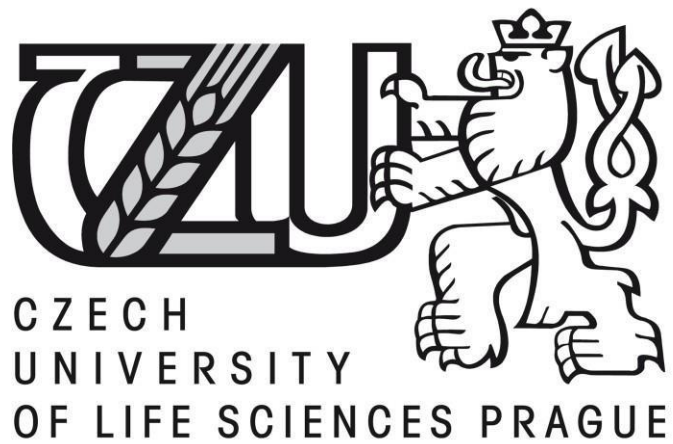


Czech University of Life Sciences Prague

Faculty of Economics and Management

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Bachelor Thesis

Business Plan for a

Chosen Business

Veronika Samkova

Declaration

I declare that I have worked on my diploma thesis titled “Business Plan for a Chosen Business” by myself and I have used only the sources mentioned at the end of the thesis.

In Prague on

Acknowledgement

I would like to thank Tomáš Maier, for his advice and support during my work on this Thesis.

Business Plan for a Chosen Business



Podnikatelský plán pro vybraný podnik

Summary

Objective of the thesis is to choose the best concept for the opening a new catering in a particular region (the city of Perm, Russia) and the development of a business plan for the future restaurant, cafe or bar. The thesis consists of two main parts: The theoretical part deals with concepts such as “business plan”, “market analysis”, “business forms of enterprises”. Also the theoretical part includes the study of sequential actions for developing a business plan, based on interviews with managers of existing restaurants and cafes, as well as on business literature read. The second part- is practical part, which includes application of theoretical knowledge to real market conditions of the city of Perm and drawing up a business plan for the best chosen concept of catering, calculation of its profitability, risks and prognosis of future profit or loss of the enterprise.

Keywords:

Business plan, Marketing Mix, Project Management, Profit, Net Income, Advertisement

Souhrn

Cílem této bakalářské práce je výběr nejlepšího konceptu zprovoznění nového stravovacího zařízení v konkrétním regionu (v městě Perm v Rusku) a vytvoření projektu podnikového plánu v budoucí restauraci, kavárně nebo baru. Bakalářská práce pozůstává ze dvou hlavních částí. Teoretická část se zabývá koncepty jako “podnikové plánování”, “tržní analýza” anebo “právní formy podnikání”. Teoretická část také zahrnuje studii postupu následujícího po projektování podnikového plánu, založenou na rozhovorech s manažery již existujících restaurací a kaváren, stejně jako na četbě odborné literatury z oblasti ekonomie. Druhá část je praktická a zahrnuje aplikaci teoretických poznatků na skutečné tržové podmínky města Permu a sestavení podnikového plánu pro nejlepší vybraný koncept stravovacího zařízení, kalkulaci jeho rentability a rizik a prognózu budoucího zisku nebo ztrát tohoto podniku.

Klíčová slova:

Podnikatelský plán, Marketingový mix, Řízení projektů, výsledek hospodaření, Reklama

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1. Introduction

Nowadays Russian market is considered itself as developing and it is trying to become as developed as European market, but due to different aspects is it difficult to say that this process is successful.

To understand why Russian market has difficulties with developing it is useful to study briefly the latest historical events that had influence on economic situation of the country. It is worth remembering not so distant past of the Russian state, in the 80s years of the last century known as the Soviet Union. That was the times of many changes in economic and political structure of the country. The end of the 80s opened a lot of opportunities for many enterprising people, for those who wanted to establish their own independent business.

Those times were called “Restructuring”; for the first that term was used in 1985 by Gorbachev (CPSU General Secretary). Thanks to Restructuring had appeared small enterprises, as a cooperative, business associations and the association of the cooperative movement. Also the first partnerships and joint stock companies had appeared.

In the early 90s began the process of redistribution of state property - privatization of the old state-owned enterprises. At the Soviet times, economic development priorities were given to knowledge-intensive, high-tech industries, the 90s have put at the center the intermediary trade, retiring from national trends toward personal gain. Crisis political situation in Russia in 1991-1993, accompanied by economic collapse, has led to a radical change in business orientation. Companies who could not be reconstructed in time were ruthlessly swept away.

New legislative policy of the Russian business appeared in 1998. Requirements for private enterprises are becoming more stringent; check is required to pass a lot of red tape and all kinds of funds (compulsory medical insurance, pension and etc.)

Currently, public policies aimed at strengthening the position and the formation of business in Russia, made a new twist. Measures are taken to reduce the bureaucratic procedures that should facilitate both the registration and the daily lives of entrepreneurs.

That is why now so popular among young entrepreneurs to open a small private business. But very often in pursuit of profit businessmen do not want to spend the time to develop the right strategy to achieve their goals. This haste leads to rapid loss of their investment and tend to big debts.

To avoid such problems and failures in the new company, it is important to be clear about

the goals and ways to achieve them. The only opportunity to become successful in the new business is to have a consistent business plan, calculate risks and make correct predictions for the future.

2. Objectives of the thesis and methodology

2.1.Objectives

The purpose of this paper is to analyze the market of the city of Perm, and based on its results, to develop the business plan for the new catering, which is totally new in its idea. It is also necessary in this work to give clear definition to several concepts connected with business, management and planning. Another aim of the thesis is to make important calculations for business plan, such as calculations of risks, predictions for future development and financial analysis of the catering.

2.2.Methodology

The thesis consists both of qualitative and quantitative types of data.

Qualitative data was collected through interviews with different people, who are connected with restaurant business in Russia and in Czech Republic as well; manager of restaurant “Rio Churrasco” in Perm city, Russia, former accounting manager of restaurant “Chutorok” in Perm city, Russia, manager of vine bar “Vinoteka Harfa” in Prague, Czech Republic. Also was conducted the survey among young people of 21 -35 years (residents of Perm city) in order to understand their preference of kinds of bars or restaurants and also to find out, what kind of catering they would like to visit (among already existing and only planning to be open).

Furthermore, the author studied several number of books and on-line resources, to collect required knowledge about legislation in Russian Federation, forms of business enterprises, project management and business planning.

Basing on that knowledge was made SWOT analyze (Strengths, Weaknesses, Opportunities, and Threats) of the enterprise, first to identify internal strengths and weaknesses of the company, as well as external opportunities and threats, and, secondly, to establish links between them.

Quantitative data of the thesis consists of calculations of required expenses for the opening procedure, enterprise registration, equipment purchase and trend analysis of predicted sales.

3. Theoretical part

This first part of the thesis is composed of basic definitions on several concepts related with business planning, management and project management and legislation in Russian Federation.

In this part the reader also can find analysis of the best idea for the new catering in Perm city according to market analysis and the results of the quiz.

3.1. Basic definitions.

3.1.1. Business plan – B.P.

The logical way to start writing business plan is to be sure that you have clear understanding what are you doing and why. First of all the author has to ask himself what goals he wants to achieve and when.

There are many definitions of “business plan” in literature. Some of them are:

“A business plan is a detailed plan for setting up or developing a business, especially one that is written in order to borrow money.” (Colins English Dictionary)

“ Business plan - this is a special summary document, which contains the program execution sequence of business transactions in the process of organizing a new business.” (hqbusiness.ru)

Not only in dictionaries could explanation of business plan be found. Many authors in their marketing, management and business books suggest their interpretation of this term. For example in book “The Best Laid Business Plans” by Paul Barrow is written the following:

“All companies should have business plans in order to use them, to set goals and then monitor necessary actions for their achievement and correct, if needed.”

