

# Case Study of V. K. Sofa Makers Customization Process

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### ABSTRACT

**Purpose:** *Many successful businesses in India were less documented; hence this is an attempt to create a document of a company started by a young entrepreneur in Mangalore with a determination to create jobs for himself and others; documenting is an essential process for others to learn and understand and hence this analysis of VK Sofa makers is an attempt as a case study document for anyone and everyone who wishes to know in-depth about the company process. Similar case studies have been studied on young entrepreneurs, to know various types of entrepreneurs; therefore, it is critical to understand the process followed by departments as a Manu-Retailer organization, from manufacturing to selling, a value chain that generates customer value and a great business. Retail is a competitive business and needs to be managed and modified as per the seasons and customer needs; therefore, the purpose is to know; the depth of this mastery by the team over the years' Manufacturing is a challenge and a, strength in terms of standardization in sofa making; hence can Indian Companies like VK sofa makers export like other nations like Africa, Bangladesh, Sri Lanka, and many more nations. Keep global customer needs in mind as customization; for Global markets where requirements are unique: foldable sofas, metal sofas, garden sofas. Marketing both online and offline, channelizing the marketing and sales effort would be the key; pure leather sofas for business or just pleasure or daily use at home or office made. Hence can, VK Sofa Makers; make sofas'; that can be shaped and be user-friendly, as well as a match; the needs of business travelers who stay in Hotels for business, touring, and just sightseeing. Are the VK sofa products designed ergonomically, and how best can they be further customized along with metal or garden furniture is also being analyzed. Hence the purpose is to study- VK Sofa Makers is in-depth with a comparative study of enterprises; that are similar across the markets.*

**Design/Methodology/ Approach:** *The approach followed in making this case study was observations of the processes followed, speaking to various employees, vendors, and the owner himself. Open questions were asked to many of them, either directly or indirectly, involved in sofa- the making process.*

**Findings/ Results:** *It has been seen and learned; that the model is a replicable model by any person who garners and attempts the same kind of effort, results are to be achieved; in the process.*

**Originality:** *This is a first attempt to study VK Sofa Makers; as a case study; that is not known to the academic world, as well as the world in general. The research scholar; has put- in efforts to make sure the saga of success is- spread; for the greater glory of such business models that could be; replicated in other areas of products or services.*

**Paper Type:** *Case study method of understanding customization process at VK Sofa makers.*

**Keywords:** *Retail Management, exponential growth, making process, customization customer satisfaction, powder coating paint, garden furniture, foldable furniture, metal furniture for schools, exports, SWOC analysis, ABCD analysis*

**1. INTRODUCTION :**

VK Sofa makers’ is an ISO Certified furniture manufacturer; specializing in sofa and high-quality furniture for individuals, families, and corporate needs. All products are ergonomic, designed to keep the operational conditions and the durability requirements of a customer. A simple Retail management concept says that every new product Developed brings in better margins, and every new customer needs to be serviced; for repeat business.

**VK Group as an organization:** It was never documented in terms of its process and therefore this attempt of capturing multiple variables of the organization could be used for enhancing the company’s growth in many ways. This analysis of VK is to bring out the success formulas used by Mr. Vittal Kulal a young entrepreneur of Mangalore who created exponential growth by creating a brand VK in Mangalore employing four hundred plus employees and generating a group turnover of Rupees Fifty crores, annually through various showrooms and factories located in Mangalore. Furniture making is labor-oriented and low technology applied operations and hence the skills required are unique just like the clothing and foot ware making, low technology gives an easy entry for young entrepreneurs just like VK Sofa makers [1]. Enterprising skills are inherent in all of us but we seldom consider them a talent. Talent management is an art and an essential component of trusting oneself that one is capable to be an entrepreneur. Venturing into a new area is always a risk and risk-taking requires guts, therefore no guts no glory is very apt for an entrepreneur and hence he or she needs to have strong willpower. Hence when the mind becomes strong one need to pursue with passion relentlessly with determination, to make it big in business indeed protecting one’s attitude and not getting demotivated despite hardships is essential for scaling up the business, therefore one needs to promote and prevent from diversion in something else. Hence strength and weakness analysis should be done constantly, strategic thinking is essential to position and repositions one's stand in the product that is being made, be it furniture or any similar product that has a timeline in terms of fashion or style, hence one needs to be a fashion entrepreneur for products like sofa set or furniture for an office. Creativity and innovation are the keys to generating new products daily else the organization would be irrelevant and would lose out, so one needs to constantly measure his creativity and innovation regularly. For an entrepreneur to be successful one needs to have repeat customers and that is possible when one delivers the best of the product and service. New products will be accepted when one has the loyalty of customers, business should survive and to survive it should sustain loyal customers. In general, not all repeated purchase customers are the same and hence expectations keep going up therefore the entrepreneur needs to plan for the same. Employees and the entrepreneur should take the training together or separately else they lose out and become irrelevant to the market, therefore harnessing digital tools, software and all technologies that are available in the organization for data processing and digital marketing is a must to succeed. This is the new version of leadership known as digital leadership. Every entrepreneur should create such platforms for employees, team leaders, and Heads of departments to become independent and be relevant to the changing situations. Entrepreneurship is a skill connected with passion and the same can be found in the following studies.

**Table 1:** Enterprising skill is an art as well, a passion analyzed academically

S. No.	Enterprising skill analyzed academically	Reference
1	Low technology gives an easy entry for hardworking and young entrepreneurs. Store attributes and customer satisfaction is a must irrespective of technology.	[1]
2	Talent management and accepting as well as trusting in oneself is the key. Knowledge management is the basis for talent management	[2]
3	Talent, Guts and mental toughness is essential to take up entrepreneurship to venture out	[3]
4	Passion and relentless drive are essential for fulfilling one's determination to become the best entrepreneur. One should also analyze strengths and weaknesses regularly	[4], [5]

