

IMPROVEMENT OF BUSINESS PERFORMANCE IN SMALL-MEDIUM ENTERPRISE (SME): EVIDENCE FROM A SANITARYWARE COMPANY IN MALAYSIA

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ABSTRACT – The market for sanitaryware in the world was estimated at USD 13.00 billion in 2021, and it is anticipated to expand at a compound annual growth rate (CAGR) of 5.1% over the next five years. Sanitaryware includes items like washbasins, pedestals, and other sanitary equipment like toilets. Typically, ceramic, pressed metal, and other materials are used to create these products. One of the key factors fuelling the market's expansion globally is the growing awareness of superior sanitaryware items due to different benefits to cleanliness and health. This paper uses the Fishbone diagram technique to identify the potential root causes of fluctuating revenue of a sanitaryware retailer in Malaysia. As a result, the proposed solutions to improve the business performance of the company are proposed using the Business Excellence Model approach. The findings of this research are expected to make important contributions to the sanitaryware industry as it will help the companies to understand the customer behaviours and strategies to improve their business performance. This research also can act as a basic guideline when they want to analyse their business performance using Fishbone diagram method.

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INTRODUCTION

Over the course of the projection period, it is anticipated that the Malaysian sanitaryware market would expand at a significant rate. Over the projection period, product demand is anticipated to be driven by Malaysia's expanding economy and significant expansion in construction and infrastructure development. Spending on sanitaryware items has increased as a result of the region's end users' rising personal disposable incomes; this is anticipated to positively affect the product's market growth in the nation. The rise of the hotel sector and an increase in personal hygiene concerns have also fuelled the Malaysian market for sanitaryware (Morder Intelligence, 2021). A report by Allied Market Research highlights that the demand for sanitaryware products is expected to increase with the growth in the real estate and construction industries, especially in emerging economies (Akhila, 2018). As shown in Figure 1, the value of construction work increased gradually from 2012 to 2019. The number decreased in 2020 and 2021 due to the outbreak of Covid-19.

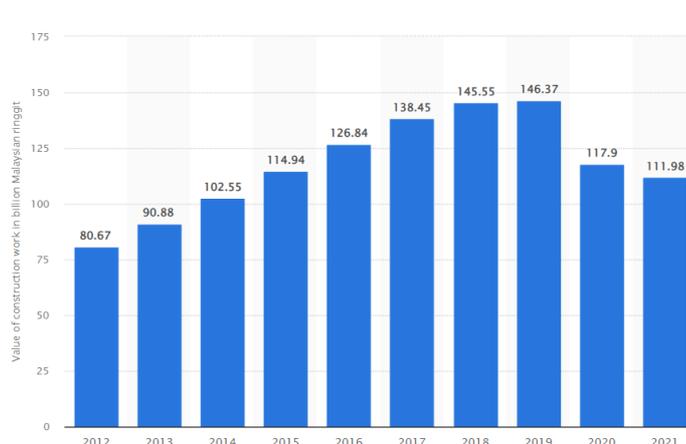


Figure 1. Value of construction work in billion Malaysia Ringgit (Statista Research Department, 2022).

The growth from 2012 to 2019 has exacerbated the number of sanitaryware storefronts, and more people are joining the sanitaryware industry in Malaysia. The Covid-19 virus's appearance has decreased demand for sanitaryware, which has increased market competitiveness among the businesses that entered the sector earlier. Nevertheless, it can be

concluded that the market is growing over the years. Apart from the growth in the construction sector, several other factors are expected to influence the demand for sanitaryware products in the future. One of these factors is rapid urbanization, which is leading to an increase in the number of households and construction activities. This, in turn, is likely to boost the demand for sanitaryware products. Additionally, increasing consumer preference for branded products is expected to drive growth in the sanitaryware business sector as consumers seek high-quality and reliable products from established brands. Furthermore, the growing awareness about maintaining a healthy lifestyle is expected to create demand for sanitaryware products that offer hygiene and sanitation features, such as self-cleaning toilets and touchless faucets. The trend towards eco-friendliness is also gaining momentum, and as a result, there is a rising demand for water-efficient and sustainable sanitaryware products. Overall, these factors are expected to fuel the demand for sanitaryware products in the future, creating growth opportunities for manufacturers in the sanitaryware business sector (Sanitary Ware Market - Global Industry, Analysis, Size, Share, Growth, Trends, and Forecasts 2021-2031, 2021).