In other words planning makes people think first and only then act. Business plan reflects the overall picture and details of the enterprise.

Usually B.P includes:

- Market analysis
- Analysis of competitor
- Study about customers
- General Company Description

- Company's goals and objectives
- General idea of the company
- Management and staff responsibilities
- Predictions and risks calculations
- Products and Services
- And etc.

That is not the full list of parts of any B.P., but those points are considered as general and should be in B.P.

This important for every company document could be done for different purposes, and, of course, its structure and content is dependent on it. The content is also dependent on stages of development of the company.

The main three purposes of writing B.P are:

- Capital raising
- Obtain the approval of the company's development
- Improving the efficiency of the company

1. Capital raising

Capital raising B.P should be written if a new or already existing company needs external finance help for establishing or development. That kind of B.P. is writing for potential investors, such as banks, charitable organizations, venture capital firms, business angels. The purpose of this B.P. is to convince investors that they will have big dividends.

2. Obtain the approval of the company's development

This B.P. is designed for board of directors or owners of the company. It is written in order to justify the need to allocate resources for the implementation of a project.

3. To improve the efficiency of the company

The third kind of B.P. should concretize goals of the company, show the way to achieve them and make careful financial analyze. It is written for staff of the company, to inform them about their responsibilities.

3.1.2. Planning

The process of planning seems to be complicated, but if it is separated and structured, it will not take a lot of time. Planning is very important for any activity of a person, and he or she should not be necessary a businessman.

But, anyway, for a manager or owner of the company planning is useful tool to:

- Be sure in future, and predict future difficulties
- Monitor and manage the company
- Helps staff to be familiar with goals of a company`s management
- Allows to improve existing systems, reveals disadvantages in the process of work

On various stages of a company`s development planning covers different goals and objectives; if the company is new its main goal – “to survive”. That means to find and keep customers, to establish production, to adapt to changes in customer demands.

The early years of the company should be focused on strengthening its market position, i.e. to improve management, to organize the structure and personnel of the company.

Expansion takes place during years of growth and maturity. At that time the company has to plan appropriate funding, opening new offices, development of new markets and new products, competition with bigger companies and pursue mergers with other firms.

3.1.3. Management

“Management is the activity of controlling and organizing the work that a company or organization does” (Longman Dictionary of Contemporary English, 2013)

Management as a scientific discipline based on management practices.

Management - is not only science, but also the art of management. Management science gives general guidelines rather than specific instructions for any particular act of control.

Real management, especially operative - is more art than science. Managers need not only knowledge, but also an intuitive understanding of the people he governs.

The very concept of management within the meaning close to the modern appeared with the beginning of the Industrial Revolution XVIII-XIX centuries in England, and then spread throughout the world, thanks to increasing number of large enterprises with hundreds or thousands of workers.

Their owners could no longer manage alone companies` subordinates and had to hire for that special people - professional managers that implemented one or more management functions.

The purpose of management is to achieve the object of control of a desired state, qualitatively or quantitatively different for the better from the existing one.

3.1.4. Marketing Mix

Marketing mix - is combined and coordinated use of various marketing tools in order to develop and implement a flexible, dynamic, multi-dimensional marketing strategy, adequate complexity and variability of the market. Traditionally, there are four basic structural unit of problems: **Product, Price, Promotion, and Place.**

One of the founders of the discipline and Marketing 4P theory is widely regarded as Theodore Levitt, who wrote in 1960 in the Journal article entitled "Marketing myopia".

Also, is used the concept and 4C, in which the emphasis is not on the product and its production, but on consumer and its benefits. In that case 4 elements of mix are:

Consumer, Convenience, Cost, and Communication.

Figure 1 Marketing Mix



(Author)

- **Consumer**

Customer`s value, needs and wants.

- **Cost**

The consumer costs.

- **Convenience**

Availability to consumers.

- **Communication**

This element justifies the awareness of the consumer.

3.1.5. Project management

Project Management appeared half a century ago, but not all companies use its capabilities.

- **Line management VS project management.**

Line management system: each employee is subject to the head, sticking to a strict hierarchy. Head directs the activities of employees according to their professional competence. That means -one employee performs many tasks for different projects. Because of such scheme people are often confused and, therefore, it badly affects the quality of projects. Project management allows to get rid of this confusion and "immerse" the employee in a particular project. Of course, each employee working on a project, must have a broader competence and be able to take responsibility. However, this model of project management is much more efficient, since each employee feels important part of the project while constantly evolving.

Strategy Project Management is highly developed in Western companies. In Russia, this system is not yet in order. Leading economists have long advised companies to use the system of project management processes in the business. Knowledge of, at least, the foundations of project management and the ability to use them in practice is valuable for every business. Staff training pays off immediately, with the start of projects. Therefore, project management - it is a real tool for creating assets for long-term success.

3.1.6. Market Analyze.

In general, the analysis of the market - is a comprehensive study of cases in that area of the market where the company operates, i.e., where the products are sold or services are provided.

Market analysis answers to questions, such as:

- How to find customers?
- How to conduct an advertising campaign?
- What is the level of demand for your product, and whether it is acceptable price for the region?
- Does the company have a lot of competition?
- Who will be company`s immediate customer?

Answers to these questions will help to calculate the profit and marketing plan and pricing. Market analysis is needed not only for start-up companies. Possess such data should also beginners and companies with solid experience. It should be noted that the company should have the results of a comprehensive study of the market, as many factors influence to the successful implementation of the goods.

3.1.7. Legislation in Russian Federation

It is important to determine which form of business entity will be the restaurant.

Below is shown a comparison of Joint-stock Company (JSC) and a Limited Liability Company (LLC), as they have similar characteristics to a large extent.

- Joint Stock Company (JSC) - a form of organization of a public company; - a joint stock company whose shares are distributed only among the founders or advance a certain number of persons.
- Limited Liability Company (LLC) - founded by one or several legal entities and /or individuals, a business entity whose charter capital is divided into shares; Parties shall not be liable for its obligations and bear the risk of losses associated with the company's activities in the value of their shares in the authorized capital of the company.
- LLC and JSC can be created by one person who becomes the sole participant
- Participants in the LLC and JSC can be both physical and legal persons
- Establishment of LLC requires less money for registration of the company if it is compared to the JSC. Although the order of state registration and amount of state duty

is the same (4000 rubles) for the LLC and the JSC are the same, JSC after the state registration is also required to register the issue of shares.

- In the joint-stock company is required to establish a reserve fund in the amount stipulated by the company charter, but not less than 5% of its share capital, in a society with limited liability, there is no system of property funds.

It may take a long time to enumerate the differences and similarities of LLC and JSC, but basing on the materials of the regulations of Russian legislation, may be concluded that the best option for establishing a restaurant would be LLC.

3.1.8. Opening Algorithm of Limited Liability Company

Despite the fact that law regulates the process of creating LLC, in the law stipulates that there can be various nuances associated with the activities of an enterprise, the founders and etc.

1. The name of the company and activities

The first thing to do - is to decide on the name and activity of the new company. Usually, there are no special requirements of name in the legislator, it should not only be to further the cause of conflicts on religious or ethnic grounds.

2. Legal address of the enterprise

The next step is getting "registration" - the legal address of the company, which determines the tax authority. It is possible to rent any office for that purpose and that office will be the "address of the actual location."

3. Capital and the distribution of shares

The third step is determining the amount of the share capital and the distribution of shares among the founders. Must be decided how much the businessmen are willing to invest in the company, and proportions of investments.

It happens that the share paid in the form of property, in that case the share will be the actual cost of the property.

4. The Manager

The fourth step is to define the manager of the enterprise. It could be one of the participants or invited person by the employees.