5	Protecting one's attitude to scale it up is the key. One needs to face odds to overcome and, in the process, an entrepreneur should never lose focus. Self-regulation to have both promotion and prevention.	[6]
6	Critical thinking and strategic thinking of where the markets are headed towards. Markets keep changing and an entrepreneur needs to be strategic in his affairs. Fashion and style keep changing and an entrepreneur needs to align his or her business towards the changing demand.	[7]
7	The entrepreneur needs to be creative all the time and creativity with innovation will lift the organization. One needs to measure his creativity and innovation year on year. Something that is measured will perform as per Perter Drucker.	[8]
8	The goodwill of customers is essential to make new products successful. Repeat customers are the key, hence loyal customer base should be very high for a sustainable business.	[9]
9	Employees need to be trained and skilled regularly along with the entrepreneur. Shortage of knowledge and skill will bring down business as they become irrelevant. Hence digital training is a must for all employees.	[10],[11]
10	Digital leadership is essential for an entrepreneur, one needs to harness all digital tools and devices for creating synergy and a multiplier effect for a faster growth. To enhance Store attributes one needs to adapt and adopt technology.	[11]

Source: Author

## 2. RESEARCH GAP AND RESEARCH AGENDA :

The agenda is to find out what are the other possibilities that VK sofa makers can make like garden furniture, metal furniture that is all-weather resistant and have long durability with elegance and style. Is there a demand for exporting and is there a possibility to scale up production keeping the demand for sofas that can be folded or expanded as per need? Hence, we study this in the following matrix that gives us connectivity to the above thoughts.

**Table 2:** Enterprising skill is an art as well, a passion analysed academically

S. No.	Enterprising, Case study analysed academically	Reference
1	Low technology gives an easy entry for hardworking and young entrepreneurs. Store attributes and customer satisfaction is a must irrespective of technology. How customers shop and interact will be based; on the interactive technology deployed.	[11],[12]
2	Talent management and accepting as well as trusting in oneself is the key. Knowledge management is the basis for talent management, and documentation of all ideas generated through the heuristic ideation technique has to be preserved	[13]
3	Talent, guts cum mental toughness is essential to take up entrepreneurship to venture out into a big business; hence quality is essentially a component of it, and ISO Certification can bring in more courage and confidence to scale up.	[14]
4	Passion and relentless drive are essential for fulfilling one's determination to become the best entrepreneur, and manufacturing is a strength that adds a new dimension.	[15]
5	Protecting one's attitude to scale it up is the key. One needs to face odds to overcome and, in the process, an Entrepreneur should never lose focus. Self-regulation to have both promotion and prevention is the key. Hence ergonomic designs are to be selected for better outputs and good value addition to the customer.	[16]
6	Critical thinking and strategic thinking are to know where the market; is headed. Markets keep changing, and an entrepreneur needs to be strategic in his affairs. Fashion and style keep changing, and an entrepreneur needs to align business;	[17]

	towards the changing demand. Hence pricing policies in customized products need to be modified every time.	
7	An entrepreneur needs to be creative all the time, with innovation will lift the organization. One needs to measure his creativity and innovation year on year by clinching the deal through online participation in sales and marketing.	[18]
8	The goodwill of customers is essential to make new products successful. For a sustainable business, automation of the cutting process is a must for the standardization of furniture with leather upholstery.	[19]
9	Hotel room needs to have furniture; that is elegant and should match the theme of the hotel; for better tourism hence; furniture-making employees need to be, trained and skilled regularly along with the entrepreneur. Shortage of knowledge and skill will bring down business as they become irrelevant for institutional sales	[20]
10	Digital leadership is essential for an entrepreneur, and one needs to harness all digital tools and devices for creating synergy and a multiplier effect for faster growth. Hence virtual reality will reshape the business, and it has to increase to, create demo products for quicker approvals by customers.	[21]

Source: Author

### 3. RESEARCH GAP AND RESEARCH AGENDA :

The agenda, is to find out other possibilities that; VK sofa makers can make: garden furniture and metal furniture that is all-weather resistant and have long durability with elegance and style. Is there an export demand, and is there a possibility to scale up production keeping the demand for sofas that can be folded or expanded as per need? Hence, we study this in the following matrix that gives us connectivity to the above thoughts.

**Table 3:** Possibilities and areas that VK can venture in to

S. No.	Research Area	Focus area	References
1	Garden furniture	Can VK Sofa makers venture into this area if so what will be the potential, for stainless steel or just steel with good non-corrosive paints having a long life, or just power coating painting? Indeed, garden sofas can be sold to hotels, government quarters as well as for houses that have sufficient space to keep them out. Gardens owned by apartments can also make the life of senior citizens comfortable and enjoyable	[22]
2	Cast iron and Metal furniture for schools, streets	Cast Iron and metal furniture made of stainless steel will have a longer life both; in schools and streets. Garden furniture needs long durability to sustain harsh environment	[23]
3	Virtual offices and Foldable sofa	Can; VK Sofa makers make foldable sofas that may be, carried; into the garden as well as in the car is the question, and this can be an area of new business; as space is a constraint in many houses, and folding furniture is a boon for people living in spaces that cannot be expanded and maybe, used as a virtual office	[24],[25]
4	Asian furniture and scope to enter SAARC markets except Pakistan	Is there a possibility of exporting them to SAARC nations or neighbouring countries? The possibility of exports could be to the hotel industry of other nations, just like the-way sofas are bought and used in an Indian hotel for large-scale gatherings. Exports to Nations that are aspiring to grow: Bangladesh, Sri Lanka, Maldives, Nepal, can bring in a good, amount of Foreign exchange	[26]

