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BUSINESS PLAN FOR GASTRONOMIC FACILITY

PODNIKATELSKÝ ZÁMER PRE GASTRONOMICKÉ ZARIADENIE

BACHELOR'S THESIS

BAKALÁŘSKÁ PRÁCE

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Introduction
Goals of the Theses
Theoretical Foundations
Current Situation Analysis
Proposals and Contribution
Conclusion
References
List of Appendices

Objectives which should be achieve:

Aim of this bachelor thesis is to compile a business plan of a gastronomic facility, for presentation purposes and in order to gain needed financial resources.

Basic sources of information:

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Abstrakt

Predmetom tejto bakalárskej práce je vypracovanie podnikateľského zámeru založenia nového gastronomického zariadenia. Gastronomickým zariadením bude malá kaviareň, ktorá sa nachádza v Nitre na Slovensku. Táto práca definuje základné pojmy, ciele, metódy a teoretické vedomosti potrebné na objasnenie učiva, na základe ktorého je vypracovaný konkrétny podnikateľský plán. V závere práce je pomocou finančnej analýzy zhrnuté hodnotenie efektívnosti investovania do konkrétneho nápadu.

Abstract

The subject of the thesis is the elaboration of a business plan for the foundation of a new gastronomic facility. The gastronomic facility will be small café located in Nitra Slovakia. This thesis defines basic concepts, objectives, methods, and theoretical knowledge necessary to clarify the subject matter on the basis of which a specific business plan is drawn up. In the conclusion of the thesis, the evaluation of the effectiveness of investing in a particular idea is summarized with the help of financial analysis.

Key words

Business plan, gastronomic facility, swot, SWOT analysis, financial analysis

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Declaration of originality

I declare that the submitted bachelor thesis is authentic, original and has been written independently by me, under the guidance of my supervisor. I declare, that all sources were listed in accordance with the copyright law No. 121/2000 Sb. On copyright and rights related to copyright.

In Brno 11.05. 2020

.....
Martina Lešická

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INTRODUCTION

Planning can be generally defined as a persistent thinking about what, when, how and with whom it is necessary to do in order to reach the desired state from the current state. It is a significant part of daily lives of people, as well as governments and businesses, necessary to fulfill the vision of the future.

The basic function of a business plan is to present the company in order to obtain financial capital. In addition to this function, business plans also perform many other tasks, such as defining the direction of the company in the future, acquiring new employees and partners, ensuring economic growth, assisting in financial management of the company, supporting decisions to buy or rent, valuing the company and testing its probability of success, or the definition of a winding-up procedure.

In my bachelor thesis I will try to create a business plan for a café located in the city center of Nitra. Nitra is one of the oldest cities in Slovakia, known for its rich history, agriculture, but also as a city for young people, as it is home to two universities, where about 25,000 students study every year. According to data from the Nitra Tourism Organization and the Statistical Office of the Slovak Republic, approximately 80,000 tourists visit the city of Nitra every year.

With its turnover and number of employees, the café ranks among small and medium-sized enterprises, which participate not only in Slovakia but also in Europe to a large extent in the creation of fundamental economic indicators. According to the Slovak Business Agency, the Slovak business economy is dependent on the activities of small and medium-sized enterprises, as their share in job creation is 72% and their share in value added is 67%. The city of Nitra provides, in terms of the number of potential customers and the economic situation, a suitable environment for opening a cafe. However, in gastronomic establishments, it is important to differentiate yourself from the competition and gain a sufficient number of customers.

1. Problem definition and goals of the thesis

The main aim of this bachelor's thesis is based on compiling a business plan for a gastronomic facility, in order to present and obtain the necessary financial resources. In the introductory part of the work, I will try to summarize the theoretical background, from the point of view of domestic and foreign authors, statistical data and comprehensively summarize the overview of knowledge and information that needs to be acquainted before drawing up a business plan and starting a business. The core of the work will be a business plan of our chosen gastronomic company, containing information about the company, canvas model, competitive environment, marketing strategy and financial forecast. At the end of the work, I will try to evaluate the reality of the business plan and answer the research questions that I have set for this work.

At the same time, my work will try to answer the following research questions:

By answering the first question, I will find out whether the city of Nitra has a sufficient number of potential customers to achieve the profitability of the cafe.

By the second research question, I will verify the justification for opening a cafe, which is the subject of our business plan in terms of profitability and attendance.

By answering the third question I will find out which threats and opportunities or café is facing from external and internal environment.

At the end of our work, I am going to evaluate the credibility and degree of possible implementation of the business plan. There will be also provided a sample of the price list of drinks and the whole design of the menu.

The basic method that was used in the processing of this work was research, searching and studying literary sources. With the help of the analysis, I divided our researched issues into smaller parts of meaning, which I gradually dealt with in more detail. By processing and studying the literature of domestic but mainly foreign authors, I obtained a comprehensive overview of the issue. The results of the research are presented in the

first part of our work and relate to business entities, different types of enterprises, differences in small and medium business and the definition of specific characteristics of services and gastronomy, as well as the business plan itself.

The work is divided into these parts. Introduction where I talk about business plans and why are they important, problem definition and goals of the thesis where the key researched questions are asked, theoretical foundations where we collected the necessary theoretical knowledge, current situation analysis where I start to analyze the influences that can have impact on our business plan, proposals and contributions that I constructed according to previous chapter, conclusion where I summarized if the gastronomic facility should exist and then references and list of appendices.

2. THEORRETICAL FOUNDATIONS

2.1 Current state of the problem at home and abroad

The aim of the theoretical part of the work is to summarize the definitions and opinions of various authors related to the researched issues. I will deal with the definition of basic business concepts and entities, characterization of services and gastronomy, as well as the determination of typical features of individual types of companies. At the same time, I will focus on the specific position of small and medium-sized enterprises, their benefits, limitations, development and share in certain economic indicators. I am also focusing all of the topics to coffee industry.

Overall, I will try to offer a comprehensive overview of knowledge and information that needs to be familiarized with before drawing up a business plan and starting a business.

2.2 Entrepreneurship, businesses, entrepreneurs

“Entrepreneurship means a continuous activity, carried out independently by an entrepreneur in his own name and on his own responsibility, for the purpose of making a profit.”

Fitting to this definition, I can recognize 5 basic features that must be met at the same time in order to talk about business:

1. **Consistency** must also be a condition during the realization of seasonal business activities, which must be carried out repeatedly.
2. **The independence** of the entrepreneur, especially in deciding on the method and forms of his activities, that means not to be forced by third party orders.
3. **In own name** which tells us that an entrepreneur does not carry out his activity on behalf of another. However, this does not mean that he maintains his business in person. It can also be performed through a third party, such as a confidential clerk.

4. **Self-responsibility** is a sign that the responsibility for carrying out business activities lies only with the entrepreneur himself/herself.
5. **Achieving a profit** is accomplishing the purpose for which the business plan itself was implemented. Whether the profit was made is no longer important, the intention to produce it is essential.

The term enterprise refers to any entity performing an activity that is based on offering goods or services on the market. It does not matter in the case of the company in what legal form it acts and even whether it shows a profit. The only important factor is that its offer of services and goods satisfies customers demand. Therefore, I consider survival in the market to be the main goal of the company.

The definition of a company can be understood in various forms. In general, we can define it as an economic unit that has economic independence and legal personality. In the case of countries with a sufficiently developed market economy, the rule is that the state does not restrict in the activities of companies. The regulation of operational activity of companies performed by the state, is represented by the valid legislative regulation of business activity. In the event of such changes, the state enforces its preferred economic policy.

2.3 Business characteristics of small and medium enterprises

Small and medium-sized enterprises (SMEs) are a large and economically very important part of the economy in almost every country in the world. The more prosperous the SME sector, the more prosperous the country's economy as a whole.

Although the exact definition of an SME may vary slightly from one country to another around the world, the World Bank defines its general definition. Small and medium-sized enterprises are businesses with less than 250 employees, an annual turnover not exceeding EUR 50 million and a total annual balance sheet not exceeding EUR 43 million. To narrow this category, small and medium-sized enterprises sometimes differ from micro-enterprises, which employ a minimum number of people (Kenton 2018)

Another division is between small and medium-sized enterprises, although it sometimes happens that they cannot be precisely classified. Therefore, when classifying SMEs, I also encounter alternative criteria such as the amount of the loan or the amount of total investment.

Table number 1 shows the basic division and basic criteria for determining micro-enterprises, small enterprises and medium-sized enterprises. Together, they form a category of small and medium-sized enterprises. In general, we classify a company in one of these categories after it meets at least two criteria.

Table 1: Categories of businesses
(Source: SLOVAK BUSINESS AGENCY)

Categories of businesses	Number of employees	Yearly turnover	Total assets
Micro business	0 < 10	<= 2 mil. €	<= 2 mil. €
Small business	11 < 50	<= 10 mil. €	<= 10 mil. €
Medium business	51 < 250	<= 50 mil. €	<= 43 mil. €

2.3.1 Benefits and limitations of small and medium business

As a form of entrepreneurship, SMEs are very efficient, flexibly adaptable to market requirements and progressive, innovative and dynamic market. They achieve high shares in employment, number of enterprises, creation of added value, as well as gross domestic product.

They have a positive effect on the development of individual countries, have a stabilizing effect on society and represent local capital (Strážovská 2016). Small and medium-sized enterprises use natural and human resources from local areas in their activities. They enable the creation of a close relationship with the customer and better running of services due to their size and specializations (Horbulák 2015).

2.3.2 Restrictions on small and medium - sized enterprises

SMEs do not have much economic strength, due to their dependence on larger companies, their sensitivity to economic fluctuations and difficult access to capital. They have limited capital and financial resources, which is reflected in slower possibility of obtaining professional human resources.

They are threatened by large companies and have less success in tenders. High demands placed on entrepreneurs in terms of the legal environment and regulations can also have a negative effect on small and medium-sized enterprises (Veber 2012). Another limitation concerns the marketing area, as it is more difficult to influence and influence the customer through advertising and promotion due to the lack of financial resources. The reason for the failure of a small or medium-sized enterprise is often a small amount of experience, poorly developed business strategy and market research, inappropriately chosen location or staff (Chodasová, Bujnová 2008).

2.4 Form of business activity

Before starting a business, it is important to know the existing types of companies, their positives, negatives and all the necessary requirements for the entrepreneur to be able to choose the right form of business for the establishment of business.

According to the legislation valid in the Slovak Republic, we know the following forms of companies:

Table 2: Forms of business activity
(Source: authors according to the act of FZ ČSFR no. 513/1991 Coll., Commercial Code, as amended)

Slovak Republic	Kind of company (personal / capital)	Number of partner (min – max)	Liability of partners	Investment contribution of partners	Registered capital	Purpose of the existence
General Commercial company	Personal company	Min. 2 Max. not presented	Jointly and severally with their entire property	No	No	Only running business

Limited Partnership	Mixed company	Min. 2 (1 general partner, 1 limited partner)	Limited partners up to the amount of unpaid part of their investment contribution. General partners with their entire property	Limited partner min. 250€ General partners - no	Min. 250€	Only running business
Limited Liability Company	Capital company	Min. 1 max. 50	Up to the amount of unpaid part of their investment contribution	Min 750€ euro	Min 5000€ euro	Running business or other purposes
Joint-Stock Company	Capital company	Min. 1 (only legal entity)	Shareholders are not liable for the company's obligations		25 000 €	Running business or other purposes
Simple company on shares	Capital company	Min 1. (natural persons and legal entities)	Shareholders are not liable for the company's obligations		1€	Only running business

I will deal in more detail only with companies that are relevant in the establishment of cuisine and accommodation services which are mainly sole entrepreneurs, limited liability company and joint stock company.

