The Business Plan in the Industry of Hospitality – National Restaurants

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Abstract: In my work I will analyze the practical case of the national restaurant. I will consider the specific financial accounting elements in the hospitality industry, product policy, the particularities of the promotional activity on the economic performance of the business.

Keywords: budget; business; product; policy; market

Motto: Culinary journey through Europe!

1. Business Description

Context and Objectives

It is proposed to open an original restaurant, with its traditional eight Hanukah evenings specifically (English, Italian, Greek, Turkish, Spanish, Hungarian). The restaurant's offer is centered on: food dishes, customs and traditions specific to each country. The artistic program will food consistency on: music, dance, information on culture and civilization of each country.

The location was chosen in Constanța, because there are already important groups of each nationality in this port and at the same time has a well-developed tourism potential. The diversity of cohabiting ethnic minorities, as well as the tourist flow, will contribute to the success and sustainability of the business.

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It aims at reaching an average of one hundred clients on day in the first three months and to recover the investment within the maximum of three years.

Success factors and sustainability:

The restaurant will promote information about the customs and traditions specific to each country through leaflets, advertising spots and reports played on monitors with which the room will be equipped.

The diversity of cohabiting ethnic minorities, as well as the tourist flow, will contribute to the success and sustainability of the business.

The development and promotion of the business, both in the physical environment and in the on-line environment and the media, will be done through active campaigns aiming at attracting and informing the clients about the events to be the mid-market.

Reducing the initial cost of interior design and interior design will be achieved through the voluntary involvement of local artists and their subsequent promotion.

In the long run, it is desirable to improve services, that is to say, organizes events. We are equally committed to continuously improving the product in line with customer demands and market developments.

**Legal Issues**

The firm is constituted as a limited liability company according to 31/1990 Laws-which regulates the acts and steps necessary for the establishment of the S.R.L.

Steps:
- The anti-establishment the main activity object;
- Drawing up the file and checking the availability of the name at the Trade Registry;
- The anti-establishment the location for the company's registered office;
- Conclusion of the company's incorporation act;
- Company registration at the Trade Registry;
- Obtaining stamps and operating permits (the necessary operating authorizations for the opening of the restaurant has obtained from the Ministry of Public Food, Mayoralty, Sanepid and Firefighters).

**2. Products/Services Offered**

According to the studies, the main focus of our target segment is focused on the quality of the products and the service, according to the pleasant atmosphere and the optimal prices.

