



R EPORT & PRESENTATION GROUP

INTERNATIONAL FOOD AND BEVERAGE MANAGEMENT

Fine-dining Vegetarian
Restaurant

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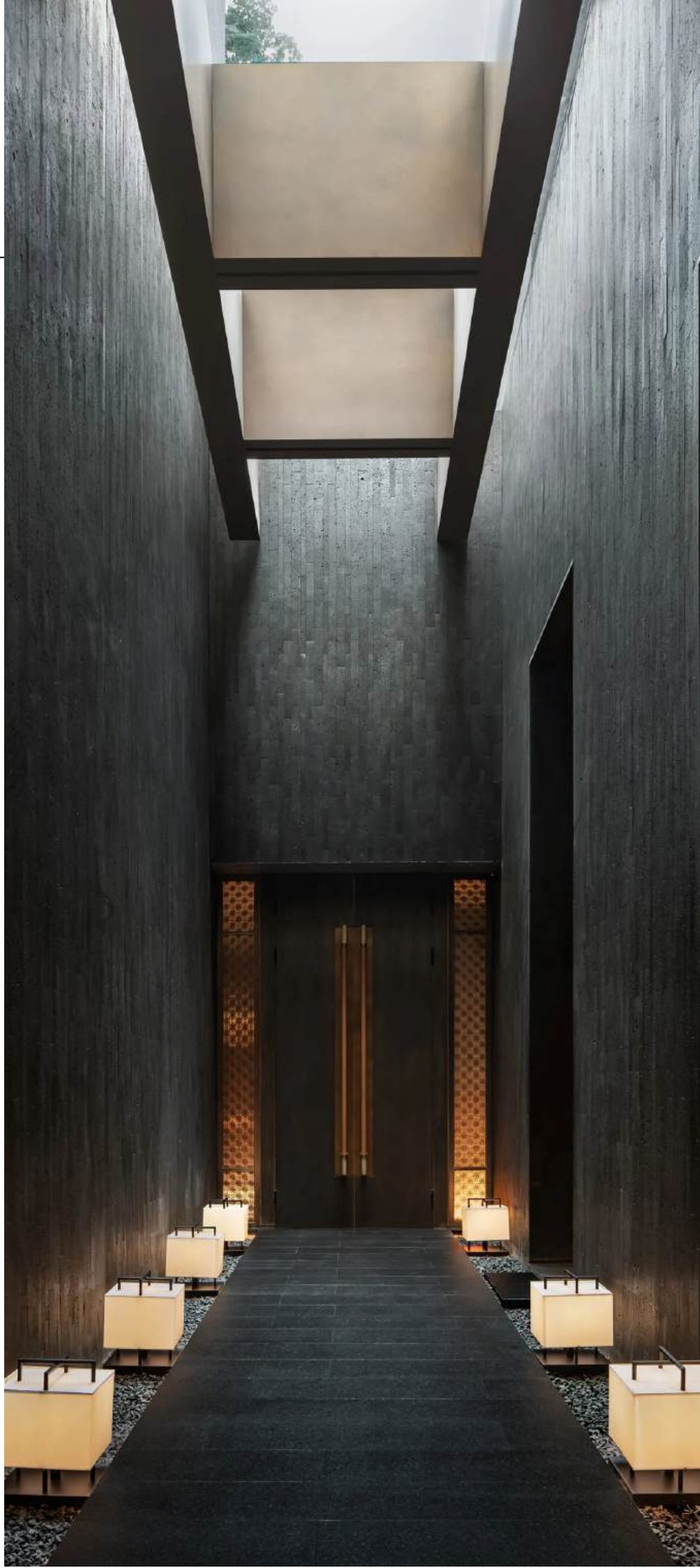


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Task allocation

MEMBER	TASK ALLOCATION
LE TAN PHAT	Introduction, menu design, menu analysis, presentation design, report design
NGUYEN THI KIM OANH	Budget plan, revenue management, target audience, standardised menu
TRAN NGUYEN PHUONG UYEN	Conclusion, ethical and sustainable practices, hygiene and safety, layout restaurant design, presentation design
VU TU ANH	Inventory control, revenue management
TRAN VIET DUNG	Differentiation, layout restaurant design, local and international setting



I. Introduction

La Tâm, a fine dining restaurant located in Tran Quang Dieu, Da Lat City, Lam Dong province, attracts affluent customers, both locals and expats, who seek a luxurious and diverse vegetarian dining experience. Its unique selling points include not only high-quality vegetarian ingredients but also the use of innovative cooking techniques and medicinal ingredients. The aim is to create a holistic, seamless, wellness journey for diners, with all food and beverages served in French-service style in an elegant and tranquil setting.

In response to the growing trend toward healthy eating in Vietnam's food and beverage industry, La Tâm tailors its service environment to cater to the target audience, turning it into a memorable dining experience. The menu design is meticulously crafted to align with the restaurant's theme while ensuring readability and providing necessary information. The restaurant layout is strategically divided into different areas to accommodate various group sizes, with tables, chairs, and private rooms arranged to optimize daily operations and prevent overcrowding during peak hours.

La Tâm also adheres to strict management systems, including inventory control, food safety (HACCP), and efficient revenue management, using both theoretical frameworks and daily monitoring. Additionally, the restaurant emphasizes ethical and holistic practices by applying the Triple Bottom Line approach, helping to build a strong reputation and positively influence customers' brand perception.





MENU

FINE DINING VEGETARIAN RESTAURANT

LA
TÂM

DA LAT



Tâm nhìn và Sứ mệnh

La Tâm, không chỉ là một nhà hàng chay, mà còn là một biểu tượng của sự kết hợp giữa vẻ đẹp thanh thoát và triết lý sống nhà Phật. Lấy cảm hứng từ chữ "Tâm," chúng tôi tin rằng mọi điều trên đời, từ thành công đến thất bại, từ thiện đến ác, đều khởi nguồn từ tâm ý con người. Ăn chay không chỉ là một cách nuôi dưỡng cơ thể mà còn là cách gắn kết tâm hồn với sự thanh tịnh, hướng thiện. Với những ai bước vào La Tâm, dù lý do ăn chay là gì, chúng tôi trân trọng vì họ đã chọn lựa điều thiện lành cho chính mình và cho chúng sinh.

Nhưng "Tâm" ở La Tâm không chỉ dừng lại ở tâm thiện, mà còn là trung tâm – tâm điểm của mọi trải nghiệm mà chúng tôi hướng đến. Từng món ăn, không gian, nội thất, và từng cử chỉ của nhân viên đều được chăm chút và giám sát tỉ mỉ, để mang đến cảm giác thân thuộc, ấm áp như chính ngôi nhà chay của bạn.

La Tâm mong muốn không chỉ phục vụ những bữa ăn, mà còn là nơi khởi tạo những giá trị tinh thần bền vững, góp phần xây dựng một cộng đồng hướng thiện và cam kết mang đến cho thực khách sự thanh bình và trân trọng, từ cách bày trí đến từng món ăn, với tôn chỉ "vì chúng sinh, vì tâm thiện."





Vision and Mission

La Tâm is not just a vegetarian restaurant, but a symbol of the harmonious blend between serene beauty and Buddhist philosophy. Inspired by the word "Tâm," we believe that everything in life, from success to failure, from good to evil, stems from one's heart and intention. Vegetarianism is not only a way to nourish the body but also a means to connect the soul with purity and kindness. We deeply respect every guest who steps into La Tâm, as their choice of a vegetarian meal is, in itself, an act of compassion, regardless of the reason.

At La Tâm, the word "Tâm" goes beyond the heart of goodness; it also means "the center"—the core of every experience we aim to deliver. Every dish, every detail in the space, and every gesture from our staff are carefully crafted and attentively overseen to create a welcoming, warm atmosphere as if this were your own vegetarian home.

La Tâm aspires not just to serve meals but to create lasting spiritual values, contributing to a compassionate community, and committing to bringing our guests tranquility and respect, from the arrangement of each dish to the very essence of our philosophy: "for all beings, for a kind heart."

From La Tâm team



— APPETIZER —

Súp dưỡng nhan La Tâm (VG)

Đông Trùng Hạ Thảo, Atisô, Rêu đen hoà quyện trong súp Thảo Mộc dinh dưỡng
(Cordyceps, artichoke, and black moss in a nourishing, herbal-infused broth)

320

Kim Toả Liên Tâm (VG)

Bí đỏ hầm Hạt sen cùng nước dùng Thảo mộc thanh đạm
(Stewed pumpkin and lotus seeds in a delicate, aromatic broth)

250

Súp Bạch Hoả Liên Châu (GF,VG)

Hạt Bạch Quả, Hoàng Kỳ và các loại nấm hầm cùng nước súp Thảo Mộc
(Ginkgo seeds, astragalus root, and mushrooms in a nourishing, aromatic herbal broth)

195

Súp Bắp Hạnh Nhân Hoàng Kim (VG)

Ngô ngọt, Táo tàu, Nhân Sâm, và Hạnh Nhân được ninh cùng nước súp thanh dịu
(Sweet corn, Chinese red dates, ginseng, and almonds, gently simmered nourishing)

190

Allergy Key: [V] Vegetarian, [VG] Vegan, [GF] Gluten Free, [TR] Tree Nuts

If you have any specific dietary needs or food allergies, please consult with our team for guidance. We also offer a gluten-free menu upon request. All prices include VAT, and a discretionary 5% service charge will be added to your final bill.



SALAD

Salad La Tâm (V)

Bưởi, Phô mai Parmesan, Giấm Balsamic, Cà chua, Ớt đỏ, Cam vàng

(Pomelo, Parmesan Cheese, Balsamic vinegar, Tomato, Fiery Red Chillies, Orange Salad)

250

Salad Ngũ Long Burrata (V)

Phô mai Burrata, Rau chân vịt, Cà chua bi, Cải Kale, Cam vàng

(Burrata cheese, Spinach, Cherry Tomato, Baby Kale, and Orange Salad)

215

Salad Rừng cây nhiệt đới (V,GF)

Rau diếp, Thơm, Xoài, Bơ, Dầu tây Đà Lạt

(Fresh lettuce, Pineapple, Mango, Avocado, Da Lat Strawberries Salad)

195

Salad Bơ mè rang (V)

Salad Bơ nước sốt mè rang

(Avocado, Fresh lettuce, sesame Salad)

170

Salad Lục Trà Ngũ Rong (V)

Salad năm loại Rong biển cùng nước sốt trà xanh

(Five Seaweeds with Matcha sauce Salad)

195

Salad Mộc Hoa Tiên Tử (V,GF)

Rau mầm, Cà chua bi, và rong biển

(Sprouts, Cherry Tomato and Seaweed Salad).