2.4.1 Enterprise of a natural person

An individual enterprise is a small enterprise operated by one person, which usually acts as both owner and worker (Kassay 2006). Among the enterprise of a natural person, it includes sole entrepreneurs, which is regulated by the Trade Licensing Act, self-employed farmers, whose legislation is part of several laws and the liberal professions, which are regulated by special regulations. (Majduchova, Neumannova 2007)

Self-employed business

According to the Trade Licensing Act No. 455/1991, as amended, the term trade means a continuous activity operated independently, in its own name, at its own risk, for the

purpose of making a profit and under the conditions established by this Act. The Act stipulates the general conditions for obtaining a trade in §6, which include:

- reaching the age of 18
- legal capacity
- integrity

2.4.2 Enterprise of a legal entity

A characteristic feature of legal entities is the ownership of one or more natural or legal persons. Shareholders' share of the company's revenues and losses is defined by the amount of their initial contribution (Kassay, 2006). Among the enterprises of natural persons, it includes commercial companies, a cooperative, a state enterprise and the business of a foreign person. These forms are legislatively regulated by the Commercial Code and the State Enterprise Act (Majdúchová, Neumannová 2007).

Limited Liability Company

A limited liability company is established with the participation of 1-50 founders. The partners are liable for the company's liabilities up to the amount of the unpaid deposit. The company, as a legal entity, guarantees the creditors for the liabilities with all its assets. (Majdúchová, Neumannová 2007)

Joint Stock Company

The share capital of a joint-stock company is divided into shares, so the sum of the nominal values of shares must be equal to the value of the share capital. The partners, shareholders are not liable for the company's liabilities, the company is liable for the liabilities with all its assets. (Majdúchová, Neumannová 2007)

2.5 Factors influencing business activity

In addition to knowledge of basic business entities, small and medium-sized enterprises and types of enterprises, before starting a business we need to know the environment affecting the company and realize the connection of business not only with suppliers and customers, but also many other factors.

In the literature, I encounter various definitions of the business environment. Majtán expresses the surroundings of the company as a summary of factors and their connection with the business entity. Majdúchová and Neumannová emphasize the dependence of maintaining the market position on the continuous monitoring and evaluation of the company's surroundings (Majdúchová, Neumannová 2007). According to them, the company's surroundings represent the elements of the environment with which they form a certain connection, and which influence its activities. The performance of the business sector is determined by the quality of the business environment. In general, the business environment can be divided into a macro-environment and a micro-environment (Strážovská, 2015).

2.5.1 Microenvironment

Internal microenvironment:

- material resources (material and financial)
- intangible resources (know-how, brand, reputation)
- human resources (number, qualifications, experience and skills of staff).

Efficient use of corporate resources is a prerequisite for the emergence of competitive advantage (Stirčik, Meheš 2012).

External microenvironment:

Suppliers

Entities providing the enterprise with the necessary factors of production. The quality and timeliness that suppliers are able to provide is relevant for the company (Majdúchová, Neumannová 2007).

Business intermediaries

Companies and firms providing support in the field of promotion, distribution and sales (Strážovská 2015)

- Customers

- Households, other businesses and the state. A relevant feature for a company is the solvency available to customers. (Majduchova, Neumannova 2007)
- Competitors are different companies and organizations, competing for customers and resources. We can identify consistent competitors with similar products or services and inconsistent competitors – really dissimilar nevertheless competitive companies. (Davis, Schoorman and Donaldson, 1997)
- Competition can have a dual effect on a business. In the case of a positive effect, it is a means of shifting the level of quality and technological level. However, it can also have a negative effect on the company by preventing price flexibility, due to the setting of a price cap. (Majduchova, Neumannova 2007)
- Public, the influence of the public and interest groups is key to creating the company's image.

2.5.1.1 Competitive mapping

Designing competitive maps is a way to capture competitive positions graphically to serve as the basis for strategy management. Drawn by using simple analysis, price positioning map provides insights into the relationship between prices and benefits. By creating understandable map of competitive landscape, companies can also get everyone in the organization on the same page.

To draw a meaningful map, you must specify the boundaries of the market in which you're interested. First, identify the consumer needs you wish to comprehend. Second, choose the region or companies you wish to study. It's best to limit the geographic scope of the analysis if customers, competitors, or the way products are used differ widely. Finally, decide if you want to track the entire market for a product or only a specific segment, if you wish to explore the retail or wholesale market, and if you're going to track products or brands. You can create different maps by changing these frames of analysis (A. D'Aveni, 2007).

2.5.2 Makro environment

Economic environment

The economic environment is defined by government economic policy, the type of economic mechanism and international economic relations.

Demographic environment

The demographic environment is defined by the number and composition of the population, the age structure and migratory movements (Strážovská 2015).

Political environment

It represents the regulation of business activities through government bodies, laws and regulations (Strážovská 2015).

Scientific and technical environment

It affects not only the efficient operation of the company, but also its costs and competitiveness through domestic and foreign scientific research institutions and technological development (Majdúchová, Neumannová 2007).

Social - cultural environment

It represents the values, interests and needs of individuals and groups that determine their behavior.

Natural environment

It is given by the interaction of business activity and the environment (Strážovská 2015).

2.6 Specifics of starting a business in gastronomy

Doing business in gastronomy has several specifics that a start-up entrepreneur must respect. In this subchapter, I described in more detail the specifics of business in gastronomy in general and in Slovakia in particular.

The establishment of a gastronomy business according to the Seven Miles coffee roaster (2019) brings with it certain order of steps that a start-up entrepreneur should take into consideration.

The first step is market research of existing gastronomy facilities. This requires finding out the "know-how" from entrepreneurs who are experienced in the field. It is necessary to find out which factors are beneficial for the business and which risks should be avoided. In this step, it is also necessary to physically visit several already established enterprises and find out what is appropriate for the entrepreneur to transfer to his business and vice versa, how he/she will differentiate from others.

After market research of operations, it is necessary to define the vision and mission with which the entrepreneur comes to the market. Most entrepreneurs enter the market with big plans. This is quite a natural thing to expect. However, it is necessary to work consistently. The entrepreneur should collect photos, ideas for the design of the operations, inspiration for the offered range of products, branding strategy, the method of communication with customers, etc. If the vision is clearly defined and structured, the entrepreneur can work consistently and bring benefits to his customer segment.

One of the most important elements in starting a business is creating a business plan. However, it is this step that is absent from several start-up entrepreneurs, which results in the end of the business very quickly. The process of creating a business plan will help the entrepreneur to understand the market in which he will operate, help to estimate the basic economic indicators and analyze each stage of business development. As I will characterize in the next subchapter, the business plan should contain several basic elements. It consists of a basic summary of the business plan, analysis of the market in which the company will operate, the team which the entrepreneur will work with, marketing plan, financial resources and economic projections.

The next step is to choose the right location. This can be crucial for the overall success of a business. A market research is needed to select a suitable place. Attention should be paid to the real number of people passing through the analyzed area. They form a potential customer clientele. The entrepreneur should also take into account the existing

competition in the locality. It is also necessary to consider the amount of lease, as this factor will greatly affect the company's costs.

The key to any business success is the right choice of suppliers. Businesses in the field of gastronomy need to provide mainly high quality and fresh products. These can be recognized and appreciated by a more demanding customer. This can differentiate you from your competitors. In addition to the products, it is necessary to provide equipment for the bar and customers. This can be obtained through own and external resources, or through leasing.

2.6.1. The basic properties of services

The basic properties of services are presented in the following points:

Weightlessness

It is not possible to view, try or evaluate the service with the physical senses before purchasing. It is the cause of a demanding evaluation of competition and concerns by the customer, who decides on the basis of personal sources of information and evaluates the quality of the service on the basis of price.

Inseparability

The inseparability of the service from its producer is a condition for the realization of a certain advantage which the customer obtains through the service. It also affects the development of services. Unlike tangible products, which are first produced and then sold, services are first sold and only then produced and consumed. The customer therefore becomes a co-producer of the service.

Heterogeneity

The variability of services is largely related to their quality. The services include people whose behavior is not always predictable, and it is difficult to set standards due to subjective evaluation. The variability of the resulting effect of the service affects the position against the competition and the emphasis on the company's business name.

Destructibility

Services cannot be stored, reused or returned. Although there is a possibility of a complaint, it is not possible to reverse the unfavorable situation. The producer of the service may be confronted with excess but also with unfulfilled capacity. It should therefore focus on matching supply and demand.

Ownership

When purchasing a tangible product, the customer has the right to own the product. However, when purchasing the service, the customer does not acquire any ownership, only the right to provide the service. The inability to own services also affects the distribution channels of services, which are mostly direct or very short (Vašítková 2008)

2.6.2 Creation of gastronomic services

Gastronomy as a business activity is essential not only in terms of satisfaction primary nutritional needs and increasing the efficiency of the workforce, but in terms of maintaining employment. The gastronomic services market is a place where the sale and purchase of gastronomic services clash. The demand for gastronomic services is a manifestation of a person's primary physiological needs. It is systematic, cyclical and determined by the number of people located in a certain time interval in a certain area, their preferences, habits and financial possibilities.

The offer of gastronomic services consists of gastronomic facilities satisfying the physiological needs of a person in a certain time interval and in a certain locality. The main purpose of gastronomic facilities is to achieve a return on visitors. When designing a new service, or trying to improve an existing one, it is essential to realize the need for change. Focusing on the next four steps (objective, customers, service, marketing) is a requirement for success, despite the uniqueness of each service and company.

a) Objective

Ensuring the need for the service or its innovation and position with the company's strategy and vision. Creating strategic and project management plans, setting clear

goals and timelines. Decision on funding and sources of funding. What vision and mission is the company following along doing the business.

b) Customers

A survey of the target group of customers not only from a demographic point of view, but mainly the context of everyday life of consumers, their motivation, relationship to a given type of services and opinions. In order to obtain such data, closer contact with customers, the use of traditional and new research methods and the possibility of expressing customer opinion and idea of the service offered are necessary. It is important to repeat the research at intervals as customers and the market itself evolve so the gastronomic facility can profit from this data.

c) Service

The provision of the service begins with acquainting the customer with the company or a specific service, therefore it is important that the contact points (newspapers, social media, billboard, customer forum, etc.) with which the customer gets acquainted are adequate, accessible and providing the required information. By means of a prototype of the service, division into phases, or various sketches, it is appropriate to test the functionality of the basic parameters of the service. The provision of the service does not end with the purchase, it is necessary to obtain feedback from customers, or to improve the errors that have occurred.

d) Placing on the market

Part of launching a service is marketing it, which describes and promises the customer the potential features or feelings acquired by purchasing the service. The advantage of services is the possibility of their relatively quick adaptation to possible changes and adjustments. It is important to select after the launch which of the offered services bring profit and not to waste resources that can be used more efficiently (Hazdra, Jiřinová, Kypus, Harazínová, Lunga 2013).

2.7 The business plan

The business plan can be interpreted in many ways. A business plan and the process of making it, is a basic pillar of the business process. Business plan is perceived as a process of preparing a business idea for its implementation. In a narrower sense, a business plan is a written document that includes the basic data for the establishment or development of a company, the goals of the company and the ways necessary to achieve them. (Červený, 2014)

A business model is a conceptual structure that supports the viability of a product or company. It describes the reasons why an organization creates, adds and acquires value in an economic, social, cultural or other context. An analysis of the business model can be a key issue for a start-up entrepreneur. However, this activity requires courage, invention and flexibility from the entrepreneur. (Osterwaler,2010)

The basis for a business plan is objective and true data, which should give a positive idea of the current situation, goals and high probability of success of the business plan. Abroad, the name business plan is used for both business and foundation plans, when submitting a plan to a bank to obtain a loan.