The problem identified in this study is that a Malaysian retailer of sanitary products experiences fluctuating revenue without being aware of the underlying causes. Therefore, the research objective of this study is to analyse the potential root causes of fluctuating revenue of the company using the Fishbone diagram method and to propose solutions to improve the business performance of the company using the business excellence approach method. The research findings can serve as a fundamental framework for manufacturers in the sanitaryware business sector when analysing their business performance, particularly in cases where there are fluctuations in revenues. By utilizing the insights and information gained from the research, manufacturers can gain a better understanding of the market dynamics, consumer behaviour, and industry trends that influence the demand for sanitaryware products. This can help them to identify potential growth opportunities, optimize their product offerings, and improve their marketing strategies to better meet the needs and preferences of their target customers.

RELATED STUDIES

Some studies on how customer behaviour is related to the business performance of a company, the Fishbone diagram method, and business excellence model approach were made in order to carry out the analysis.

Importance of Studying Customer Behaviour to Improve Business Performance

Customer behaviour refers to the behaviour and patterns shown by individuals or groups when purchasing goods or services. It covers all aspects of the consumer decision-making process, including information search, evaluation of alternatives, purchasing decisions, and post-purchase evaluations. Understanding customer behaviour is critical for businesses to effectively target marketing efforts, develop, and improve products and services, and build lasting relationships with customers (Kotlet & Armstrong, 2018). In any business, customers respond to company strategies, while businesses respond to consumer trends in this two-way connection. While the consumer side wants to make informed purchasing decisions, the company side is concentrated on increasing income (Lazzari, 2019).

Understanding customer behaviour is crucial for businesses as it has a direct impact on their performance. Customer behaviour can affect sales revenue, brand reputation, customer retention, and innovation. Positive customer behaviour, such as repeat purchases and positive reviews, can lead to increased sales and a stronger brand reputation, while negative customer behaviour can damage a company's reputation and impact sales and customer loyalty. Analyzing customer behaviour can help businesses identify areas for improvement in their products or services and develop new opportunities for innovation and product development that can meet emerging customer needs and preferences and give them a competitive edge. Therefore, businesses must pay close attention to customer behaviour and adapt their strategies to meet changing customer preferences to succeed in today's dynamic marketplace (Kumar & Reinartz, 2016). The act of making a purchase is a unique conduct that directly reflects the wants, goals, and pursuit of the material and spiritual interests of the individual. Social, cultural, demographic, and situational factors are among those that influence changes in purchasing behaviour (Tao, Sun, Liu, Tian, & Zhang, 2022).

Understanding Customer Behaviour from Survey

Surveys can be a useful tool for understanding consumer behaviour. Businesses may learn a lot from surveys about customer preferences, purchasing patterns, and levels of satisfaction. Businesses can acquire quantitative and qualitative data that can guide their marketing strategy and product development efforts by directly questioning customers about their experiences and opinions. Surveys can help businesses identify trends and patterns in customer behaviour, as well as identify areas where they need to improve their products or services to better meet customer needs. For example, a survey may reveal that customers are dissatisfied with a particular aspect of a product, such as its durability or ease of use. This information can help businesses make improvements to their products and better target their marketing efforts to address customer concerns. Surveys can also help businesses measure customer loyalty and identify opportunities to improve customer retention. By asking customers about their likelihood to recommend a product or service to others, businesses can gauge their level of satisfaction and identify areas where they need to make improvements to retain their business.

Overall, surveys are a powerful tool for understanding customer behaviour and gathering insights that can inform a business's marketing and product development efforts (Hair, Wolfinbarger, Ortinau, & Bush, 2018). In addition, asking

consumers about their finances, examining their levels of market confidence, and learning more about their tendency to spend are all examples of market research. When trying to stay on top of shifting customer behaviour and trends, the flexibility that online survey technology allows to cover numerous subjects in a single inquiry can be very helpful (Cleave, 2020). Furthermore, there have been several studies that have examined the relationship between customer behaviour and business performance.

A study conducted by Harvard Business Review in 2020 found that prioritised customer experience (CX) outperforms its peers in terms of revenue growth and profitability. The study also found that companies with a strong focus on CX have higher customer retention rates and are more likely to receive positive word-of-mouth recommendations from satisfied customers (Verhoef & Lemon, 2020). Another recent study published in the Journal of Retailing and Customer Services in 2021 found that customer engagement is positively related to customer satisfaction, loyalty, and repurchase intention, which in turn can lead to increased sales and revenue for businesses. Their study found that companies that effectively engage their customers are more likely to create positive emotional experiences, which can have a significant impact on customer behaviour and overall business performance (Kim & Kim, 2021).

Case Study of ABC Sanitaryware Sdn. Bhd.

ABC Sanitaryware Sdn. Bhd. is a sanitaryware retailer located in Klang, Selangor, Malaysia. The business supplies a variety of sanitaryware items, including toilets, basins, and water taps. The Selangor state in particular, where a huge number of real estate units have been purchased, has led to a growth in the number of sanitaryware merchants, making the sanitaryware market in Malaysia extremely competitive. The unstable business performance of ABC Sanitaryware is the study's stated concern. Every week, the company experiences a change in revenue without knowing why. By compiling the company's historical revenue data each week, the variation may be seen.