Source: Author

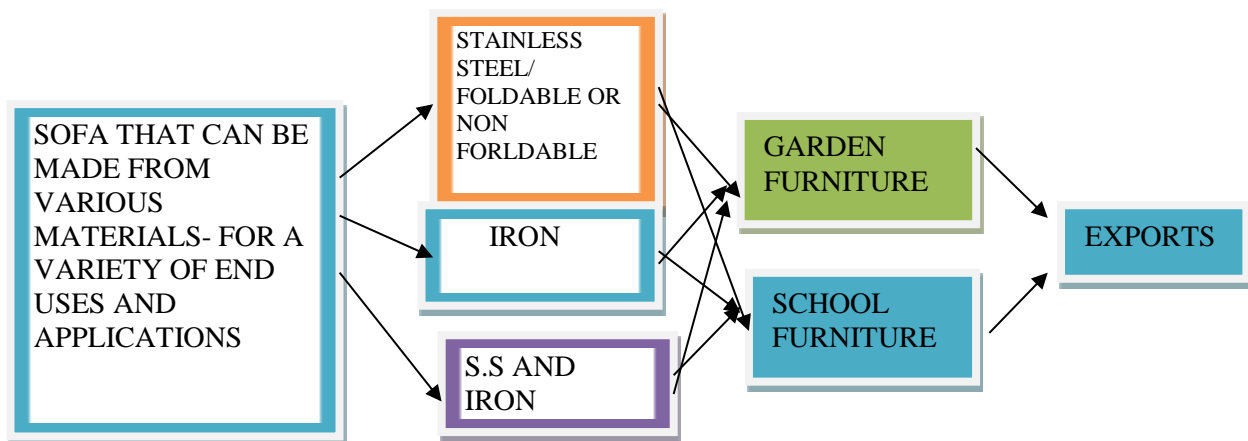


Fig. 1: Combinations create- New products that can be exported

Source: Author

Research in the above-mentioned areas will help the organization create a new production line. Indeed, the gaps observed in the current production line can be filled by adding a metal or rod bending machine that is essential to the operation. Indeed, the garden furniture can also be sold: to hospitals. Currently, few African companies are exporting sofas. Therefore, on the same line exporting can also be initiated. Indeed, VK can venture into four areas: Garden Furniture, Metal Furniture, and Foldable Sofa furniture as well as export, these new products to neighbouring nations at an affordable price [26]. While sofas are- made as per the orders, the scope for the research is can, be automated. If sofa making is automated and if it can be copied and replicated in different locations by people who can follow a system. The gap is to know; how each step is automated and modernized; adding to the agenda would be to find out other furniture that VK could make like garden furniture, metal furniture, foldable furniture, or the Do-it-yourself kind of furniture.

#### 4. PURPOSE AND OBJECTIVE :

Being the General Manager and a research scholar at VK Sofa Makers, it was essential to do a qualitative study of the organization in-depth and document the same for future reference and expansion. This in-depth study would also help and lead to the study of other organizations in the same field, which could; also indicate the research gaps through a perception study of furniture and multi-store outlets. Hence the three key objectives of this study are (i) to record; processes of furniture-making, (ii) to understand customization as a key to higher margins; (iii) good after-sales service, an element that propels repeat business (iv) can this model be- repeated by other industries (v) analyzing the organization using SWOT analysis as well as ABCD analysis, this would give a view that is the top to bottom approach.

#### 5. METHODOLOGY :

Meeting people in various departments and observing the process from the initial step of taking customized orders to the production line and documenting the same was followed. Interview method as well, as asking questions as to why? steps were being followed, which was one more approach towards making this case study. Technicians, accountants, loaders, fitters, drivers, vendors, suppliers, and customers, we're also asked as and when they visited the factory. Other stakeholders, such as Bankers, External maintenance teams, and B2B customers, were questioned. Record the process, record the customization, record the after-sales service as well as create a document.

#### 6. REVIEW OF THE COMPANY :

**VK as a group- Review:** The organization has been- studied from close quarters through its employees, vendors, dealers, raw material suppliers, corporate clients, online and offline customers, land and building owners, government departments, and Chartered accountants, as well, as local area people.

The website of the company was a major; source of information, www. Vk-groups.com mentions its mission and vision as below:

**Mission:** “To make every customer smile and buy more”

**Vision:** “To create products that, satisfy our customers, to generate employment opportunities and be a respected organization in the hearts of all stakeholders”- www.vk-groups.com

**The philosophy:** of the company is to be a trustworthy organization and be a leading Manu-retailer brand in the area of customized furniture. “We believe in creating furniture for your specialized needs, with passion precision,” says Mr. Vittal Kulal to customers’ who come in for unique, stylish, customized sofa needs. Every sofa that we make is based on the measurement at the customer- site and will perfectly suit their needs.

VK sofa makers follow stringent production norms keeping quality the utmost priority for the long-term durability of products. Commitment to on-time delivery, fitment, and excellent after-sales service has been the track record experienced by many of its customers and corporate clients over the years.

VK Sofa Makers have adopted stern, production schedules, and meticulous manufacturing processes in their state-of-the-art workshops and factories located in Mangalore at Padil, Baikampady Industrial area, mastered well by their craftsmen and technicians over two decades. All the craftsmen have been trained by Mr. Vittal Kulal himself, as he is a skilled craftsman with extreme perfection in the minute details of the product. His observation of the fitment and finishing leads to, strong product precision and flawlessness.

The retail showrooms at Lady hill, Yeyyadi, and Thokkottu are a pleasure for one’s eyes in terms of choice for selection from a range of products that are for sale. “Retailing has come to occupy a prominent position in today’s, modern society. Despite the Indian retail revolution, it is said: that over 90% of the sales in urban India are still through traditional retail outlets”, said Sudhravindran Nair in her book Retail Management 2006. The Relationship between store attributes and customer satisfaction enhances the point of sale to a greater extent. VK Sofa furniture embodies contemporary, traditional, and coastal design catering to the needs of regional customers VK sofa makers stand for individuals’ dream of offering the best quality products at an affordable price to all their clients. Founder Shri. Vittal Kulal, who hails from a reputed Mangalorean family, whose imagination, innovation of great, furniture designs have created a memorable impact in the lives of many people who are happily enjoying the comfort of VK’s products at their lovely homes.

**(1) Sofa Manufacturing process:**

VK makes sofas of wood and steel as the base requirement for the body structure of a sofa. Every sofa; is designed; for carrying a load that is strong enough to hold as per optimum capacity.

**(2) Types of sofas manufactured:**

The following are the types of sofas manufactured at VK Sofa Makers:

- (1) One or single seat sofa, (2) Two-seat sofa, (3) Three-seat sofa, (4) 3+1+1 sofa, (5) Corner sofa (6) L corner sofa, (7) U-shaped sofa with a high back in a single category, (8) Sofa with a theme or based on the customer needs as per the interior, and (9) Motion sofas.

**Customization** is the key to success, as customers: have various constraints like space, budget, colour choice, shape, and dimensions in terms of height, width, and length; hence when these constraints are considered product becomes customized and unique. A measurement team goes and measures the room space in the customers’ house; they also do a feasibility study like door size for taking the sofa into the room, staircase size, and if it is an apartment which level/floor is the client’s house located. Once measurements are- completed, then; the second step is to select the sofa design, and the final step- for the customer is to choose the fabric material. Once this is- completed process of making the sofa begins. The sofa fabric colour should match the wall colour as well, the flooring colour of the room, and other things located in a room essential to blend with the new furniture with the existing surrounding of the room. These minute details are documented and considered while making the process of making a sofa. The final result is a customized sofa, a new product in itself, and this new product gets added to the digital catalogue for future reference. More and more new products give an additional choice to a customer. New products bring in better revenues and higher margins, stated Mr. Dharmapal, factory head at Padil, Mangalore, and who; also- heads the New Product Development team at VK Group.