5. Meeting of the founders

At the stage of the fifth step, the founders hold its first meeting at which solve all the key issues for the registration of the enterprise: to draw up reports, which prescribed the decision to establish LLC., its name, legal address, authorized capital, the founders.

6. Charter

The six step – Compilation of Charter and Memorandum of Association of the enterprise.

7. Notarization

In the next step the founders and manger draw up an application form number R11001 with a notary. Assuring documents, notary necessarily retrieves all the decisions, reports and orders. Also the legal costs should be pay.

8. The Federal Tax Service

The last step, but not the least is the registration in the Federal Tax Service and at other extra-budgetary funds, as well as gets the codes in the bodies of statistics.

(Civil Code of Russian Federation Chapter 2)

4. Own solution

4.1. Location

The location of the new Wine bar is very important, as it should be convenient for everybody. The map at the Appendix II shows three best places for new catering. These places were chosen, thanks to their locations in the central part of the city, easy availability by public or personal transport. Intersections of these two streets are the most popular place for walking, shopping and meetings.

Moreover, within 100 meters of these points there are no bars or restaurants that could compete with Wine bar.

4.2. Market Analyze of restaurants and cafes (Perm city, Russia)

Perm is located in the central part of Russia, at the region with average salary is greater than 20 000 rubles per month. This is relatively a big amount for Russia, with the exception of Moscow and St. Petersburg regions. Therefore, the population can afford to travel abroad every year or even twice a year. So, it is quite difficult to impress people with European cuisine, for example. That is why most businessmen choose an Asian concept for a new restaurant. Due to it, it is easier to eat sushi and drink sake at lunchtime, than to eat steak and potatoes for instance.

On the basis of marketing research was obtained an impressive list of Asian restaurants, which can be compared with the list of European cuisine restaurants.

Data is given in the table below:

Table 1 Lists of restaurants, bars, cafes, pubs

Asian food restaurants	European food restaurants	Cafes	Bars
Love Sushi	Big Ben	Bliss	Brighton Street
Panda express	Biruza	Cappuccini	Brovarnya
Roll House	Blanche de Bruxelles	Coffee Expert	ZaSada
Roll1s	Casa Mia	Coffeeshop	Izba

		Company	
Sakura	Da Vinci	Havana Cup	Kupec
Sushki	Feska	Riga	Sobol
ZigZag	Gorkiy	Two Look	La luna
Vasaby	Doctor Zhivago	Very Coffee	London Pub
GlavSushi	Il patio	Vanil	Mon Plaisir
Inary		Kimbo	Chicago
Kyoto		Coffee Love	4rooms
Mandarin-Style		Coffee You	Abbey Road st
Namy		Coffee city	
SushiSun		Ludi kak Ludi	
Indokitay		San-coffee	
Sushi Planet			
Tsuru			

(Bar Perm)

Restaurants are located in the central part of the city. From the information above follows the conclusion that the city is oversaturated with restaurants and cafes that provide a selection of exotic dishes by relatively low cost.

Turning to restaurants with European cuisine, it is visible that they are not so popular, as the price of food and lack of business lunches on weekdays pushes visitors away. (Average bill per person at the daytime is 15 Euro).

Also, the table clearly shows that the number of cafes in the central part of the city is not much inferior number of Asian restaurants. Residents and guests of the city can spend their leisure time at the numerous coffee shops, but the prices are unreasonably high in these coffeehouses. Average bill per person could be equal to price, which can be left in the restaurant of European cuisine, but customs can be offered just a drink and dessert.

Bars that offer beer and other alcoholic drinks are open at the evening time, so they can make a competition to restaurants, as they are popular among young people.

Bars that positioning themselves as places where you can cheaply and in a good atmosphere spend an evening with friends.

Although prices often are not as low as the advertising says. Regular price for a mug of beer in such bars is 5 Euro and higher.

4.2.1. Analyze of competitors

Taking into account the results of this study, could be concluded that the city needs a completely new concept of service in a bar or restaurant.

So, such a new, fresh and attractive with its uniqueness may be a restaurant specializing in wines.

Guiding the fact that in Perm city there are just two restaurants, with a variety of wines more than 10 kinds, it could be safely assumed, that the competition will be very weak. Looking closer to those two wine restaurants that are already on the market, we see the following picture:

Table 2 Competitors

Bar / Restaurant	Wine bar “ Vinorio”	Restaurant “LaBottega”
Location	City center	City center
Average bill (per person)	15 Euro or more	30 Euro or more
Variety of wine	More than 30 kinds	More than 50 kinds
Food menu	No hot meals, just snacks and desserts	Wide choice of Italian cuisine dishes

(Bottega)

Both restaurants are located in the central part of the city, offer different kinds of wine, food and desserts. Prices are high as both restaurants are “luxury” places for people who prefer quality service and are ready to pay a “big” money for that.

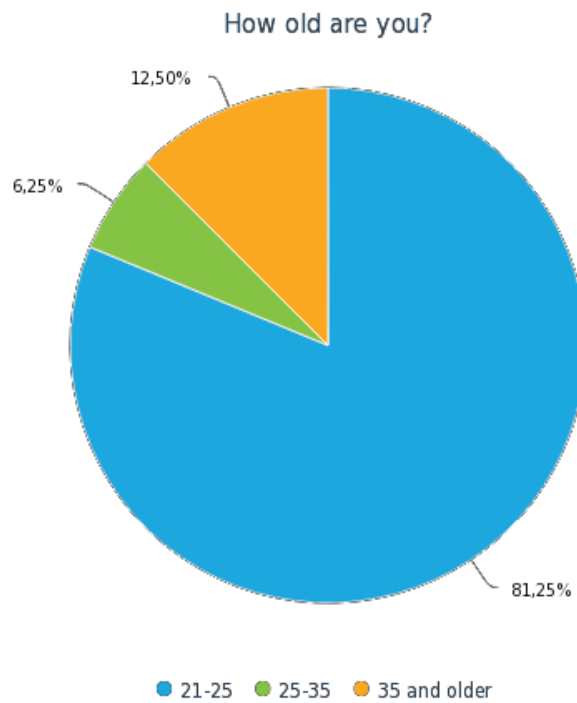
“La Bottega” restaurant is offering dishes from Italian cuisine, which is usual for a large amount of Perm residents, as such Italian restaurants with pizza and pasta could be found at the every corner of the city.

“Vinorio” is a bar where you can taste any wine from the range and buy a bottle. This bar is positioning itself as a great place for business meetings, as it offers a relaxed atmosphere

and is located within walking distance from business center of Perm city.

4.2.2. Survey results

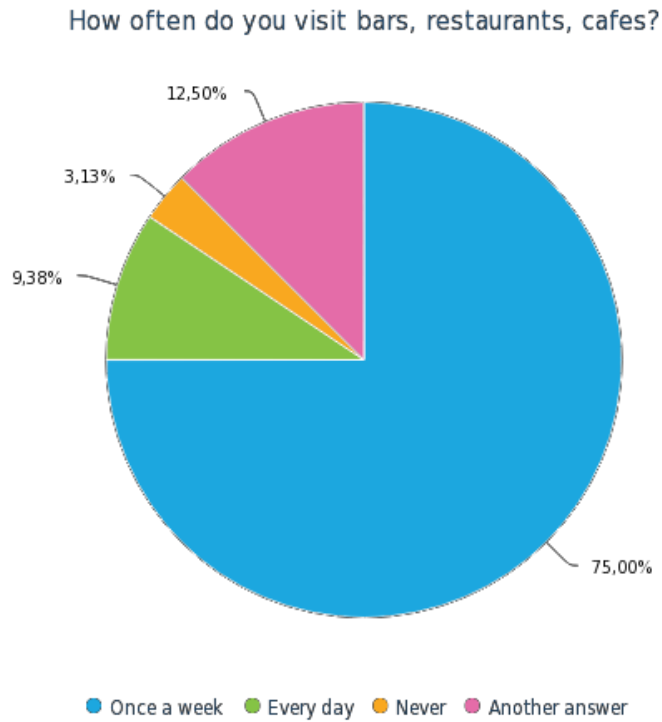
Figure 2 Survey Results 1



(Author)

The figure one shows that the majority of survey participants are at the age between 21- 25 years. In accordance to that, the further results of the survey are relative to the young population of the city.

