

---

# International Journal of Management, Finance and Accounting

---

## A Roller Coaster Ride

<sup>1\*</sup> Hasni Binti Mohd Hanafi  
Azman Bin Jantan

\*Corresponding author: [hasni.hanafi@mmu.edu.my](mailto:hasni.hanafi@mmu.edu.my)  
<sup>1</sup> Faculty of Management, Multimedia University, Malaysia.  
<sup>2</sup> Rebung Gardens, Malaysia

### Abstract

Fun Extreme Park is a new theme park in town. After a few years in operation, the park is facing a crisis in declining number of visitors. Revenue is greatly affected as the biggest revenue stream comes from the sales of tickets. A few other challenges have been identified that may further contribute to the decline in the visitors' numbers. The sales of retail products are not promising and there has been an increasing complaint from customers on the quality of food and services at their restaurants. Despite having ten rides in the park, some of the popular rides are not operable due to maintenance issues. These added to the customers' complaints further. The case dilemma involves getting the best options in improving the park's performance by way of getting the best strategies in each of the challenges highlighted. Appendices are attached to provide more information for better understanding of the park's operation.

### Keywords

Operation management, Marketing, Strategic Management, Financial Management, Strategic Planning.

Submitted on 17 November 2020; accepted on 13 December 2020.

## 1. Introduction

Fun Extreme Park is a relatively new theme park attraction located in the South of Malaysia. The construction of the park commenced in 2011 and the park was completed in July 2015. Total cost of investment was RM300 million. The theme park staff were employed in stages in accordance with the park development and completion. In August 2015, 80% of the staff were employed, 90% in September and the full employment for all the 500 positions took effect in early October 2015. Soft launching of the park was done on 1<sup>st</sup> November 2015 and the park was officially opened to the public on 13<sup>th</sup> November 2015. The park is located on a 50 acres land, which resides five extreme rides and five family rides. The extreme rides are positioned close to each other and located on the left side of the theme park, while all the family rides are stationed on the right side of the park. In line with the operation of major theme park globally, Fun Extreme Park also opens daily to the public from 10am until 10pm.

The park has been in operation since the past 4 years and has gained more popularity among theme park goers. Even though there has been tight competition, the park is still among one of the highly chosen destination because of the extreme rides that were offered. In late 2018, the park observed a declining number of visitors that has affected their revenue. This could be a direct impact caused by the new opening of another theme park within the same state. Therefore, in the middle of June 2019, during the Board of Directors (BOD) meeting, the CEO of the park (Dato' Razali) reiterated on the effects of the decline and some of the possible factors that contributed to the decline.

## 2. The Management Meeting

After the meeting with the BOD, the CEO had called up a meeting with the Head of Departments to address this crisis. The following staff were present:

Yasmin	:	Head of Human Resource
Mandy	:	Head of Finance
Suresh	:	Head of Sales & Marketing
Ariff	:	Head of Engineering
Badli	:	Head of Commercial
Amirul	:	Head of Guest Service & Ticketing
Tony	:	Head of Park Services

Dato' Razali : Based on the meeting that I had with the Board, they are not happy with the park's performance. Things have been going south for many months and if we do not push the numbers ..... Well, honestly, I am concerned too.

Anyway, there will be a special board meeting in three weeks' time and we have to come up and suggest solutions to bring up the numbers. I want all of you to discuss with your team and I want every department to present your ideas on how to improve our current situation.