It can therefore also encounter the differentiation of business plans as follows:

- 1.) founding plan,
- 2.) strategic plan,
- 3.) financial (submitted to the bank when applying for a loan) (Strážovská, 2010)

These plans have different content, scope and objectives. They are classified under a common category of business plans because they relate to "business" (business). In terms of time, entrepreneurs either draw up annual plans that help them respond to changes in the market in the short term and synchronize the activities of individual departments of the company - marketing, production, finance or draw up plans for several years, the so-called. long-term plans, which are updated as necessary. Business plans are usually drawn up for a period of five years. (Rhonda, 2014)

2.7.1 Founding plan

In the process of starting a business, the founder needs to think about several key questions:

- delimit in detail its subject of business,
- business location
- identify the competition in the sector and its possible market position,
- clarify the issue of start-up capital and others. (Pindová, 2005)

This type of business plan, which brings the business plan closer, is specific in that it is prepared before starting a business. Therefore, we do not have the opportunity to rely on information and data on the entrepreneur's previous activities when preparing it. A precisely developed business plan can significantly contribute to obtaining the necessary capital or some kind of non-repayable support, and thus to the implementation of a particular investment project. (Mckeever, 2011)

An important role in this plan is played by the entrepreneur's self-assessment, which consists in the fact that the entrepreneur analyzes his abilities to start a new business or to implement a certain investment project. It is developed on the basis of clear and convincing answers to questions concerning his personal preconditions, for example: Am I purposeful, responsible, persistent? What are the assumptions that my idea will be attractive to customers? (Strážovská, 2010)

These ideas must be subsequently documented from an economic point of view by the founding budget and the expected results of economic relations. The founding budget informs about the expected economic result and the necessity to obtain additional capital. It consists of a budget of costs and revenues, a budget of investment and working capital and sources of its financing.

I consider the structure according to the author to be a clear and practical structure of the founding plan:

1. Title page (with possible Introduction and "mandatory" Contents)
2. Executive summary (business plan mini version)

3. Description of the company - product (based conditions, product, competencies)
 4. External environment - market (macro conditions, market, competition, customers)
 5. Marketing plan (goals, business strategy, marketing mix)
 6. Operational plan (production, organization, company equipment)
 7. Personnel resources (management, key people, employees)
 8. Financial plan (revenues, funds, projection of statements)
 9. Risk assessment (limiting and critical scenarios)
 10. Appendices (chapter supplements, certificates, licenses, professional CVs)
- (Peterka,2008)

I would like to demonstrate different views on the structure of the founding business plan, therefore, I also present the following structure of the plan, which may look in the basic points, for example, as follows (Fotr, 2005):

a) Implementation summary - name, registered office, place of business, contact details, characteristics of the selected industry in which it operates, market description, subject of activity, strategic focus for a period of three to five years, financial aspects, reassessment of the quality of management and employees. Although this part is at the beginning of the plan, it should be developed until the end, because it should predict the basic characteristics of the company.

b) Description of the enterprise and its objectives - description of the product / service, strategic objectives and specific objectives, method of bookkeeping, insurance.

c) Leadership and management team - organizational chart, quality of management, approach to management (centralization, decentralization), employee remuneration policy.

d) Overview of basic results and conclusions of the technical - economic study - overview of criteria for assessing the profitability of the project (profitability, payment period, financial stability of the project). It includes conclusions regarding the selected program, resp. providing services that are the subject of a business plan, analysis of financial plans,

project risks, workforce, marketing strategy. If the project is carried out by an existing company, it is necessary to state the results of the company's management as a whole and the company's performance in the past period.

e) Conclusion - exceptional features of the company, justification of the expected success of the project, the beginning of business activities or the time schedule for project implementation and more.

f) Appendices - results of market research, planned profit and loss statement, planned cash flows and others. (Koráb, 2008)

As regards the scope of the founding business plan, the individual plans may differ in scope, in particular depending on whether it is a service provider or an undertaking which markets a product which it manufactures itself. In the case of a manufacturing company, a more extensive and sophisticated business plan will be needed. As for the scope of the plan itself, it is not defined whether the business plan should be simpler for smaller companies and sole proprietors and more complex for larger companies, but this is usually the case.

2.7.2 Strategic plan

A strategic plan is an "internal document" of a company that helps the company respond to changes in the external environment in achieving the company's goals. It contains analyzes of individual areas: business goals, market, industry trends, competition and summaries from the given analyzes. A one-year plan is being prepared within three to five years and once a year.

Contains:

- a) mission - the nature of the company and its product, the mission of the company,
- b) analysis of the external environment,
- c) analysis of the company's strengths and weaknesses,
- d) corporate strategy - overall strategy and strategy of functional areas,
- e) special objectives,

f) financial projection. (Strážovská, 2010)

As part of creating a strategic plan, it is important to process the company's portfolio well, because it should provide the company with information about business activities and products of the company, which determine the company's final position in the market at present, as well as likely ways to develop in the future. In practice, the BCG matrix, which expresses the relationship between market growth and market share, is used to create a corporate portfolio, because it is true that when an entrepreneur enters a high-growth market, the company is more likely to assert itself compared to entering a low-growth market. (Seňová, 2007)

Although some authors identify strategic and business planning, other authors differentiate them, for example as follows: - strategic planning is more conditioned by subjective preferences of top management, - strategic planning is the responsibility of the top management of a business planning planner, planning department - strategic planning requires more information from the external environment, - the aim of strategic planning is to implement and maintain the strategy future profit potential, while the business plan is to use the existing profit potential.(Grznár, 2011)

2.7.3 Financial plan

The financial plan is not an internal document of the company, but is intended for investors (banks), who analyze it very carefully before deciding whether to provide funds. Its task is to reflect the inputs and outputs of the expected business activities in the time horizon of the projection of the financial plan into financial indicators. An important part is not the development of company strategies, but the return on borrowed capital ("return on equity") and individual financial indicators (such as profit growth rates, return on capital). A good financial plan uses balancing - it compares monetary needs and sources of coverage, it should ensure financial balance, or leave a certain reserve for unforeseen events.

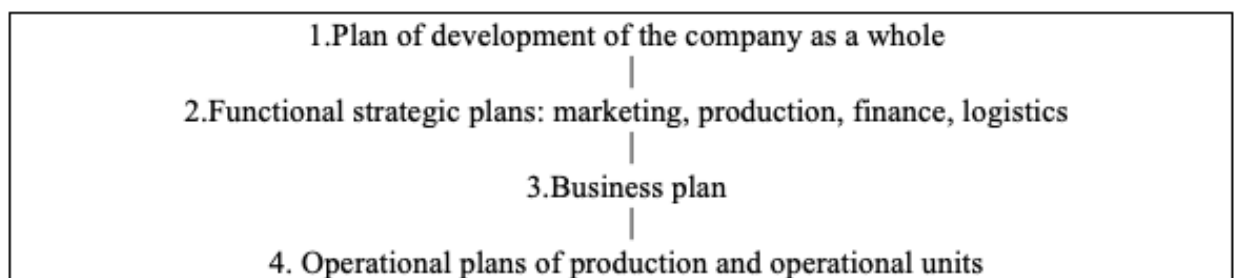
The loan will be used to address the mismatch between the need for funds and their actual supply. We can talk about a short-term financial plan, the aim of which is profit, and by

analyzing the data obtained for the previous period, specify the intentions for the relevant calendar year in accordance with the long-term financial plan. The long-term financial plan is compiled for a longer period of time, in the horizon of three to five years, and its starting point is the long-term financial goal of the company. The larger the company, the more long-term it is applied planning. (Grznár, 2011)

The financial plan can not only be drawn up as a separate document, but also sub-plan within the business plan. In this case, it contains a summary of the decisions taken under the overall plan. Financial planning essentially follows financial reporting and sets long-term or short-term financial goals. The structure and form of the financial plan is generally as follows:

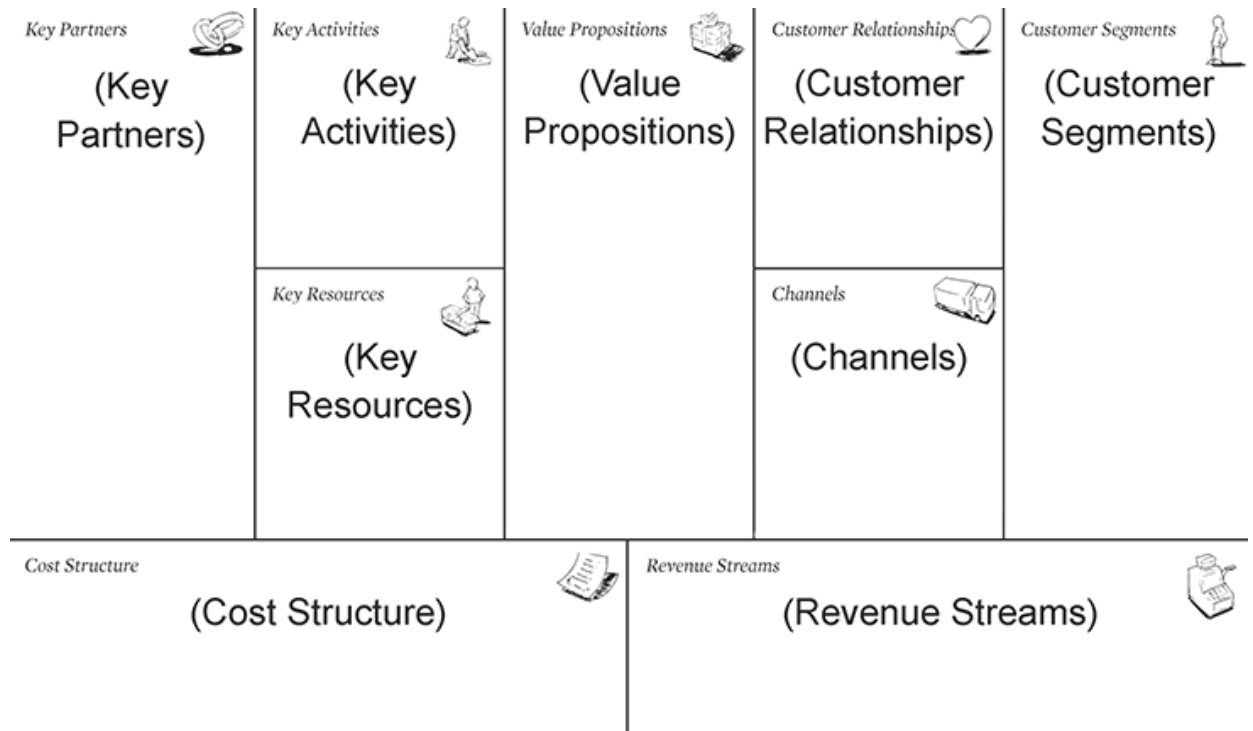
- a) planned balance sheet,
- b) the expected profit and loss statement,
- c) the forecast cash flow statement.

In business practice, we most often encounter a hierarchy of business plans, shown in picture no. 1, in which corporate planning is at the top, from which other business plans are gradually derived downwards. The financial plan in terms of content is a functional part of the plans of individual organizational units (divisions, strategic business units). At the level of individual organizational units of the middle degree and within the production - organizational units there are plans and projects within the framework of marketing, production, finance and others.



Picture 1: Hierarchy of business plans
(Source: Grznár, M. – Šinský, P. – Marsina, Š. Firemné plánovanie, 2011. page 44 /Translated)

2.8 Business model canvas



Picture 2: Business model canvas
(Source: COWAN, 2019)

Figure number 2 shows the Canvas business model, which consists of 9 main elements. The canvas can be divided into 3 parts. The elements that cost the company money, we refer to the elements as: key partnerships, key activities and key resources as product-oriented elements. On the contrary, the elements that make money for the company are: customer relations, customer segments and distribution channels as market-oriented elements. The element that represents the value for the selected customer is the column of value propositions.

1. Key activities

Key activities create value, achieve market presence, build customer relationships and bring in funding.

2. Key resources

Key resources help create space to reach markets, gain and retain customers and funds.

3. Value for the customer

The "customer value" element is a set of products and services that create value for a specific customer segment. These create a reason why customers are willing to prefer one product over a competitive one. In order for a business to receive customer support, it must either properly resolve the customer issue or satisfy the customer's need. Each value consists of selected products or services that meet the requirements of specific customer segments.