Figure 2. Storefront of ABC Sanitaryware Sdn. Bhd.

Table 1 shows the inconsistency and fluctuations in the company's revenue. These data were obtained from the SQL system database of ABC Sanitaryware. The revenue fluctuated significantly during the course of the three months of 2022 (May, June, and July). The highest weekly revenue was RM36,700 while the lowest was only RM5,000. This is an unusual situation for most of the companies in a similar industry. Fluctuating revenue can be bad for businesses for several reasons and eventually will lead to a slow business (Collier, 2022). First off, it might make it challenging for the company to establish future plans. It might be challenging to anticipate future revenue sources and make appropriate plans for a company whose revenue is continuously fluctuating. Making long-term investments in things like new product development, marketing, and employment may become challenging as a result. Second, a company's cash flow might be impacted by changing revenue. It can be challenging for firms to control their spending and preserve a positive cash flow if revenue is erratic. This may result in issues with cash flow, such as not having enough money on hand to cover payroll or pay debts. Thirdly, the company may find it challenging to obtain funding due to variable income. Since regular and predictable revenue streams make it simpler to evaluate risk and decide if a company is a worthwhile investment, lenders and investors prefer to engage with businesses that have them. Finally, shifting revenue may have an impact on retention and employee satisfaction. It can be challenging to maintain a happy and productive work atmosphere if employees are continually concerned about the company's financial health. Higher turnover rates as well as decreased employee engagement and productivity may result from this.

Hence, one of the objectives of this project is to identify the root causes of the fluctuating weekly revenue of the company. In addition, this research objective is to find out the underlying factors behind the inconsistent revenue of the company and to propose solutions to maintain the revenue of the company at a higher level compared to the historical data.

Table 1. The historical weekly revenue of ABC Sanitaryware Sdn. Bhd. on Saturday throughout the three months.

	Week	Sales (RM)
May	1	12,000
	2	9,000
	3	25,000
	4	32,000
June	1	5,000
	2	24,500
	3	29,800
	4	16,700
July	1	6,800
	2	7,540
	3	36,700
	4	27,100
	5	8,300

METHODOLOGY

This is qualitative research on the business performance of ABC Sanitaryware. The data collection method was based on the customer survey, interviews with random customers, and document review. The method used to analyse the potential root causes is Fishbone Diagram Method and solutions to improve the business performance were executed based on the Business Excellence Model approach.

Data Collection Method

Customer Survey

To understand the customer behaviour of ABC Sanitaryware, a customer survey allows us to find out what are the expectations from customers, where they are from, and the customer’s loyalty to this company. Besides the customer survey, we also carried out interviews with randomly selected customers. By doing interviews, we can assess customer demand, identify their problem spots, understand their needs, and get inspiration for product development. By integrating all these factors, we can discover the root causes of the instability of revenue.

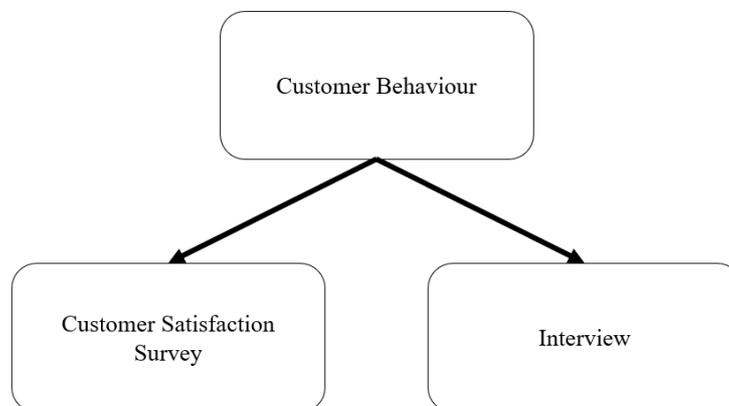


Figure 3. Methods to investigate customer behaviour in this project.

First, to create an effective customer satisfaction survey, some steps need to be taken. Before setting the questions in the survey, we need to know the goals of the survey. A clear goal can let us move in the correct direction in the research.

The goal of this customer survey is to understand the customer behaviours of Klang Valley in purchasing sanitaryware products for their new houses. We can choose the question types to gather the right kind of data once we have a clear idea of what we want to know from our target respondents. The next step in conducting the customer survey is to set our target respondents. It might be feasible for smaller businesses to survey every customer. However, businesses with a huge customer base might find that it would be too expensive and time-consuming to include every customer. The target respondents that we set to investigate is the citizens in Klang Valley aged 18 years old or above, the reason that we do not investigate teenagers or kids is that the historical data showed that people who buy sanitaryware normally is a property owner or tenant as well. Therefore, it must be an adult.