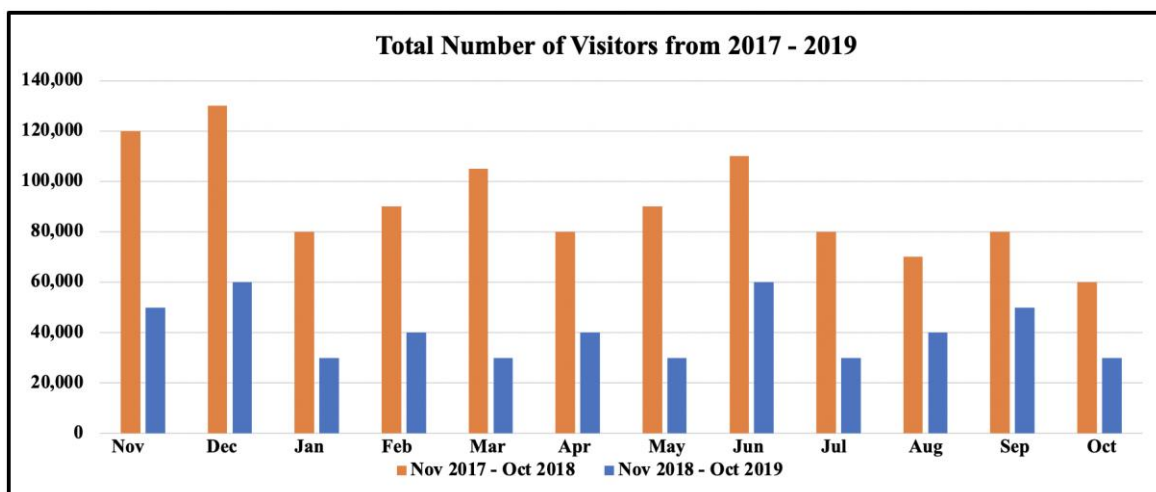
Mandy : Are we focusing on improving our revenue or pushing down our expenses?

Dato' Razali : I would say both. Okay, so let's meet again in two weeks' time.

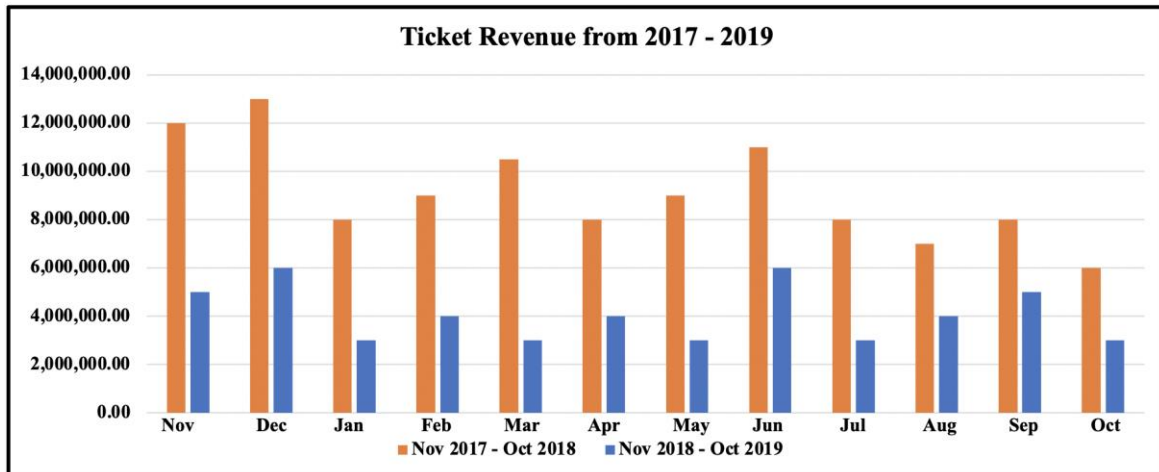
### 3. Declining Visitors

Visitors' numbers were on the decline over the span of two years from 2017 to 2019. Even during the peak seasons particularly school holidays in November/December and May/June, the numbers were not too promising either.

**Figure 1: Total Number of Visitors from 2017 to 2019**



**Figure 2: Total Ticket Revenue of Visitors from 2017 to 2019**



**Table 1: Ticket listing**

Ticket Type	Walk-in (RM)	Online (RM)
Senior Citizen (Above 50 years)	50.00	30.00
Adult (20 years - 49 years)	100.00	80.00
Children (7 years to 19 years)	80.00	60.00
6 years and below	0.00	0.00

Amirul : The numbers are not looking good. If this downward trend continues, we may end up having to close this park.  
*(Head of Guest Service & Ticketing)*

Stacy : I have been talking to other parks and theirs is like ours too, so I am not too sure if we can increase the number of our visitors.