Transforming the point of sale- to a- point- of service would also give an idea for new product development in the form of an incremental change. New product development is essential for creating new offerings, which are market-ready products that would contribute to more than 60% of the

company’s business and are priced higher than other products, usually command a premium since they are stylish, new, and unique. Multiple combinations generate new products, and these combinations, resulting in a plethora of choices that customers can make. “Hence Knowledge management for New product development will bring in expenses, expenses should bring in returns for further investment for increasing knowledge.” as published in Knowledge Management a Heuristic Application Approach in the Field of Marketing for New Product Development.

**7. COMBINATION FOR CUSTOMISATION :**

Any combination from the below matrix would result in a new product, and the New product- would lead to customization, and customization means more human efforts for greater satisfaction. Higher satisfaction leads to a ‘wow’ feeling[s], and this jaw-dropping experience makes customers pay more. Hence customization or heuristic ideation is more rewarding and highly profitable for VK, as observed from their product costing books. Heuristics, an area or multiple application methods to create a new dimension or just an application of numerous things, objects, subjects, situations, or environments to generate something new which never existed or thought of, would have existed; in an individual form but not in a combination.

**Table 4:** Combination choice for Customization

S. No.	Category to choose from	Type of Raw Material choice	Colour choice	Shape of sofa choice
1	Wood	Teak	Natural	L corner
	Wood	Acacia	Rose wood	U corner
	Wood	As per customer	Smoked pine	3+1+1
2	Foam	28 Density	Flower wenge	3+2+1
	Foam	32 Density	Walnut colour	3+2+2
	Foam	42 Density	Grey	With recliner
	Foam	60 Density	Chocolate saw line	Single 3 seater
3	Sofa legs	Steel	Sandy Sawline	Single high back
	Sofa structure	Steel	Cream	Single two seater
4	Elastic	4 inch	Maple	Sofa with puffy stools
	Elastic	3 inch	Pure white	Diwana sofa
	Elastic	2 inch	Multi- colour	Sofa cum bed
5	Spring	As per need	Print and with designs	Expandable sofa
6	Fabric	Polyester	Bolsters with contrast prints	Mechanical sofa
	Fabric	Cotton	Customized photos	Sofa with open shelf
	Fabric	Jute	Dark colours	Sofa with storage
	Fabric	Rexene	Stone colours	Sofa with fixed head rest
	Fabric	Laterite/ Leather	Theme colour	Sofa with flexible head rest

**Basic Raw materials used for making sofas:**

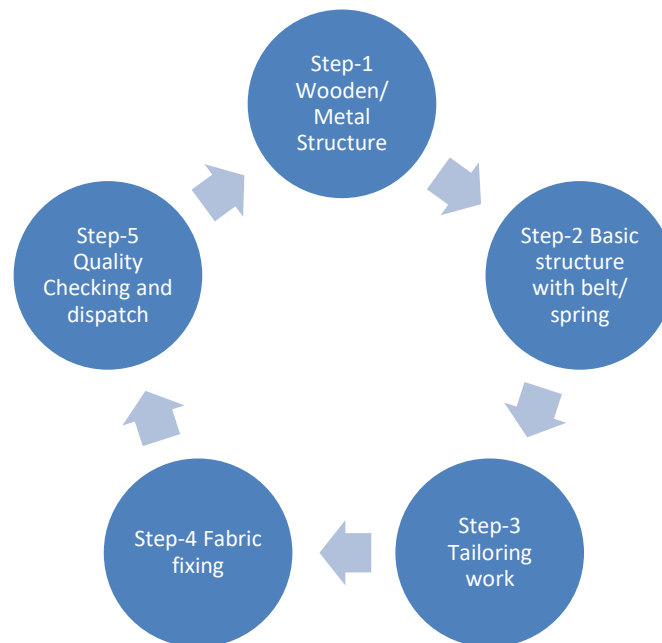
1. Wood or steel for the structure
2. Sponge or foam for upholstery, Cushion for the base
3. Fabric/Cloth for covering the sofa
4. Accessories like buttons, pins, or any other decorative materials required as per customer needs

**Once the choice is made; the following are the machines deployed for making sofas:**

1. Woodcutting as well as steel cutting machines
2. Sponge or foam cutting: scissors
3. Stapling machine or stapling Gun
4. Drilling machine
5. Hammer and nails
6. Sewing machine to stitch fabric/ cloth



**Production Flow chart:** The Company's documents submitted to ISO certification speaks of the following: Every- production plan is, designed keeping the demand in mind, the raw materials are purchased based on the manufacturing demand. The critical aspect of the production is finishing as per quality standards based on the verbal- instructions and written/ drawing[s] done to the customers. Indeed, every product is critical for making the business a successful opportunity and a successful venture. The following diagram illustrates steps in production as seen in the factory.



**Fig. 2:** Process followed in Sofa making

Source: Author

**7.1 Step-1: Wooden/ Metal structure:** The structure of a sofa is fundamental; made of wood or steel. The strength of the material depends on the type of design the customer wants to see in his house  
**Carpentry work:** Wood cutting and shaping wood for the final product as per design made keeping; the actual pattern in mind. Indeed, carpentry is skilled work it; requires both passion and precision doing as per the shape and size.

**7.2 Step-2:** The basic structure should be attached, with belts and springs for making foam stand on it. This structure will define the shape of the sofa. The sofas' are based: on shape and number; if it is Designed for a corner, 3 +1+1 category, a customized category. The wood structure defines the final finish of the sofa. Indeed the sofa-making second step is critical for making a structure strong. The higher-end work of making the sofa is critical-for making the functionality for a better look and finish.

**7.3 Step-3: Tailoring work:** Tailoring work is essential for making the actual upholstery stand firm as per the desired look of the sofa. The tailors at VK sofa maker would stitch using sewing machines and hand sewing for a better finish towards making the strength and hold of a structure of sofa for a better finish.

**7.4 Step- 4:** the final step is to fix the tailored material i.e, a piece of fabric on the sofa structure for fixing the actual top end of the upholstery.  
The actual step would be towards making things in shape as per the customer and company requirements.