The next stage is to develop questions. The survey's questions must be detailed, dissect each topic as much as possible, and refrain from using a yes-or-no format. Furthermore, the final step before the survey is released is to choose the correct time horizon. This is important as we want to have a suitable period of surveying during our research. The survey period was set on 14 November 2022 to 25 November 2022.

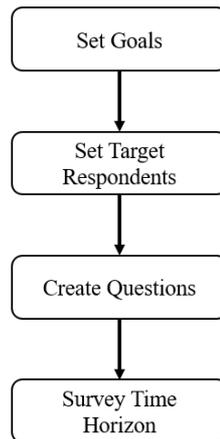


Figure 4. Steps in conducting customer surveys for the company.

Interviews

Another method to investigate customer behaviours is by conducting interviews with the customer of ABC Sanitaryware Sdn. Bhd. Having a conversation with a group of current or potential consumers and asking them a series of questions will help the company better understand how they use a product or service on a daily basis. Furthermore, a customer interview is a useful technique for learning more about what customers actually need and want from a product. This information will make it simple to determine the scope of the product and the consumer problems it should address. They actually cover a sizable portion of the work required during the research phase. Three (3) random customers from ABC Sanitaryware Sdn. Bhd. was chosen for the interview for at least 15 to 20 minutes.

Observation

Observation can be a valuable tool for identifying macroeconomic trends and patterns. By closely observing economic data and trends, economists and policymakers can gain insights into the broader state of the economy and make more informed decisions about economic policy. For example, economists can observe data on key macroeconomic indicators such as gross domestic product (GDP), inflation, and employment to identify patterns and trends over time. By analysing this data, they can gain insights into the overall health of the economy and identify areas of concern or opportunity. Observation can also be useful for identifying emerging trends and changes in consumer behaviour that may have macroeconomic implications. For example, by observing changes in consumer spending patterns, economists can identify shifts in demand for certain products and services and adjust economic policies accordingly. In addition, observation can help policymakers to better understand the impact of economic policies on the broader economy. By closely monitoring economic data and trends following the implementation of a policy, policymakers can assess its effectiveness and make adjustments as needed.

In ABC Sanitaryware Sdn. Bhd., by observing the sales process and the behaviour of employees, businesses can identify areas where staff training may be needed or where operational inefficiencies may be impacting sales. This may involve observing how sales staff interact with customers, how they present products or services, and how they respond to customer objections. By identifying areas where staff may need additional training or support, businesses can take action to improve the overall sales process and address inconsistencies in sales. Moreover, one approach to using observation to identify the root cause of inconsistent sales is to conduct a thorough analysis of the sales process. This involves closely examining each step of the sales process, from initial customer contact to the final sale, and identifying any areas where issues may be occurring.

Data Analysis Method

Fishbone Diagram Method

Based on the data collected from the customers, we analysed the root causes of the instability of revenue of ABC Sanitaryware using Fishbone Diagram. Over recent years, Business Analysts utilised a Fishbone diagram as a tool for problem analysis. It aids in identifying the underlying causes of a business issue. Sometimes, the issue's underlying cause will be clear. But most of the time, only the symptoms could be visible.

There are some procedures needed to be done in sequence when Fishbone analysis is carried out. First, we need to identify the problem we want to analyse. Next, we need to identify the main factors of the problem. These factors can be based on the strategy of the company, the product, people or employees, tools and applications, technology and data, etc. After completing this step, we can identify the possible causes of these factors. The possible causes are supported by the data that we collected through customer surveys and interview earlier. The Fishbone diagram will need to be analysed in the end. This entails determining the elements that most significantly affect the company's business success and developing remedies.

Business Excellence Model Approach

To solve the problem of ABC Sanitaryware Sdn. Bhd., a Fishbone diagram might not be enough. Thus, we need to implement a business excellence model in this company. Business Excellence Model not only help us to solve the problem but also improve the sustainability of the company. The phrase "business excellence" was initially used in the middle of the 1980s, around the time that the first Business Excellence Models (BEMs) were created. As a result of the quality movement and the improvements in quality and competitiveness in Japan, the West was obliged to make this change (BPIR, 2019). Indeed, Total Quality Management (TQM) frameworks or quality awards gave rise to BEMs. TQM had begun in the middle of the 1980s as the new cure-all and way of thinking for firms, especially in the manufacturing sector. Since TQM was being used to describe a variety of business improvement activities, the names "Quality" and "TQM" gradually gave way to "Business Excellence," partially to avoid misunderstandings about what TQM meant (Oon, Aziati, & Abu, 2021). Business excellence models are frameworks that are used within a company and can aid in concentrating thought and action in a more organised and methodical manner, which should improve performance. The models are comprehensive in that they concentrate on all aspects and elements of an organisation, particularly those elements that influence business performance. In addition to offering a framework to help with the adoption of business excellence principles, these models are widely acknowledged as a useful tool for gauging how thoroughly this adoption has been incorporated.