The "customer value" element can simply be understood as a grouping or bundle of benefits that a company offers to customers. Some can bring something new and innovative to the market. Others may be similar to other benefits in the market, but with added attributes for the customer.

4. Key partnerships

Key partnerships are a network of relationships with partners and suppliers. Companies form relationships to minimize risk or obtain resources. Companies maintain strategic relationships, partnerships with competitors, merging companies to create a new brand and, last but not least, supplier-customer relationships to ensure supply

5. Distribution channels

Distribution channels describe how a company communicates with customer segments to deliver the values they require. Distribution channels bring several functions for the company's customers:

- They increase customer awareness of the company's products and services.
- They help customers evaluate the values that the company brings to customers. They provide value for customers.
- They provide customer support after purchasing the product.

6. Customer segments

The goal of every business entity is to get a paying customer. Only thanks to it can the company function on the market and possibly expand. In order for a company to better

satisfy the customer, it must classify them into segments. Each customer segment has its needs, behavior and other values. In the business model, a company can define one or more small or large customer segments. If a company has designated customer segments, it decides which ones to ignore and which ones to work with.

7. Customer relations

The "customer relationships" element describes the types of business relationships with specific customer segments. The company should clarify what type of relationship it wants to create and maintain with each customer segment. Relationships can be personal or automatic. It can divide them according to the following motivations: gaining customers, retaining the customer and increasing sales.

8. Cost structure

Activities that create costs for the company are production and delivery of goods, maintaining customer relationships, generating profits and more. Calculating a company's costs will be easier if it has all the above-mentioned key activities identified correctly and in a timely manner. The company should determine which key resource and which key activity is the most expensive.

9. Sales

Revenues represent the amount of money that a company can generate from customer segments. The business model can include two different types of income:

1. Transaction revenues from one-off payments from customers.
2. Recurring revenue resulting from ongoing payments that add value to the customer or provide customer support after purchase product. (OSTERWALDER, 2010)

2.9 Business models in the café business

Despite the high competition in gastronomy, there are still new and alternative forms of business in this market. Specifically, we follow five basic business models among cafes.

2.9.1 Mass cafes

The most famous mass cafes are the world-famous franchises Starbucks or Costa Coffee. Their sale is based on the quick sale of coffee without long waits. The customer receives a benefit in the form of speed. In some establishments around the world, it is possible to order coffee before arriving at the café. This brings even faster sales. The taste of coffee does not change during operations around the world. This guarantees a loyal clientele worldwide. This type of operation, also for its customers, offers comfortable spaces for sitting, relaxing, working or meeting.

2.9.2 Fast & friendly cafes

Fast-friendly cafes are becoming popular, especially in the United States. This cafe concept is based on a "drive-thru" system. The idea is to buy coffee directly from your car, as in the case of selected "fast food" restaurants. The operation is usually of a smaller nature, spatially only for the seller and is built by the road. In "drive-thru" cafes, it is important to serve the customer in a short time and at a low price.

An important role in this model is played by a suitable site. It must be chosen so that it is easily accessible to cars. At the same time, with a higher number of cars, it must not cause restrictions on the main road. As this model is not widespread in our region, it creates the opportunity to take advantage of the so-called hole in the market. However, it is important to ensure suitable conditions for this business model.

2.9.3 Comfortable cafes

Comfortable cafes offer customers a quality selection of coffees in a comfortable environment. They differ from mass cafes in that they do not aim for a quantity of customers. In addition to coffee, this type of café offers light meals such as salads, dessert, cakes or sandwiches throughout the day. They also offer a variety of alcoholic and non-alcoholic drinks to focus on more customer segments.

The focus of the café is mainly on the experience, warm and comfortable environment and relaxation. The model of comfortable cafes offers plenty of seating, as it is not

customary for customers to buy "take-away" products. They are usually located in popular locations where owners take advantage of higher customer potential.

2.9.4 Morning & evening model of a café

The morning & evening model of the café is an ideal model of operation, especially in metropolitan areas. Ideal where there is an active and regular nightlife. The morning part of the operation is focused on quality coffee, breakfast and services. During the evening, there is a quality selection of wines and other sparkling wines, which can be a suitable alternative to the robot. The interior is furnished so that customers feel comfortable throughout the day. (FIRMTREE,2019)

3. Current situation analysis

The subject of my business plan is to establish a limited liability company, Menza s.r.o., a café whose main determination is going to be to provide customers with a generally very comfortable café premises, which you can visit with friends for a casual afternoon coffee but, can also provide space for business meetings.

Menza is going to offer high quality coffee, iced coffee, cakes, desserts and homemade lemonades prepared by professional staff. The café will be open 7 days a week, 352 days a year, from 10:00 to 21:00 in winter and until 22:00 in summer.

What Menza would like to offer is simple menu of drinks and desserts that is not going to be overwhelmingly long. The offer of cakes and seasonal drinks will change at regular intervals. I will also offer our customers an intangible product, in a sense of overall experience of our café and use of our premises. The focus of the café is on the experience, quality of products, warmth and comfortable environment and relaxation.

The goal of my café is to bring the customer more than just a drink or cake, I would like for them to feel as comfortable as possible but also count with our premises for business meetings. Nowadays a lot of companies want to take their entering interviews to some casual spaces to make the experience more comfortable, and I would like to focus on these people in the mornings. Students from universities in Nitra will be also our target group through the whole day. On friends and families that are seeking good coffee delicious cakes, trained staff and overall, just nice evening with friend at a café is Menza focusing mainly in the evenings.

3.1 The business idea

Where this idea for to establishing café began is very simple. During my study in Brno, I got an amazing opportunity to become a manager of small café where I worked part-time. At the beginning, it was very hard and time and energy consuming but as I got more and more experienced the smooth running of our café was guaranteed. Brno has amazing coffee lover's culture and is full of the best cafés, brunches, bars, confectioners and many

others. There are so many places that you can visit that sometimes it is hard to choose from but it not like this in all cities.

Nitra is also a city full of students but the cafés, that are focused mainly on coffee and atmosphere are not that widely spread. There are a lot of night bars that serve as cafés during the day, but the equipment and overall experience is not like in regular cafés.

People are used to go for a cake to confectioner's and maybe get a coffee there. What our business plan and I would like to bring to Nitra is a café where you can go for business meeting or for study morning/evening with your classmate but also a place where you can take your mother and grandmother for nice coffee and dessert and enjoy time. This lifestyle has been gaining prominence recently, which is why I think that people will appreciate this new direction of café also in Nitra. The name and the logo is something that everybody is familiar with in Brno, but in Slovakia it is unknown word. It will always remind me of student times and all the experiences that I got to experience in Brno.

3.2 Business model canvas of Menza

In this part of my work, I created business model canvas for café Menza which you can see in the picture number 3. This business model was completed on the basis of a detailed analysis, which can be found below the picture. In this analysis, I will take a closer look at all the sections from the Canvas business model.

<ul style="list-style-type: none"> -wholesalers of drinks and food -Metro 	<ul style="list-style-type: none"> -selling coffee -selling lemonades, hot drinks and cakes - marketing -communication with customers 	<ul style="list-style-type: none"> -location and accesibility - quality of beverages - comfortable premises - trained, professional and polite employees 	<ul style="list-style-type: none"> -communication through social media -communication during sale 	<ul style="list-style-type: none"> - employees of organizations situated in city center -inhabitants of Nitra -students of univerzities -tourists
<ul style="list-style-type: none"> -financial resources: own and external sources -human resources: hired staff and manager -intellectual resources: own education -physical resources: equipment of café 		<ul style="list-style-type: none"> -menza café -social media: Facebook and Instagram -word of mouth 		
<ul style="list-style-type: none"> - costs for rent - marketing costs - wages 		<ul style="list-style-type: none"> -selling coffee -selling lemonades, hot drinks and cakes and all the items from menu -selling seasonal menu 		

Picture 3: Business model canvas of Menza
Source: Own processing

Segmentation

My café Menza is targeted mainly for students of both universities in Nitra and also employees of organizations located in the city center area. I expect that in the mornings they are looking for boost of energy in sense of coffee, and for premises for business meetings but also a café for relaxation with friends in the evenings. Casual groups of friends and families that are seeking good café is also Menza’s target group. I think that our café can be also attractive for tourists that will be crossing the pedestrian zone. The last customer segment will be ordinary passers-by. There are several facilities around the pedestrian zone where people are heading every day.

Distribution channels

The primary distribution channel, which I will use for communication between the café and the customer, will be direct sales. Communication with wider environment and with potential and regular customers will be ensured by social networks such as Facebook and Instagram. Instagram in particular has been very popular among young people in recent years. It has also become a huge trend for restaurants, bars and cafés to have their own

Instagram accounts. With the help of social networks, not only will the wider surroundings of customers be addressed, but also relations with the primary segment will be deepened. They will learn about current information, current offers or promotions.

Another distribution channel that will be used is the "word of mouth". This will be ensured mainly through our quality services and products. If one local customer is satisfied with the services, he/she is likely to bring more paying customers in the future.

Customer relations

Creating relationships with customers will ensure personal contact at the café. When operating a service in general it is necessary for the staff that is providing the service to behave in a way that can attract new customers. By training of our employees, I would like them to influence customer's shopping behavior, for example by positive approach and good understanding of menu. Customers with a positive experience are always happy to return and also give good feedback.

Communication with customers on the Internet will be ensured mainly through social media such as Facebook and Instagram. These will be used to communicate news in the menu, unexpected changes but also the feedback from customers. It is also important to focus on gaining a new clientele, which can be addressed through these media.

Value for the customer

As Menza café is going to be located in the city center of Nitra on the main pedestrian zone the accessibility from the whole city and also from universities is very good. What I would like to offer is simple menu of drinks and desserts that is not going to be overwhelmingly long.

As I mentioned before, I am going to be targeting the customer experience with trained staff that would create an added value to our products and also premises that would stand out. What I would like to consider as our strength, is the atmosphere that would be created by decorations and equipment of our premises.

Key partnerships

When doing business in the gastronomic industry, cooperation with wholesalers must be ensured. They will provide us with preferential wholesale prices and mutual cooperation options. In Nitra region, the most famous wholesaler is Metro. As the range of products in our starting café is limited, I do not need to look for many suppliers.

Metro as company forms its base on freshness and quality and they follow a sophisticated quality control system for all products. They hold the IFS certificate, an international standard for quality management systems. Their advantage is also a wide range of more than 33,000 products at a fair price under one roof, including a wide range of products of own brands and high-quality kitchen and bars equipment for reasonable prizes.

Key resources

Financial resources

The assumption for starting our business activity is the owner's deposit in the amount of 100,000 CZK and obtaining a loan in the amount of 200,000 CZK, the repayment of which at an interest rate of 6% p.a. I assume in three years. I drew up the financial plans of the Menza café on the basis of estimated costs, seasonality and attendance, as well as competitive prices.

Human resources

I plan to employ four employees in our cafe, at the same time the owner will be an employee as well as a manager of the whole team. In our café the owner is also the leader of the team and is responsible for the training and recruitment of the employees.

Intellectual resources

As intellectual sources can be considered knowledge acquired by the owner during studies and working in the gastronomic facilities. I have enough information to set up business plan, manage marketing, recruit and train employees, manage warehouse and inventory, do basic accounting and administrative and shifts management.

Physical resources

The key physical resources of our café can be considered the composition of tangible assets, which includes the coffee machines and equipment. The quality of coffee does not have to be related only to quality raw materials, but also to quality machines and equipment. That is why it is important to invest in machines that will be appreciated by customers as well. Current assets will include resale products such as coffee, milk and snacks. It will also be important to ensure sufficient quality in prepared products.

Key activities

The primary activity of the café is the sale of coffee. As I already mentioned, it will be important to emphasize the quality, speed of service, efficiency and comfortability of our premises but also our prices. The sale of coffee should be done by a trained employee who will be able to bring added value to the customer. In addition, the sale of coffee will be the primary source of income for the company. Considering low costs for selling coffee the margin is very profitable for our company.