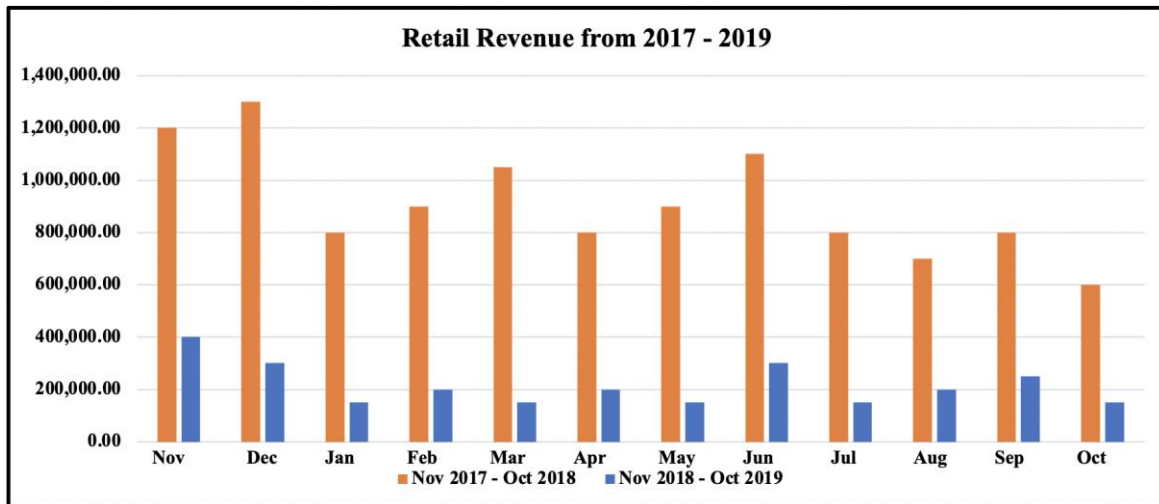
Arvin : Hmmm ... it seems this is happening to others as well. If that is the case, then maybe we need to maximise the amount of cash spent in our park for every visitor.

- Stacy : And we need to find out why people are not coming to the parks anymore.
- Amirul : On that note, I think what we need to know now is – we need to analyse the performance of our rides. I suggest we get more data on things like ..  
Is there any peak time visitors enter and exit our park  
Which rides are the most favourable?  
Which rides are the least favourable?  
Basically the individual performance of each of the ride. And what about the facilities like toilets, surau, lockers. We need to look at that too.  
Arvin, please get the data from Engineering Department and Park Services.
- Arvin : Alright will do.
- Stacy : Oh by the way, don't forget about the mystery shoppers that we engaged last month. We can incorporate their feedback into our suggestions to the top management.
- Amirul : Oh ya! I forgot about them. Yes! We need to include their feedback.

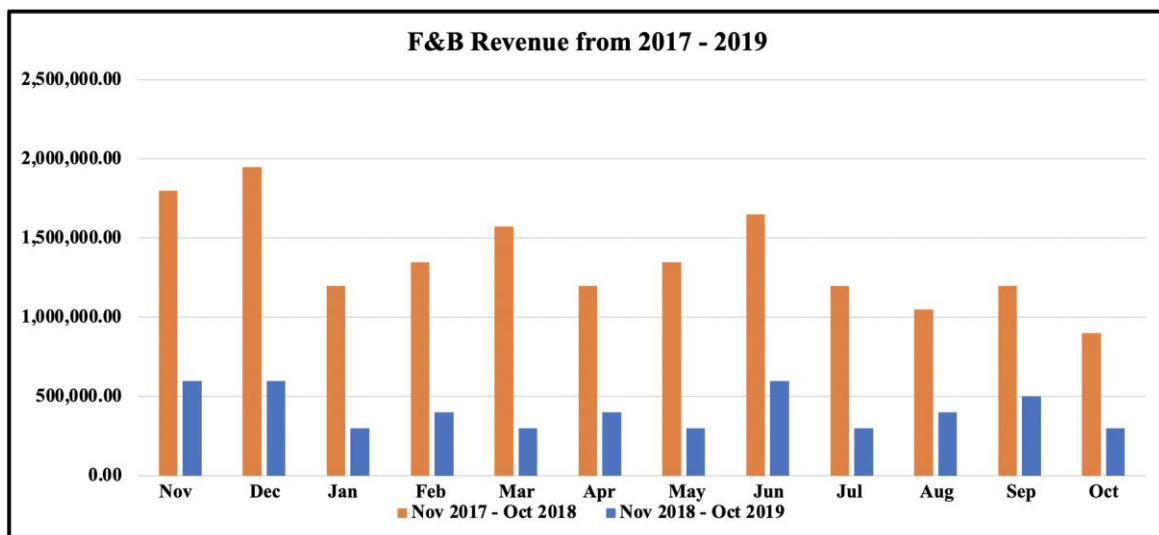
#### **4. Slow moving of Retail Products**