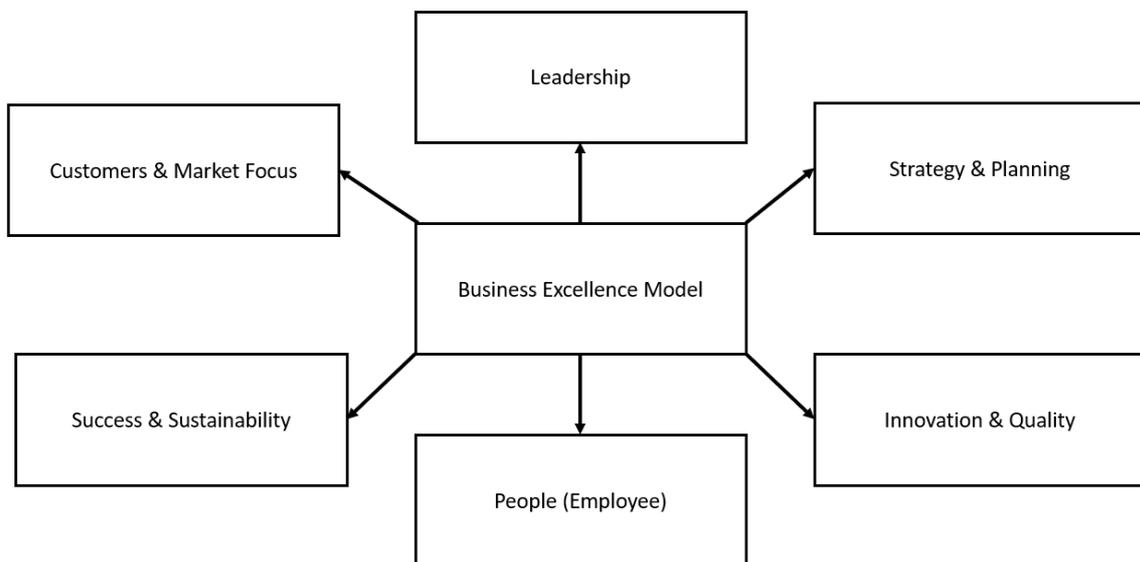


Figure 5. Aspects in the Business Excellence Model

Figure 5 shows the aspects of the business excellence model. First, The leadership represents the senior leaders in ABC Sanitaryware should establish goals, foster a customer-focused culture, make corporate values transparent, and set high standards for the employees. All of the stakeholders' needs should be balanced in the directions, values, and expectations. Next, ABC Sanitaryware also successfully set a new strategy and planning based on the discovered potential root causes, this strategy and planning can develop good relationships with customers, suppliers, and partners. In this research, we also helped the company to examine how to identify customer groups and determine customer satisfaction

levels to make sure the continuous relevance of products. Furthermore, innovation and quality of ABC Sanitaryware were emphasized in this article, which includes the future trend of the sanitaryware product. We also proposed the improvements based on the aspect of people, also known as employees. The employees are a very important resource of the company as they are the key to driving the business forward. Lastly, we came out with successful and sustainable solutions to make sure consistent revenue for the company.

RESULTS & DISCUSSION

Overview

This chapter will introduce the results gathered through customer surveys and interviews. The factors that affected the business performance of the company will be discussed and the solutions to improve business performance will be proposed.

Customer Behaviour of ABC Sanitaryware Sdn. Bhd.

The results of the customer survey are organized and tabulated, and then the preference of the customers will be prioritized in the business excellence model later.

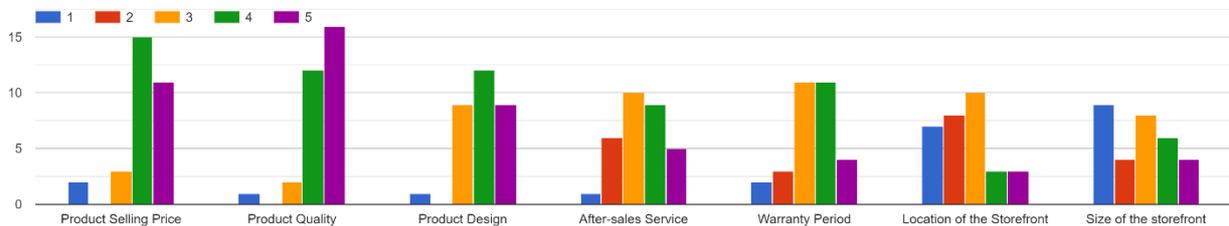


Figure 6. Customer preference when purchasing sanitaryware.