185

Gỏi nấm Đài Sen Chi Tử (V,GF)

Hạt sen, Hoài Sơn, Nấm và các loại rau củ

(Lotus seeds, Chinese Yam, Mushrooms, and Vegetables Salad)

195



— F RIED-DISHES —

Chả giò cuộn sốt La Tâm (V)

Five-fruit Spring rolls with Special La Tâm Sauce

175

Đậu phụ non chiên xù sốt phô mai Hoàng Kim (V)

Fried Soft Tofu with Cheese Sauce

145

Chả giò Đồng bằng sông Cửu Long (V,TR)

Mekong delta Spring rolls

140

Đậu phụ xóc nảy Bơ tỏi (V)

Shaked Fried Tofu with Butter Garlic sauce

125

Chả giò Rong biển Hạt sen (V)

Lotus Seed and Seaweed Spring rolls

170

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RICE

Cơm nấm Hầu Thủ La Tâm (V)

Cơm chiên với Nấm Hầu Thủ, Gừng, Đậu phụ non, Sa tế và Tỏi
(Fried Rice with Lion-Mushroom with Ginger, Tofu and Satay, Garlic)

295

Cơm Lam chiều khói sốt nấm BBQ (V)

(Bamboo-Tube Rice with BBQ Grilled mushrooms sauce)

260

Cơm chiên Phụng Hoàng Triều Nhật (V)

Cơm chiên truyền thống với Xoài, Cà chua, Dứa leo, Mắm chay Việt Nam
(Fried Rice with Mango, Tomato, Cucumber, Traditional Vietnamese Shrimp paste)

280

Cơm Gạo lứt bó Lá sen (VG)

(Fried Brown Rice with Lotus Leaf)

195

Cơm Bạch Quả Huyền Nương (VG)

Cơm chiên trái Thơm, Xoài, Cà chua, Đậu nành, và Bạch quả
(Pineapple Fried rice with Mango, Tomato, Soy Bean and Ginko)

245

Cơm chiên Nàng sen nấm Truffle (VG)

Cơm chiên với Hạt lựu, lá Húng Tây, và nấm Truffle
(Fried Rice with Pomegranate Seeds, Basil and Truffle Baste)

290

Cơm chiên Ba Miền (V)

Cơm chiên với Đậu phụ Làng Mơ, Chả chay Huế, Rau Càng Cua, Cốt dừa
(Lang Mo Tofu, Vietnamese Hue Sausage, Pepper Elder, Coconut)

220



— STIR- FRIED DISHES —

Lạc Sơn Trường Phúc (V)

Rau rừng xào tỏi

(Stir- Fried Jungle Vegetables with Garlic)

170

Rau củ xào Nấm (V)

(Stir-Fried Mixed Vegetables and Mushroom)

145

Măng Tây xào Nấm mối (V)

(Stir-Fried Asparagus with Termite Mushroom)

Đại Hôi Yên Tử (V)

Măng Tây Yên Tử xào cùng Quả Hôi, Nấm Hàu Thỏ

(Stir-fried Yen Tu Bamboo Shoots, Star Anise, Lion Mushroom)

185

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If you have any specific dietary needs or food allergies, please consult with our team for guidance. We also offer a gluten-free menu upon request. All prices include VAT, and a discretionary 5% service charge will be added to your final bill.



— SOUP —

Canh Thanh tịnh La Tâm (VG)

Canh hầm tám loại Củ cùng với Hoàng Kỳ và Nhân Sâm

(Soup with 8 types of Tubers and Astragalus Root, Ginseng)

295

Canh Chua Tây Nam Bộ (V)

(Vietnamese West-Southern sour soup)

160

Canh Trầm Hương Lưu Niên (VG)

Canh Củ Mài hầm với Kỷ Tử, Hạt Sen, Hạt Dẻ

(Dioscorea Persimilis, Goji, Lotus Seeds, and Chestnut soup)

270

Canh Rong biển (VG)

Canh Rong biển hầm hạt sen và đậu phụ non

(Seaweed, Lotus Seeds and Soft Tofu soup)

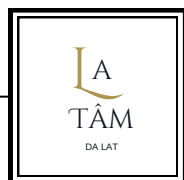
125

Canh Vân Cát Tiên Sa (VG)

Canh trái Lê tằm Miso ninh cùng Táo tàu, Đông Trùng Hạ Thảo và Tuyết Nhĩ

(Miso Pear, Chinese Red Dates, Cordyceps, Snow Fungus Soup)

330



— T E A —

Trà Bạch Ngọc Liên Hoa

Trà Gừng, Nha đam, Hạt Chia thanh mát và Kỷ Tử

(Ginger Tea with Alo vera Chia seeds and Goji Berries)

99

Trà Tắc Hoa Đậu Biếc

(Kumquat tea with Butterfly Pea)

85

Trà Kỷ Tử Lệ Chi

Trà Vải hạt Chia và Kỷ Tử

(Lychee Tea with Chia seeds and Goji Berries)

85

Trà Sen Long Thanh Khiết

Trà Sen Nhãn và Kỷ Tử

(Logan and Goji Berries Lotus Tea)

99



— WHITE WINE —

New Zealand, Marlborough, Vidal Estate

Glass

340

Bottle

1.900

Australia, South Australia, Shiraz

Glass

300

Bottle

1.500

— RED WINE —

Chile, Central Valley, Cabernet Sauvignon

Glass

320

Bottle

1.600

France, Burgundy, Louis Jadot

Glass

420

Bottle

2.100



— C OCKTAIL —

260 PER GLASS

La Tâm Sour

(Sweet & Sour, Creamy and Salty)

Rượu Whiskey, Tắc muối La Tâm, Thanh long, Lòng trắng trứng

Whisky, Homemade Salted Calamansi, Red dragonfruit, Eggwhite

Sweet Tâm

(Sweet & Sour, Floral)

Hoa Cúc ngâm rượu Gin, Rượu Dứa lười, Rượu Thơm, Hoa Cơm Cháy

Gin Infused Chamomile, Catolupe Liqueur, Pineapple Cordial, Elderflower

Lady Da Lat

(Herbal & Creamy)

Cà phê ngâm Vodka, Rượu Rum đen, Thảo mộc, Kem béo

Vodka Infused Coffee, Dark Rum, Aroma, Cream

8 AM

(Fruity, Sweet & Sour, Tiki)

Rượu Rum Fat wash Hạt điều, Dầu dừa, Thơm, Kem béo

Rum Fat wash Cashew, Coconut, Pineapple, Heavy cream



— M OCKTAIL —

185 PER GLASS

Virgin Pinacolada

(Sweet & Creamy)

Nước ép Thơm, đường nâu, syrup hương Dừa

Pineapple juice, brown sugar, coconut syrup

Virgin Mojito

(Sweet & Sour, Floral)

Lá Bạc hà, Nước ép Chanh, Đường nâu, Soda

Mint leave, lime juice, brown sugar, soda

Fruit Punch

(Herbal & Sour)

Nước cam ép, Nước ép Thơm, Chanh, Quả Lựu đỏ

Orange juice, pineapple juice, lime juice, grenadine

Miss Blueberry

(Fruity, Sweet & Sour)

Mứt Việt quất xanh, Nước ép Chanh, Soda

Blueberry jam, lemon juice, soda.



— D ESSERTS —

Chè Bát Bảo La Tâm (V)

Sweet soup from La Tâm

100

Xôi Xoài truyền thống Thái Lan (TR, V)

Mango Sticky Rice with Coconut milk

85

Crème brûlée (V)

Bánh Flan đường giòn

75

Sữa chua nhiệt đới La Tâm (V)

Sữa chua Dừa, Xoài, Thơm, Chanh dây, Vải

(Coconut yogurt, Mango, Pineapple, Passion Fruit, Lychee)

110

Chè Thảo mộc Thanh Tịnh (V)

Thảo dược, Dứa thơm, Gạo nếp, Đậu xanh, hạt Thảo mộc

(Herbs, Pandan, Young glutinous rice leaves, mung bean, herbal seeds)

145

Kem La Tâm nguyên vị (VG, TR)

Tự chọn: Trà xanh, Đậu đỏ, Sầu riêng, Dâu tây

(Authentic La Tâm ice cream: Green tea, Red bean, Durian, Strawberry)

110



CẢM ƠN

Cảm ơn bạn đã đồng hành cùng chúng tôi trên hành trình chăm sóc sức khỏe đầy ý nghĩa này. Tại La Tâm, chúng tôi luôn mong muốn nuôi dưỡng thực khách “Tâm Tâm” và “Tại Tâm”, qua việc không ngừng nâng tầm tôn chỉ “Trải nghiệm ẩm thực chay tinh hoa trong không gian độc bản.”

THANK YOU

"Thank you for walking alongside us on this wellness journey. At La Tâm, we are committed to being a lasting part of your path by continuously refining our vegetarian culinary experience and providing a peaceful, nourishing ambiance with every visit."

Tran Quang Dieu, Da Lat, Lam Dong

0907938233

info@LaTam.com

www.Latam.com

Opening hour: 10am-10pm



II. Local and International Setting

In Vietnam, the number of vegetarian restaurants is steadily increasing, reflecting the rising popularity of plant-based diets not only for their environmental advantages but also for their role in lowering health risks such as cardiovascular disease, heart disease, and certain types of cancer (Tran and Ho 2022). This trend indicates that our restaurant, La Tâm, will seamlessly integrate into both the local and international Food and Beverage (F&B) market. Specifically, we anticipate strong alignment with the local Vietnamese F&B scene, as we focus on serving Vietnamese vegetarian cuisine. Additionally, we will benefit from the collectivist and patriotic mindset of Vietnamese consumers, who are more inclined to support brands, names, and concepts rooted in their cultural identity (Alpuerto 2022).

As the world continues to evolve, we will greatly benefit from our choice to offer vegetarian cuisine, as Vietnamese consumers are increasingly embracing eco-friendly options and prioritizing healthy, responsible consumption habits (Tran 2023a). A survey by the Business Association of High-Quality Vietnamese Products highlights a deeper understanding of Vietnamese consumer food psychology. Today's consumers in Vietnam are not only focused on essential factors such as perceived quality, durability, and price, but they also emphasize critical aspects like product safety, freshness, nutritional value, and origin (Tran 2023b). Moreover, they are willing to pay a premium for products that meet high standards and carry an eco-friendly label (Tran 2023b; Fox 2022).