<table>
<thead>
<tr>
<th>Food</th>
<th>Drinks</th>
<th>Artistic program</th>
<th>Promotion culture and traditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meat dishes: Tataki, chicken Parmigiana, tons, etc.,</td>
<td>Alcoholic: Grappa etc.</td>
<td>Folklore traditions: Tarantella etc.</td>
<td>Leafles distributed on tables</td>
</tr>
<tr>
<td>Paste</td>
<td>Non-alcoholic: San Pelegrino etc.</td>
<td></td>
<td>Italian presentation shows running on monitors</td>
</tr>
<tr>
<td>Pizza: Naples, Quatro Formaggi etc.</td>
<td>Digestive: Limoncello, Amaretto etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food</td>
<td>Drinks</td>
<td>Artistic program</td>
<td>Promotion culture and traditions</td>
</tr>
<tr>
<td>-----------------------------</td>
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</tr>
<tr>
<td><strong>Lasagna</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Dessert:</strong> Tiramisu, etc.</td>
<td>Plain water and mineral</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Greece</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meat and rice dishes: greek style stew, Pastitsio, Gyros, etc.</td>
<td>Alcoholic: Ouzo, etc.</td>
<td>Folkloric traditions: Zorba etc.</td>
<td>Leaflets distributed on tables</td>
</tr>
<tr>
<td>Seafood dishes</td>
<td>Non-alcoholic: Mythos, etc.</td>
<td></td>
<td>Greek presentation shows running on monitors</td>
</tr>
<tr>
<td>Greek salads and cheese: Saganaki, Greek salad, etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dessert: creme, madtha Loukoumathes Bougatsa etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Turkey</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lamb dishes and straw: Iskender Kebab/Kebap etc.</td>
<td>Alcohols: Raki, etc.</td>
<td>Folk Traditions: Belly dance etc.</td>
<td>Leaflets distributed on tables</td>
</tr>
<tr>
<td>Vegetable dishes</td>
<td>Non-Alcoholic: Black Tea, etc.</td>
<td></td>
<td>Turkish presentation videos played on monitors</td>
</tr>
<tr>
<td>Turkish pizza Lahmacun</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dessert: Baklava, Kadayif, etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Spain</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meat dishes: meat with the gun.</td>
<td>Alcoholic: Sangria, etc.</td>
<td>Folk Traditions: Flamenco, etc.</td>
<td>Leaflets distributed on tables</td>
</tr>
<tr>
<td>Soups: Gazpacho, etc.</td>
<td>Non-alcohols: Pina Coladas, etc.</td>
<td></td>
<td>Spanish presentation shows running on monitors</td>
</tr>
<tr>
<td>Tortilla and Paella</td>
<td>Digestive liqueur etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dessert: Torrijas etc.</td>
<td>Plain water and mineral</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Hungary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meat dishes: Goulash, Papricas, Lecso etc.</td>
<td>Alcoholic: Valentine P, Borsodu etc.</td>
<td>Folk Traditions: ceardaș etc.</td>
<td>Leaflets distributed on tables</td>
</tr>
<tr>
<td>Bean soup</td>
<td>Non-alcoholic non-alcoholic cocktail, etc.</td>
<td></td>
<td>Hungarian presentation shows running on monitors</td>
</tr>
<tr>
<td>Dessert: pancake, Scone, Daniel, etc.</td>
<td>Plain water and mineral</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Romania</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meat dishes: stuffed small, broth, stew, etc.</td>
<td>Alcoholic: wine and beer, etc.</td>
<td>Folk Traditions: folk dances and folk music in different areas (fuss ...) etc.</td>
<td>Leaflets distributed on the tables, which are presented in different areas of interest or curiosities in our country.</td>
</tr>
</tbody>
</table>
3. Market Analysis

Description of the specific market

The concept promoted by this restaurant will be constantly evolving due to urban expansion and constant migration due to increased access to information and the need for social knowledge and interaction.

The elements that will influence the behavior of the targeted customer segment: the quality of products and services that will respond to the curiosity of your customers and their need to experience something new. Prices will also be affordable, but prices will not be the first decision criterion for the target customer. The restaurant will avoid entering the competition of the lower price with competition, trying to bring novelty in terms of quality and social interaction in this area.

According to statistics and market studies, international restaurants has the first choice of Romanians. Constanta is one of the cities in Romania where the number of restaurants is higher than the number of bars, but by the alternative menu offer refreshment, the frequency of the list of new preparations (which will be done every three to four months) as well By analyzing the popularity and profitability of the preparations, we will develop the rule according to which the customer's keys will decisively influence the quality and diversity of the services offered. That is why we predict that competition will not cause us difficulties because it is represented by 4 restaurants with a menu specific to a single specific country.

Trend/market dynamics

According to the market research conducted by Expressoft, the number of bars and other pubs, clubs, cafes and restaurants in Romania is predominant. Also, Bucharest, Constanta and Arges has the only cities in Romania where the number of restaurants is higher than the number of bars.
The fast food and catering market has many zeros in Romania, and it has huge potential as it is among the few sectors that have made profits during the crisis.

Many of these restaurants have understood that, besides fast, consumers also want healthy products, so fast-food restaurants have started to offer a “healthy” or less calorie menu.

The owners of the premises have understood that the qualitative offer must prevail over the quantitative offer, because the potential customers have become more cautious about consumption and more concerned about the weight, but also the benefits of a balanced menu. I think culinary themes have reached their goal: to educate! And this process of educating consumers must continue, because education is an endless story.

**Swot Analysis**

**Strong points:** The innovative character of the concept, product quality, location and ambience, uniqueness and originality of events (organizing cultural events, theme eight Hanukah evenings, loyalty programs), access to culturally-specific information, encouragement and promotion of local artists, the quality of products and services. Associate with reputable manufacturers and suppliers; Manager Experience.

**Weaknesses:** Lack of reputation on the restaurants.

**Opportunities:** Greater openness of Romanian consumers to socialization outside the home, the fact that consumers tastes have evolved and now they appreciate otherwise quality service and something different or new, the interest for culture and novelty of a customer segment.