**7.5 Production capacity:**

The factory designed, assembled, and can manufacture- 50 sofas every month. Indeed capacity utilization is based on the order intake. Full capacity and production, are linked to the storage capacity. Hence production will hamper the storage of the sofas manufactured. Therefore, at any given point in time, a maximum of fifty sofas', can be produced in a month.

**7.6 Purchase/ Procurement Department:**

As there is a fixed number of suppliers/ vendors in the sofa-making segment, the following steps followed by the designated purchased/ procurement person. Currently, the accounts team only handles the procurement process.

**Table 5:** Indicates the purchase process followed at VK Sofa makers

S. No	Purchase Process
1	Vendor registration
2	Approved vendor
3	Vendor evaluation
4	Supported documents from Vendor
5	Quotation
6	Comparison statement
7	Raise purchase order
8	Goods received note (GRN)
9	Invoice and Price verification
10	Hand over to accounts manager to pay

Source: Author

**7.7 Purchase returns Process:** When items are not as per standard, items are returned back to respective vendors and the following steps are to be followed.

**Table 6:** Purchase returns process

S. No.	Purchased Returns process
1	Debit notes generate for the vendor
2	Credit note from the vendor
3	Outward entry from the store
4	Dispatch back to the vendor

Source: Author

**7.8 Stacking of raw material:** A designated allocated; place for stacking raw materials in the sofa-making unit. Materials received are listed in category and size. Once materials' are received by the supervisors, it is, placed accordingly.

FIFO: First in First Out, the method; adopted in the factory for the production process, certain products are ordered is customized rather than in regular sizes. These raw materials are consumed for a specific requirement and do not come under the FIFO.

**7.9 Quality checking process:**

The following methods are taken care of for the quality checking process are as follows:

1. Checking the colour and specification of the products.
2. Check the stitching of the sofa.
3. Check the legs of the sofa.
4. Checking by sitting on the sofa.
5. Checking the order sheet for colour choice as selected by the customer.
6. Check the specification of the product.
7. Testing of the product by lifting the product and checking the bottom of the sofa.
8. A mirror test by testing sofas using a mirror including, underneath of sofas done, for quality checking and inspection.

**7.10 Finishing of a product** based on its shape and strength, for the sake of durability of the product over some time; it is packed well with a nice wrapper then dispatched in good condition till it reaches the final destination.

**7.11 Finished goods:** All finished goods are stored in a designated place away from dust, moisture, rainwater, and any; kind of damage from termites or insects. The finished good is well packed; before it is, dispatched. The product is; labelled with a destination address, along with; the order details like contact number and time of delivery of the product, etc.

**7.12 Dispatch Details:** The dispatch process is a double-checking process to ensure that the right product goes to the right customer every time and any time.

**Table 7:** Checking process followed at VK Sofa Makers

S. No.	Category	Checked by	Loading done by	Driver Name
1	Customer name and address Yes/ No	Supervisor name	Helper Name	Mr. Santhosh
2	Item and order number Yes/ No	Supervisor name	Helper Name	Mr. Siddique Said
3	Packing proper Yes/No	Supervisor name	Helper Name	Mr. Stanley
4	Vehicle documents	Supervisor name	Helper Name	Mr. Raghavendra
5	E- Way Bill if required Yes/ No	Supervisor name	If yes attached or not	Mrs. Prathibha
6	Damages if any before and after loading	Supervisor name	Helper Name	Mr. Melroy

Source: Author

**7.13 Packing and dispatch:** The finished products; are packed with bubble packing and wrapper packing in the primary stage. The secondary packaging; includes corrugated packaging, and it is also gum taped for proper fixing of the open lets of the corrugated boxes. The tertiary packaging includes gunny or HDPE strong bags to protect it from rain/ water and all-weather conditions.

**7.14 Transportation:** The finished product; is dispatched to the customer's location as per the booking address. Company vehicles as well as in the customer's vehicles. While transportation of finished products is, done, a bill and E- waybills are generated for inter-state if the value is above 50,000/-.

**7.17 Sales return Details:** A sales return happens just in case the product does not match the specifications as mentioned in the order; hence the following steps for sales return are created and are being followed; as follows:

**Table 8:** Service to customers on defective products to avoid sales return

S. No.	Sales return steps	Action Done- Not Done
1	Call the customer	Yes/ No
2	Check with the order number	Yes/No
3	Check the product	Yes/No
4	Inform supervisor	Yes/No
5	Rectify	Yes/No
6	Call and invite the customer to the factory	Yes/ No
7	Once checked dispatch the products	Yes/ No

Source: Author

**7.18 Factory details:** The factory located at Padil, is spread over 58 cents, and is the built-up area is 4840 square feet area. The built-up area is surrounded; by plantations to generate oxygen and has a green cover. The factory provides good working conditions to employees in both production and administrative activities. The factory has been doing a service to the people of Mangalore.

**7.19 Water facility:** A drinking water facility is; provided; for all the employees. There are separate toilets for men and women in the location.

**7.20 Source of water:** The organization has created a bore well for drinking and toilet/ washroom purposes for all the employees. Toilet pit: the waste from the toilet connected to the septic tank located in the corner part of the factory.

**7.21 Electricity details:** the factory has an electricity connection from MESCOM, and the connections; are in kilowatts. The electricity consumed monthly is to the tune of Rs.30,000/- per month.

**7.22 Negligible Pollution generated:** Zero effluent pollution is generated from the factory as no chemicals are used. **Zero Noise pollution:** There is no noise pollution to anyone around the factory as the entire operations are within the premises of the factory. Hence there is no disturbance to anyone in and around the factory. **Zero Wastewater pollution:** Since there is zero usage of water for making sofa hence there is no water pollution. **Zero-emission of carbon dioxide:** No machines are producing any carbon dioxide in the factory as there is no chemical treatment done in the factory.

**7.23 Power Back-up facility:**

The sofa-making unit has got a generator of 20 VK Capacity and is expected to be used only in case there is a power failure. Battery backup: the sofa-making unit also has a battery backup for computers to operate in case of emergency or power shut down.