This shift is particularly noticeable among Millennials and Gen Z, who display a strong curiosity and a desire for new experiences. As a result, innovative ideas and concepts like fine dining and vegetarian cuisine are flourishing (Nguyen 2023). Additionally, consumer expectations and demands in Vietnam have been steadily rising each year. With Vietnam being one of the fastest-growing economies, the expanding middle class has driven up GDP per capita and increased demand for more luxurious lifestyles (Sharma 2024). Along with this, Vietnamese consumers now prioritize simplicity, aesthetics, and a sense of luxury in the products and services they choose, especially in the F&B sector (Nguyen et al. 2022).



II. Local and International Setting

The location of our restaurant in Da Lat provides a major advantage, offering ample opportunities within the area. Da Lat's natural beauty and growing popularity as a tourist destination, both domestically and internationally, have contributed to a shift in tourist preferences, with a focus on leisure and experiential travel, highlighting the importance of creating memorable and positive experiences (Lan 2023). According to the Lam Dong Provincial People's Committee, Da Lat welcomed 150,000 international tourists in November 2022, representing an astounding 700% increase from 2021, while the number of both local and international tourists staying overnight rose by 300% during the same period (Le 2022). Additionally, during Tet 2024, Da Lat attracted 153,000 visitors, including 10,800 international tourists and 142,200 Vietnamese tourists (VietnamPlus 2024). These factors have driven the rise of various unique destinations within Da Lat, including cafes, bars, shops, and especially restaurants.

Globally, the fine dining restaurant industry has seen significant recovery post-COVID-19, with a compound annual growth rate (CAGR) of 2.7%, reaching \$16.7 billion (Diment 2024). The rise in per capita disposable income, increased consumer spending, and greater confidence in spending have fueled the resurgence of fine dining (Diment 2024). Furthermore, as the impacts and restrictions of COVID have lessened, tourism has rebounded, with Vietnam continuing to be a top travel destination due to its rich cultural diversity, including its cuisine (Viet Nam News 2024). This indicates that a popular tourist spot like La Tâm in Da Lat will play a significant role in our growth and long-term success. Internationally, vegetarianism is also gaining momentum. Talitha (2024) notes that there are about 1.5 billion vegetarians globally, with individuals embracing this diet either by choice or for reasons related to ethics, taste preferences, the high cost of meat, or the desire for a healthier, plant-based diet.





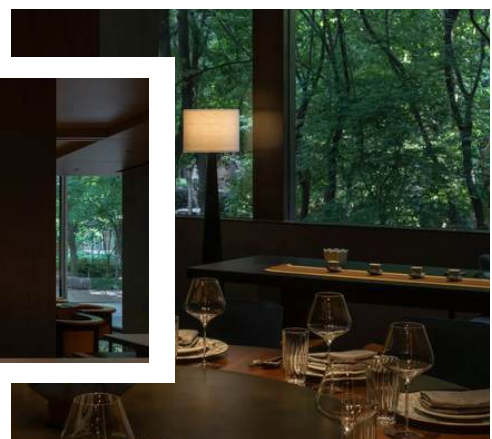
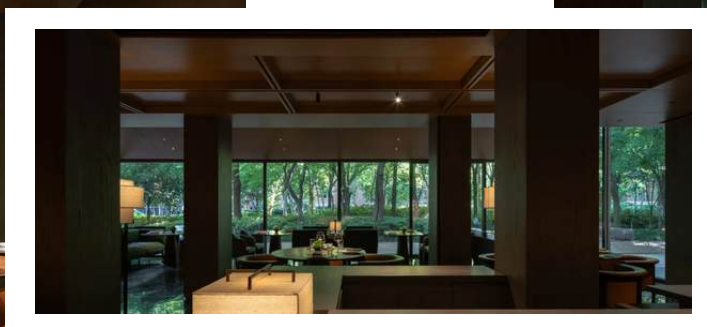
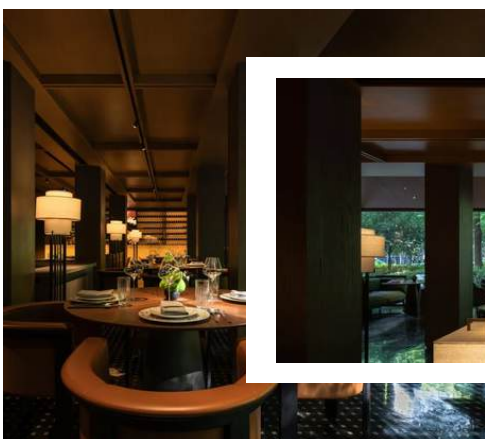
III. Differentiation

Competitor Comparison

La Tâm is a truly distinctive restaurant. The name "La" is inspired by a blend of "The" and "Tâm," with "Tâm" in Vietnamese representing one's mind, thoughts, heart, soul, and inner peace. The restaurant's unique concept and offerings will provide customers with an immersive experience, making them feel as though they are part of a story, while engaging all five senses to fully appreciate the food and ambiance.

Moreover, as a fine dining restaurant, we have the opportunity to fully bring our luxurious and sustainable visions to life. According to Brack and Benkenstein (2012), maintaining a refined and tranquil customer-to-customer relationship is crucial. Our restaurant ensures ample space for each guest, with 20 square feet allocated per table, and the dining area making up about 60% of the total floor space (Postron n.d). This arrangement allows for comfortable seating and ensures enough privacy for respectful conversations between diners, fostering a subtle sense of connection among patrons.

To meet the expectations of our target customers seeking a holistic dining experience, La Tâm places significant emphasis on its interior design, ensuring it stands out in the market. We've created a space that radiates refinement and tranquility through the use of dark, natural tones like rich woods, neutral fabrics, and soft lighting. The large windows showcase scenic views of the surrounding pine forest and Da Lat nightlife, further enhancing the ambiance. These design elements harmonize perfectly with the preferences of our target customers (Gen Y), who prioritize wellness and believe that a healthy body comes from nurturing both the inside and outside.



III. Differentiation

Competitor Comparision

Additionally, La Tâm has designed a special stage for performances of classical folk music, featuring instruments like the Đàn Tranh, Violin, and Piano on select days each week. This musical addition enhances the dining experience by creating an auditory ambiance that complements the serene and refined visual setting (Caldwell and Hibbert 2002). The carefully chosen music genre evokes emotions and leaves lasting impressions, fostering a deeper connection with the restaurant. This emotional engagement not only boosts customer satisfaction and encourages repeat visits but also strengthens La Tâm's unique selling point as a place where tradition seamlessly blends with luxury (Ramdan and Kusumawardhana 2010).



Figure 1: La Tâm's Vietnamese folk music performance

Each of the dining floors at La Tâm will feature a VIP room with larger tables, perfect for parties or special occasions. These exclusive rooms will be adorned with glass-enclosed wine display shelves and beautiful, renowned paintings on the walls. This elevated interior design and layout distinguish La Tâm from typical street vendors, standard restaurants, and even many other fine dining establishments, truly setting it apart.

This unique approach sets La Tâm apart from competitors, securing our position in the market even in the future. We're not just offering vegetarian cuisine; we're fostering a journey toward positive change from within, aligning with the deeper values of our clientele.

III. Differentiation

Competitor Comparision

Our menu is diverse and complex, featuring a multitude of ingredients, setting us apart from street vendors and normal restaurants. This demonstrates our dedication to adhering to the theme, making it aesthetically pleasing with the Da Lat environment, and catering to the growing desire for more luxurious dining experiences, which gives us a competitive edge (Fox, 2022). Our unique vegetarian offerings, from salad to fried to stir-fried to different wines and cocktails, provide a wide range of options for customers, keeping them curious and wanting to come back time and time again to try new dishes or even old ones. On top of that, our ingredients, primarily vegetables, fruits, and dairy, are also top-notch quality, fresh, free from chemicals and pesticides, and imported mostly directly from Da Lat. Da Lat's status as one of Vietnam's leading agricultural regions is due to the fact that farmers have consistently revolutionized their farming practices by introducing high-tech equipment, new farming methods, and bacteria-resistant crops (Kalmuski 2018). To further enhance our uniqueness, our menu includes not only vegetarian options but also medicinal ingredients like cordyceps, ginseng, and lotus seeds to improve our customers' health benefits and elevate our restaurant's opulence. In the F&B market, many other restaurants, including fine dining establishments, have not yet embraced the new trend of healthy living choices by offering vegetarian options or incorporating medicinal ingredients into their recipes.