**Threats/risks:** Competition, unexpected situations of the economic crisis, the possible decrease in consumption as frequency and quantity, harsher credit conditions, reduced more on the market, rising raw material costs, devaluation of the national currency, the lack of specialized personnel (waiters, chefs, waiters).

**The competitive advantages of the product/service:** Despite the existence of local competition, “The joy of the senses” restaurant is distinguished by the fact that it offers recreational framework, through the interior design/design and the information provided to the clients, in order to offer a year's oasis of tranquility and relaxation to the contemporary man at an optimal price. All this shows the particular potential of the place.

Of course, there are restaurants that do not yet offer the alternative menu or where the refreshment frequency of the new list is made every three to four years, where no analysis of the popularity and profitability of the dishes is made and where the owner's taste is imposed as a rule for all menu items. This is not the case with our restaurant, to which the customer's opinion and suggestion prevails, considering the customer satisfied, pleasure as the best recommendation.

**4. Marketing Plan**

**The Target Segment**

The target customers are people of all ages, both men and women, with a medium/high level of education and information and with medium and medium income, both locals and tourists. The business plan is designed in such a way that it is possible to offer interested people the opportunity to spend a certain amount of time cultivating passions for culture and for interesting discussions with other people with whom they can share special experiences.
Pricing Policy
The price will be balanced against the market price and relative to the consumer's purchasing power.
The restaurant will practical commercial addition between 0%-300%.
During the week, weekdays, from 10:00-16:00, the restaurant will practical reduced prices by 15% to attract customers.

Promotion Policy
Developing and promoting the restaurant in the physical environment (leaflets, posters, napkins, nets, personalized household marker pens, newspapers, TV commercials, etc.) and in the on-line environment (creating the web, social networks).
The management of the restaurant wants the strongest promotion mechanism to be both the recommendation of the customers table and the satisfied, pleasure-the best quality price ratio.

Distribution Policy
The distribution of the services and products offered by our restaurant will be made directly to the customer.

5. Operational Plan
The production/supply process
The location of the restaurant will be in Constanta, Mamaia Boulevard, no.25, INTIMATE restaurant in the former space.
The total area is 1400 sqm, of which the useful area is 450 sqm, consisting of 265 sqm restaurant itself, 185 sqm terrace, and the rest is the garden area of the restaurant.
Location is the property of the company.
The necessary spaces for the production/sales/management and organization/service delivery features:
- dining room;
- kitchen;
- food storage room;
- warehouse;
- office management;
- TESA-office;
- personal shower/clients;
- personal lockers;
- wardrobe customers.
Besides the culinary offer, the artistic program will include thematic eight Hanukah evenings of each country; These programs will be supported by animators and artistic ensembles-providing services on a collaborative basis.
Informational support will be provided by endowing the restaurant with monitors that will run country-specific selections, and tailored materials as well as promotional leaflets and posters of the restaurant will be printed on a contract basis by a specialized firm.
Acquisitions:

- Raw materials: foods required for preparation of food, beverages, spices will be procured directly from producers and among on negotiated basis in terms of price, payment terms and delivery terms. They will be transformed into dishes based on recipes used by the chef, and waiters will serve their customers.

- Required technical purchases:
  - 4 monitors;
  - 4 laptops;
  - Fixed telephone-2 pcs;
  - Mobile phone-6 pcs;
  - Multifunction printer (fax, scanner, copier);
  - Sound system/lights;
  - Telephone subscription, internet;
  - Furniture, interior decoration (curtains, curtains, tablecloths, cloth napkins, etc.);
  - Required dishes and consumables;
  - Apparatus and cleaning products;
  - Office products.

Equipment, technology and facilities

The equipment required for the storage and preparation of the products will be obtained directly from suppliers, on the basis of a free-of-charge control (one of the parties called comodant, transmits the equipment temporarily and free of charge to another party). In this way, the company will have modern equipment at no extra cost; In addition, providers will also provide employees with training on how to use the equipment, and how to serve products.