Based on the park's operation data, it was observed that 80% of the visitors were local Malaysian citizens and the remainder 20% were foreigners. Records also show that the peak time for park admission was at 11am and 5pm. On average, visitors spent 4 hours of their time in the park and a majority of their purchases comprised of food and beverage products. Even though the park sells retail products, only 20% of the visitors were found to purchase retail merchandise.

#### **Figure 3: Retail Revenue from 2017 to 2019**



**Figure 4: Food and Beverage Revenue from 2017 to 2019**



Suresh : Okay guys. Do our stats still remain – 80% adults, 15% children and 5% seniors?  
 (Head of Sales & Marketing)

Mila : That still remains.

Suresh : Now, has there been any changes in the percentage of retail purchases? Or does it still stand at 20%?

Jason : Last month, there was a slight decline by 1%. In fact, it has been declining steadily for the past few months.

- Suresh : We need to come up with new strategies to improve our revenue. Our previous strategy of introducing the discounted ticket prices were not quite successful. The numbers are still low.
- Mila : I have been talking to my friends in the other parks – their numbers are low too.
- Suresh : Hmm .. okay. What about our online ticket sales?
- Jason : Nothing much.
- Suresh : We will need to come up with new strategies. Something new and something different.
- Mila : Okay, what if we boost our online presence through our social media platform – our Facebook and Instagram. That could improve our online presence and attract more attention online.
- Jason : And, we have not promoted our products on any billboards along the major highways; maybe it is time we channel our promotion this way too.
- Suresh : Okay, I am sure you guys know that our biggest challenge is funding. This year our allocation has been cut by 50%. Jason, your idea may cost us way over our budget, so we will need to think of that strategy carefully. Mila, I think we can take up your idea instantly.
- Jason : What about getting some data on our repeat customers? We need to know why they choose to come to our park more than once. Probably we can tackle or improve those reasons?
- Suresh : Agreed! (*Writing something on his iPad*)  
Alright now there is another issue that we need to tackle. The retail merchandise. Our products are literally not moving.
- Jason : Hmmm .. You know what? I think we need to move our products ..
- Suresh : Jason, you are literally repeating what I said.
- Jason : No. What I mean is, our products are sitting there in the retail store waiting for the customers to come to them. Why not we bring the products TO them?

- Mila : But that would mean having people to carry the products around the park and promoting to our customers. More costs will be involved. Yes?
- Suresh : It's okay, let's brainstorm the idea first and think about the technicality later.
- Jason : Or maybe we should re-look at our Retail Store location. Maybe it is not visible enough to our visitors.
- Mila : What about we display some products at the entrance? Or set up kiosk near to one of our popular rides?
- Suresh : That would be great too Mila! (*Writing something on his iPad*)  
Okay, I think that's it for today because I have to rush to another meeting shortly. Thanks Mila. Thanks Jason. We need to meet up again next week, before my meeting with the CEO. I'll send the our next meeting invite soon. In the meantime, let's gather more input from the rest of our team members ya.

### **Low Demand in Food and Beverage Items**

There are three restaurants in the park – Space Galaxy Restaurant, Seri Wangi Restaurant and Bamboo café. Each of these eateries specialize in different types of food concept. The Space Galaxy Restaurant that is situated close to the extreme rides, offers only Western food and drinks. Seri Wangi Restaurant that is located closer to the family rides offers only local food and drinks, as well as local desserts. Bamboo café that specializes in bakery products and desserts, only serves coffee and tea is located right in the middle of the theme park and usually visited by the young adults. Throughout the park, there are five vending machines that dispense drinks and snacks.