Figure 3 Survey Results 2



(Author)

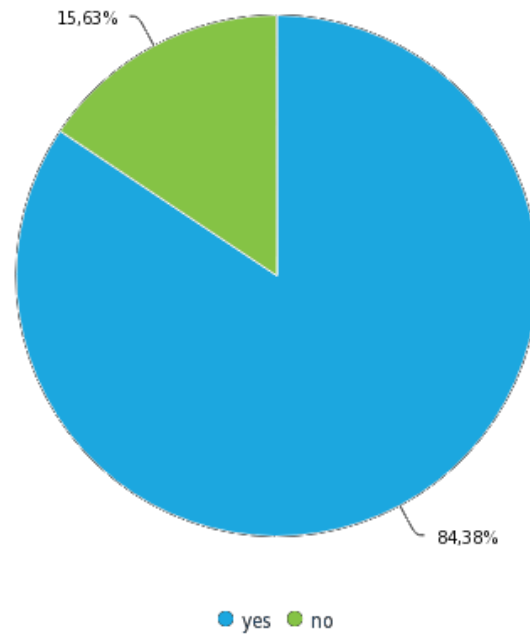
The figure 3 illustrate how often citizens visit catering. The 75% of the hole answered that they go out once a week, 12,5% gave “Another answer”, among which were the following answers:

- 2-3 times a week
- On holidays
- Every weekday, at lunch time

Less than 10% of citizens visit catering every day and just 3, 13% told that they never go to bars, cafes or restaurants.

Figure 4 Survey Results 3

Would you like to have Wine bar in your city?



(Author)

According to survey an average amount of money that people are ready to spend at the Wine bar is equal to 7 Euro per person. 80% of surveyed are drinking wine and 84% would like to have special wine bar in their city.

So, the concept of a new Wine bar should be suitable for young people, as they are interested in such a bar, but it should not push away customers, who are older than 30 years.

The attracting aspects for young people are:

- Relatively low costs (in comparison with competitors)
- Modern design
- Convenient location
- Special offering (VIP cards, free Wi-Fi zone, discounts and etc.)

The attracting aspects for those, who are older than 30 years:

- Wide choice of wine
- Convenient location
- Parking
- The possibility of holding corporate and birthday's parties, weddings and other holidays.

4.3. Name choice and logotype

The choice of the name of the new Wine bar is very important. It should be memorable, attractive and easy. Also, it should display idea of the bar. Furthermore, the name should be understandable for citizens and guests of the city.

So, was chosen a French name "Un Verre de Vin"- "The Glass of Wine" in English. That name will tell potential customers about new bar's offering.

The following picture demonstrates the logotype of the bar:

Figure 5 Logotype



(Author)

4.4. Description of the bar

The total area of commercial premises will be 120 square meters. The bar will occupy the ground floor of the building. The main areas of the bar will be area for guests, area for bar/kitchen, storeroom and 2 WC. Guest room will accommodate 12 tables (about 40 seats).

Opening hours: 4 pm- 11 pm weekdays.

4 pm- 1 am weekends.

The following table shows the relative room spaces of the bar:

Table 3 Room Space

Floor area for bar/kitchen	15 square meters
Storeroom and 2 WC.	35 square meters
Floor area for guests	70 square meters.

(Author)

Room design will be concise and restrained in colors. The furniture will be in the style of minimalism that will allow saving money on the details of the interior, but fashionable and attractive with its atmosphere.

The premises at first year operating will be rented by the monthly Cost of 2 201 €.

The following table shows Costs of the new necessary furniture and utensil in Euro:

Table 4 Costs for equipment

Name	Amount	price/per unit/rubles	Total
bar	1	513,72 €	513,72 €
kitchen furniture	1	513,72 €	513,72 €
armchairs	15	58,71 €	880,67 €
chairs	25	29,36 €	733,89 €
tables	12	51,37 €	616,47 €
white wine glasses	50	2,20 €	110,08 €
red wine glasses	50	2,20 €	110,08 €
martini glasses	30	2,35 €	70,45 €

champagne glasses	50	1,76 €	88,07 €
tea cups	20	1,47 €	29,36 €
coffee cups	20	1,76 €	35,23 €
cutlery	60	0,29 €	17,61 €
plates for appetizers	30	1,47 €	44,03 €
plates for desserts	45	1,32 €	59,45 €
Total		1 181,71 €	3 822,84 €

(Author)

4.5. Employees and Responsibilities

Director

- Organizes plans and coordinates the activities of the restaurant.
- Oversees the rational use of material, financial and human resources, assesses the quality of customer service.
- Makes contracts of supply of foodstuffs, control the timing, range, quality and quantity of their receipt and implementation.
- Represents the interests of the restaurant and acts on its behalf.
- Establishes duties for subordinate employees and take measures to ensure their implementation.
- Decides on the appointment, transfer and dismissal of restaurant workers, apply measures to encourage the best workers, and imposes fines on violators of production and labor discipline.
- Supervises restaurant workers.

Barman

- Check the current selling prices for products.
- Knows the procedure for preparation of applications for the required amount and range of drinks, snacks, etc.
- Learn the recipe and etiquette preparation of cocktails and drinks.

The Cook

- Carries out constant monitoring of cooking technology.

- Controls the correct using of the equipment.
- Prepare the workplace.
- Prepares main products included in the menu.
- Preparing meals for the staff, strictly observing the process and in accordance with established recipes.
- Controls the timing of products.
- Prepare weakly lists of required products and kitchen items.
- Maintain cleanliness in the kitchen and in the workplace.
- Conduct planed inventory.

Manager –Administrator

- Operates on the efficient and friendly service guests of the bar, creating comfortable conditions for them.
- Takes measures to prevent and eliminate conflicts
- Considers claims related with unsatisfactory of visitor services, and conducts appropriate organizational and technical measures.
- Takes orders and develops programs of maintenance corporate parties, banquets, and wine tastings.
- Monitors compliance with the employees of the organization of labor and production discipline, rules and safety standards.
- Controls the execution of instructions is organization

Waiters

- Set tables in accordance with established standards.
- Monitor the condition and completeness of equipment utensils, tablecloths and napkins on the tables.
- Advice guests of the bar on the peculiarities of food and drinks offered to guests.
- Take orders from the restaurant guests.
- Serve meals and drinks according to the rules of service.
- Give bills to guests.

- Receive payment on bills.
- Take measures, within its competence, to resolve problems arising from guests.

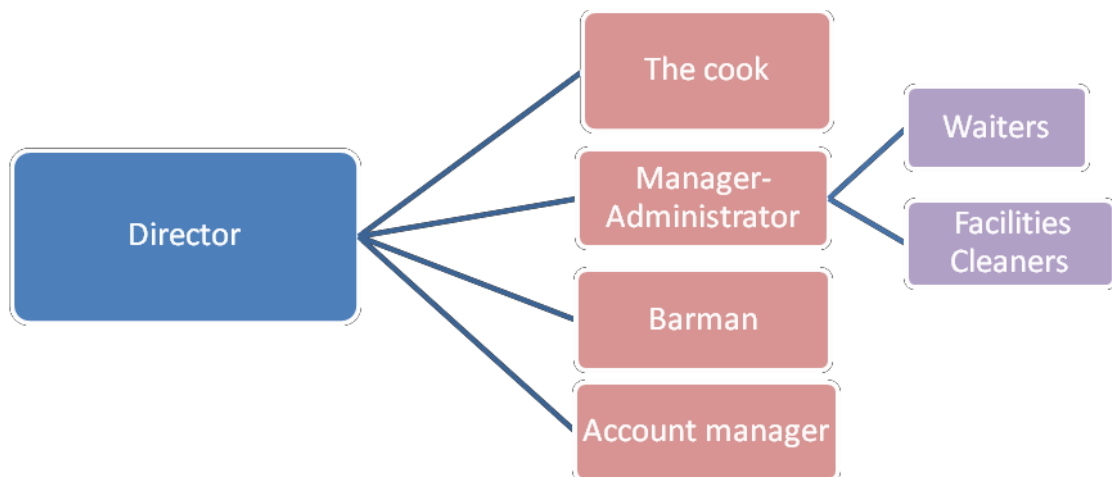
4.6. Hierarchy of employees

A significant factor in the successful management of the restaurant is a clear allocation of management functions. It is necessary to strike a balance between the rights and responsibilities of each employee. Defining the organizational structure of the restaurant must be taken into account the labor and skills of employees at every level.