III. Differentiation

La Tâm's layout restaurant

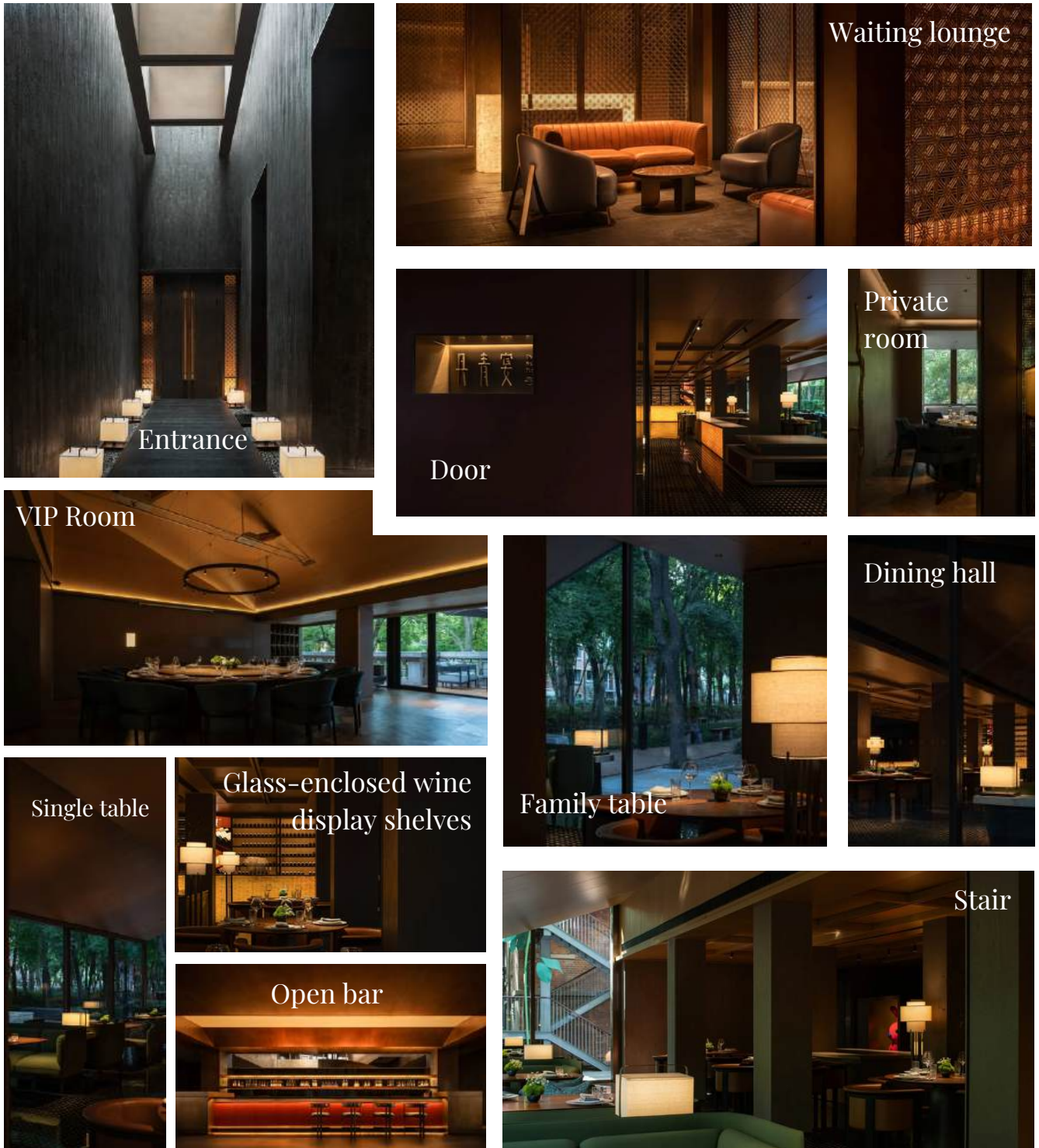


Figure 2: Differentiated layout in La Tâm restaurant

III. Differentiation

La Tâm's layout restaurant



Figure 3: La Tâm restaurant's ground floor

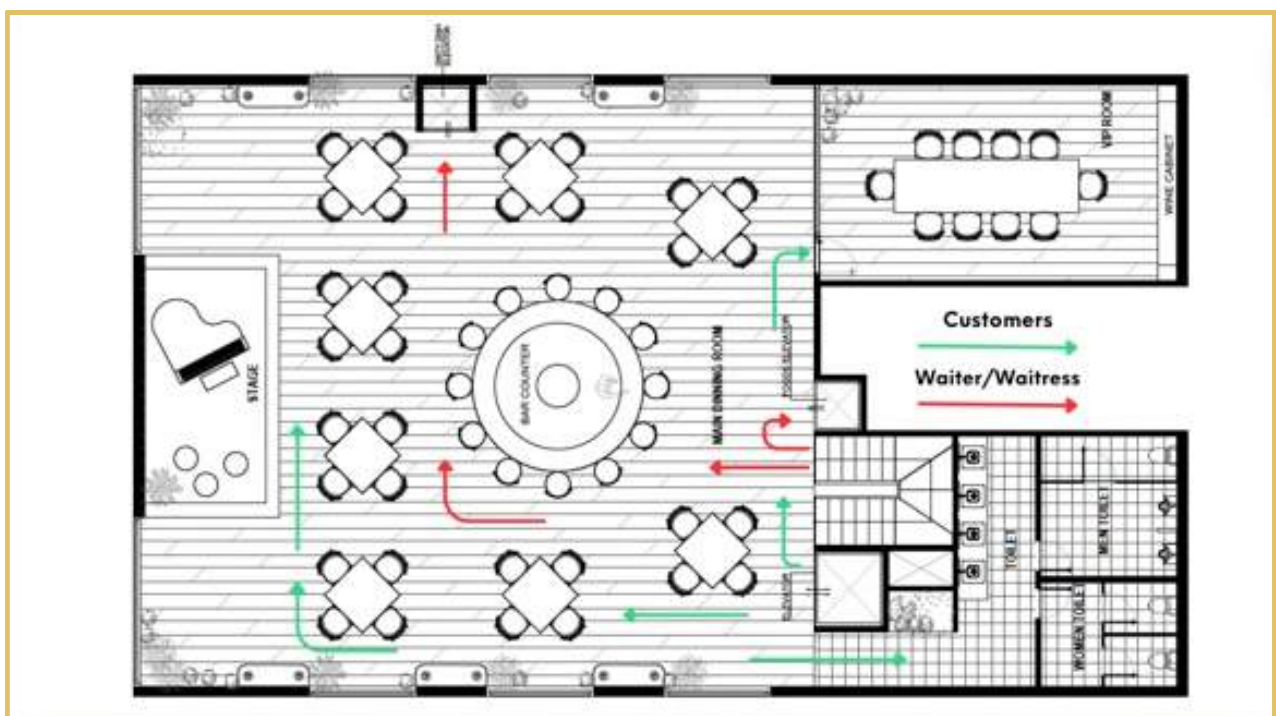


Figure 4: La Tâm restaurant's first floor

III. Differentiation

La Tâm's layout restaurant

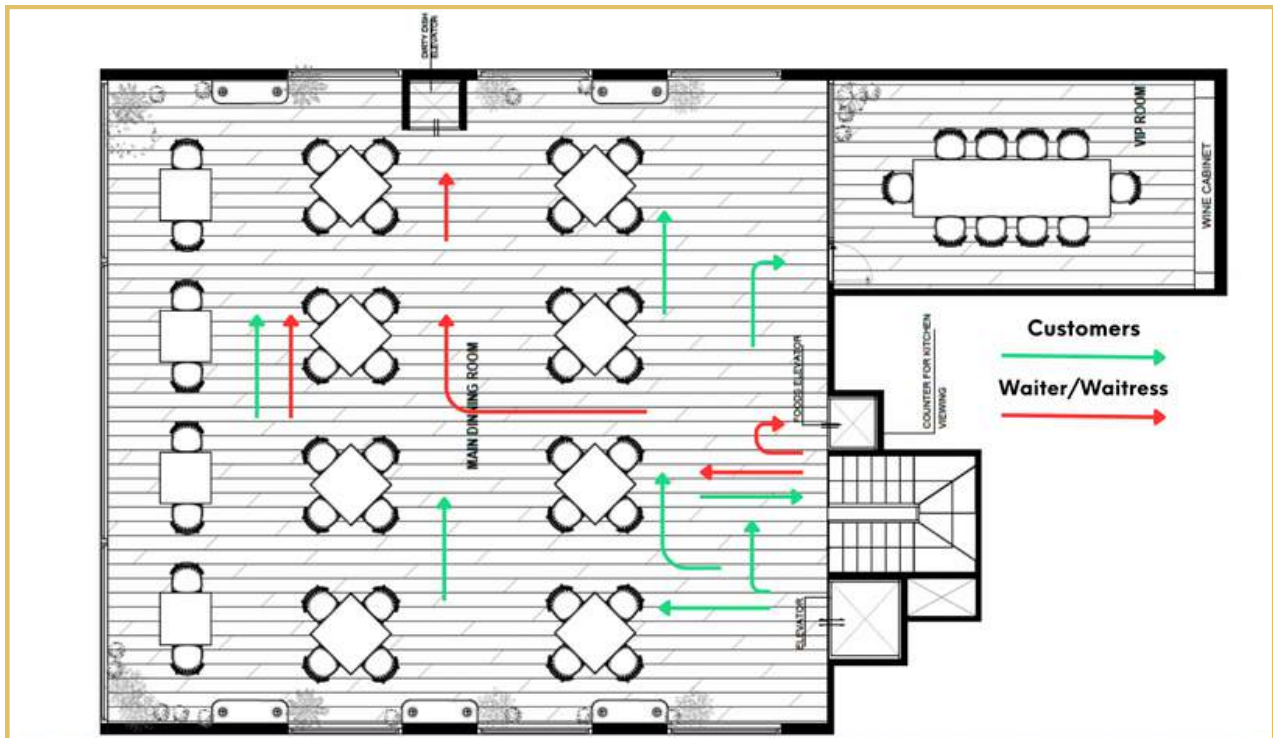


Figure 4: La Tâm restaurant's second floor

IV. Menu Analysis

Menu category and functions

Researching a restaurant's menu is a crucial part of shaping the customer's first impression, often occurring during the consideration phase of the diner's journey (Filimonau and Krivcova 2017). Statista (2022) reported that 56.7% of Millennials will use social media and websites to search for healthy lifestyle information. Guests will evaluate whether La Tâm aligns with their expectations, dietary needs, or desires by exploring its menu online. As a result, La Tâm will prioritize carefully crafting and continually refining its menu, recognizing its importance in both marketing and driving sales (Juliana et al. 2021). The restaurant will strategically showcase its menu on social media and its website to offer transparency and easy access, allowing customers to set clear expectations about the cuisine, pricing, and overall dining experience at La Tâm. This approach helps minimize confusion and potential dissatisfaction upon arrival while reinforcing the customer's consideration stage (Al-Juboori and Al-Saleem 2012).

Dining at a fine dining restaurant typically fulfills multiple desires beyond simply enjoying a meal (Anderson and Mossberg 2004). With this insight, La Tâm's menu is thoughtfully designed to meet the preferences and expectations of its target Gen Y customers from affluent backgrounds. The restaurant uses an à la carte menu to present a wide selection of dishes and courses, divided into five sections: Appetizers, Main Courses (Rice, Soup), Side Dishes (Salads, Fried and Stir-fried dishes), Beverages (Tea, Wines, Cocktails, Mocktails), and Desserts. This format allows diners to choose dishes based on their taste, dietary needs, and portion preferences, which is especially important in a fine dining setting where a personalized experience is highly valued (Fang et al. 2013).



Figure 6: La Tâm's website



Figure 7: La Tâm's menu on social media

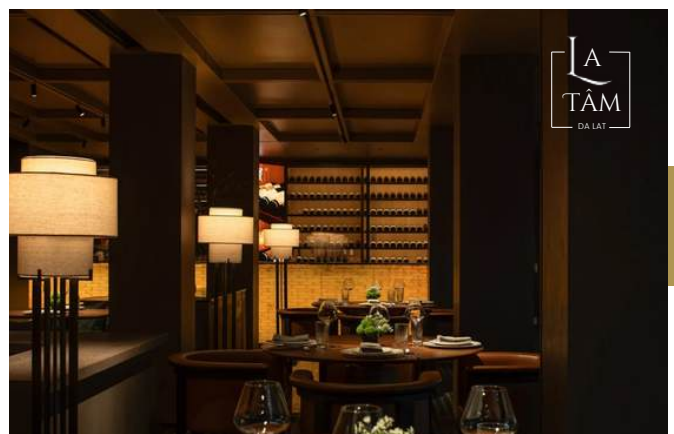


IV. Menu Analysis

Menu category and functions

Additionally, this menu structure allows La Tâm to spotlight its signature dishes by pricing individual items based on ingredient costs and preparation time, helping the restaurant manage expenses and reduce food waste in line with its sustainability goals (Pavesic n.d.). La Tâm strategically promotes its menu items by placing signature dishes, such as "Cơm La Tâm" and "Súp Dưỡng Nhan La Tâm," at the top of each heading section. Research by Pavesic (n.d) shows that customers spend an average of 109 seconds reading a menu, so La Tâm ensures concise, focused menu design, directing attention to key items. These dishes offer high gross profit margins, low food costs, and quick preparation times (under 12 minutes), maximizing revenue per customer by increasing the likelihood that diners will choose them.