- Badli : We need to gear up the sales for all the food and beverages. The aim is to maximise the purchase of our visitors at the park. And of course if we could reduce some of the cost of the raw ingredients. Any thoughts? Comments? I know we have done this exercise 6 months ago but now



it is more critical than ever. Obviously, our previous strategies in giving discounts are not working and hiring a celebrity chef just makes it more costly.

Shah : Instead of jumping into ideas and coming up with creative strategies that may or may not work, why don't we get more insights on what is happening in the park?

Badli : So you're saying we need to get all our weekly reports and see the trend?

Shah : Something like that. I know we can get the data on the hot selling items from our POS system (*Point of Sales*). And of course the least selling ones too. We should also be able to pin point which of our restaurants is performing the best – well basically rank them in terms of the most profitable ones.

Chef Jeremy : Totally agree with Shah on that. Now to the serious stuff. I have been saying this many times but no one is listening.  
(*Executive Chef*)

First, the F&B service team is slow in taking customers order, which delays everything. Second, the service is very slow, so the food is usually served cold. I have heard of many customers complaining about this. Plus, the wrong food was served and the classic mistake – missing items from customers' orders. If our team can solve these issues, I am sure we can get more people to dine in our restaurants. In fact, we do get the orders but at the end, many customers would cancel their orders because the waiting time is too long. *Sigh ..*

Amar : Chef.. Hang on! Our team has issues with kitchen as well! Whenever we take customers' orders, and we write down the special requests from the customers, the kitchen team NEVER pays attention. That's why the customers ended up with the 'wrong orders'. And don't forget - what is served to the customers should at least look the same as depicted in the menu, but in reality they looked ridiculous! What's more the taste, a classic complaint – not enough sugar, not enough salt and not spicy enough. And hear this – these complaints are becoming increasingly popular these days!  
(*F&B supervisor*)

By the way, what's with the 'Not Available' menu? If we are not offering them, we might as well take them out from our menu for good. My team can't keep track of which items are not available and which items are available to order. Customers are frustrated. I AM frustrated too!

Chef Jeremy : Well, if your team ...

Badli : Guys! This is not the time to argue. Let's take note of these issues and remedy them for once and for all. We need to give our best for at least the next few months to see if these efforts will improve our F&B revenue, okay? Now, what else can we do?

Nandini : May I suggest something boss?

Badli : Yes Nandini. Go ahead.

Nandini : Maybe we should talk to the Sales & Marketing team as well. They would know best the promotion that has been running. They have the most accurate numbers in terms of the movement of visitors into our park and of course the break-down of visitors' categories – percentage of adults, kids and teenagers. And I think we can back track our restaurants performance against any previous promotion.

*\*F&B service team is responsible for taking customers' orders, serving the food, preparing and serving drinks and also being in-charge of the POS system.*

*\*Executive Chef is the head of the kitchen. He is responsible for the menu, food cost, food quality and overseeing all the kitchen operations.*

## **5. Maintenance Scheduling**

Maintenance of all rides are done internally by the Engineering Department. A total of 30 staff are sub-divided into two teams. The first team consists of those who are responsible for the IT services such as – ticketing system, POS system and internet connectivity. The second team consists of those who are mainly in-charge of rides maintenance, rides audit and facilities maintenance.