Based on Figure 6, it is clear that most customers prioritise a low selling price and great product quality when buying sanitaryware over other factors. On the other hand, many consumers have no problem choosing a modest, distant storefront. Therefore, ABC Sanitaryware should prioritise product selling price and quality over product design, after-sales service, and warranty period in order to retain a high level of revenue.

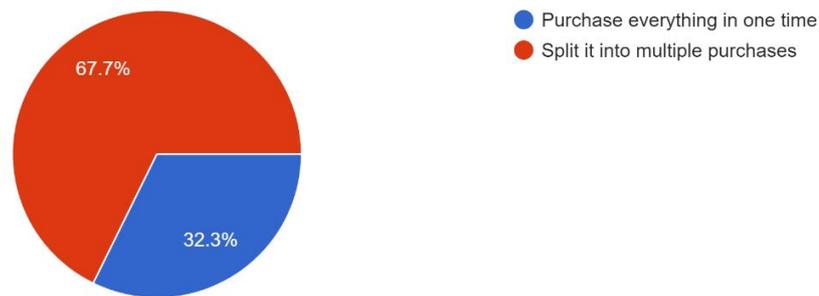


Figure 7. Customer preference when purchasing sanitaryware.

Referring to Figure 7, it can be seen that 32.3 per cent of the 31 respondents prefer to buy all of their sanitaryware at once. While 67.7 per cent of them would rather make repeated purchases. Therefore, ABC Sanitaryware should always stay in touch with clients, welcome them, and inform them of the latest promotions.

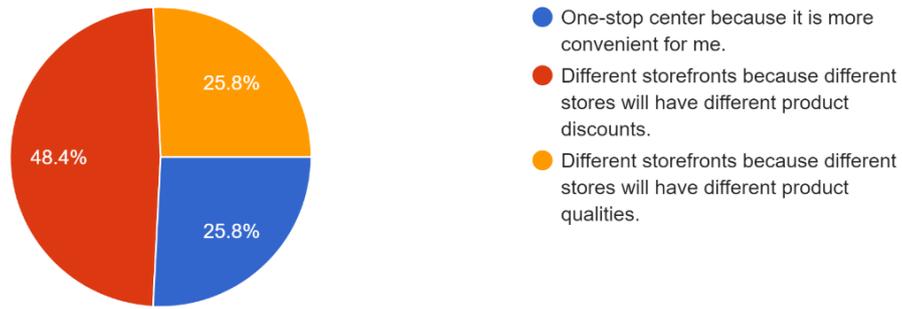


Figure 8. Customers’ preference of visiting the same shop.

Figure 8 shows the percentage of customers who prefer to visit the same business vs other shops. 48.4 per cent believe that other retailers will offer different product discounts. Similarly, 25.8 per cent of them believe that the product qualities will vary depending on the storefront. Meanwhile, others choose to purchase all of their sanitary items from a single store due to its convenience. Since most consumers' natural behaviour is to visit multiple stores, ABC Sanitaryware should make every effort to persuade the customer to return. It might be a good idea to offer rewards, freebies, or membership fees.



Figure 9. Customers’ preference of days for purchasing sanitaryware products.

According to Figure 9, a survey reveals that Klang Valley consumers prefer to buy sanitaryware throughout the weekend, particularly on Saturdays. The most well-liked of these is that Saturday is a holiday, allowing people to travel after purchasing sanitary products. Additionally, it is because Sunday, the day after Saturday, is also a holiday. There are also many who like Tuesday, Wednesday, and Friday shopping. These, however, are the survey's minority. According to this research, ABC Sanitaryware was advised to hold sales promotions on the weekends to increase attendance.