According to (Baiomy and Goode 2019), descriptions play a key role in influencing 45% of purchasing decisions. La Tâm's menu descriptions are crafted to appeal to health-conscious diners by providing detailed information on the nutritional ingredients used. This aligns with the restaurant's core philosophy of offering not only a fine dining experience but also promoting wellness and sustainability. Many dishes emphasize the medicinal properties of ingredients like Cordyceps, Ginseng, Lotus seeds, and Astragalus Root. Additionally, to enhance the fine dining atmosphere, La Tâm gives its dishes elegant, luxurious names (e.g., Cơm Bạch Quả Huyền Nương, Salad Mộc Hoa Tiên Tử), which reflects the sophistication of the cuisine. These detailed and refined descriptions add credibility and elevate the dining experience, ultimately driving purchasing decisions.





IV. Menu Analysis

Menu consideration

Target market

Segments	Primary: couple and friend group	Secondary: families and business professionals
Demographic	<ul style="list-style-type: none">• Age: 25-45 (Appendix 1)• Income: above 12 million VND/month (Appendix 2)• Occupations: Young professionals, creatives, health-conscious individuals	<ul style="list-style-type: none">• Age: 30-45 (Appendix 1)• Income: above 20 million VND/month (Appendix 2)• Occupations: Established professionals, business owners
Geographical	<ul style="list-style-type: none">• Da Lat's residents and surrounding areas• Domestic tourists from major cities (HCMC, Hanoi, Da Nang)	<ul style="list-style-type: none">• Local or traveling families, businesses in Da Lat• International tourists: Western countries, Japan, Korea, Singapore
Behavioural	<ul style="list-style-type: none">• Social habits: Facebook, Instagram, TikTok (Appendix 3)• Relax, fun, and intimate meeting• Special occasions, book date night• Frequency: 1-2 times/1 week or 2 weeks• Spending power: willing to splurge, 800,000VND to 2,000,000 VND/ 1 group	<ul style="list-style-type: none">• Social habits: Facebook, Instagram, TikTok• Family-oriented, inclusive dining• Confidentiality, privacy for business, client meetings, and team dinners• Frequency: 1-2 times/1 week or 2 weeks• Spending power: > 2,000,000 VND/1 group
Psychological	<ul style="list-style-type: none">• Choose plant-based options, sustainability, and ethical eating (Simsek et al. 2024).• Appreciate innovative plant-based cuisine (Tachie 2023).• Prefer music performances, promotional discounts, cultural values (Appendix 7).• Diverse menu options, fresh ingredients, and excellent service quality (Appendix 8)	<ul style="list-style-type: none">• Shifting to plant-based diets to reduce risks of non-communicable diseases (diabetes, heart conditions) (Harris et al. 2020).• Exclusive gifts for high-amount spending• Value spaciousness, professional service, diverse, safe, innovative menu options, good view (Appendix 6; Appendix 9).

Figure 8: Target market

IV. Menu Analysis

Menu consideration

Customer persona

Age: 29 years old

Income Level: 30 million VND/ month

Medium to high-income earners, with disposable income for healthy living lifestyle and luxury experience.

Occupation: Digital Marketer

Status: in a relationship

Travel purpose: vacationing in Da Lat with her date

Demographic: Ho Chi Minh City

Behavioral Traits:

- Spending an average of 2 million VND with her date at luxury dining restaurants
- Frequently engage in meditation and mindful eating, or health services like spas, retreats, and wellness (Thach n.d; Passport 2024).
- Social habits: Facebook, TikTok, Instagram, read blogs, websites - Influenced by vegetarian, health-conscious communities like YÊU EAT CLEAN, beauty TikTokers like Shushu Le, and Hana Giang Anh.

Psychographics:

- Prefer value for money, better promotions, trying new, innovative products, and healthy or hygienic food (Appendix 4).
- Appreciate history, culture, and architectural designs that reflect a refined place.
- Prioritizes authenticity, and innovation in dining.
- Enjoys romantic arts (jazz, classical music, fine art).
- Seeks elegant, private, and unique experience to stay intimate, and relaxed.
- Preferring sustainable, organic, ethical dining options (Thach n.d).
- Prefer exclusive discounts as a loyal member.

*Luu Ngoc
Linh*





IV. Menu Analysis

Menu consideration

La Tâm targets 70% of Gen Y and 30% of Gen Z from affluent backgrounds, including both local residents and travelers. These target customers are enthusiastic about maintaining a healthy and sustainable diet (Passport 2023). They value authentic, traditional cuisine while being open to innovative cooking techniques, and they seek visually appealing dishes made with high-quality, nutritious ingredients.

Menu overall layout

To align with the preferences of its target customers, La Tâm's menu features a minimalist color scheme, primarily using simple black text on a white background with subtle golden accents for headings. Ample white space ensures a clean and uncluttered layout, enhancing readability for each dish and its description (Pavesic n.d). The alternating use of sans-serif and serif fonts strikes a perfect balance between classic and contemporary. As the menu serves as the restaurant's business card, these design elements complement the refined, calm, and luxurious atmosphere at La Tâm.

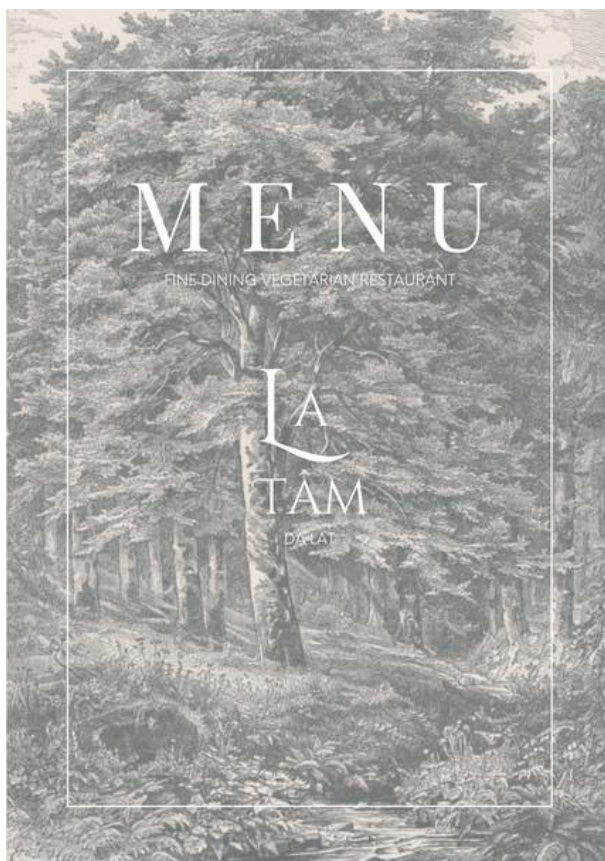


Figure 9: La Tâm's menu

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V. Inventory Control

Effective inventory management is critical in the sector, especially given problems including seasonal changes and supply chain variability. By diligently tracking the flow of products through both manual reports and technological tools, we can assure accurate monitoring and reporting across all stages. This includes real-time sales tracking on point of sale (POS) systems, inventory utilization analysis, and problem identification to guarantee a consistent and timely supply of fresh produce, satisfying standards and demands.

Purchasing	Selects suppliers, contracts, minimum and maximum quantities and quantity discounts available. Ensures adequate temperature controlled storage is available. Specifications for individual items and to ensure continuity of supply
Receiving	Inspects for quantity and quality reports to control any discrepancies, checks conformity with required temperature statutes and maintains records for HACCP. Checks delivery vehicle temperatures as laid down in SOPs
Storing	Correct storage for each item, ensures that all temperature sensitive items are stored quickly and correctly and ensures freezers and refrigeration are not overloaded
Production	Preparation of items purchased

Figure 11: Stages and Functions of Inventory Management. Source: Davis et al. 2008

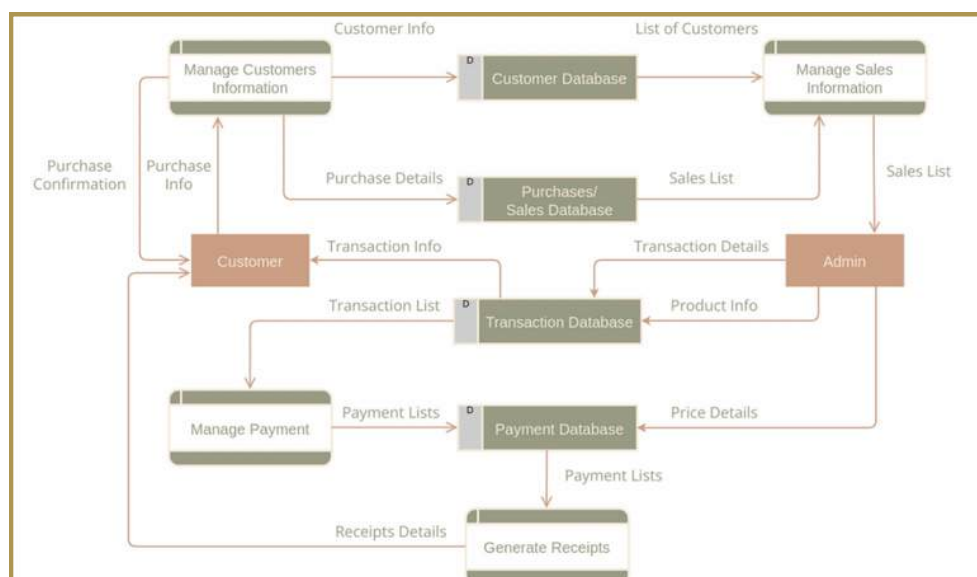


Figure 12: Data Flow Diagram of POS. Source: Visual Paradigm n.d.

V. Inventory Control

Purchasing/Ordering

Our restaurant operates as a medium-sized establishment with a broad menu of modest complexity, necessitating a purchasing strategy that balances item availability without overstocking (GCFSDC 2020). Given our limited storage capacity and frequent deliveries, the individual purchase method is especially appropriate. This technique allows us to keep accurate control over the quality and freshness of the ingredients, which is critical to our concept. By tailoring orders to our specific needs and building direct relationships with local suppliers, we uphold high standards while managing our budget effectively, eliminating waste, and utilizing seasonal products (Rajak 2023; Davis et al. 2008).