Selection of personnel should begin well in advance - for example, will be correct if the key positions will be picked up in advance and join at the earliest stages of organization of the bar. The account manager, for instance will help to solve some financial difficulties, the cook could advise the better kitchen planning.

The other staff members is better to fined before opening, too, as it will take some time to conduct a preliminary training.

Figure 6 Hierarchy of employees



(Author)

4.7. Wage

For the operation of the restaurant for 40 seats, need 16 people, the expenses for wages per month are 4623, 21 Euro.

Table 5 Salary of Employees

Position	Amount	Wage/person/ month	Total
Director	1	587,11 €	587,11 €
Account manager	1	513,72 €	513,72 €
Manager-administrator	2	366,95 €	733,89 €
Cook	2	366,95 €	733,89 €
Barman	2	293,56 €	587,11 €
Waiter	4	220,17 €	880,67 €
Cleaner	2	146,78 €	293,56 €
Dishwasher	2	146,78 €	293,56 €
Total in Euro	16	2 642,01 €	4 623,51 €

(Author)

4.8. SWOT analyze

SWOT-analyze is a method of strategic analysis. It is used to identify factors of internal and external environment of the organization and to divide them into four categories:

Strengths, Weaknesses, Opportunities and Threats. (Management Study Guide)

Strengths (S) and weaknesses (W) are the factors of the internal environment of the object of analysis (i.e. the factors that the object itself can influence); Opportunities (O) and threats (T) are external environmental factors (i.e., those that can affect the object and are not monitored by the object).

Table 6 SWOT

	Positive	Negative
Internal factors	1.Strengths	2.Weaknesses
External factors	3.Opportunities	4.Threats

(Author)

Strengths

It is better to start with the strengths of the bar. It is much easier psychologically and prepares an excellent base for the remaining stages.

- **Location**

Convenient location at the city center; It is easy to get to the bar both public and private transport.

- **Parking**

Nearby the bar will be located a parking area for the convenience of customers.

- **A wide selection of drinks and snacks**

The bar offers a range of high quality wines from different countries. Also, to the choice of customers is provided other alcoholic and nonalcoholic beverages. Customers can also enjoy a cup of coffee or tea with dessert or snacks (cheese, nuts, chips, etc.)

- **Seasonal offers**

Depending on the season, the bar customers can try different varieties and types of wine, for example in early Autumn – new wine, in Winter - mulled wine and grog, in Spring - rosé wine and in Summer - Spanish sangria.

- **High quality of service**

Bar staff will consist of neat and polite waiters and barmen, qualified sommeliers and talented chef.

- **Summer terrace**

In the summer customers can spend the time with a glass of wine on the comfortable

Summer terrace, enjoying the sun and pleasant atmosphere.

- **Uniqueness and originality**

A new idea of the bar concentrated on offering a large selection of quality wines is the only one in the city of Perm.

Weaknesses

- **High prices**

High purchase prices on alcoholic beverages lead to higher prices for the retail trade, which could discourage potential customers.

- **Lack of funds for the development**

Lack of funds for the development of bar, as all available cash is in circulation.

- **The mentality**
- The mentality of Russian people is different to European; people are not used to visit bars or restaurants often, since historically the opinion that it is expensive and only available for elites.
- **Staff**

Lack of qualified personnel familiar with the variety of wine.

Opportunities

There are potential external opportunities for the bar development and success.

- **Expansion**

Expansion of the wine list due to the occurrence of a very lucrative offers.

- **Development**

The opportunity to open a second wine bar in another part of the city and to begin development of a network of bars under the same brand.

- **New customers**

Attracting new customers through an extensive marketing campaign.

- **Investors**

Attracting investors, attracting regular suppliers of quality products.

Threats

- **Competitors**

There is a possibility of emergence of new competitors with equal offering.

- **Level of purchasing**

Could appear reduction of the overall level of purchasing power among the population of the city, due to unstable economic situation in the country.

- **Unfavorable government policies**

Legislation does not give preferential treatment in taxation for small businesses; banks provide loans for development at high interest rates.

- **Inflation**

Annually increasing inflation may deprive potential customers to visit bars or restaurants.

Summarization of results

Thus, we can conclude that the wine bar has a good opportunity for a successful start on the market. One of the strengths is the absence of competitors with similar offers. Also, there is a possibility of expansion. However, this will require additional funds. In that case restaurant management should take care of the possibility of attracting additional funds, for example it is possible to obtain the consent of the bank for a loan, which can be useful in the future for business expansion. Credit resources will give the opportunity to invest money in the expansion.

Expansion of the menu and competent pricing policy will help to avoid the threat posed by the tightening of competition nearby restaurants. This policy will help to attract customers to the bar.

It should be clear to plan all the necessary expenses and income received.

It is necessary to use modern methods of promotion of the restaurant on the market, which will increase its profits by attracting new customers.

4.9. Advertising

Any new catering establishment need a good advertising, which will allow potential customers be informed of a new service. Advertising should be accessible and understandable to all categories of residents.

It is important to inform people about new bar before it would be open. For that purpose could be used different sources of information.

First of all, to attract attention it is helpful to use outdoor advertising as billboards and posters. Flyers can be used as well. This kind of advertising is good to start 2 or 3 months before opening, to let people remember the name of new bar and make them be curious. For example people's interest can be taken with mysterious slogan of a new bar; “Do you want to try the taste of Italy?” or “The atmosphere of Chili is nearby you... ”.

Table 7 Costs of Outdoor Billboards

Place	Cost of renting /moth/unit	Amount of months	Total for renting	Cost of printing	Total
Kujbysheva Street	192,28 €	2	384,56 €	117,42 €	501,98 €
Mira Street	240,75 €	2	481,49 €	117,42 €	598,91 €
Popova Street	292,46 €	2	584,91 €	117,42 €	702,33 €
Lenina Street	215,54 €	2	431,09 €	117,42 €	548,51 €
Total in Euro	941,02 €		1882,05 €	469,69 €	2351,74 €

(All-billboards)

The second thing is promotion flyers that citizens can get via promoters, post, magazines, newspapers and etc. Those promotion flyers could also be vouchers for discounts for first customers of the bar.

Table 8 Promotion Flyers

Month	Amount	Cost of printing	Estimated cost of distribution	Total
1st	5000	151,18€	293,56€	444,74€
2nd	3000	124,76€	220,17€	344,93€
3rd	1000	92,47€	146,78€	239,25€
Total in Euro		368,41€	660,50€	1028,92€

(Victory Print)

Thirdly, it is necessary to make a signboard of the bar. The estimated cost is 220 €. So, the total costs for the advertising before opening the bar is:

Table 9 Total Costs

	Cost
Outdoor advertising	2 352 €
Promotion flyers	1 029 €
Signboard	220 €
Total	3 601 €

(Author)

4.10. A website and social networks

Another useful tool for advertising is web page of the bar.