Another key activity will be the sale of desserts and cakes. It is necessary to focus only on a limited number of refreshments on offer because of logistics connected to storage and expiration of food. Therefore, our staff would be motivated to offer and sell as many desserts and cakes with coffee as possible.

Marketing will also be a key activity of the company. Social media marketing communication is huge part of startups and also cafeterias businesses. Marketing through Google is also a very effective investment. This will ensure that when searching for cafes in Nitra, it will show traffic among the first in the search engine as well as on the map.

Costs

Activities that create costs for the company are divided into 2 groups. Initial costs are connected to initial investment. I need to purchase all the equipment needed and also starting stock. Cost of goods, rent, wages, maintaining customer relationships and basic costs connected to running café daily are monthly operating costs. Calculations of all of our costs can be found in the table number 14 and 15.

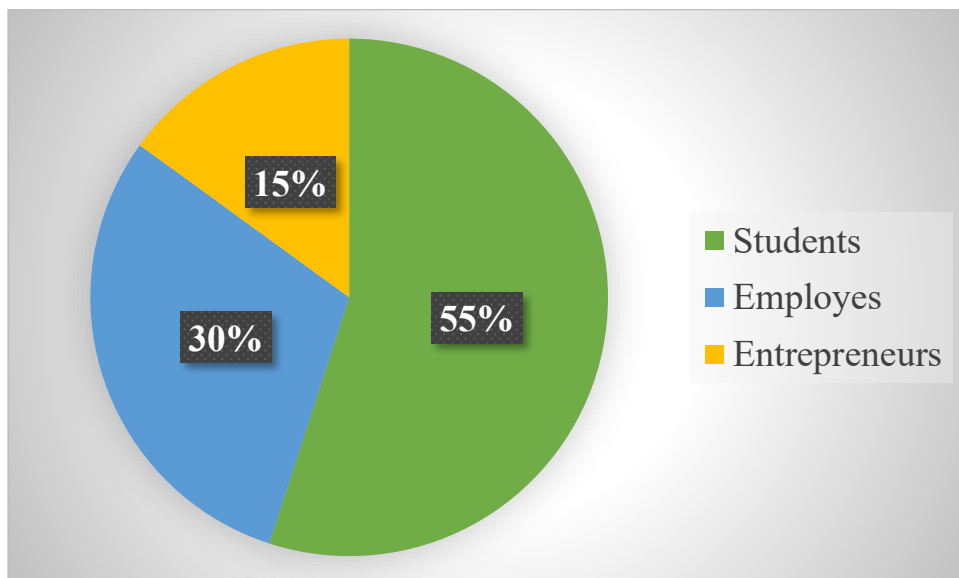
Sales

Revenues represent the amount of money that a company can generate from its activity. Our main revenue streams are going to be from direct selling of the coffee, cakes, desserts and also seasonal menu.

3.3 Market research

I know the city Nitra very well, because I live there most of my life. I decided to go to Brno for collage and live here. When I come home the walk through our city center and the pedestrian zone is our tradition that's why I feel the café there is needed. I walked around the building, which houses the cafe, every day on the way to the city center. I know this location very well and it is easy for me to evaluate the potential of this location and its suitability for opening a cafe. Not only do I know given the location, but I also have a personal experience with this café's, because I visit cafes regularly.

As part of the marketing survey, I surveyd 50 respondents and asked everyone 5 questions. I decided to do the questionnaire by directly approaching every single respondent through Instagram and Facebook. All the respondents where Nitra citizens. There were only closed questions with different number of possible answers. The model of the questionnaire is the appendix.



Picture 4: Structure of respondents
Source: Own processing

The respondents were from different age groups. I deliberately avoided the issue of gender because it is irrelevant. In the picture number 4, I can see the structure of respondents. I assume that both men and women will visit the café. 55% of our respondents were students mostly from 18 to 25. 30% of respondents were regular employees and 15% entrepreneurs. 100% of asked entrepreneurs thinks that cafés are suitable places for casual business meeting and 100% of them cannot think of any suitable café in Nitra for business meeting. This justified that the potential for our café is there.

90% of all asked respondents think that city center is the best possible location for café. As Menza is going to be on the main pedestrian zone that is in the city center I consider this a very good starting point. 40% of all asked people find out about new cafés from recommendations of their friends or relatives, 50% of them find out on social media and the rest 10% from newspaper ads. These results will help us to navigate my marketing strategy.

3.4 PEST analysis

One of the most commonly used analytical tools for assessing external macro-economic factors related to a particular situation is PEST Analysis. In this analysis I am dealing with political factors, economic factors, socio-cultural factors and technological factors. In this work I decided to divide each factor from world-wide perspective and then from domestical.

3.4.1 Politic factors

World-wide

The coffee market is very extremely reliant on international trade. The world's biggest coffee suppliers are located in Asia, South America, and Africa, and yet, the drink is mostly popular in Europe and North America. Trade relationships between countries that produce and consume coffee play a big role in determining the final price tag of the beverage, which ultimately impacts sales. Currently, there are a number of international trade agreements ensuring the success of the coffee industry.

Domestic political factors

The activities of our café are affected by the following legislative measures:

1. Choice of form of business, according to Act no. 513/1991 Coll. Commercial Code and the choice of subject of activity.
2. Obtaining a Certificate of professional capability to perform epidemiologically important activities in the production, handling and placing on the market of food and meals and approval of premises by the Regional Office of Public Health. These and other hygienic regulations are defined in Act no. 258/2000 Coll., On the protection of public health, the Anti-Smoking Act, Regulation of the European Parliament and of the Council (EC) no. Regulation (EC) No 178/2002 of the European Parliament and of the Council laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety; 852/2004 on the hygiene of foodstuffs and Regulation of the European Parliament and of the Council (EC) No 853/2004 laying down specific hygiene rules for food of animal origin.
3. Registration of the cash register at the tax office, according to Act no. 215/2005 Coll., on cash registers.
4. Marking and registration of the operation at the Trade Licensing Office.
5. Elaboration of fire regulations and implementation of training on safety at work and health protection for employees, according to Act no. 124/2006 Coll., On security and occupational health.
6. Elaboration of a complaint procedure, according to Act no. 250/2007 Coll., On protection consumer.
7. Obtaining a license agreement with the copyright protection association associated with the release music in operation - SOZA, OZIS, SLOVGRAM (organization of collective rights management)

3.4.2 Economic factors

Worldwide

Growth of consumer income across the world has allowed coffee to take on finest parts which have largely increased profit margins which I see as good opportunity. Populations in growing economies are now able to view coffee as a luxury item that they can afford,

empowering the sale of premium coffee. Even in countries where premium grade coffee sales are low, the low-grade coffee industry still thrives. But the growing consumer spending index is directly related to the increased demand for premium grade coffee beans. (Farooq, U., 2019)

Domestic economic factors

From the economical point of view, Nitra is not only the largest employment center in the Nitra region, but it is also an important economic center of whole Slovak Republic. The city's economy is based on service sectors, in which market services trade, tourism, transport, telecommunications, finance and insurance are particularly important. The production activities mainly support environmentally friendly and sophisticated industries with high added value.

Table 3: Domestic economic factors
(Source: Own processing)

	2015	2016	2017	2018	2019
Economic Growth (GDP, annual variation in %)	4.8	2.1	3.0	4.0	2.3
Consumption (annual variation in %)	2.8	3.9	4.4	3.9	2.5
Retail Sales (annual variation in %)	1.7	2.1	6.0	3.7	-1.3
Unemployment Rate	11.5	9.7	8.1	6.5	5.8

The activity of our café is also influenced by the overall state of the Slovak economy. The economy is according to our table thriving in the measured years from 2015 to 2019. In 2020 it is predicted that the economy will reach recording numbers in 2020 before rebounding strongly in 2021. The gradual easing of pandemic-associated restrictions, combined with EU funding, should boost domestic activities, whereas bringing back foreign demand is expected to support the external sector. However, the unpredictable development of the pandemic poses a key downside risk.

3.4.3 Socio-cultural factors

Worldwide

The up-to-date trend in society towards food and beverages is mostly health consciousness. Since coffee contains high amounts of caffeine many people now consider it to be an unhealthy drink. This health consciousness has led to reduced demand for coffee in recent times. At the same time this trend has also given rise to decaffeinated goods that contain coffee seeds but with lower caffeine quantity. On the other hand, the demand for coffee-based iced drinks such as cold brews, ice latte's, etc. has seen high increase in demand mostly in summer months. This is primarily due to the current socio-cultural choices of consumers in Europe and North America.

Domestic socio-cultural factors

With a population of 71,656 and a population density of 112.9 inhabitants per km², the Nitra Region ranked third in the country in 2019. It consists of 7 districts, within which there are 354 municipalities, 15 of which have the status of a city. The district of Nitra has the highest population density. In 2019, according to the Statistical Office of the Slovak Republic, there were 160,793 permanent residents in Nitra. The birth rate in the Nitra district in 2019 was 1,657 persons, the mortality rate was 1,607 persons.

In the gastronomy of Nitra, breweries and bars are largely represented. The proportion of tasteful, metropolitan cafes is low. In addition, there is an increasing number of young people who are looking for something new and are not satisfied with the offer of average services, which I see the possibility of employment.

3.4.4 Technological factors

Worldwide technological factors

Current development in technology has been a massive boom to the coffee industry. Genetically engineered coffee seeds have succeeded in serving the coffee drinkers around the world with some of the finest coffee ever. Furthermore, these products have a higher shelf life than regular coffee and are also easier to produce. As further developments occur

in the genetic engineering industry it is expected that premium grade coffee will become a more viable product which can be threat to cafés.

Domestic technological factors

Satisfaction of customers of gastronomic facilities is determined by three components, which are the human factor, the quality of raw materials and equipment. The use of the latest gastronomic technologies brings many benefits, such as energy savings, reliability, simple operation, or ease of work and savings. As we will not prepare cooked meals in our café, I plan to use quality technical equipment, mainly in the form of a coffee machine and a coffee grinder. The accessibility of high-quality technical equipment will be sourced by wholesaler Metro which provides good gastronomic equipment for reasonable prices.

3.5 Characteristics of the competitive environment

As part of the characteristics of the competitive environment, I will deal with cafes within a radius of 1 km, and some potential competitors located in the wider center of Nitra. I consider BON BON and Záhír caffè as direct competition because they are on the same pedestrian street and are already established working coffee/bars. Our indirect competition is represented by Ružová cukráreň.

1.BON BON



Picture 5: Bon bon
(Source: Own processing)

In BON BON chocolaterie they specialize in coffee from local roastery, Belgian chocolate and alcoholic drinks. In addition, they are also making homemade panino and

small dishes. Their offer is constantly changing every month according to the theme that they set. Their menu always consists of 5 main drinks and then some seasonal cold/warm beverages and option of 2 small dishes. Their price range is from 2,5€, for a tea to 24€ per luxury chocolate praline desserts.

2.Záhir



Picture 6: Záhir
(Source: Own processing)

Záhir caffè is very popular among teenagers and young students in Nitra. The particular reason for that is their extravagant style, music events and quality products. They offer very wide range of high-quality alcohol, mixed alcoholic drinks and wines but they also offer coffee. They present themselves as night bar in the evening and café in the morning and afternoon. Their price range of their menu is from 2,2€ for espresso to 42€ for expensive alcohol shots. Záhir have events such as readings of famous authors or music sessions with famous Slovak bands. Most of their sales come from alcoholic beverages and night events and they are mor targeting towards the bar atmosphere.

3. Ružová cukráreň



Picture 7: Ružová cukráreň
(Source: Own processing)

Ružová cukráreň, a patisserie and café, offers customers hot and soft drinks, sweet and savory cakes, ice cream and a wide range of chocolates and pralines. Ružová cukráreň is the most similar to our concept. The café/patisserie has a terrace and courtyard and the premises inside are targeting to be just for pickup of cakes and beverages and taking them with yourself on the terrace. Customers also have the option of ordering cakes, pies or chocolate products for parties or some special occasions. Most of their premises are outside so their seating at winter is very limited. Their price range is from 1,5€ for tea to 75€ cakes. Their location is not in walking distance from the city center which can be their huge disadvantage.