- Ariff : I need to have the details on rides performance for all our rides for the past 3 months. I need to know which rides are usually down and which ones are the least problematic.  
(*Head of Engineering*)
- Ong : Without looking at the data, I can tell you right now, it is always the Tower of Terror. It only functions for 3 days and then we have to suspend its operation for 2 days to fix it. Customers get frustrated as they can't enjoy that ride because that is one of our most popular rides especially among the teenagers.  
(*Maintenance supervisor*)
- Ariff : Hmmm ... I keep on pushing the top management to give us more budget to buy the parts for the rides but they don't see the bigger picture on this. Never mind, I am going to push them for this again. Anything else?  
Oh by the way, we need to re-look at our maintenance schedule. Bella, I want a detailed report on all our rides, together with the costing for their parts. We may have to tweak some of the scheduling arrangement.
- Bella : Sure, will do. Do you want them by weekly or monthly?
- Ariff : Give me by monthly for the past 6 months.
- Bella : Okay, so scheduling maintenance by monthly ... and .. their respective costs. Noted. (*Scribbling some notes*).
- Ariff : Hang on. On second thought... Give me our normal maintenance schedule instead. Plus the ones that we had to fix when the problems occurred.
- Ong : Ariff, I have another issue to highlight. (*Sigh*)  
Since it has come to this, I guess, I'm going to have to report this matter to you. One of the reasons why the rides have longer downtime than expected is because ... some of our staff has gone MIA (*Missing In Action*) during their shift. Either that or .. they turn up late to work.
- Ariff : How long has this been going on? (*Tapping his pen on the table*)
- Ong : Well, since 2 months ago.
- Ariff : Need to fix that immediately Ong. I want the full name list of our maintenance staff and fix a date – I want to meet all of them ASAP.

We need to settle this at our department level, before I drag the Human Resources people into our drama.

Ong : *(Nodding his head)*

## 6. The Meeting over coffee

The following day after all the departments had their meeting, the office was buzzing with small discussions and small talks. Amirul was having his coffee at the pantry when Ariff joined in.

Amirul : How's your meeting with your staff going?

Ariff : Okay-ish. Got more than what I bargained for. Someone dropped a bomb. Anyway, we'll manage.

Amirul : Oh by the way, I have asked Arvin to get some data from your team to understand our park's trend. Basically on how each of the individual ride performs.

Ariff : Yup. We have that data. You can ask Arvin to get it from Bella. She keeps all the details. But you need to read the data carefully because .. it may not seem so. I'll let you figure that out ... work your brain!  
Hahahah ..

Amirul : Hahhaha .. okay, I'm going to let my team crunch those numbers first.

Nandini stepped into the pantry and joined both of them.

Nandini : Ah haa... some people had it easy ya. What's the joke?

Amirul : *(Smiling)* As usual, Ariff wants us to launch into our CSI mode. So, how's your team Nandini?

Nandini : Well, I have to get some details from the Sales & Marketing team. Need to do some homework on the promo that we have launched these past few months. Probably do some matching on the promo and restaurants performance. If the numbers are not great, we may end up having to close down one of the restaurants. I don't know.

### **Reference**

Themed Entertainment Association (TEA). (2019). *Global Attractions Attendance Report*.

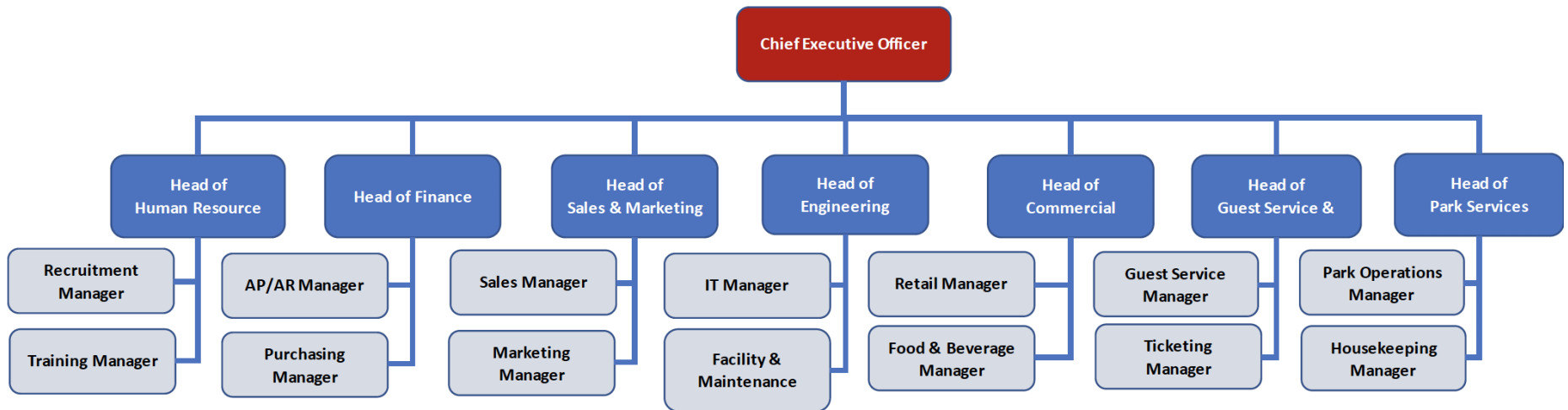
Retrieved 10<sup>th</sup> November, 2020, from <https://aecom.com/wp-content/uploads/documents/reports/AECOM-Theme-Index-2019.pdf>