Cycle counting and Periodic-Automatic Replenishment (PAR) levels will drive our purchase decisions, allowing us to maintain appropriate stock levels while avoiding overstocking (Smith 2024). Inventory replenishment can be optimized by determining feasible PAR levels subject to menu items, seasonality, supplier lead times, and sales estimates (Serhal 2023; Bartoszek 2024). Monitoring the Inventory Turnover Ratio will help us enhance our ordering process by determining inventories' reorder frequency (Smith 2024). Additionally, we will employ demand forecasting methodologies to gauge future inventory requirements and correspond our stock levels with consumer expectations. This will allow us to prevent the financial burden of extra stock and reduce the risk of rotting. Furthermore, we will utilize the Just-in-Time (JIT) inventory approach as it can ensure freshness, which is essential for our vegetarian offerings (Kouvelas 2024). This technique is required to be inline with food safety and Hazard Analysis and Critical Control Point (HACCP) regulations (Davis et al. 2008).



Figure 13 Benefits of PAR Levels. Source: Serhal 2023

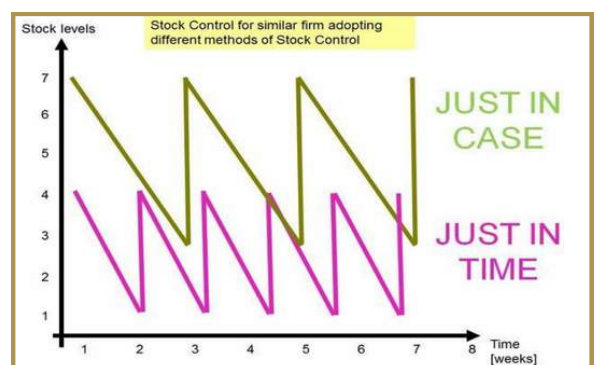


Figure 14: JIT's Stock Control Chart. Source: Dau 2024a

V. Inventory Control

Receiving

Our receiving process will prioritize quality inspection, accurate documentation, and cross-verification. We will conduct the Quality Control Inspection for incoming ingredients to ensure that only high-quality goods enter our inventory. This process includes checking the freshness, appearance, and adherence to organic standards for our fine-dining setting (Kouvelas 2024; CFBlog 2023). To prevent discrepancies and allocate responsibilities we will implement a Three-way Matching policy. This involves comparing the purchase order, supplier's invoice, and received goods (Procurify 2024). For this method, technology integration like accounting software is recommended as it can further enhance the accuracy and reduce workload by automating and streamlining the process (Bichachi 2022). Upon receipt, inventories will be properly recorded, including details such as temperature and packaging condition, and decanted into clean storage containers where appropriate, preparing them for the subsequent storage stage (Davis et al. 2008).

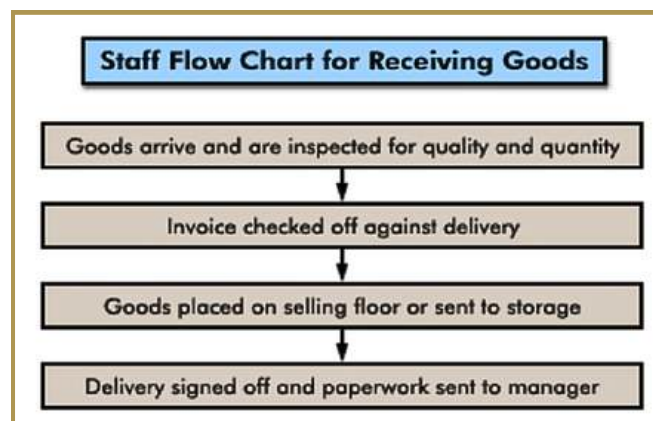


Figure 15: Receiving's FlowChart. Source Dau 2024a



Figure 16: Demonstration of the Three-way Matching process. Source: Bichachi 2022.

V. Inventory Control

Storing

Our restaurant will implement a systematic approach to inventory storage, prioritizing quality, efficiency, and turnover optimization in line with our sustainability goals. We will categorize items into non-perishable and perishable goods, with strategic placement, separation, and clear labeling using stickers, tags, and color codes for easy access and cross-contamination prevention (Smith 2024). Ingredients will be stored following the First-in, First-out (FIFO) principle to ensure older stocks are used first, preventing spoilage and reducing waste. Stock rotation will further enhance this process, with new deliveries stored behind older ones, coupled with regular stocktaking through technological systems to verify inventory levels and avoid discrepancies (Food & Beverage Operations 2023; Kuvelas 2024).

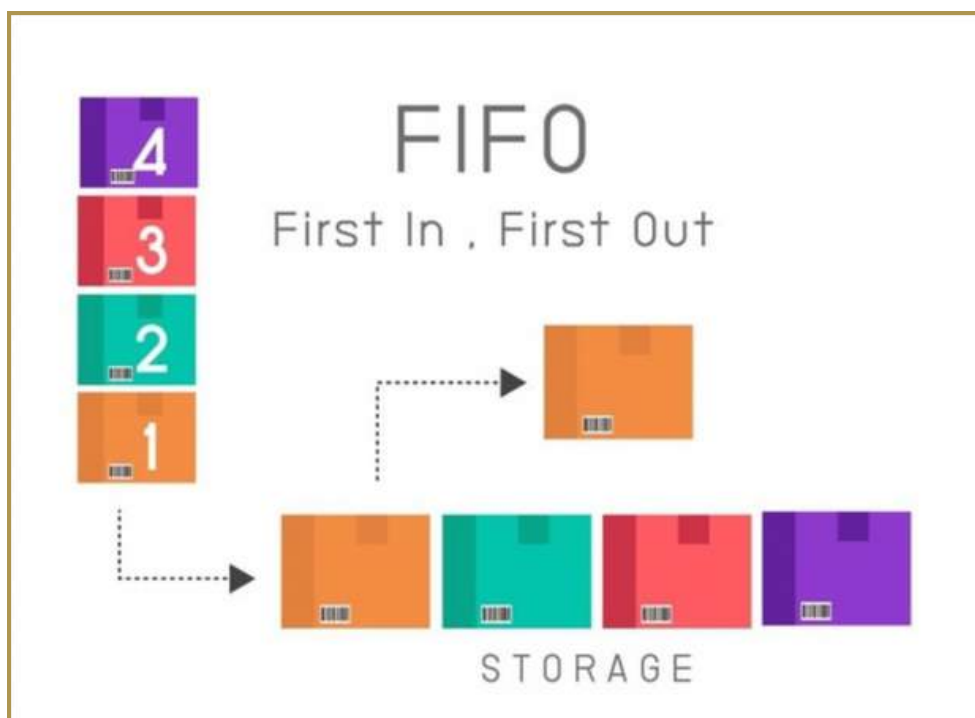


Figure 17: FIFO Policy. Source: Patcharapol 2020






Types of Storage	Purpose	Ingredients	Image
Freezer (-18°C to -20°C)	Long-term storage for supplies that are not used regularly, delicate products, and ones that come in bulk.	Frozen fruits, vegetables, plant-based meat substitutes, vegan cheese, and any bulk-prepared items.	
Refrigerator (1°C to 4°C)	To preserve perishable goods that are vulnerable to higher temperatures while maintaining their freshness and nutrition.	Dairy, fresh and pre-prepared ingredients that are frequently used	
Dry and cool storage (10°C to 21°C)	To store shelf-stable ingredients and extends the shelf-life of ingredients that don't require refrigeration but must be kept in a cool, dry environment	Non-perishable items: grains, spices, oils, canned items, etc. Delicate ingredients like root vegetables	
Reach-in refrigerator (12°C to 18°C)	Maintaining optimal storage conditions for drinks served at specific temperatures	Wine and beverages	 

Figure 18 Types of Storage



V. Inventory Control

Issuing

In this final stage, a formal requisition process will be adopted, requiring kitchen staff to submit standardized forms that specify the item, quantity, and date needed, ensuring ingredients are distributed based on actual demand. These forms assist in maintaining accurate documentation for seamless budget tracking, preventing over-issuing, and revealing areas for advancement in the procurement process, resulting in cost savings and improved efficiency (Kumar 2023; Procurify 2024). Furthermore, strict portion control, utilizing standardized recipes and pre-portioned ingredients, will minimize waste and assure dish consistency (Zarney 2019). The FIFO system will also promote proper stock rotation and maintain items' freshness.

KITCHEN SUPPLIES REQUEST FORM

Please fill out and return this form to Dorothy Charpiot's mail box in the church office. Please pick up items in the church kitchen or specify a requested location. If you have questions or concerns, please call DOROTHY CHARPIOT at Ext. 241.

Ministry Team or Group Name: _____

Requested by: _____

Pick up: KITCHEN _____ SPECIFIC LOCATION? If so, where? _____

Additional Notes: _____

PANTRY ITEMS	AMOUNT NEEDED	DATE NEEDED
Cups – 8 oz.		
Cups – 12 oz.		
Plates – plain		
Plates – sectioned		
Plates – small		
Bowls – salad		
Bowls – dessert		
Napkins – dinner		
Napkins – beverage		
Plastic forks		
Plastic spoons		
Plastic knives		
Baggies – Quart		
Baggies – Gallon		
Coffee filters		
OTHER ITEMS-List		
FOOD ITEMS		
Sugar – regular		
Sugar – artificial		
Creamer		
Tea – regular		
Lemonade		
Coffee – regular		
Coffee – decaf		
MISCELLANEOUS		
Water		

KITCHEN AND PANTRY DOORS ARE NORMALLY LOCKED

Figure 19: Kitchen Requisition Form Example Template. Source: SampleForms n.d.

VI. Hygiene & Safety

Searching on the internet with the title 'food contamination in Vietnam restaurant', we easily get a hundred pieces of information regarding this topic (Figure 20). More specifically, the country recorded 36 cases of food poisoning (Minh 2024). The number of poisoning cases decreased compared to the same period in 2023, but the number of cases increased by more than 1,000 people. This shows that the poisoning cases recorded large-scale cases, which proves an alarming situation of food safety in Vietnam. To prevent this from happening in La Tam, we implement strict hygiene procedures, and Hazard Analysis and Critical Control Points (HACCP) guidelines. We take action not only because of ourselves but also because in La Tam, the customer's health is our top priority.



Figure 20: Suspected banh mi poisoning cases in southern Vietnam rise to 469. Source: Tuan 2024



Figure 21: Nha Trang chicken facilities to be inspected after a rash of food poisoning cases. Source Bui 2024



VI. Hygiene & Safety

Personal Hygiene

In La Tâm, every person is responsible for maintaining a high level of personal hygiene and cleanliness. According to Elpress (n.d.), personal hygiene is critical to manage and control food safety in F&B service. Personal hygiene can be divided into three areas: clean clothing, clean hair, and clean bodies (Dau 2024b).