Fishbone Diagram Analysis

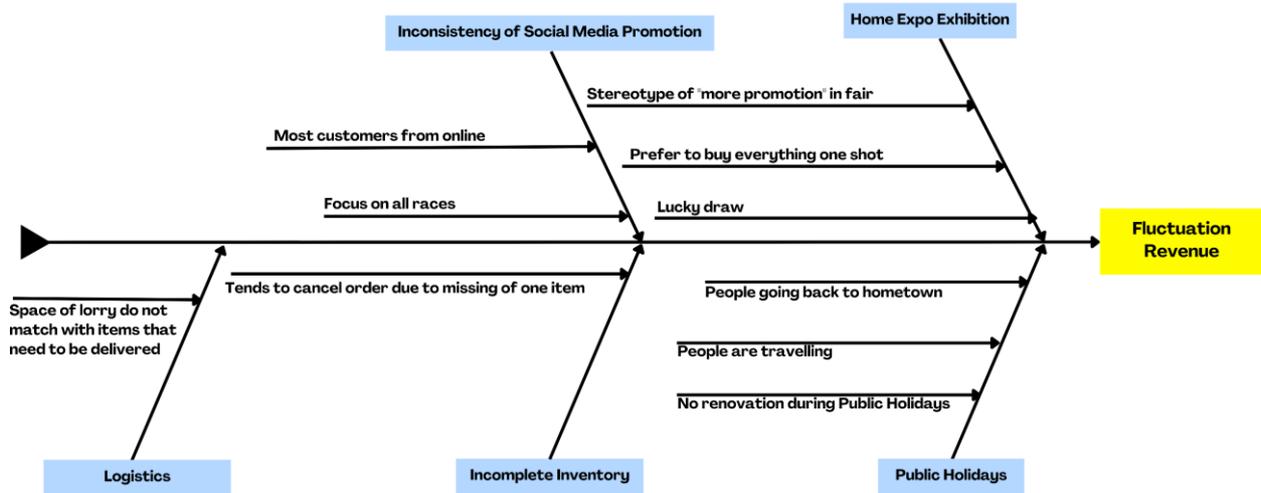


Figure 10. Fishbone analysis of the company

It is possible to determine the likely root causes of the revenue swings using the consumer preference survey, interviews, and observations. The home exhibition is the primary conceivable factor. Home Exhibition is a one-stop shop for products for home renovation, decoration, and upkeep, which also covers sanitaryware. Home displays would not happen every week. We discovered by comparing previous data that anytime a furniture display takes place, the company's earnings for that particular week will fall. Customers visit house displays rather than shops for a variety of reasons, but promotional activities are one of the most important. Store promotions cannot alter the stereotype of customers, even though they are occasionally even less expensive than home exhibitions. Additionally, the survey also found that many customers prefer to visit home exhibitions over stores because they prefer to buy all of their home furnishings at once including electrical appliances, furniture, and lighting. They can save a lot of time by avoiding repeated trips in this manner. Furthermore, during the home exhibition, the organizer normally will hold a lucky draw session, which greatly enhances the attractiveness to customers.



Figure 11. One of the home exhibitions held at the Kuala Lumpur Conventional Centre (The Star, 2021).

Continual public holidays are another major factor that could contribute to revenue fluctuations. According to historical statistics and interview results, the majority of people will prefer to go to neighbouring states or visit their hometowns during extended vacations. As a result, during the holidays, not only did business at the store not increase, it actually decreased significantly.

Another cause of erratic revenue is social media updates. People are constantly searching for promotions on social media, for instance, Facebook and Instagram. Therefore, online marketing is the most significant source of customers. Since ABC Sanitaryware has no personnel in charge of handling social media, sporadic updates result in shop promotions that few people are aware of. There are several ways to use social media to attract new customers. For instance, the business can spend money on Facebook and Instagram advertising to promote the campaign to certain customers or places using programmed algorithms. Also, the company can hold some “Giveaways” campaigns to improve the company’s popularity. From the competitiveness audit study, we also discovered that a few companies from the same sector that consistently update their social media pages are having a more consistent customer flow compared to those companies that only update their pages once in a while. In addition, the company website is encouraged to cover all races of customers

by using several languages such as Bahasa Malaysia, English, and Chinese. This is because Malaysia is a multicultural country, therefore the customers are coming from all races of people.

Moreover, another underlying cause of inconsistent revenue might due to the incompleteness of inventory. Since the company's warehouse is limited, and the company sells a variety of products, the company would not be able to stock large amount quantities of individual products. This situation will greatly affect the customer's desire to buy. They will be very disappointed when they have already selected the products they want to buy and only find out that an item is out of stock when they make the payment. In some more serious cases, customers will cancel the entire order due to the lack of some products and give the company a negative review. Therefore, ABC Sanitaryware must fix this problem immediately by having good inventory management that stores the product quantities according to the product's demand. The final potential root cause that we found out is the logistic problem of this company. According to the study, the logistics service would increase consumer confidence while offering high-quality services and focus on performing all possibly important activities, giving it a competitive edge, reducing competition risk, and guaranteeing client loyalty (Meidutė-Kavaliauskienė, Aranskis, & Litvinenko, 2014). At some point, when the company has a large volume of products to deliver to customers, the company's shipping will not be able to comply. This is because the company only has one lorry and one lorry driver. Customers who urgently need to arrange the delivery, they might choose to purchase products from other companies with more convenient transportation. Additionally, the business lacks a regular delivery schedule. This frequently causes orders from several customers to overlap, which adds to the management's workload and detracts from the customers' mood. The customer's desire to make another purchase will be destroyed by this situation.

Business Excellence Model Of ABC Sanitaryware Sdn. Bhd.