Themed Entertainment Association (TEA). (2018). *Global Attractions Attendance Report*.

Retrieved 10<sup>th</sup> November, 2020, from <https://aecom.com/content/wp-content/uploads/2019/05/Theme-Index-2018-5-1.pdf>

**APPENDIX 1**  
**ORGANISATIONAL CHART**

**Fun Extreme Park Organisation Chart**



**APPENDIX 2**

Report on the maintenance data (Requested by the Head of Engineering)

<b>Fun Extreme Park Ridership from Nov 2018 - Oct 2019</b>													
<b>2018 - 2019</b>	<b>Type</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>
Space Attack	Extreme	20,220	24,270	1,666	5,620	9,852	4,103	2,146	7,500	4,040	6,054	7,795	11,636
Tower of Terror	Extreme	459	7,459	2,702	128	0	0	0	0	0	4,233	7,620	2,645
Hyper Space	Extreme	23,134	29,668	2,259	0	14,480	6,565	3,261	9,874	4,381	7,901	10,153	10,106
Speed Racer	Extreme	36,892	56,548	2,980	7,306	18,572	9,927	4,850	17,753	7,997	12,715	13,805	17,168
Sling Coaster	Extreme	8,376	10,367	1,287	1,824	5,230	2,305	4,354	5,676	3,208	3,319	5,413	4,323
Whirling Phantom	Family	4,647	22,427	3,062	4,247	13,058	5,366	3,738	12,157	4,370	5,298	100	0
Candy Carousel	Family	29,803	51,175	4,654	9,479	19,282	7,765	6,072	15,219	7,603	11,099	15,681	14,584
Hunter Quest	Family	22,050	30,068	3,384	3,346	13,445	6,764	5,177	11,223	6,939	9,600	10,710	10,482
Red Saga	Family	21,190	27,064	6,728	9,374	19,751	9,672	6,298	17,787	10,885	14,273	14,502	16,495
Bumper Boom	Family	18,927	34,083	2,698	5,631	10,760	4,586	3,357	10,310	4,775	7,294	10,202	9,407

\* Ridership is a number of visitor riding the ride.

<b>Fun Extreme Park % of Rides Operational</b>													
<b>2018 - 2019</b>	<b>Type</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>
Space Attack	Extreme	100%	100%	80%	70%	80%	100%	100%	100%	100%	100%	100%	100%
Tower of Terror	Extreme	40%	40%	30%	10%	0%	0%	0%	0%	0%	60%	40%	40%
Hyper Space	Extreme	100%	100%	100%	60%	100%	100%	100%	100%	100%	100%	100%	100%
Speed Racer	Extreme	100%	100%	80%	0%	50%	100%	100%	100%	100%	100%	100%	100%
Sling Coaster	Extreme	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Whirling Phantom	Family	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	10%	0%
Candy Carousel	Family	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Hunter Quest	Family	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Red Saga	Family	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Bumper Boom	Family	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