Clean clothing will not only give a professional appearance to the customers at first sight but also reduce contamination from outside areas. Therefore, our staff must change their uniforms prior to service and remove any protective clothing such as aprons, hats, hairnets, or gloves when leaving the food preparation and service areas or taking a break to avoid bacteria from outside and bringing it into the kitchen (Huziej 2021). Furthermore, wearing jewelry containing stones should be minimized, especially on wrists and fingers because it can harbor bacteria and germs in hard-to-clean locations throughout the day (Larksuite 2023). More importantly, if the stones become loose and fall into a customer's food or drink, it will be a huge potential threat regarding hygiene and choking (Huziej 2021).

To keep the hair clean, the hair should be neat, clean, and washed as often as necessary (Huziej 2021). Particularly, the kitchen staff need to wear hats or hairnets while the waiters and waitresses must have their hair neatly cut and tied respectively. This practice is aimed at preventing hair from hanging around their face and falling into food (Pentagon Food Group 2022; Petty 2015).

Besides that, the employees also need to keep their bodies clean to reduce contaminants in direct contact with the food during processing, preparation, and presentation (Dau 2024b). This includes washing hands with a liquid sanitizing soap frequently, especially after using the restroom, touching rubbish or chemicals, before handling food, before and after the meal, and so on (Pentagon Food Group 2022; Initial n.d.). Additionally, their fingernails should always be kept short and clean to prevent dirt from getting trapped under the nails and therefore contaminating food (Huziej 2021). Furthermore, our staff members are advised to limit their use of perfumes, especially the strong scent ones as they can overpower the smell of food and drinks, or even tainting them (Huziej 2021).



VI. Hygiene & Safety

Food Safety

HACCP guidelines

Given that La Tâm incorporates medicinal and vegetarian ingredients as key components of its menu, there is a significant risk of these ingredients harboring pathogens or being subject to cross-contamination (Kirchner et al. 2021). To mitigate this, La Tâm adopts a specialized approach to ensure that all ingredients are free from contaminants and properly stored to preserve their maximum health benefits. The restaurant will implement HACCP procedures to consistently provide diners with safe and delicious food while maintaining both the quality and health benefits of the ingredients (Pierson 2012).

HACCP STEPS	DESCRIPTION	LA TÂM'S PROACTIVE ACTIONS
1. Conduct a Hazard Analysis	Pinpoint possible hazards (biological, chemical, physical) that could occur during each stage of food preparation, from sourcing to serving	Constantly monitoring all medicinal and vegetarian ingredients for potential hazards, including test contamination from soil in herbs, pesticide residues on vegetables or possible cross-contamination risks.
2. Identify Critical Control Points (CCPs)	Identify phases in the food preparation process where monitor is essential to eliminate hazards or reduce it to safe levels	La Tâm's team work together to check and test the washing and sanitizing of vegetables and herbs, temperature control during cooking and accurate storage of raw ingredients
3. Establish Critical Limits	Set measurable limits based on scientifically or regularly based such as temperature, time, pH that measure acceptable safety thresholds for each CCP.	All raw vegetables and herbs must be washed in water with appropriate Chlorine level, food should be cooked above 70°C to remove pathogens, etc.



VI. Hygiene & Safety

Food Safety

HACCP guidelines

HACCP STEPS	DESCRIPTION	LA TÂM'S PROACTIVE ACTIONS
4. Establish Monitoring Procedures	Create procedures for checking CCPs to guarantee all staff remain within the established critical limits.	Daily check for refrigeration temperature, testing quality of vegetables after washing procedures to ensure safety, record cooking temperature during preparation
5. Establish Corrective Actions	Develop corrective actions to implement when monitoring indicates CCP is not within the established critical limits.	Quickly discard any perishable ingredients if the fridge temperatures rise higher than 5°C, or re-sanitize or dispose vegetables if they are not properly cleaned.
6. Establish Verification Procedures	Validate whether the HACCP system is effective as intended by performing audits, monitoring records, and conducting periodic analysis.	Frequently food safety audits, microbial testing of medicinal ingredients, and testing daily logs of CCP monitoring and corrective approaches. La Tâm system management verify compliance weekly.
7. Establish record-keeping and documentation procedures	Record-keeping and documentation procedures should be comprehensive of all HACCP procedures	La Tâm maintains lists of daily fridge checks, cleaning and sanitizing protocols, and temperature for cooking. Ensure all records are clear and comprehensive for all staff



VI. Hygiene & Safety

Food Safety

Food Sources

By offering reliable access to high-standard ingredients and supporting efficient supply chain operations, restaurant food suppliers will empower La Tâm to concentrate on what we do best – delivering memorable culinary experiences our customers (Altametrics n.d.). Therefore, we will prioritize purchasing products from food safety-certified suppliers in Vietnam such as Vietnam Certified Organic or Viet Gap (Thanh 2021) to ensure the food safety for our customers and high-quality ingredients for our restaurant. Every product must have a clear origin, date of manufacture and expiry date, ingredients, and nutrition facts (Van 2022). Additionally, any delivered ingredients that are not guaranteed to be fresh and hygienic will be returned to the suppliers immediately. After three returns, we will stop working with those suppliers.

Prevent cross-contamination

Cross-contamination is defined as ‘the transfer of harmful bacteria to food from other foods, cutting boards, and utensils and it happens when they are not handled properly’ (Food Safety and Inspection Service 2022). Being conscious of cross-contamination can help in diminishing foodborne illness. Hand washing after handling raw vegetables and raw eggs or its packaging is a must in La Tâm because anything touched afterward could be contaminated (Food Safety and Inspection Service 2022). Furthermore, we comply with regulations on different colored cutting boards used in restaurants. In specific, a green cutting board is used for vegetables and fruits, a brown one for processed food, and a white one for breads, cakes, and cheese (Hoteljob.vn 2020). This will not only minimize the risk of cross-contamination but also avoid danger for people with food allergies as well as respect for the vegetarians – our customers (Hoteljob.vn 2020).

Moreover, La Tâm will put the one-way kitchen process into practice. The one-way kitchen process is a series of activities in the kitchen area that must follow in a single direction (Food Service International n.d.). Accordingly, activities take place in the correct order of input materials (for processing and cooking dishes) to the stages of preliminary processing, storage, cooking, serving, cleaning, washing, etc. must follow one direction (Food Service International n.d.; Appendix 11). Particularly, cooked food must not be mixed and overlapped with raw food. Ensuring the above principle helps the kitchen guarantee the one-way circulation of food, avoid overlap in stages, maximize time-saving, and especially prevent cross-contamination between raw and cooked food (United Vision n.d.).



VII. Budget Plan

Our budget plan for a restaurant in Da Lat includes fixed, variable, and semi-variable costs. This structure allows us to adjust operations flexibly, determine contribution margins, and manage finances to adapt to Da Lat's seasonal tourist demand (Kenton 2024; Murphy 2024).

Expenses	Quantity	Amount	Unit
Premises rent	1200m2	33,000,000	VND
2 month deposit for rent	1200m2	66,000,000	VND
Manager (full-time)	1	20,000,000	VND
Assistant Manager (full-time)	1	15,000,000	VND
Head Chef (full-time)	1	20,000,000	VND
Sous Chef (full-time)	1	15,000,000	VND
Accountant (full-time)	1	8,000,000	VND
Cooks (full-time)	2	14,000,000	VND
Comisses (full-time)	3	18,000,000	VND
Pastry Chef (full-time)	1	6,000,000	VND
Steward (full-time)	3	15,000,000	VND
Guard (full-time)	2	2,580,000	VND
Insurance	16	41,710,000	VND
Website + SEO		40,000,000	VND
License fee, certificate of food safety conditions, and business registration tax (first year)		5,000,000	VND
Architectural design		200,000,000	VND
Equipment		1,182,970,000	VND
Renovation cost		1,300,000,000	VND
Maintenance		5,000,000	VND
Depreciation (Technology and electronics in 5 years)		8,000,000	VND
Uniforms		5,000,000	VND

Figure 22: Fixed costs for La Tâm restaurant (Appendix 10)

Our fixed costs for initial set-up focus on rent, website development, full-time salaries, insurance, taxes, architectural design, equipment, renovation, maintenance, depreciation, and uniforms (Figure 22). Most of our investments are renovation costs, rent, architecture, and equipment. From our chosen 1200m2 area in Tran Quang Dieu with a pine forest view, we will renovate 500m2 into a 570m2 three-story restaurant, costing 1.3 billion VND (Lienminhgroup 2024). To lease the premises, a contract requires a 66 million VND deposit for 2 months upfront, followed by a monthly rent of 33 million VND. Regarding architectural designs and equipment, as cited by Baraban and Durocher (2010), proper planning of these things will ensure a comfortable, safe, and enjoyable dining experience while simultaneously reducing maintenance costs and enhancing operational efficiency.

[LINK TO BUDGET PLAN WORKSHEET](#)



VII. Budget Plan

Monthly expenses	Amount	Unit
Marketing (Ads on Facebook, Tiktok, Instagram) + KOLs/KOCs + blogs - 6months	120,000,000	VND
Electricity and water	20,000,000	VND
Internet and telephone	2,000,000	VND
Inventory	50,000,000	VND
Waste disposal	4,000,000	VND
Contingency costs	185,000,000	VND
Meal and transportation allowance for employees	29,700,000	VND

Figure 23: Variable costs for La Tâm restaurant

Our variable costs mainly cover marketing, utilities, inventory, contingencies, and employee allowances. Our marketing strategy focuses on posting visual content, ads, and reels on social media, influencer partnerships, and referral blog posts. Therefore, allocating 120 million VND for our initial efforts over six months is a reasonable investment to create buzz and attract customers in Da Lat's competitive F&B market. We also set aside 185 million VND for contingencies, estimated at 5% of the total project construction cost (Benarroche 2024). This cost includes unexpected equipment repairs, permit fees, or supply chain disruptions.

Monthly expenses	Quantity	Amount	Unit
Waiter (part-time)	8	48,000,000	VND
Bartender (part-time)	2	16,000,000	VND
Cashier (part-time)	1	6,000,000	VND
Hostess (part-time)	2	10,000,000	VND
Musician (part-time) weekly - 2 hours	1	4,800,000	VND
Cleaning staff	3	18,000,000	VND
Recruitment and training	N/A	20,000,000	VND
TOTAL		122,800,000	VND

Figure 24: Semi-variable costs for La Tâm restaurant

Our planning reflects a collaborative approach with allocated roles for various expertise and skills as needed including culinary, management, and finance for both full-time and part-time staff. Additionally, funds for ongoing training and development, labor, allowances, and insurance are included to elevate service and culinary standards. Our staffing costs are feasible, which is within 25%-35% of our operational budget (Fathom n.d.).