4. Lino's coffee



Picture 8: Lino's coffee shop
(Source: Own processing)

Lino's coffee shop is mostly shop but they also sell coffee to go and probably will have a terrace outside their shop in the summer. They are small coffee shop with original Italian coffee and are situated on the pedestrian zone. They offer wide range of high-quality coffee imported from Italy, vegan drinks and homemade sweets. They are very ecologically focused and also sell reusable to-go coffee cups. They are start-up so their brand is not built properly yet and we do not know how they will react to the market.

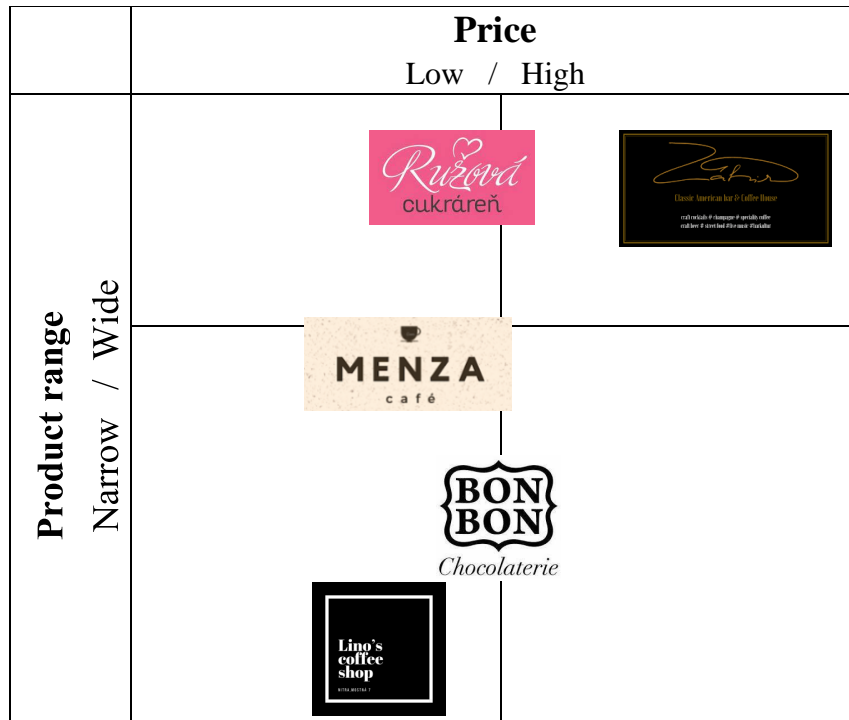
I want to consider them competition because people can now just grab coffee to go instead of going to our Menza, and in the summer they can become a competition with their terrace. Their price range is from 2€, for an espresso to 45€ per coffee bags with Italian coffee.

3.5.1 Competitive mapping

After researching our market and searching for possible competitors, I decided to map current situation by creating competitive maps. This can help us to see our position on the market and our possible advantages or disadvantages of our café versus our competitors.

3.5.1.1. Price x Product range



Table 4: Competitive map Price x Product range
(Source: Own processing)



In the map number one I chose the indicators of price and product range. As I will be starting café our product range is limited but also, I do not want to have overwhelmingly long menu of drinks, cakes and desserts that would be hard to keep track of, teach employees, keep in consistent quality and stock at the same time. Our product range is wider than BON BON's and Lino's coffee shop's but the price range is similar which I think can be our advantage. Ružová cukráreň and Záhir have a lot wider range of products but Záhir's price range is definitely much higher.

3.5.1.2 Price x Distance from city center

Table 5: Competitive map Price x Distance from city center
(Source: Own processing)

		Price Low / High	
Distance from city center Far. / Close			
			

In the map number two we chose the indicators of Distance from city center and price. We all know people nowadays are very comfortable and want to get everything from one place. Therefore, we think that positioning our café in the city center on the main pedestrian zone is our huge advantage. Záhír, BON BON and Lino's coffee shop are located within 1 km from Menza and BON BON's and Lino's price range is very similar to ours.

3.6 Analysis of internal resources and capabilities

In this chapter we are going to deal with analysis of our own resources and capabilities for our new established business in the beginning. This analysis will help us to determine our starting potential and then we came up with ideas of improvement to the future.

3.6.1 Financial and other tangible resources

The assumption for starting business activity for Menza is the owner's deposit in the amount of 100,000 CZK and obtaining a loan in the amount of 200,000 CZK, the repayment of which at an interest rate of 6% p.a. we assume in three years. For maintaining the social media of the café, I will be using mobile phone, notebook and camera that are from private ownership and will not be deposited into the company.

3.6.2 Intangible resources

For intangible sources I consider my knowledge from our study programme and my experiences from previous jobs. I have enough information to build business plan, marketing plan, manage finances, recruit employees, train employees etc.

3.6.3 Human resources

I plan to employ four employees in Menza, at the same time the me as owner will be an employee as well as a manager of the whole team. The owner is also the leader of the team and is responsible for the training and recruitment of the employees. By sufficient training of our employees, I would like them to influence customer's shopping behavior, for example by positive approach and good understanding of menu. When it comes to qualification, Menza is ready to hire people with previous culinary experiences as well as people with no experiences that are ready to learn new things and are responsible. I am going to train each employee on every task that can occur through the day, so they manage every-day running of the business without the overview of the manager. This can be time and money demanding since you have to pay your employees for the time they spend at work while they are learning necessary staff.

3.7 External analysis assesment

From our PEST analysis, where I analyzed the external influences of political factors, economic factors, socio-cultural factors and technological factors. I conducted a table of threats and opportunities that where the outputs of the analysis.

What I think is crucial, is that the demand for premium coffee is increased but at the same time the accessibility of it, is also better. What can set the difference for customer is the overall experience of our premises, professional equipment for coffee preparation and also our operating staff.

Health consciousness of people brings the threat of lowering the demand for coffee itself but can also mean increasing demand for decaffeinated coffee which will be part of our menu and can be done in every form. Demand for coffee-based iced drinks I also see as opportunity for seasonal additions to our menu during summer.

Table 6: External factors analysis
(Source: Own processing)

External factors analysis	Opportunities (O) /Threats (T)
Growth of consumer income	(O)
Increased demand for premium grade coffee	(O)
Unpredictable development of the pandemic	(T)
Health consciousness of people	(T)
Demand for coffee-based iced drinks	(O)
Accessibility of premium coffee	(T)

3.8 Competitors analysis assessment

The analysis of the competitive environment shows us that 2 of our direct competitors have different business plans. As I stated in the theoretical part in the 1.8 Business plans for coffee shops, there is a difference between 1.8.3 Comfortable cafes and 1.8.4 Morning & evening model of the café. Menza's vision is to be café where focus is mainly on the experience, warmth and comfortable environment and relaxation. 2 of our direct competitors most targeted customers are people in the evenings looking for music and alcohol.

In our analysis we discovered that Guetta is the most similar to our concept. Their location is not in walking distance from the city center which can be their huge disadvantage. Customers also have the option of ordering cakes, pies or chocolate products for parties and special occasions. Most of their premises are outside so their seating at winter is very

limited. Our competitor's analysis strengthened our belief in the space on the gastronomic market in the city of Nitra, which we are trying to target with Menza café.

In Menza, we prefer a friendly, democratic style of management and leadership of employees, but not at the expense of the prosperity of the company. We demand from our employees mainly responsibility, professionalism, sanitariness, desire to learn and willingness to adapt to change, as we are a start-up company, and we will gradually adjust our offer and procedures according to the wishes of customers.

Table 7: Internal factors analysis
(Source: Own processing)

Competitor's analysis	Opportunities (O) /Threats (T)
3 cafés within 1 km	(T)
Price range of Záhír	(O)
Location in city center	(O)
Equipment of Menza	(O)
Concept of Ružová cukráreň	(T)

3.9 Partial assessment from internal analysis

As I am starting a new café, I have to do everything by myself. Since the recruitment and training of our employees is the my capabilities, I consider this to be strength because it allows us to save money. What we can consider a weakness is the human factor of our employees. The usage of private assets that are not going to be deposited into the company si also considered streght since it will save a lot of money for the café.

Table 8: Internal factors analysis
(Source: Own processing)

Internal analysis of resources and capabilities	Strength (S)/ Weaknesses (W)
Owner responsible for training and recruitment	(S)
Knowledge of the owner	(S)
Human factor of employees	(W)
Usage of private assets	(S)

4. Proposals and contributions

4.1 Managerial plan

I plan to employ four employees in my cafe, at the same time me as the owner will be an employee as well as a manager of the whole team. In my café the owner is also the leader of the team and is responsible for the training and recruitment of the employees. By sufficient training of our employees, I would like them to influence customer's shopping behavior, for example by positive approach and good understanding of menu. For communication within all employees, I will use basic social media that are for free and can also be a platform for online meetings of staff if necessary.

All employees will need to have a food license, as they will handle food when preparing beverages and things from the menu. During the work shift, each employee will be responsible for hygiene and order, will work with the cash register and gastronomic software, and prepare drinks and meals. Each of the employees will have a key to the café and will therefore also be responsible for unlocking and locking the café on arrival and departure.

During the shift, employees will be similarly dressed, wearing dark trousers and T-shirts and in the apron, they will receive when they start work. A permanent employee should have experience of previous employment in gastronomy, but the owner can also train a employee with no experience. The owner of the café will be responsible for warehouse management, inventory, accounting and administrative administration. Ordering the goods, communication with suppliers, making the shifts schedule, deciding the offer that is on the menu and tasks connected with running the café are responsibility of manager.

In our premises, we will have a small warehouse of our stock with fridge and freezer where all the necessary supplies. We will also have ice machine that we will use for making iced drinks and iced coffee. All the cakes are defreezed from Metro and the small desserts are prepared by our staff accordingly to recipes that are set.

In Menza, I am going to prefer a friendly, democratic style of management and leadership of employees, but not at the expense of the prosperity of the company. I will demand from my employees mainly responsibility, professionalism, sanitariness, desire to learn and willingness to adapt to change, as we are a start-up company, and we will gradually adjust our offer and procedures according to the wishes of customers.

4.2 Organizational plan

Identifying the important steps and activities I want to achieve and the deadlines for achieving them is one of the other important steps in starting the business activity. These important dates were summarized in Table number 9. The schedule states the sequence of activities so as to ensure the opening of the cafe without any problems and inconveniences, counting with sufficient time reserve for the possible elimination of insufficiencies.

Table 9: Planned activities and terms of realization
(Source: Own processing)

Planned activity	Term of realization
Bring all necessary documents to be signed in business register (must be done until 30.09.2021)	30.09.2021
Starting recruiting process	1.10.2021
Set up social media for Menza	1.10.2021
Signing contract for renting premises (from 1.12.2021)	14.10.2021
First round of job interviews	30.10.2021
Ordering the equipment of café	15.11.2021
Second round of job interviews	29.11.2021
Getting to the premises and first cleaning	30.11.2021
Setting up all equipment and machines	1.12 – 5.12.2021
Cleaning and decorating	6.12 – 10.12.2021
Setting marketing tools	10.12 – 13.12.2021
Order first stock	13.12.2021
Employee training	15.12 – 20.12.2021

Preparation for initial opening	19.12 – 23.12.2021
Opened for friends and family (training of all operations)	26.12.2021
Ordering fresh stock for opening day	26.12.2021
Adjusting final changes	27.12 – 31.12.2021
Opening	2.1.2021

4.3 Marketing plan

Our main goal in our marketing plan will be to find our customer base, gain followers on social media and get feedback from our customers. Menza’s marketing strategy will be based on communicating our value to the targeted segments. This will be done through a variety of methods.

