answer sheet page 47.

Test : Short Answer Questions

Directions: Answer all the questions listed below. Examples may be necessary to aid some explanations/answers.

1. List out the strategic steps involved in recruiting? (6 points)
2. What is talent management approach and how it is implemented? (4 points)

Answer sheet

Score = _____
Rating: _____

Name: _____ **Date:** _____

Test : Short Answer Questions

1 _____

2. _____

Note: *Satisfactory rating= 6 and above;
Unsatisfactory rating= below 6 points.
You can ask your teacher to correct your work.*

LAP Test	Practical Demonstration
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Name: _____

Date: _____

Time started: _____

Time finished: _____

Instructions:

1. Develop business plan of Goat Skin Processing Tannery having the following contents.
 - a. Cover page and table of contents
 - b. Executive summary
 - c. Business description
 - d. Business environment analysis
 - e. Industry background
 - f. Competitor analysis
 - g. Market analysis
 - h. Marketing plan
 - i. Operations plan
 - j. Management summary
 - k. Financial plan
 - l. Attachments and milestones
2. You are given Two (2) week to complete the abovementioned task.
3. Request your teacher for evaluation and feedback of your work.

List of references:

1. http://en.wikipedia.org/wiki/Business_plan
2. <http://smallbusiness.findlaw.com/business-operations/>
3. http://www.zainbooks.com/books/management/strategic-management_32_resource-allocation.html
4. <http://www.ere.net/2004/11/29/steps-in-developing-a-recruiting-strategy>