**APPENDIX 3**

THE OVERALL DETAIL OF SALES AND NUMBER OF VISITORS

Fun Extreme Park Performance from 2017 - 2019												
2018 - 2019	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
Total No of Visitors	50,000	60,000	30,000	40,000	30,000	40,000	30,000	60,000	30,000	40,000	50,000	30,000
Average No of Visitors per Day	1,666.67	2,000.00	1,000.00	1,428.57	1,000.00	1,333.33	1,000.00	2,000.00	1,000.00	1,333.33	1,666.67	1,000.00
Revenue - Ticket (RM)	5,000,000.00	6,000,000.00	3,000,000.00	4,000,000.00	3,000,000.00	4,000,000.00	3,000,000.00	6,000,000.00	3,000,000.00	4,000,000.00	5,000,000.00	3,000,000.00
Revenue - Retail (RM)	400,000.00	300,000.00	150,000.00	200,000.00	150,000.00	200,000.00	150,000.00	300,000.00	150,000.00	200,000.00	250,000.00	150,000.00
Revenue - F&B (RM)	600,000.00	600,000.00	300,000.00	400,000.00	300,000.00	400,000.00	300,000.00	600,000.00	300,000.00	400,000.00	500,000.00	300,000.00
2017 - 2018	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18
Total No of Visitors	120,000	130,000	80,000	90,000	105,000	80,000	90,000	110,000	80,000	70,000	80,000	60,000
Average No of Visitors per Day	4,000.00	4,333.33	2,666.67	3,214.29	3,500.00	2,666.67	3,000.00	3,666.67	2,666.67	2,333.33	2,666.67	2,000.00
Revenue - Ticket (RM)	12,000,000.00	13,000,000.00	8,000,000.00	9,000,000.00	10,500,000.00	8,000,000.00	9,000,000.00	11,000,000.00	8,000,000.00	7,000,000.00	8,000,000.00	6,000,000.00
Revenue - Retail (RM)	1,200,000.00	1,300,000.00	800,000.00	900,000.00	1,050,000.00	800,000.00	900,000.00	1,100,000.00	800,000.00	700,000.00	800,000.00	600,000.00
Revenue - F&B (RM)	1,800,000.00	1,950,000.00	1,200,000.00	1,350,000.00	1,575,000.00	1,200,000.00	1,350,000.00	1,650,000.00	1,200,000.00	1,050,000.00	1,200,000.00	900,000.00
Budgeted Figures from 2017 - 2019	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Budgeted No of Visitors	105,000	105,000	105,000	98,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Budgeted Avg per day	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Budgeted Revenue - Ticket (RM)	10,500,000.00	10,500,000.00	10,500,000.00	9,800,000.00	10,500,000.00	10,500,000.00	10,500,000.00	10,500,000.00	10,500,000.00	10,500,000.00	10,500,000.00	10,500,000.00
Budgeted Revenue - Retail (RM)	1,050,000.00	1,050,000.00	1,050,000.00	980,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00
Budgeted Revenue - F&B (RM)	1,575,000.00	1,575,000.00	1,575,000.00	1,470,000.00	1,575,000.00	1,575,000.00	1,575,000.00	1,575,000.00	1,575,000.00	1,575,000.00	1,575,000.00	1,575,000.00



**APPENDIX 4****THE OVERALL OPERATIONAL COST (RM)**

<b>Fun Extreme Park Operational Cost (RM)</b>												
<b>2018 - 2019</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>
<b>F&amp;B</b>	400,000.00	500,000.00	300,000.00	320,000.00	300,000.00	350,000.00	310,000.00	620,000.00	325,000.00	445,000.00	550,000.00	345,000.00
<b>Retail</b>	200,000.00	300,000.00	170,000.00	180,000.00	160,000.00	190,000.00	180,000.00	320,000.00	180,000.00	220,000.00	265,000.00	170,000.00
<b>Utilities (Water, Gas and Electricity)</b>	352,000.00	500,000.00	300,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	270,000.00	300,000.00
<b>Payroll</b>	2,274,500.00	2,970,000.00	2,040,000.00	2,040,000.00	2,040,000.00	3,530,000.00	2,425,000.00	2,707,800.00	2,605,000.00	2,500,000.00	2,272,000.00	2,272,000.00
<b>Repair &amp; Maintenance</b>	10,000.00	120,000.00	90,000.00	60,000.00	90,000.00	70,000.00	50,000.00	40,000.00	50,000.00	60,000.00	70,000.00	60,000.00
<b>Marketing</b>	228,500.00	222,380.00	100,000.00	70,000.00	56,000.00	67,000.00	40,000.00	30,000.00	50,000.00	40,000.00	35,000.00	50,000.00