The first method will be communication through social media. Communication with wider environment and with potential and regular customers will be ensured by social networks such as Facebook and Instagram. Instagram in particular has been very popular among young people in recent years. It has also become a huge trend for restaurants, bars and cafés to have their own Instagram accounts. With the help of social networks, not only will the wider surroundings of customers be addressed, but also relations with the primary segment will be deepened.

They will learn about current information, current offers or promotions. Our goal is to build strong relationships, encourage people to voice their opinions on our social media, engage them in various activities such as, quizzes, in the company decision-making, and in the company processes. Simply make them feel involved. We want to make our social media seems friendly and educational.

The other form of communication our value is through direct sales. Our trained staff, consistency in quality of beverages and premises is our best type of promotion. We would like to gather direct feedback from our customers. I would like to achieve that by training

our employees to ask for customers opinions when they are leaving and asking them on social media.

One of the most important elements of our marketing strategy is the delivery of a quality product. Our coffee, lemonades, desserts and cakes must first sell themselves through word of mouth. The overall presentation and design of our final products is necessary for good feedback and returning of customers. Our small beverages and refreshments are priced to give us attractive margin but at the same time offering value to the customer. We do not want to have overwhelmingly long menu of drinks, cakes and desserts that would be hard to keep track of, teach employees, keep high quality and stock at the same time. A sample of our menu and our logo are in the picture number ??

4.4 Mission and vision

Taking the risk of opening new business for the first time can be a nerve-racking experience. Countless things need to be taken care of – from choosing the right name, registering your company, creating perfect logo and menu, hiring people and much more. While all of these things mentioned are fundamental for ensuring your café's success, other vital elements are sometimes overlooked. If you want to have thriven business you need to set clear mission statement and inspiring vision.

Our mission is to create a essence within our company that inspires our team members to provide customers with a total quality experience, consistent quality of products, services and environment.

Our vision is to bring amazing café culture from Brno to Nitra.

4.5 Title page of the business plan

Trade name: Menza s. r. o.
Legal form: Limited liability company
Logo:



Picture 9: Menza logo
(Source: Own processing)

Residence: Štefánikova trieda 15
949 11 Nitra
Place of business: Nitra
Owner: Martina Lešická
Responsible person: Martina Lešická
Starting business: 01.01.2021
Initial capital: 300 000 CZK

4.6 Design of potential menu

HOT COFFEE		ICED COFFEE	
Espresso		Cold brew	
Espresso lungo	2.00€	Frappucino	3.00€
Cappuccino	2.00€	Iced Latte	3.50€
Caffee Latte	2.50€		3.50€
Flat white	3.00€	FLAVOUR OPTIONS	
Dopio	3.50€	Caramel	+0.30€
	2.50€	Vanilla	+0.30€
MILK OPPTIONS		Cinnamon	+0.30€
Regular cow milk	+0.00€	Chocolate	+0.30€
Soy milk	+0.50€	Cookies	+0.30€
Lactose-free milk	+0.50€		
HOMEMADE LEMONADES		CAKES AND SMALL PIES	
Strawberry		Lemon Cheesecake	3.50€
Lemon	3.00€	Choco Chip Cookies	2.50€
Orange	3.00€	Fudge Brownies	1.50€
Rastberry	3.00€	Blueberry Muffin	2.00€
Blueberry	3.00€		
HOMEMADE DESSERTS		Chococolate sponge cake	4.20€
Tiramisu	3.90€	with filling from white, milk and dark chocolate, glazed in chocolate chunks	
An elegant layered Italian dessert made with delicious ladyfinger, in espresso mascarpone cheese, vanilla sugar		Deluxe carrot cake	3.90€
		3 layered moist carrot cake, with cream cheese filling mixed with mascarpone and lemon juice	
Miša desser	3.80€	Apples in caramel heaven	4.00€
Delicious cream cheese, with whipping cream, chocolate topping and vanilly buiscuits		Delicious apple pie with carammel filling and caramel glaze, topped with peanuts	

Picture 10: Potental design of menu
(Source: Own processing)

4.7 Financial plan

A fundamental part of our business plan are the planned financial statements, profit and loss statement, balance sheet and cash flow statement, which form the so-called annual financial statements. The main task of these statements is the presentation of business activities in order to attract investors or other forms of financing. At the same time, these financial statements enable us to get an overview of the necessary level of financing from external sources and the interaction of individual items, or the opportunity to prepare for future developments, or re-evaluate the amount of partial costs.

The assumption for starting our business activity is the owner's deposit in the amount of 100,000 CZK and obtaining a loan in the amount of 200,000 CZK, the repayment of which at an interest rate of 6% p.a. I assume in three years. I drew up the financial plans of the Menza café on the basis of estimated costs, seasonality and attendance, as well as competitive prices. Overview of the input capital in table no. 6

The café will be open 352 days a year, from 10:00 to 21:00 in winter and until 22:00 in summer. As one of our main target groups of customers are students, I distinguish seasonality according to the school year, the period during the semester (September, October, November, March, April, May) and the period during the holidays (December, January, February, June, July, August). During the weeks throughout the semester, we estimate the highest attendance from Monday to Thursday and during the holidays from Friday to Sunday. Also, business meetings usually take place in business days from Monday to Thursday. During the semester, I expect daily traffic of 80 customers, during the holidays of 50 customers per day. Based on these data, we have compiled the following financial plans. The development of selected corporate financial indicators is shown in table number 12 and 13.

Table 10: Assets
(Source: Own processing)

Assets	2022	2023	2024
Non - current assets	167 500	135 000	62 500
Café equipment	167 500	135 000	62 500
Current assets	23 800	30 993	262 316
Stock	11 500	14 500	15 500
Cash register	8 000	9 000	20 000
Bank account	4800	7493	236 816
Recievebles			
Current + non-current assets	191 800	165 993	334 816

Table 11: Liabilities
(Source: Own processing)

Liabilities	2022	2023	2024
Equity	32 300	68 993	321 616
Own capital	100 000	100 000	100 000
Profit for time period	-67 700	36 693	184 923
Profit from previous period		-67 700	36 693
Liabilities	159 500	97 000	4 200
Short term liabilities	14 500	7 000	4 200
Loans	145 000	90 000	0
Together capital + Liabilities	191 800	165 993	334 816

The balance sheet provides us with a static view of the state of the company, in terms of an inventory of the form of assets and its sources of financing at a particular point in time. In addition to information on property and financial stability, the balance sheet also provides us with data on indebtedness or liquidity.

The indicator of total indebtedness is in our case relatively high, 61%, resulting from the loan. However, i assume the repayment of the loan in the planned time horizon, thanks to which the values of this indicator will decrease. The total liquidity ratio represents 76%

in the first year, more than 100% in the next two years, according to which I assume that the company will be able to cover its short-term liabilities with short-term asse.

Table 12: Planned profit and loss statement
(Source: Own processing)

Item	2022	2023	2024
Revenues from sales	1 850 000	2 050 000	2 200 000
Cost for sold goods	465 000	510 000	540 000
Trade margin	1 365 000	1 540 000	1 660 000
Monthly costs	57 200	57 200	57 200
Wages (with insurance)	1 250 000	1 350 000	1 300 000
Depreciation	62 500	62 500	62 500
Interest	12 000	12 000	12 000
Marketing	10 000	10 000	10 000
Other direct costs	51 000	3000	0
Operating costs	1 442 700	1 494 700	1 431 700
Profit	-67 700	45 300	228 300
Income tax 19%	0	8 607	43 377
Profit after taxation	-67 700	36 693	184 923

The profit and loss statement captures the relationship and development between a company's revenue over a period of time and the costs required to generate it. In our case, we reflect three years, with billing always at the end of the year. The income statement provides information about the economic result, the difference between income and expenses, which helps determine the profitability of the company. In our company, I record a negative economic result in the first year, which is justified by the initial costs necessary to open a cafe and start a business. Over the next three years, based on the increase in sales, there is expected a positive development of the values of economic result and also an increase in the company's profitability.

Table 13: Planned profit and loss statement
(Source: Own processing)

Item	2022	2023	2024
Deposit of own capital	100 000	0	0
Revenues from sales	1 850 000	2 050 000	2 200 000
Change in current liabilities	107 500	4500	3500
Change in current loans	200 0000	0	0
Income together:	2 202 500	2 054 500	2 203 500
Purchase non-current assets	150 000		
Consumption of sold goods	465 000	510 000	540 000
Wages (with insurance)	1 250 000	1 350 000	1 300 000
Monthly costs	57 200	57 200	57 200
Interest	12 000	12 000	12 000
Marketing	10 000	10 000	10 000
Other direct costs	51 000	3000	0
Income tax 19%	0	8 607	43 377
Loans	145 000	90 000	0
Expenses together:	2 195 200	1 983 607	1 962 577
Net cash flow:	7300	70 893	240 923
Financial resources at the beginning of time period			
	0	7300	240 923
Increase or decrease of financial resources	7300	70 893	240 923
Financial resources at the end of time period	7300	80 193	321 116

The cash flow statement provides information about the relationship between current cash inflows and outflows, which can also be defined as an increase in assets or a decrease in liabilities. It helps to manage liquidity and determine the amount of free money available to the company. At the end of the period, the cash presented in the cash flow statement is assessed positively as it has a positive character, on the basis of which I assume a

problem-free loan repayment and a reduction in indebtedness associated with increasing the company's liquidity.

4.7.1 Initial costs

Table 14: Planned initial costs
(Source: Own processing)

Item	Quantity	Prize per piece in CZK	Together in CZK
Coffee machine	1	60 000	60 000
Coffee grinder	1	17 900	17 900
Milk jug 100ml	1	295	295
Pitchers	3	302	906
Fridge	1	14 000	14 000
Freezer	1	15 000	15 000
Icing machine	1	3400	3400
Refrigerated cabinet	1	9 000	9 000
Cash register	1	7500	7500
Bar counter	1	20 000	20 000
Tables big	5	3 400	17 000
Table small	15	1000	15 000
Chairs	25	320	8000
Armchairs	5	645	3225
Sofas	2	4000	8000
Lamps	24	625	15 000
Cutlery	60	20	1200
Glasses	70	15	1050
Cups	70	19	1330
Plates	20	40	800
Slicing mats	2	150	300
Knives	5	242	1210
Cleaning tools	10	100	1000
Bowls	5	36	180
Plants	5	400	2000

Pictures	10	300	3000
Decorations	20	100	2000
Founding costs	1	8000	8000
Together:			236 296

In table number 14 there is a list of things that are necessary for starting our café. Menza plan to supply all of the equipment from the most famous wholesaler Metro. As the range of products in Menza is limited, there is no need to look for many suppliers. Their advantage is also a wide range of more than 33,000 products at a fair price under one roof, including a wide range of products of own brands and high-quality kitchen and bars equipment for reasonable prizes.

4.7.2 Operating costs

Table 15: Operating costs
(Source: Own processing)

Item	Type of costs	Quantity	Prize per month	Together in CZK
Rent	Monthly	12	45 000	420 000
Utility bills	Monthly	12	7000	84 000
Rubbish allowance	Yearly	1	-	7500
Internet	Monthly	12	650	6600
Gastronomic software	Monthly	12	550	5400
Insurance	Yearly	1	4000	4000
Safety and protection at work (BOZP)	Yearly	1	-	3100
Concession fees (OKSP)	Yearly	1	-	2000
Wages	Monthly	12	1 300 000	15 600 000
Together:				1 357 200

In this table we can see the list of operating costs which are connected to running café in Nitra. Rent, utility bills, internet, gastronomic software and wages are paid every single

month. The item that will fluctuate the most are wages and utility bills because they can be increasing and decreasing with the number of customers.

4.8 Financial plan partial assesment

The indicator of total indebtedness is in this case relatively high, 61%, resulting from the loan. However, there is assumed repayment of the loan in the planned time horizon, thanks to which the values of this indicator will decrease. The total liquidity ratio represents 76% in the first year, more than 100% in the next two years, according to which it is assumed that the company will be able to cover its short-term liabilities with short-term assets.