Fixed intangible assets

Carrying out the registration of the company and/or the point of business:

→ Authorization for operation on sanitary and sanitary-veterinary lines;

→ Implementation of H.A.C.C.P. (mandatory from 2007);

→ Authorization on-line OSH-SU (Health and safety at work and emergency situations);

→ Operating notice from the City Hall for space and eventually for the terrace;

→ Environmental Music Broadcasting Licenses;

→ Meeting the formalities for placing an ad;

→ Other assistance and advice services specific to the situation on the ground.
### 6. Management and Organization

**Management team (profiles, attributions)**

<table>
<thead>
<tr>
<th>Position in the company</th>
<th>Number of employees</th>
<th>Assignments</th>
<th>Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager</td>
<td>1</td>
<td>Plan, organize, direct, coordinate and control the activity of the organization by exercising managerial functions in relation to the subordinated specialized personnel in order to achieve the general and specific objectives of the organization.</td>
<td>Higher education in the field of work, organizational and human psychology; Organizational skills</td>
</tr>
<tr>
<td>Accountant</td>
<td>1</td>
<td>Coordinates the activity of the accounting department; - Draws up various economic and financial situations requested; Double-checks the capital accounts, the transactions made and the balance of the accounts involved; - Checks the Sales Journal in correspondence with the analytical balance and the account associated with it; - Checking the Purchasing Journal in correspondence with the analytical balance and the account associated with it; - Checks on installment payments and pursues settlement as payments has made; - Check the Fixed Assets Register in correspondence with the Analytical Balance, Check your records and Outputs of Fixed Assets; - Verifies the preparation of minutes of reception, commissioning, scrapping of fixed assets, and sale-purchase contracts; - Check the existence of the balance for certain accounts;</td>
<td>Specialized Higher Education, 4 years experience</td>
</tr>
<tr>
<td>Administrator</td>
<td>1</td>
<td>1. Verify and endorse from the point of view of legal validity the orders and contracts by submitting them for approval to the general manager, also formulating objections, as the case may be, to the proposals for contracts received, respectively responding to the objections formulated by the client to the proposed contracting 2. Maintains the relationship with States institutions (Financial circle, Court, Public Administration, Judicial Executor); 3. Operates the changes in the constitutive act and the scope of activity of the company (NACE code, company merger, divestment of shares, division of the company, the revocation of the</td>
<td>Superior Legal Studies, 3 years experience in business administration</td>
</tr>
<tr>
<td>Assistant manager</td>
<td>1</td>
<td></td>
<td></td>
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<tr>
<td>-------------------</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>administrator/extension, change or appointment of new representatives of the company's associates;</td>
<td></td>
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</tr>
<tr>
<td>4. Maintains the relationship with the bank in view of changes to bank contract clauses (for bank guarantee letters, loan line, factoring line contract contract);</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Realize complaints, contests, notifications, addresses, conventions and conciliation attempts based on contract terms;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Develops or adapts the contract drafts according to customer requirements in accordance with the specifics of the company.</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
- Sorts and records the correspondence received in the entry-exit register (number, date, company name, telephone, message content, other information deemed necessary). | Middle/upper studies, minimum 3 years experience on a similar post |
- Directs and Takes phone calls, and if the requested person is busy/missing, he/she takes over the messages and then sends them or directs the call to people who may know the problem. |  |
- Before transferring the message, find out who is calling and eventually the issue; Forward that information to the person concerned before actually transferring the link. |  |
- Receives outsiders (clients, business partners, etc.), informs those who interested in their arrival and leads the visitors to the respective persons, ensuring the related protocol. |  |