Nowadays most of the people have opportunity to use Internet wherever they are via smartphones, tablets or laptops. It is the fastest way to find information, so the bar has to have an easy achievable webpage, to let people know the address of it, the way to it and to have image of the interior.

But not only should the website be created. The page on at the popular social networks should also exist.

The common sense dictates that the most popular social network in Russia is “VKontakte”. People cannot imagine their life now without having the profile there. Everybody uses “VKontakte” at least 10 times a day. So, what could be better for the new opening bar to have such a great free advertisement?

To have a web page at Facebook could be useful, too. More and more people register on that network, because it helps to be in touch with international friends or business partners. So, international guest of the city would have information about the bar, as well as residents.

This kind of advertisement is one of the bests for new established business, because it does not require money. That could help to save a big amount of capital, which could be spent for other purposes. For example- the repairing works of the room of the future bar.

4.11. Sales program

In the calculations, it is assumed that in average 80 people per day will visit the bar.

The average bill per person will be 10, 2 Euro.

Basic parameters of profit:

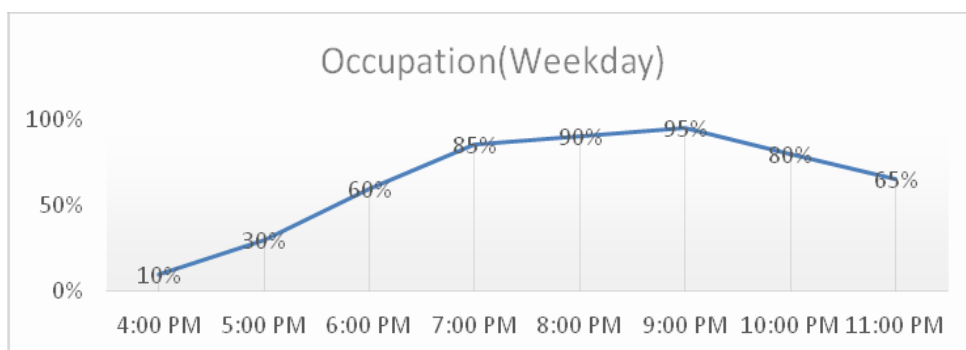
Table 10 Basic parameters of profit

Price	Euro
Average bill per person	10,2 €
Customers	People
Average amount/ weekday	70
Average amount/ weekend	85
Maximum amount of simultaneous customers	40

(Author)

The peak load time on weekdays is between 7 pm- 9 pm. It could be explained by the fact that normal working hours in Russia are from 9 am – 6 pm. The location of the bar is planning to be at the area with big amount of offices, so it could be supposed, that people, who work nearby, will visit the bar.

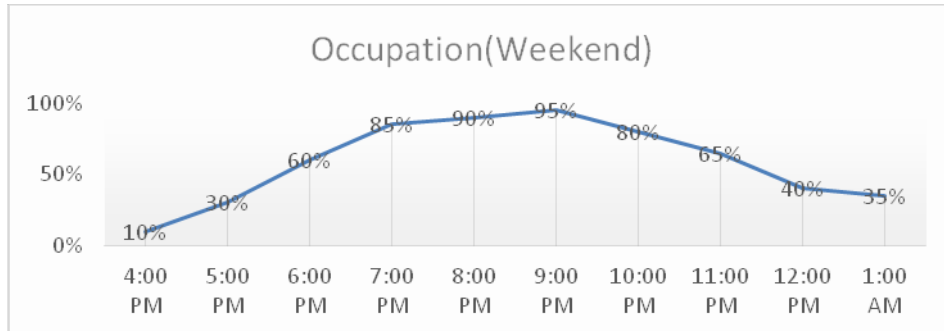
Figure 7 Peak Load time 1



(Author)

The peak load time during the weekends is between 8 pm – 10:30 pm can be explained with people`s free time during weekends and longer open hours of the bar.

Figure 8 Peak Load time 2



(Author)

During the weekdays the peak load of the bar is between 7 pm to 9 pm. At weekends the peak load time is almost the same, but the only difference is that the opening hours are longer.

4.12. Expected sales

The calculations of the expected sales are based on the total number of customers per month, which is expected to be at the very beginning 840 people in average, and twice bigger (1960 people) at the end of the 1st year, and on the average bill per person (10,2 Euro).

Table 11 Amount of customers

Month and amount of days per month	Average amount of customers per day	Average amount of customers per week	Average amount of customers per month
March.15(31)	0	0	0
April.15(30)	0	0	0
May.15(31)	0	0	0
June.15 (30)	30	210	840
July.15(31)	35	245	980
August.15(31)	40	280	1120
Sep.15(30)	45	315	1260
Oct.15(31)	50	350	1400

Nov.15(30)	55	385	1540
Dec.15(31)	60	420	1680
Jun.16(31)	65	455	1820
Feb.16(28)	70	490	1960
Total(12 months)			12600

(Author)

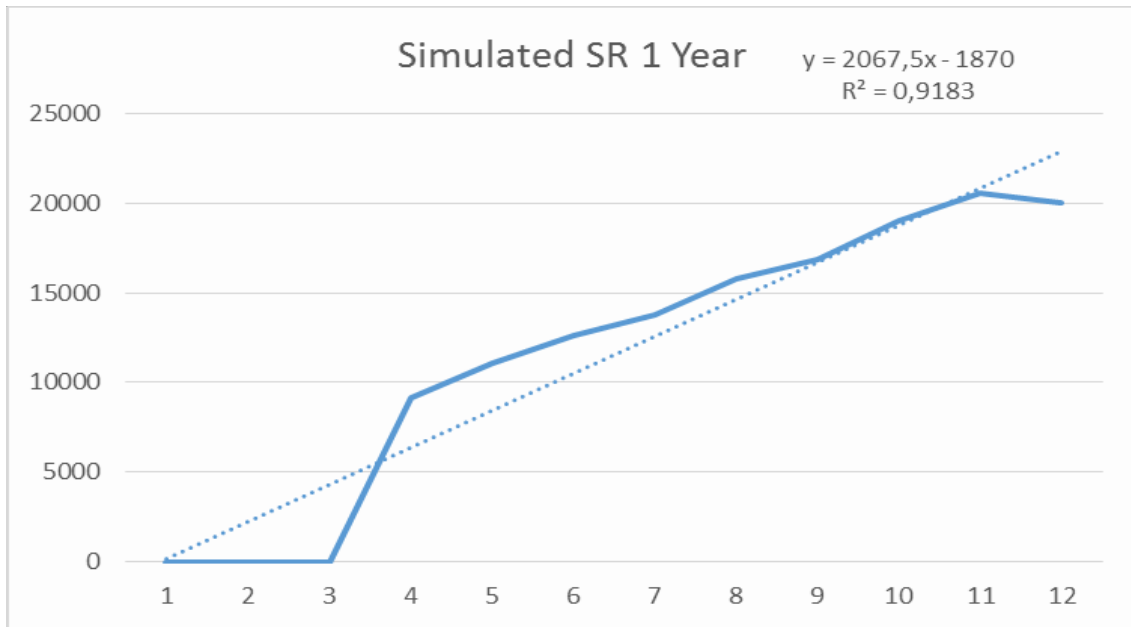
Table 12 Simulated SL, 1 year

Month and amount of days per month	Average income per day	Average income per month
March.15(31)	0	0
April.15(30)	0	0
May.15(31)	0	0
June.15 (30)	306,00 €	9 180,00 €
July.15(31)	357,00 €	11 067,00 €
August.15(31)	408,00 €	12 648,00 €
Sep.15(30)	459,00 €	13 770,00 €
Oct.15(31)	510,00 €	15 810,00 €
Nov.15(30)	561,00 €	16 830,00 €
Dec.15(31)	612,00 €	18 972,00 €
Jun.16(31)	663,00 €	20 553,00 €
Feb.16(28)	714,00 €	19 992,00 €
Total(12 months)		138 822,00 €

(Author)

The table above illustrate the simulated Sales Revenue (SR) for the 1st year of bar`s operating. The assumed SR are quite positive, despite the low average bill in the region.