In Menza, there is a negative economic result in the first year, which is justified by the initial costs necessary to open a cafe and start a business. Over the next two years, based on the increase in sales, we expect a positive development of the values of the economic result and also an increase in the company's profitability.

At the end of the period, the cash presented in the cash flow statement is assessed positively as it has a positive character, on the basis of which we assume a problem-free loan repayment and a reduction in indebtedness associated with increasing the company's liquidity.

Table 16: Financial analysis partial assesment
(Source: Own processing)

Financial analysis	Strengths (S) /Weaknesses (W)
Indicator of indeptness 61%	(W)
Liquidity more than 100% in second and third year	(S)
Negative economic result in first year	(W)
Increase in profitability in second and third year	(S)
Problem-free loan repayment	(S)

4.9 SWOT analysis

A SWOT analysis is assembling company's strengths, weaknesses, opportunities and threats. The primary objective of a SWOT analysis is to help organizations develop a full awareness of all the factors involved in making a business decision. After doing the external PEST analysis, analysis of internal resources and capabilities, competitive analysis and financial plan, I am able to identify Menza's strengths, weaknesses, threats and opportunities.

Table 17: Swot analysis of Menza
(Source: Own processing)

STREGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Equipment • Problem-free loan repayment • Increase in profitability in second and third year • Knowledge and skills of the owner • Liquidity more than 100% in second and third year • Usage of private assets 	<ul style="list-style-type: none"> • Negative economic result in first year • Human factor of employees • New on the market • Need of external financing
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Price range of close competitors • Location in city center • Growth of consumer income • Increased demand for premium coffee • Demand for coffee based iced drinks 	<ul style="list-style-type: none"> • 3 cafés within 1 km • Range of products from competitors • Similar concept Ružová cukráreň • Unpredictable development of pandemic • Health consciousness of people • Accessibility of premium coffee

In table number 17, I can see that in Menza, there is a negative economic result in the first year which is caused by initial costs connected to equipment of the café. Our professional

equipment will be affordable but sufficient at the same time that is why I see it as a strength. Financial plan assumes that liquidity will be more than 100% in second and third year caused by increase in profitability and problem-free loan repayment. The knowledge and experiences of the owner are also considered a strength since it will save money for the company. Usage of private assets is from the financial aspect also considered to be Menza's strength.

Main weaknesses will be that my café will be new on the market therefore I have to place a great emphasis on communicating our vision and mission to our new customers. There is also need for external financing which can be seen as weakness from financial aspects. The human factor of employees can be seen as weakness of almost any service and it also applies to Menza.

The opportunities that I found from our competitors analysis and competitive mapping are the price range of close competitors and our location in center of Nitra. From PEST analysis it is indicated that there is growth of consumer income, increased demand for premium coffee and demand for coffee based iced drinks which are considered opportunities for Menza.

Threats that I see as the most curtail are the number of competitors within 1 kilometer distance and their wider range of products than we offer. I also found out that there is similar concept of café in Nitra which can be also a threat. There is a risk that this pandemic and all the restrictions will be valid in January 2022 when Menza is going to start its business. We cannot predict the impact Corona virus will have on our café next year and that is why we see it as the biggest threat.

4.10 Possible risks and their prevention

Every business plan carries a certain risk, but if the plan is prepared for a risk situation, it is easier to avoid it and thus reduce the impact of the risk. Menza's main risks include low customer interest, price increases from wholesalers, financial complexity increased

number of competition, dishonest employees, legislative changes that affect all businesses, corona virus, and last but not least, unpredictable risks.

1.Risk of low demand

Despite the fact that a market survey was conducted and there is a relatively high interest in the new café, due to the fact that people in Nitra are missing a café with that is in city center and can be used for business meetings as well as place very students and friends meet. The situation before the café starts operating in January 2022, customer preferences may change, people will visit cafes less due to the impending economic crisis or the offered menu will not match their expectations.

The risk can be prevented by monitoring the wishes and requirements of customers, a better and more frequent accompanying program to retain existing customers, as well as attracting new customers and possible other opportunities for promotion during the operation of the company to gain new customers.

2.Risk of price increases

Consumer prices in the Slovak Republic increase by 3.5% year-on-year. Price increases should be monitored especially for current suppliers, where it is necessary to agree on volume discounts, regular customer discounts, or other discount offer. I can eliminate the risk by switching to another, cheaper supplier.

3.The risk of increased competition

Cafés have been in great hit lately and the possibility that someone else will set up a café in Nitra, is very real. The influence of competition will reduce demand and associated sales. I am not able to eliminate this risk, I can only believe that our business idea can create good regular clientele, who will return to the cafe despite the emergence of a new competitor. I can decrease this risk by motoring our competition regularly also during operating café and try to use necessary marketing tools to gat competitive advantage.

3.The risk of dishonest employees

Finding kind, educated, neat, honest and flexible employees is a big problem in today's world. From recruitment procedures, it is sometimes very difficult to know whether he or she is a reliable or unreliable person, whether he understands coffee and will be able to prepare all things on the menu and provide a clean space. Human factor is always a factor and you cannot predict human's behavior unless you know them.

It is possible to eliminate the risk by friendly, but at the same time authoritative communication between the company's managers and the employee. It is also possible to eliminate this risk by precise recruitment process. Communication is the basis of success, communicating about problems that have arisen to be solved, communicating about employee satisfaction, what he or she likes or what he or she would improve.

4. Risk of legislative changes

These are mainly the risks of rising prices of products and services due to changes in value added tax, increase in income tax, increase in wages for employees, and others. Due to the current state of emergency in the Slovak Republic, there has been an increase in unemployment, people are likely to save more and visit restaurants less. Unfortunately, we are not able to influence legislative changes.

5.Corona virus

As we all know in 2020 the global pandemic occurred, and it was a risk that no business was prepared for. The pandemic influenced a lot of business fields but the gastronomic one, was one of the most affected. There is a risk that this pandemic and all the restrictions will be valid in January 2022 when we are going to start our business. We cannot predict the impact Corona virus will have on our café next year and therefore cannot eliminate this risk.

6.Financial complexity

Opening a cafe is not a cheap activity. Even though the business plan includes the company's financial plan and takes into account the financial demands of the entire project, there may be unpredicted expenses that will need to be reimbursed immediately. The poor financial situation of the company can lead to its closure. The company must have sufficient funds to cover these expenses. We can eliminate this risk by regularly preparing financial analyzes of the company.

4.11 4P of Menza

Price

The sales generated from selling coffee will be the primary source of income for the company. Considering low costs for selling coffee the margin is very profitable for the company. Our small beverages and refreshments are priced to give us attractive margin but at the same time offering value to the customer.

Promotion

Our main goal, when speaking about promotion, will be to find our customer base, gain followers on social media and get feedback from our customers. Menza's marketing strategy will be based on communicating our value to the targeted segments. This will be done through a variety of methods. Communication with wider environment and with potential and regular customers will be ensured by social networks such as Facebook and Instagram.

One of the most important elements of our marketing strategy is the delivery of a quality product. Our coffee, lemonades, desserts and cakes must first sell themselves through word of mouth. The overall presentation and design of our final products is necessary for good feedback and returning of customers. We do not want to have overwhelmingly long menu of drinks, cakes and desserts that would be hard to keep track of, teach employees, keep high quality and stock at the same time.

Product

The main product of the café are products sold directly in Menza. It will be important to emphasize the quality, speed and efficiency of the service, and comfortability of our premises but also our prices. The sale of coffee should be done by a trained employee who will be able to bring added value to the customer. Another product will be the sale of desserts and cakes. It is necessary to focus only on a limited number of refreshments on the menu because of logistics connected to storage and expiration of food. Therefore, our staff would be motivated to offer and sell as many desserts and cakes with coffee as possible. The overall presentation and design of our final products is necessary for good feedback and returning of customers.

Place

As I mentioned before, I am going to be targeting the customer experience with trained staff that would create an added value to our products and also premises that would stand out. What I would like to consider as our strength, is the atmosphere that would be created by decorations and equipment of our premises. Our direct competitors that are within 1 km from our location.

The interior of the coffee shop is very important for making profit, because if it's comfortable and fashionable inside, more and more clients will visit the place, stay there and buy more than just a coffee. Industrial décor is very popular in these days for small cafés: it's budget-friendly and looks very nice. Our café will have original brick clad walls, and I am not going to hide them: just paint or highlight them somehow and that's it. Exposed pipes are an important part of any industrial décor, so I am keeping them too. To make the interior cozier, we are going to use sofas, chairs and armchairs. I am going to hang industrial lamps here and there, place beautiful plants and pictures on the walls. The main benefit to having plants in your café is the overall look, it is environmentally friendly but plants are also an asset that can increase its value overtime with the right solicitude. Greenery and industrial lights are an interesting mix to make a creative and stylish environment.

CONCLUSION

The aim of my bachelor's thesis was to compile a business plan for a gastronomic facility, which will be able to reliably present the company and on the basis of which it will be possible to potentially obtain the necessary funds from external sources.

The compilation of the business plan was preceded by a study of domestic and foreign literary sources, statistics, annual reports and laws, on the basis of which I gained an overview of the researched issues and the current economic situation. For the needs of our business plan, it was necessary to focus the search on the specifics of services and gastronomy, as my company falls into these areas. For the needs of my business plan, I also analyzed a small and medium-sized business, in which our company is classified by its turnover and number of employees.

I compiled the business plan itself in the fourth part of the work. I included Menza's vision and mission, titul page, canvas model, external and internal analysis, competitive analysis and competitive mapping, marketing plan, organizational and managerial plan, SWOT analysis and financial plan. For the business in question, I chose the "Menza" café, located on the main pedestrian zone in the city center of Nitra. As a target group Menza is targets mainly students of both universities in Nitra and also employees of organizations located in the city center area. I chose students and working people looking for a quiet place to work or study, while offering small cakes, desserts and more kinds of beverages. The business plan was verified based on the results of a survey I conducted on a sample of 50 respondents. The primary activity of the café is the sale of coffee. It will be very important to emphasize the quality, speed of service, efficiency and comfortability of the premises but also the prices.

Menza's mission is to create an essence within their company that inspires their team members to provide customers with a total quality experience, consistent quality of products, services and environment. The vision is to bring amazing café culture from Brno to Nitra.

The offering of small beverages and refreshments are priced to give attractive margin but at the same time offering value to the customer. There is no need to have overwhelmingly long menu of drinks, cakes and desserts that would be hard to keep track of, teach employees, keep high quality and stock at the same time.

The questionnaire survey confirmed the interest in the provided service. Financial calculations for the first year in the real variant indicate that the plan is feasible. Estimating of development in the coming years are very moderate. Nonetheless, the business risk of implementing this plan is very high, as the prolongation of the pandemic will definitely lead to economic losses not only in the Slovak republic and Europe, but worldwide, which will inevitably lead to a decline in living standards. And in this situation, it is necessary to consider the provision of a rather contactless service, contactless sales for example picking up staff through the window. There may be a significant shift in the price relations of individual items, and therefore I recommend that at the end of 2021 and during 2022, the hygienic requirements for operation, pricing policy and, last but not least, interest in the service provided to be re-examined.

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LIST OF ABBREVIATIONS AND SYMBOLS

CZK – Czech crown

€ - Euro

n. - number

mil. – millions

km - kilometer

etc. – et cetera

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APPENDIX

Model of the questionnaire:

1.Age

0<18

18–25

25–40

40<100

2.Choose one of the options

Student

Employee

Entrepreneur

3.Do you consider café as place suitable for business meeting?

Yes /No

4.If yes, can you think of any café currently in Nitra which could be suitable?

Yes/No

5.What is in your opinion the best locality for café in Nitra?

City center

One of housing estates in Nitra

On the suburb of the city

Shopping center

6.How do you come across information about new brunches(café's)?

Friends and family

Social media

Ads in the newspapers