1) Executive Summary

2) Description of the business

- Purpose, goals and objectives
- Product/service
- Industry
- Premises

3) Market and competition analysis

- SWOT analysis
- Problems & opportunities
- Target market
- Market size and trends
- Competition
- Projected market share
- Market development analysis

4) Financial management

- Cash flow forecast
- Break even analysis
- Pricing

5) Product planning and development

6) Manufacturing and operations

- Processes
- Inventories
- Equipment
- Costs: components, plant, equipment, labour

7) Marketing and distribution

- Marketing strategy and tactics
- Sales and distribution channels
- Advertising and promotion

8) Management and personnel

- Organization chart
- Key management personnel
- Duties and functions, backgrounds
- Personnel planning

9) Development schedule

- Program, evaluation and review technique (PERT)
- Critical path method (CPM)

10) Summary