Figure 9 Simulated SR, 1 year



(Author)

Results from previous calculations allow making prediction for the 2rd year of operating. In prediction was not taken into account possible seasonal decrease of income, due to lower customers` amount.

The Trend Analysis method helps to obtain the following equation: $y = (2067,5 * x) - 1870$ where “y” is the average income per month at the 2rd year and “x” is the month number. R² represents goodness of fit of the function. In the model R² equals to 91% that means, the regression line almost perfectly fits the data.

Trend analysis is designed to study changes in the mean values of the time series with the construction of a mathematical model of the trend and prediction on this basis for future observations. Trend analysis is performed by constructing models of simple linear regression.

Table 13 Simulated SR, 2 year

Month number	Simulated average SR, 2 yaer
13	25 007,5 €
14	27 075 €
15	29 142,5 €
16	31 210 €

17	33 277,5 €
18	35 345 €
19	37 412,5 €
20	39 480 €
21	41 547,5 €
22	43 615 €
23	45 682,5 €
24	47 750 €
Total (12 months)	436 545 €

(Author)

4.13. Costs of establishment

To calculate total amount of expenses, related with opening the bar, it is necessary to have list of Costs required for establishment the enterprise.

- **Registration Procedure**

Table 14 Registration Procedure

Service	Cost of services
Registration of a legal entity	114,49 €
The Sanitary and Epidemiological Service	457,95 €
Fire safety	305,30 €
Permission for redevelopment	763,25 €
Obtaining permission of city administration	190,81 €
Registration of Cash register	95,41 €
Obtaining a license for the retail sale of alcohol	190,81 €
Obtaining a license to manufacture and sale of food products	190,81 €
Obtaining a patent on trading activities	190,81 €
Registration of the lease premises	114,49 €
Total in Euro	2 614 €

(Civil Code of Russian Federation Chapter 2) (FEDERAL TAX SERVICE, n.d.)

The next table shows the opening expenses, which includes Registration procedure, Repair works, Equipment, Rent for the 3 first months and etc. The total amount of 42 977 € will be spend before opening the bar, except renting costs, which will be spent during first 3 months of operating.

Table 15 Opening expenses

Opening Expenses	Cost (Euro)
Registration	2 614 €
Renting first 3 months	6 603 €
Equipment and furniture	3 823,00 €
Advertising	3 601,00 €
Total cost of Alcohol and Products	10 536,00 €
Repair works	14 600,00 €
Fire and security equipment	1 200,00 €
Cash on hands	15 000 €
Total	42 977,00 €

(Author)

4.14. Operating costs

Operating costs consist of Fixed Costs, which will stay equal from month to month and Variable Costs, which will change due to different factors.

- Fixed costs are the following expenses: Wages, Renting and Advertising. The Total Fixed costs are different in first and second year, because the expecting increases in amount of customers in the second year.

Table 16 Fixed Costs for 1st Year

Fixed costs	Euro per month I Year	Euro per I Year
Wages	4 624,00 €	55 488,00 €
Renting	2 201,00 €	19 809,00 €
Advertising	180,00 €	2 160,00 €
Total	7 005,00 €	77 457,00 €

(Author)

Table 17 Fixed Cost for 2nd Year

Fixed costs	Euro per month II Year	Euro per year II
Wages	4 624,00 €	55 488,00 €
Renting	2 421,00 €	29 052,00 €
Advertising	630,00 €	7 560,00 €
Total	7 675,00 €	92 100€

(Author)

In the second year the total value of Fixed Costs increases in 1.2 times

- Variable costs include Replacement utensils, Advertising, Costs of Alcohol and Products and Utility costs (electricity, water, telephone, and internet)

Table 18 Variable Costs 1st Year

Variable Costs	Euro per month. I year	Euro per year I
Utility costs	450,00 €	5 400,00 €
Replacement utensils	300,00 €	3 600,00 €
Costs of Alcohol and Products.	1 500 €	18 000 €
Advertising	50,00 €	600,00 €
Total	2 300,00 €	27 600 €

(Author)

Table 19 Variable Costs 2nd Year

Variable Costs	Euro per month II year	Euro per year II
Replacement utensils	300,00 €	3 600,00 €
Utility costs	1 575,00 €	18 900,00 €
Costs of Alcohol and Products	5 250 €	63 000€
Advertising	70,00 €	840,00 €
Total	7 195,00 €	86 340,00 €

(Author)

In the second year the total value of Variable Costs increases in 3 times.

- The Total Costs per year I: 105 057 Euro
- The Total Costs per year II: 178 440 Euro

4.15. Assets and Equity

The second year differ from the previous with one more added Liability; Bank Loan.

The loan of 40 000 Euro will be taken to repurchase the premises of the bar and transfer the Liability of paying monthly rent to Assets, and record it in future as Tangible Asset– Equipment.

Banks provide loans for the small business at 18% of Interest Rate not longer than for 1 year (365 days approximately). The average price for the 1m² of premises at the citycenter is 440 Euro. So, the average total price of the premise with total area of 120m² is around 53 000 Euro.

Assuming that loan will be taken for one year (12 months), than 40 000 Euro loan for 12 months at 18% Interest Rate per annum, the monthly payment will be 3 333 Euro. Start of payment: March 2016, end of payment March 2017.

Table 20 Bank Loan

Month	Amount of payment	% Interest rate	The rest of loan	Tatal payment
March.15(31)	3 333,00 €	611,51	36 667,00 €	3 944,51 €
April.15(30)	3 333,00 €	542,47	33 334,00 €	3 875,47 €
May.15(31)	3 333,00 €	509,60	30 001,00 €	3 842,60 €
June.15 (30)	3 333,00 €	443,85	26 668,00 €	3 776,85 €
July.15(31)	3 333,00 €	407,69	23 335,00 €	3 740,69 €
August.15(31)	3 333,00 €	356,74	20 002,00 €	3 689,74 €
Sep.15(30)	3 333,00 €	295,92	16 669,00 €	3 628,92 €
Oct.15(31)	3 333,00 €	254,83	13 336,00 €	3 587,83 €
Nov.15(30)	3 333,00 €	197,30	10 003,00 €	3 530,30 €
Dec.15(31)	3 333,00 €	152,92	6 670,00 €	3 485,92 €
Jun.16(31)	3 333,00 €	101,97	3 337,00 €	3 434,97 €

Feb.16(28)	3 337,00 €	46,08	- €	3 383,08 €
Total(12 months)	40 000,00 €	3 920,88		43 920,88 €

(Author)

4.16. Tax system

Russian law requires all catering establishments to pay tax on imputed income (Chapter 26.3 of the Tax Code). This system operates according to the laws of the subjects of the Russian Federation, the tax deemed paid in the regional and local budgets.

The tax rate in Perm region for the year 2014 was 15% from income of the company.

4.17. Net income

Net Income is the only purpose of any business establishment. Earnings after taxes, interest, depreciation and amortization is money that the businessman can spend on personal needs, invest to a new enterprise or to already existing, for its development.