- If the person receiving the visit is busy/missing, the secretary puts guests in touch with someone else who knows the problem. |  |
- Maintains the receipt of the faxes, deals with their copying and recording (the content of the message, the number, the data), their registration in the bibliographies (Received, Sent) |  |
- Keep in touch with travel agents, voyages, etc. To ensure transportation and accommodation, at the required level, in the case of business trips of company employees/partners. |  |
- Fill out the Prioripost border, send the recommended envelopes (by courier or regular mail), fill in the envelope addresses, pack packages, record envelopes you send. |  |
- Schedule interviews and audiences. |  |
- Copy/edit/edit various materials. |  |
- Receives and transmits emails and memos. |  |
| **Chief of the hall** | 2 | Responsibilities and tasks:  
Purpose of the job: the job holder has the role to ensure the provision of efficient and professional services within the unit.  
Main activities:  
- Surveillance of the dining room in terms of appearance, facilities, cleanliness and hygiene;  
- Supervising and coordinating the activity of waiters, barman's and picnics;  
- Maintaining good working relations between colleagues from all departments of the unit;  
- Programming and organizing the celebratory events;  
- Effective resolution of all customer requests and/or complaints.  
Specific Tasks and Duties:  
- Planning and organizing the restaurant's activity so that it is possible to attract new loyal clients and keep the existing ones.  
Responsibilities:  
- Responds to the quality of the services offered in the restaurant.  
- Responds to the quality of the subordinate staff.  
- Respond to the prompt resolution of customer requests and/or complaints. | Studies of short duration in the field of hotels-restaurants |
| **Waiter** | 4 | Main activities:  
- taking orders for food and drinks in an efficient and professional manner;  
- grant appropriate attention and providing impeccable services;  
- knowing the menu so they can provide competent information in any situation regarding cutlery, dishes and drinks.  
Specific tasks and duties:  
- serving neighborhood customers;  
- fulfill other tasks assigned by the superior streams directly, according to the immediate needs of the unit.  
Responsibilities of:  
- responsibility for the correctness of drawing and the invoice;  
- responsibility for the quality of services offered.  
The station's authority:  
- Is authorized to provide clients with impeccable products/foods/beverages ordered by them. | Graduate course or specialized school bartender-waiter; experience in the field-min 1 yr Knowledge of English-medium |
<table>
<thead>
<tr>
<th>Occupation</th>
<th>Level</th>
<th>Responsibilities</th>
</tr>
</thead>
</table>
| Cook       | 2     | - preparing food from dishes of the unit in accordance with the standards in force;  
- mounts on preparations for serving appropriate objects and aesthetic elements of preparations;  
- participate in supervision for the determination of the amount of raw materials ordered and to the realization of orders;  
- take orders from clients and ensures their servicing;  
- ensure the cleanliness of the kitchen;  
- ensure implementation and maintenance of standards for storage and warehousing of products, intermediate goods and food preparations in compliance with hygienic-sanitary norms in force.  
- responsibility for compliance with the quality standards of preparations made and deadlines for their execution;  
- keeping in good conditions of utensils and equipment;  
- compliance with the rules of hygiene and safety;  
- the use of existing resources, in the interests of the company. |
| Scullion   | 2     | 1. Ensures the implementation and maintenance of standards for safe-keeping and storage of products, intermediate goods and food preparations in compliance with hygienic-sanitary norms in force.  
2. Participate in the determination of the amount of material ordered realization of orders;  
3. Daily mature samples of menu that you kept in the refrigerator;  
4. ensure the kitchen cleaning and Discards;  
5. Actively participate in the upkeep of kitchen utensils and equipment as standard;  
6. Keep in mind to perish, warranty, how the ingredients are to be used;  
7. Make preliminary cooking processes-sorts, cleans, washes, divided and then Cook-Cook, roast, bake, FRY;  
8. Performs other tasks assigned and current by the direct supervisor, according to the immediate needs of the unit.  
9. According to the current activity of the unit, the employee will perform any other tasks arranged by management in relation to the maintenance of adequate reviews, according to his professional skills. |