**7.24 Financial Details of the organization:**

The financial operations of the company are managed by an accountant based in the unit. The accounts are managed using tally accounting software by the employees of the unit. The financial details related to plant and machinery and other investments in sofa making are as follows:

**Table 9:** Financial Understandings

S. No.	Description	Amount in Rupees
1	Land and Building	3,36,35190
2	Plant and Machinery	5, 50,000
3	Office equipment	1,10,000
4	Furniture and fixture	10,000
5	Good will	NA
6	Vehicles	2,50,000
7	Any Other expensed	NA
	<b>TOTAL</b>	<b>3,42,95,190</b>

Source: VK Sofa makers (Company data)

**7.25 Scope for other processes:**

Manufacturing is a strength: It is a challenge to manufacture products; hence, manufacturing as a strength is a key to producing products that match the standards of the end user. When products are, manufactured for international markets in countries like India, Bangladesh, or South Africa, one needs to create furniture for a global customer keeping globalization in mind. Hence the pricing process for a customized product need to be well calculated as customization for a Global customer is a challenge. For customers who seek; to buy products online, efforts are to be, put into sales, and marketing needs to be, channelized toward an invisible customer for an online sale. Sofas, made of pure leather and are in demand from a specific set of people, need to be designed by keeping, the colour choice to make them more customized. A people fall sick and visit various hospitals they expect similar kinds of furniture to match their daily usage. Currently, people also travel long distances for business and

pleasure, hotels need to buy furniture that matches the current traveler's needs. Furniture needs to be reshaped. They need to be user-friendly to suit today's needs, as people use various gadgets and equipment's on the go, the furniture too needs to be reshaped or redesigned as per today's working styles. Home and office are where people spend most of their time rather than cars, this furniture be it the bed or mattress or cots and dining tables needs to be ergonomically be designed to ensure non has back pain due to long sitting or sleeping.

During the lockdown, we saw many people experience challenges at work, and they had to operate from their homes. There was a sudden need for work from home furniture, which created a new demand to produce foldable tables, lightweight and easy to carry, or easy to install kinds of furniture.

Hence home and office emergencies were never thought of, as offices were at home as they all became virtual offices. Ergonomic design is the key. The Products, especially chairs, need to; have great lumbar support with appropriate; armrest and leg rest. And this is experienced by many while working for long hours [27]. India is a land of temples and religious places- we find that Religious places of worship, in general, have small offices and discussion rooms where furniture is essential as all cannot sit on the floor due to various reasons [28]. Hence these religious places too need wooden furniture. Therefore the offices of the Religious places of worship are markets to cater to, where they have office chairs and tables that need to be ergonomic [29]. Schools and colleges have different needs, School furniture needs to be designed, as per age and class; hence they need to be manufactured as per the specific requirement of the institution [30]. Library furniture is another aspect of these institutions, where people need to sit for long hours for a greater concentration [31]. Institutions; need to have furniture that is, made of cast iron for their gardens and other outdoor furniture, indeed making such a large portfolio of products is the key to success and scale [32],[33]. Hospitals need patients to carry chairs and furniture that are washable and re-painted if required [34]. Entrepreneurship is a mindset to tap opportunities and bridge the gap between demand and supply. Whoever can see this and siege this qualifies to be an entrepreneur; which is pure passion. We see many entrepreneurs who built up large-scale operations by just having a humble beginning in a garage or a small shed. It is the passion that drives entrepreneurs. When we look at them closely, we understand certain similarities in many Indian Entrepreneurs. There are various types of Entrepreneurs, Mr. Vittal Kulal is a Fabian type entrepreneur type and is very methodological and careful in his approach; hence when we compare entrepreneurs like Azim Premji of Wipro or Bhai Mohan Singh - Ranbaxy Laboratories Ltd, we find similar qualities of human nature in Mr. Vittal in terms of helping the society. Therefore, their success has been because of aggressive marketing and sales of their products. Then wealth; can be created by making wooden furniture as the scope for the same is increasing day by day [35].

## 8. MARKETING MANAGEMENT AT VK :

**Product:** The products are sold, to local sofa sellers as well as to walk-in customers. Customers; who walk in and enquire about their sofa needs. Sofa making is critical for all homes' needs as well, as reception counters of commercial offices. Folding furniture is the need of the day for people on the move or just for operating virtual offices [36], [37].

**Price:** The price is fixed based on the cost, taxes (18%), transportation, and warranty expenses. Since sofas need to be transported; to various locations, the costs need to be absorbed. All products at VK come with a prorated warranty of 5 years for wood, stitching, and foam. Hence, the pricing is cost plus a margin of 50%.

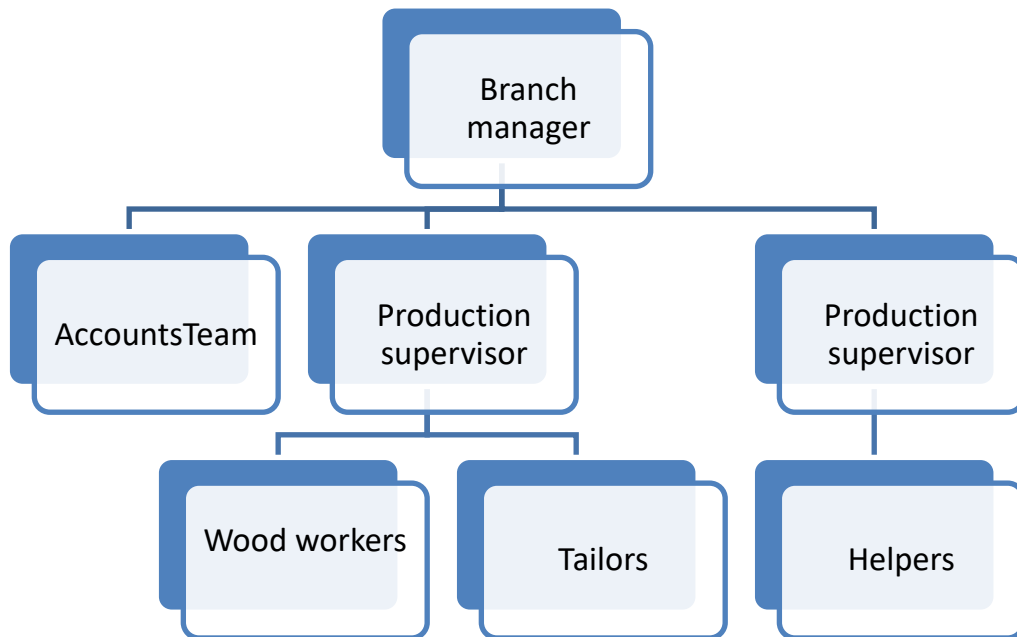
**Place:** The sofas are displayed in the sofa-making unit at Padil for customers to come and see if it is customized, else select from the existing range. Sofas are also sold online through Govt. E-Marketplace (Central government Portal for purchase by all GOI Departments), India Mart, Just Dial Enquiries, Google page inquiries, Flipkart, Karnataka Govt. E-procurement portal, as well as the VK's websites: [www. Vk-groups.com](http://www.Vk-groups.com).