To estimate the value of Net Income, it is need to make several steps:

- Gross Profit (GP) = Net sales – Cost of goods sold
- EBITDA (Earnings before interest, tax, dep., amortization) = GP – Expenses
- EBT (Earnings before tax) = EBITDA – Depreciation
- Costs (TC) = Total Fixed Costs (TFC) + Total Variable Costs (TVC)
- Annual Depreciation Expense = (Costs of Fixed Assets)- (Residual Value)/ Useful Life of Asset (years)
- Net Income = EBT – Tax

Table 21 Net Income 1st Year

Year I	Amount of money
Sales revenue	138 822,00 €
Costs of goods sold	18 000,00 €
Fixed costs	77 457,00 €
Variable Costs	9 600,00 €
Total Costs	87 057,00 €
Gross Profit	120 822,00 €

EBITDA	33 765 ,00 €
Depreciation	820,21 €
EBT	32 944,79 €
Tax expenses	15%
Net Income	28 003 €

(Author)

The value of Net Income in the first year is less than Opening expenses on 14 974 Euro. It is very optimistic prediction, but according all previous calculations, the numbers seems to be correct.

Table 22 Net Income 2nd Year

Year	II
Sales revenue	436 545,00 €
Costs of goods sold	63 000,00 €
Fixed costs	92 100,00 €
Variable Costs	23 340,00 €
Total Costs	115 440,00 €
Gross Profit	373 545,00 €
EBITDA	258 105,00 €
Depreciation	1 024,00 €
Interest expenses	43 920,88 €
EBT	213 161 €
Tax expenses	15%
Net Income	181 186, 85 €

(Author)

Despite the Interest Rate expenses in the second year, the Net Income is bigger in 6.5 times than in the first year. It could be explained with the expected permanent increasing number of customers due to attractive advertisement and price politics.

4.18. Risks

- **The possible risks**

Establishing a new bar could be slowed with several difficulties, which could accrue in registration procedure, repair works in the premises or in process of choosing staff.

Table 23 Risks

Risk	Way to minimize the risk
The wrong concept of the bar	To make market research in purpose to indicate needs and wants of potential customers.
Difficulties with staff choice	To increase time for looking the appropriate people to open vacancies.
Time lag in registration procedure	To hire the lawyer, that will be responsible for necessary documents.
Stoppage in repair works	To put in the contract with repair firm terms in which works should be done.
Hitch in the finding premises	To ask the real estate agency to find to premises in cretin terms.
The wrong design of the premises	To hire the designer

(Author)

Conclusion

The restaurant business is developing rapidly and restaurants or bars will always be popular among people, as it is not only a catering business, but also a place to relax with family and friends.

This project has investment appeal because it is assumed that the bar will increase the range of products, introduce new services and hence increase profit. And profit is the main thing for investors.

Moreover, the bar unlike its competitors offers relatively low prices, high quality and professional staff members, who are able to advise customer the best choice of the wine of any taste.

Furthermore, this project is beneficial thanks to low costs and quite high revenues in comparison with investment.

The development of this business plan is the illustration of profitability and economic feasibility of catering business in particular region (Perm, Russia).

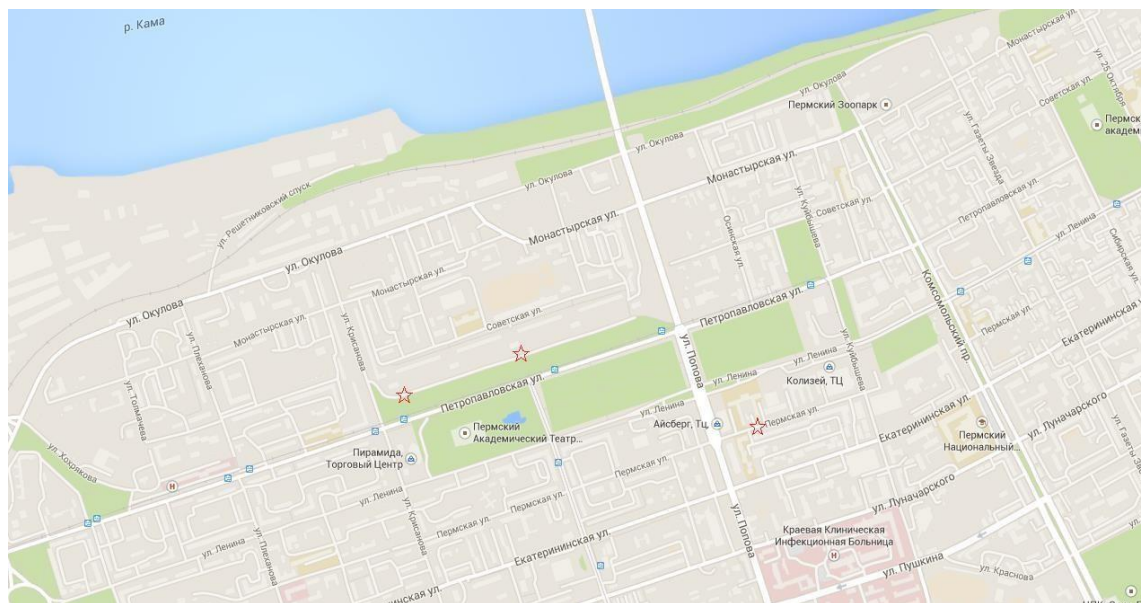
Appendix 1

Dear citizens of Perm city. Please fill the questionnaire in order to choose the best concept of a new opening catering in your city.

- ✓ How old are you?
 - 18-25
 - 25-35
 - 35 and older
- ✓ How often do you visit bars, restaurants, cafes?
 - Once a week
 - Every day
 - Never
 - Another answer
- ✓ What kind of cuisine do you prefer?
 - Asian
 - Italian
 - Russian
 - Another answer
- ✓ What is your average bill?
 - Bar:
 - Café:
 - Restaurant:
- ✓ Are you satisfied with selection of catering in Perm city?
 - Yes
 - No
 - ✓ Do you drink wine?
 - Yes
 - No
- ✓ Would you like to have a Wine bar in your city?
 - Yes
 - No
- ✓ What amount of money could you spend in a bar with wine and snacks?
 - Your answer is:

Appendix 2

Figure 10 Map of the Perm's City center



(Google Maps)

Appendix 3

Table 24 Assets and Equity

1 year	
Assets	Equity
<i>Intangible assets</i>	<i>Registered capital</i>
Software “Flagman”	Registered capital
<i>Tangible assets</i>	<i>Funds</i>
Equipment	<i>Funds created from profit</i>
<i>Accumulated depreciation</i>	Reserve funds
Accumulated depreciation of equipment	<i>Profit or Loss</i>
	Profit or loss previous year
Short term assets (Current)	Liabilities (Long term, Short term)
<i>Inventories</i>	<i>Payables</i>
Products	Income tax
<i>Receivables</i>	Employees
Customers	Insurance institutions
<i>Financial assets</i>	
Bank account	
Cash	

(Author)

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Supplements

The image shows a screenshot of a VK public page for 'Un Verre de Vin'. The page header includes the VK logo, a search bar, and navigation links for search, games, help, invite, music, and log out. On the left, there is a sidebar menu with options like My Profile, My Friends, My Photos, My Videos, My Music, My Messages, My Communities, My News, My Feedback, My Bookmarks, My Settings, Applications, and Documents. The main content area is titled 'Public page' and features the page name 'Un Verre de Vin' with the category 'Foodservice'. It lists the founding date as '27 February 2015' and includes a link to 'How do I make this page more effective?'. Below this, there is a section for '2 posts' with a 'What's new?' input field. The first post is a photo of a bar with a large wine display, captioned 'Un Verre de Vin' and 'Our offering is the best in Perm. We have more than 50 types of wine for you and your friends.' The second post is a photo of a restaurant interior, captioned 'Un Verre de Vin' and 'Welcome to the new Wine Bar "Un Verre De Vin" !!!!'. On the right side, there is a large banner image of a wine glass with red wine and the text 'Un Verre de Vin'. Below the banner are various page management options: Manage page, Advertise page, Page statistics, Add to bookmarks, Convert to group, a dropdown menu showing 'You are following this page', a 'Share with friends' button, a 'Followers' section with '1 follower' and a profile picture of 'Nika', a 'Links' section with an 'Add a link' button, and a 'Photo albums' section with '1 album'.