Studies recognized by the ANC, with over 3 years of service in the field.  
Studies recognised by the ANC and 6 months old in another restaurant.
Washed pots 2 throws meals, make cleaning the kitchen, washes the dishes, preparing ingredients and perform other tasks to assist workers who prepare or serve food and beverages. Minimum 8 classes

Entertainers 4 provides services and companionship as dance partners
- promotes the activities of entertainment projects, elaborates them, prepares and manages activities within thematic evenings, as well as ensure the safety of participants in the activity. Minimum 8 classes

Cleaning agent 2 - performs General cleaning in the building (including basement property) and landlords Association area related (green areas, sidewalks).
- performs additional required maintaining cleanliness and refuse the eviction from the building (including basement property) and landlords Association area related (green spaces, pavement)
- is directly responsible for keeping the goods or other materials that you are in; Minimum 8 classes

Total staff: 22

<table>
<thead>
<tr>
<th>Activity</th>
<th>Time allotted</th>
<th>responsible</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquisition of space</td>
<td>approx. 1 month</td>
<td>Manager</td>
</tr>
<tr>
<td>The start-up company</td>
<td>approx. 3 months ago</td>
<td>Manager and administrator</td>
</tr>
<tr>
<td>Renovating, furnishing and fitting-out of space</td>
<td>approx. 2 months</td>
<td>The team of workers employed under a contract of collaboration during the period determined</td>
</tr>
<tr>
<td>Marketing activities</td>
<td>approx. 2-3 weeks</td>
<td>Assistant manager</td>
</tr>
<tr>
<td>Recruitment, employment and training and vetting personnel</td>
<td>approx. 1 month</td>
<td>Partner company from which I bought machines through bailment contract</td>
</tr>
<tr>
<td>Initial acquisition of unif stock raw materials and preparation of recipes</td>
<td>1 day ago</td>
<td>Restaurant staff</td>
</tr>
<tr>
<td>Opening of the restaurant's Joy for the senses</td>
<td>1 day ago</td>
<td>So the Manager, the Manager, as well as all the staff</td>
</tr>
</tbody>
</table>

Risk Management
Management decided the conclusion of a contract of insurance against fire, as well as the installation of an alarm system and surveillance cameras. The appearance of new competitors in the same area could diminish customer traffic. In this respect, management wants to train through customer loyalty through special programs.

Management does not want a large rotation of personnel. Therefore, besides the fixed salaries, employees will benefit from bonuses depending on performance. The head of the person in charge of the hall/restaurant will create motivation programs (involving all employees in the company's activity, empowering them, reward them). It also will benefit from a bonus consists of a percentage of sales achieved over a certain target.
Investment Expenses

<table>
<thead>
<tr>
<th>Product/service</th>
<th>Price/MDL</th>
<th>Motivate the choice of product/service</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCD monitor wall</td>
<td>2852</td>
<td>For promoting the culture of each country's specific</td>
</tr>
<tr>
<td>Laptop</td>
<td>4340</td>
<td>For carrying out secretarial activities, accounting, etc.</td>
</tr>
<tr>
<td>Laptop software</td>
<td>2480</td>
<td>Default</td>
</tr>
<tr>
<td>Accounting software</td>
<td>434</td>
<td>Default</td>
</tr>
<tr>
<td>Multifunctional printer</td>
<td>3968</td>
<td>For carrying out the activities of the secretariat and office supplies</td>
</tr>
<tr>
<td>Landline phone</td>
<td>free</td>
<td>To streamline the business (orders, communication between staff members, etc.)</td>
</tr>
<tr>
<td>Cell phone</td>
<td>free</td>
<td>Ditto</td>
</tr>
<tr>
<td>Sound system/lights</td>
<td>930</td>
<td>In order to achieve moments of entertainment</td>
</tr>
<tr>
<td>Interior decoration</td>
<td>4340</td>
<td>To create a pleasant and relaxing atmosphere</td>
</tr>
<tr>
<td>Wood furniture line</td>
<td>9300</td>
<td>For accomplishing</td>
</tr>
<tr>
<td>Kitchen line</td>
<td>868</td>
<td>For the preparation of food and drink</td>
</tr>
<tr>
<td>Cleaning apparatus</td>
<td>744</td>
<td>For maintenance in optimal conditions of restaurant cleanliness</td>
</tr>
<tr>
<td>Cash register</td>
<td>1364</td>
<td>To comply with the legal norms in force</td>
</tr>
<tr>
<td>First aid kit</td>
<td>99.2</td>
<td>To comply with the legal norms in force</td>
</tr>
<tr>
<td>Fire extinguisher</td>
<td>173.6</td>
<td>To comply with the legal norms in force</td>
</tr>
</tbody>
</table>

Operational income and expenses

<table>
<thead>
<tr>
<th></th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>more</th>
<th>June</th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly expenses (raw materials salaries, utilities)</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
<td>85,000</td>
</tr>
<tr>
<td>Revenues from customer</td>
<td>60,000</td>
<td>58,000</td>
<td>61,000</td>
<td>63,000</td>
<td>68,000</td>
<td>72,000</td>
<td>70,000</td>
<td>78,000</td>
<td>73,000</td>
<td>75,000</td>
<td>80,000</td>
<td>87,000</td>
</tr>
</tbody>
</table>

Bibliography

Hagicalil, Liliana & Jeremiah, D. *Entrepreneurship-the opportunity for a better future!*


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