**Promotion:** The sofa-making unit has promotional offers as per the season. It could be Deepavali, Dasara or Christmas, or New Year.

**Product:** A Product design is based, on the customer requirement of the season. The promotional offers are discounts, "actual picture actual price", schemes, and combination offers. A good steel furniture can make a huge difference to the product portfolio and hence steel furniture needs to worked upon customized products [38].

**9. HUMAN RESOURCES AT THE SOFA MAKING UNIT :**

The sofa making unit is having a staff of 16 people which is based on the specialization of the work. The hierarchy of the organization is also depicted in the flow chart (figure 3).



**Fig. 3:** Hierarchy at VK Sofa Makers

Source: Author

**Table 10:** Staff employed in each section

S. No.	Work	Number of employees
1	Wood cutting	3
2	Tailors	3
3	Helpers	2
4	Packing and Delivery	2
5	Accounts Section	3
6	Supervisor	2
7	Branch Manager	1

Source: Author

**10. GENERAL ADMINISTRATION- DAY TO DAY RUNNING OF THE UNIT :**

**10.1 Administration and management:** The administration and management of the organization are based on planning, organizing, directing, and controlling of production of several sofa units.

**10.2 First aid box:** There is a first aid box for immediate emergencies and to help employees in case of an emergency.

**10.3 Drinking water cooler:** Basic; drinking water cooler is provided for employees and is maintained once a week by a designated employee.

**10.4 Fans:** Fans are fixed, in the workshop; for making employees comfortable while working in the factory. This helps them to focus on the job with less fatigue.

**10.5 Raw material stock-keeping unit:** A provision is made for storing and keeping raw materials for production purposes in a way to prevent fading, prevent moisture or dampness, and prevent insects and rodents.

**10.6 Vehicle parking:** A provision is made for customer vehicles and private vehicles to collect items for delivery. A logistic coordinator coordinates all company vehicles for delivery to various locations.

**10.7 Security:** A security person is hired from an external organization to take care of the safety of assets.

**10.8 CCTV:** CCTVs are connected- to the entire premises for the safety of staff and assets of the organization.

**10.9 Lunch hour:** One-hour lunch break is provided for all employees from 1.00 pm to 2.00 pm which, is announced by ringing a bell audible to all the members.

**10.10 Working hours:** A board is displayed, about the working HOURS of the sofa unit.

**10.11 Attendance Register:** An attendance Register; is maintained for Keeping, track of; the absentees of the organization's daily.

**10.12 Advance payment:** Employees are given, an advance in case of emergency and financial trouble to the tune of Rs.1500/.

**10.13 Employee discount:** All employees are eligible for employee benefits.

**10.14 Washrooms:** Separate washrooms are provided for men and women.

### 11. PURCHASE RETURN REPORT :

The procurement department follows a strict norm in terms of the selection, of vendors, and suppliers, hence wrong ordering or wrong products don't land up at the factory store. Sometimes happens due to unexplainable as well as human errors, as the vectors for a product keep increasing. The following are the vectors that are subjected to errors.

**Table 11:** Options as vectors for customization

S. No.	Vectors
1	Colour
2	Shape
3	Size
4	Texture
5	Print

Source: Author

The following details are extracted from the Balance sheet of the organization.

**Table 12:** Total purchases and returns during the year

S. No.	Year	Total Purchase	Less Returns during the year
1	2019-20	4,44,95,814	Nil
2	2020-21	5,50,00,000	8,431

Source: Author

### 12. SALES RETURN REPORT :

Sale returns are negligible as 99% of the products are customized products.

**Table 13:** Total sales and sales returns

S. No.	Year	Total Sales	Less Returns during the year
1	2019-20	5,06,00,654	Nil
2	2020-21	3,61,00,000	4,341

Source Author

### 13. AFTER SALES SERVICE :

As all products come with an after-sales warranty, and customers can call any of the numbers printed on the invoice copy for a service. The organization ensures that access to the service phone numbers are printed on visiting card, product catalog, product leaflets, group website, or via just dial app. The customer service department also has a WhatsApp group to post all complaints registered by sales or by any employee of the company. Once posted the client's house is visited, sofas are picked up for service and refurbished as per the complaint. The service policy at VK is "within" 48 hours the customer should be attended to and the sofa to be refurbished/ repaired and returned within 7 working days. Customers will have to pay for the physical damage or abuse of the sofa by customers and the same is chargeable. Products under warranty will be serviced for wood, foam, and stitching defects.

A service register is maintained in the company and has the following fields as shown in the matrix below. On average they receive 15 to 20 complaints about the production of 450 sofas a month. The percentage of complaints is manageable as most of the cases received are physical damages from the client's end. Institutions like Luxury hotel furniture need to be serviced as quick as possible and hence corporate relationship is maintained [39].

**Table 14:** The complaints register has the following fields

Customer name, address and contact number	Type of compliant	Time of compliant	Team allotted	Executive Name	Payment by customer or under warranty
To be filled by the branch	Branch executive	Branch executive	Branch executive	Branch executive	Branch Executive
To be filled by the factory	Factory executive	Factory executive	Factory Executive	Factory Executive	Factory Executive

Source: Author

**Service observations:** The service rendered by the service team has created one more opportunity to interact with the customer and hence there are many instances of repeat purchase of other products for their home or office needs. The service quality at VK is the best to the standards as promised by the sales and service team in their communication. “Service oriented Architecture brings in an opportunity to make the point of sale to a point of service as service” too is a profit centre indirectly in the near long term.

**14. ENVIRONMENTAL PROTECTION AND CONCERN :**

**14.1 Water utilization:** There is a bore well in the organization; a water tank capacity of 1000 litres of water installed; for the daily requirement of employees, this is sufficient for the once in two days needs of all the staff.