The possible underlying causes of the fluctuating revenue have now been identified. The improvements can be identified by employing a business excellence model strategy. First, in terms of strategy and planning, the business must plan some promotions in order to compete with the large-scale home exhibition. For instance, the business could plan a campaign or marketing around several holiday themes like Christmas, Chinese New Year, and Hari Raya. Since nobody will intend to renovate their home at the last minute, these promotions must be held at least one month prior to the event. For some products, like toilet bowls and ceiling fans, individuals will need to purchase more than one unit for their house. As a result, the promotion should enable customers to receive greater discounts when they make larger purchases. In addition to enjoying discounts for buying more, the company can also make different products into a package. For example, toilets and wash basins can form a package. This will not only allow customers to buy all the products they need in one go but also increase revenue by selling various products at once. Additionally, the business should regularly conduct a competitive audit to monitor its rivals. Given the fierce competition in the market for sanitaryware retailers, the company management should protest to the supplier if the same product is being sold for less than the pre-set amount because doing so will diminish the advantages of each other.

From the point of view of the employee, there is an overlap in the range of work that many people handle and no obvious division between them. For instance, this company's salespersons handle both offline and online sales simultaneously, making it difficult for them to concentrate on just one. Setting up a department to handle everything is important, especially for the online component, which involves managing social media homepages, creating and promoting product posters, answering customer questions submitted online, and more. The company is also encouraged to send the latest promotion to customers' email.

The most important aspect of a company is sustainability. The company cannot depend solely on end users. For instance, the company should look for cooperation from contractors and interior designers to secure the long-term viability of the enterprise and steady revenue. The business can provide them with a discounted rate for the goods so they can mark those prices up for their clients and profit from the difference. Due to the frequent purchases made by contractors and interior designers, this technique can provide a long-term and steady income for the business.

The constancy of revenue can then be increased through innovation and quality enhancement. The management must regularly assess the quality of their products. Good product quality is the key for customers to return. According to the study, numerous innovative design strategies for sanitary goods enable speedy installation while still upholding a flawless sense of style. For instance, cutting-edge bathroom layout alternatives are made possible by breakthrough innovations like "floating" toilets. The development of new materials has also made it possible for sanitary gear to be both sturdy and durable while maintaining its aesthetic appearance. With the help of all these innovative designs, homeowners can have stunning bathrooms with the least amount of hassle possible (Designing Buildings, 2022). Figure 12 illustrates the future trend in the sanitaryware industry.



Figure 12. Floating toilet is likely to be a future trend in sanitaryware industry (Vyas, 2022).

In the last stage of analysis, Table 2 shows the summary of the proposed solutions using the business excellence model in ABC Sanitaryware. The proposed solutions are expected to be executed for 6 to 12 months in order to see the results.

Table 2. Proposed improvements for ABC Sanitaryware Sdn. Bhd. to solve the related issues.

Category	Issues	Solutions to improve the business performance
Strategy & Planning	1. Competition from large-scale home exhibitions.	1. Organize promotion and "Giveaways" campaigns when there is a home exhibition. 2. Group different categories of products and make them an attractive package.
People (Employee)	1. Inconsistence of social media update	1. Divide the task of each employee, do not allow overlapping of job scope. 2. Assign employees to fully focus on social media.
Success & Sustainability	1. Incomplete inventory 2. Logistics	1. Improve inventory management, always focus on best-selling items. 2. Make a systematic delivery schedule by using Google Sheets software, and add more daily trips.
Innovation & Quality	1. Only rely on end users	1. Seek cooperation from contractors and interior designers to ensure consistent income.

CONCLUSION

In this research, the Fishbone diagram method was used to identify the underlying root causes of the fluctuations in revenue over the last few months for ABC Sanitaryware Sdn. Bhd. The method involves identifying the main causes of a problem and breaking them down into smaller sub-causes. By using this approach, the research team was able to isolate several factors that contributed to the revenue inconsistencies, such as changes in consumer behaviour and market strategy of the sanitaryware industry. After analyzing and discussing the possible root causes of the revenue inconsistencies, the research team proposed several suitable solutions to address the issues. These solutions included improving the innovation of products, implementing better marketing strategies, and implementing better management. By addressing these issues, the company could potentially stabilize their revenue and ensure a more consistent income stream. Despite the identification of these underlying root causes and proposed solutions, it is important to note that forecasting future revenue for ABC Sanitaryware Sdn. Bhd. is challenging due to the many uncertainties in the macroeconomic view.

Factors such as changes in government policies, fluctuations in exchange rates, and global economic trends can all impact revenue in ways that are difficult to predict. Therefore, the research team recommended that the company focus on microeconomic problems to improve its competitiveness. By addressing issues such as production efficiency, quality control, and marketing, the company can better position itself in the market and potentially mitigate the impact of macroeconomic uncertainties.

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CONFLICT OF INTEREST

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