**14.2 Tree Plantation:** One hundred- Arecanut trees are grown in and around the campus. Thus generating; better environmental protection, coconut, teak trees, and fruit-bearing trees; are planted; this helps in bringing down the temperate and creates good working conditions for all the employees

**14.3 Bifurcation of the land:**

30 % of the 58 cents (17.4 cents) land is covered with plants and, defined as a green belt area, the rest 50% (29cents) is utilized, for the built-up area, 20%(11.6cents) is vacant for vehicle parking, and loading requirements

**14.4(a) Waste disposal:** Waste disposal is made by packing and sending to the corporation vehicle

**14.4 (b) Recycle old foam:** A foam slicing/cutting machine is engaged to reuse old foam by making new bolsters or pillows.

**14.4 (c) Waste cloth:** The cut pieces of cloth are added to the sofa for better strength, there is no waste generated during production.

**14.5 Carbon set off:** The total carbon dioxide generated in the sofa unit is set off by generating oxygen in and around the factory. One litre of diesel emits around 2.7kg of CO<sub>2</sub>, which is offset by the planting of 115 trees on campus

No smoke or chimney: there is any smoke or chimney generated in the sofa unit.

VK does not produce any pollution, whether it be water, gas, soil, noise, etc. It is well controlled and managed. The data was collected from the sofa unit location.

As a whole, the organization creates value in terms of employment and revenue generation for the government.

**15. SWOC ANALYSIS :**

**SWOC Analysis** gives an opportunity to understand and reduce that weakness, upgrade strengths and open up new opportunities for business [40].

**S- Strength:** VK's Strength is customization, on-time delivery, and great service covering large areas of operations. The company has eight own vehicles of the Tata ACE brand and nine drivers with one driver as a logistics manager and a reserve driver in case of emergencies. Has in house designers with 2, 3 D drawing systems that add value to customers.



**W- Weakness:** VK's Weakness is an inability to enter into the interior business as both furniture and sofa complement the interior business. Hence in most of the cases where there is an influence of an interior design organization the customer gets carried away by the words of the designer and few designs go against VK's plans.

**O- Opportunities:** VK has ample opportunities to tap from the local demand and also an opportunity to get tied up with companies like Pepperfry, Amazon, and a few more companies that are into the furniture business. Exports with products like garden furniture, metal sofas, foldable furniture as well as school furniture can be looked into.

**C- Challenges:** VK has many challenges, from local carpenters and also from ex-employees who have copied designs to replicate on their own. Indeed designs can be copied and sold.

Threats also can be in the form of employee attrition as well as the pandemic challenges

### 16. ABCD QUALITATIVE ANALYSIS :

In this section, the overall strategic positioning of the company is, further analyzed using a qualitative ABCD analysis framework where, the advantages, benefits, constraints, and disadvantages of the theory reference are listed [41-42].

**A- Advantages:** the company operates both retail outlets- in addition to a manufacturing unit. The company operates both retail outlets- in addition to two manufacturing units. It, also means that they have absolute control over their final product pricing and hence dependency on an outside manufacturing unit is very little. The additional benefits, that it gets due to MSME registration are an added advantage in terms-of recognition to participate in Government bids and the other tax benefits, loan benefits, etc.

**B- Benefits:** VK as the group is a local player and has benefits in terms of locational advantage, quick delivery, in addition, an understanding of the local needs and seasons. As a primary, researcher- being an employee of the company; adds benefits of easy understanding of the internal processes that are followed, in the company.

**C- Constraints:** Business operates under constraints, and constraints are, observed; during the study, employee fatigue, overwork, exhaustion, high pressure to deliver the complicated customized product before time, and vendors and suppliers insisting on payments and clearance of outstanding, as it takes time to collect money from the buyer if it is an institution or an individual. Mismatch of design is also a constraint, which generally leads to double or repeat work and wastage of raw materials.

**Disadvantages:** There are disadvantages in terms: of dependence on skilled workers from North India as they move out whenever a pandemic arises. Sales and collections are a challenge for retailers and wholesalers- it takes more than 90 days for payment, to be received. Employee turnover is high in the contractors' section. Competition is extremely high from online furniture companies.

### 17. INFERENCE :

The Biggest objective of this organization is to create jobs that would help people sustain themselves without leaving their hometowns. This unit was started; for the greater good of people. Hence VK group anticipates; its customers to have empathy and see through their point; of delivery schedule, as we all are under the cloud- of COVID 19 and the current Omicron pandemic.

Can this model be copied?: Yes, this model of business- operations can be copied and repeated, provided the philosophy of the owner itself is- copied, and once copied in spirit, it would be a sustainable model. This business model works on the following parameters from the matrix (Table 15).

**Table 15:** Various vectors and constraints

S. No.	Vector	Constraints
1	Customization	One needs to be highly creative (as VK makes 20 New products every month)
2	Working hour	All teams work for 12 hours a day. Most of them even work for 16-17 hours a day, 30 days a month
3	Customer service	Extreme service and quick delivery even, if it is a loss in a few cases
4	Blockbuster marketing	Touch all mediums has a budget of 50 lakhs as advertising budget per annum
5	Coverage	80 furniture dealers buy and sell VK products

6	Dedicated team	Extreme belief in Mr. VK from his employees
7	Vendors	140 vendors

Source: Author

## 18. CONCLUSIONS :

This case study is for understanding; a manu-retailer who owns; manufacturing units and retail outlets in India. The study also leads us to further analyze all such Units' in India. Furniture manufacturing is high value and high-volume products business. A company created and developed by a persons' dreams and desire to make it big in life is Mr. Vittal Kulal. He gives us the thought that dedication coupled with extreme- hard work; and networking with vendors, retailers, and suppliers can create a great synergy of growth. Currently, VK group deals with space wood, Vital Furnitech of Kasargod, Choice Chairs, Neelkamal, Max Furniture, Treasure furniture, and many more. Since his organization was never; written as a document, this is an attempt by the research scholar to do so and test a few of the concepts of retail management accepted belief systems in India. The overall observation gives us a thought that this organization can also export products and may venture out into new lines with the existing machinery and Manpower that can create metal, foldable, garden, and school furniture. All these are growth opportunities to tap new unexplored markets that add value to its bottom line and the product portfolio at; large. Indeed, the research gap and research agenda have given the author to explore what else can be done by VK sofa makers. The market demand for furniture is expanding due to population growth coupled with the aspirational growth of Asians.

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