VIII. Revenue Management

Revenue management optimizes restaurant profitability by using pricing strategies to sell the right product to the right customer at the right time. With this industry's inherent intangibility, variability, and perishability, effective revenue management ensures accurate cost calculations and maximizes revenue (Kimes and Wirtz 2013). By analyzing consumer behavior and market demand, we can capitalize on peak periods while encouraging patronage during slower times, boosting overall efficiency (Revfine 2023; Mahindroo 2024)

Menu Engineering

Menu engineering contributes significantly to revenue management by deliberately pricing menu items to maximize profitability. To effectively execute menu engineering, the first step is establishing benchmarks for average popularity, food cost, and contribution margin by collecting data on the menu's sales volume, profit margins, and customer satisfaction (Menu Development 2023). This systematic evaluation helps to identify item performance that affects our revenue, allowing for adjustments on whether to promote, modify, or eliminate. This also involves setting prices that align with our customer preferences while ensuring profitability (Göde and Ekergil 2023).

Based on popularity and contribution margin, each item will be categorized into one of four quadrants (Figure 27) to achieve the optimal competitive advantage without sacrificing high-quality standards or client satisfaction. Additionally, we will combine time-driven activity-based costing (TDABC) to enhance our cost structure as it furthers accurate cost allocation by accounting for the preparation and serving time required on each dish, revealing hidden costs (Göde and Ekergil 2023).

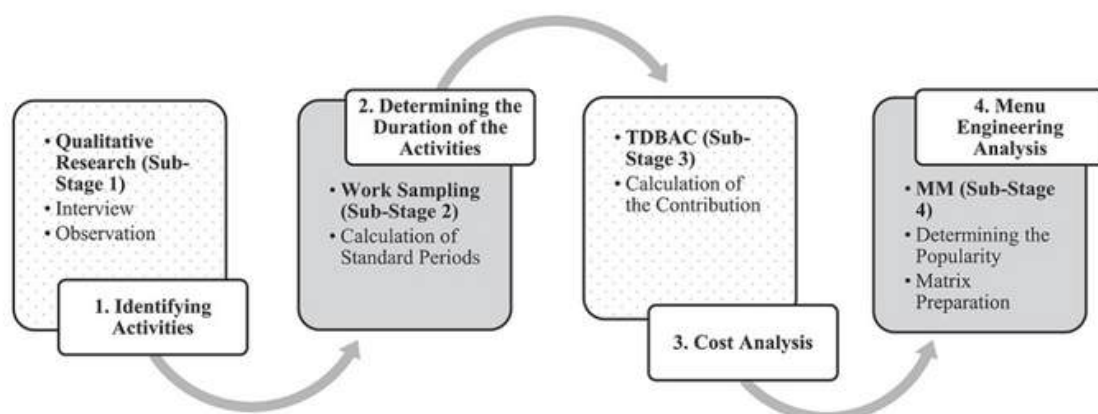


Figure 25: Time-Based Menu Engineering Model (Göde and Ekergil 2023).

VIII. Revenue Management

Fixed capacity

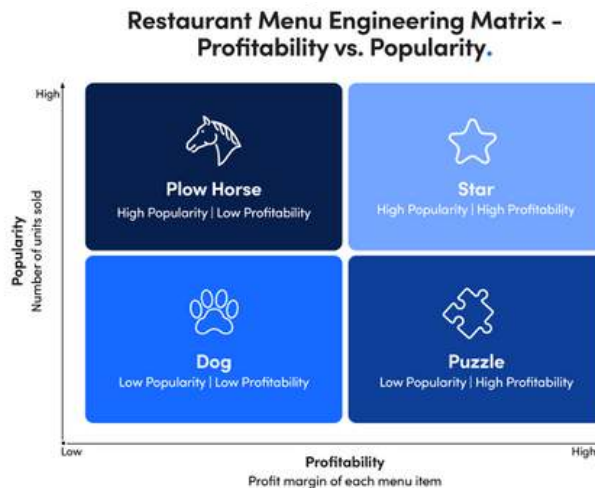
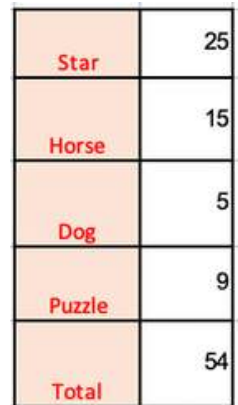


Figure 26: Menu Engineering Matrix (Nicholson J 2023).

- **Star:** dishes are both popular and profitable which should be positioned as our signatures and promoted prominently.
- **Horses:** ensure steady footfall and customer satisfaction, often acting as familiar staples that keep customers coming back. Despite its lower margins, cost adjustments such as price increases, cost reductions through negotiation with suppliers, recipe changes, or pairing them with high-profit item(s) can make them more profitable.
- **Puzzles:** offer high profit but low sales and may require strategic promotion or pricing tweaks. Another option is to make these items more attractive by adjusting their description and position in the menu.
- **Dogs:** items that are neither profitable nor popular, should be re-evaluated for improvement or removal. We will experiment with changing different aspects, such as the price or the recipe, before deciding to remove it entirely from our menu.

Eventually, this categorization allows us to refine the menu based on customer preferences and market trends, aligning our offerings with profitability goals and maintaining quality (Noone and Cachia 2020). La TÂM aims to achieve 'Star' items, which are highly popular and profitable. We apply TDABC, items with lower time preparation (below 10-12 minutes), and the 'Star' position will be prominently placed at the top of each menu heading section (Pavesic n.d.). We also offer 'Horse' items, which are popular items made with high-quality ingredients but priced more affordably. To optimize our cost structure, we will position these items lower on the menu.



[LINK TO MENU ENGINEERING WORKSHEET](#)

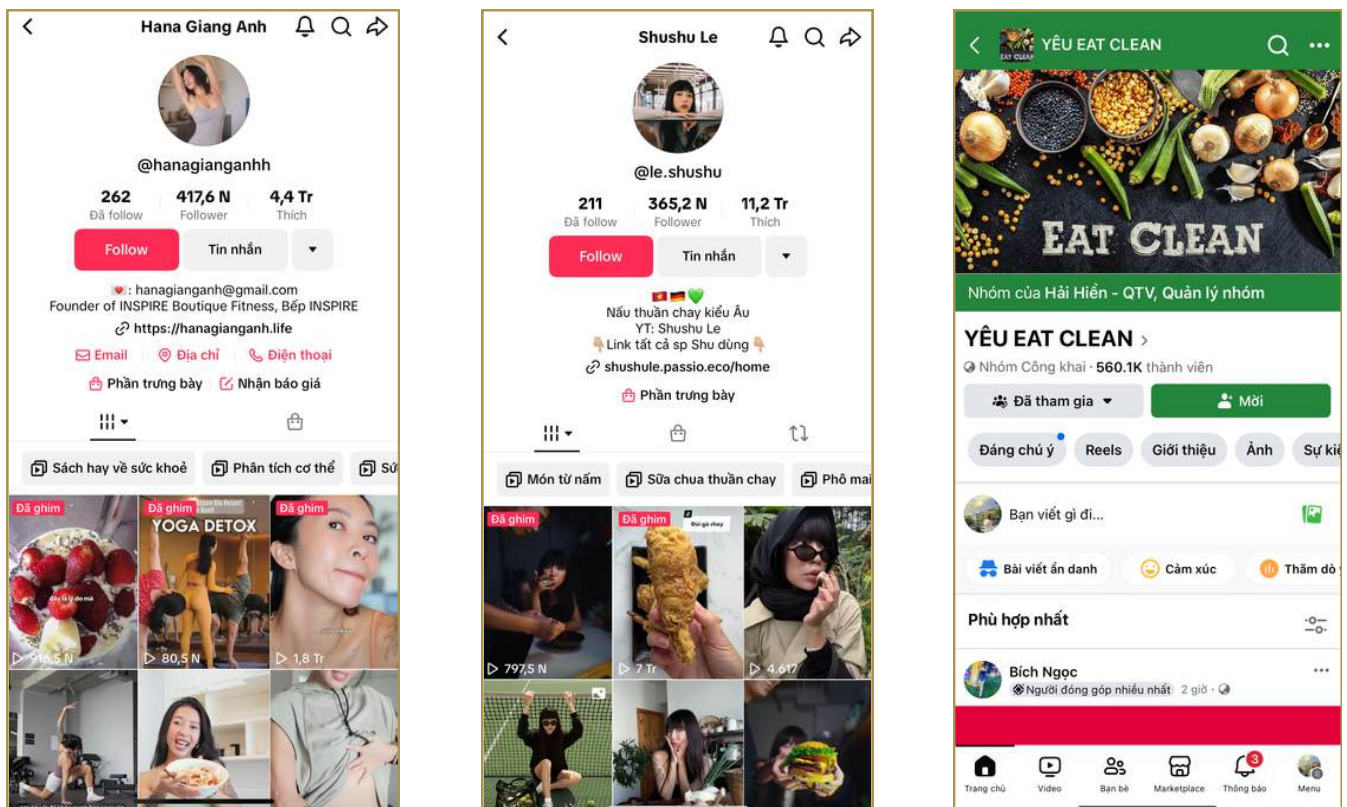
VIII. Revenue Management

Fixed Capacity

With an area of 570m², 22 tables, and 104 seats, our service strives to provide spacious seats for an estimated 100 guests daily. Furthermore, we control our customer flow by allowing both walk-in and reservation bookings. This strategy ensures the most comfortable experience for our customers, especially during peak hours, while maintaining a stable profit for our business operations.

Perishability

As our TAs are high-income customers, we will focus on marketing our restaurant's classic design and menu via appealing visual carousels, reel content, and advertising on social media like Facebook, TikTok, and Instagram, where our TAs are most active. We will partner with healthy sustainable living KOLs like Shushu Le, Hana Giang Anh, and regularly post content on the YÊU EAT CLEAN community group to spread the La Tâm image (Figure 28).



Figures 28: Influencer partnership and community group to post to reach audiences

VIII. Revenue Management

Perishability

We will apply exclusive discounts from points of accumulation in our POS systems for loyal customers after every purchase. For VIP members, we will give a gift like a dessert or a drink, depending on the customer's preference. Moreover, the restaurant will build and utilize the website to post the menu and engage with customers (Figure 29). We optimize search engine presence and blog content from referrals to enhance brand recognition and appeal to our TAs.

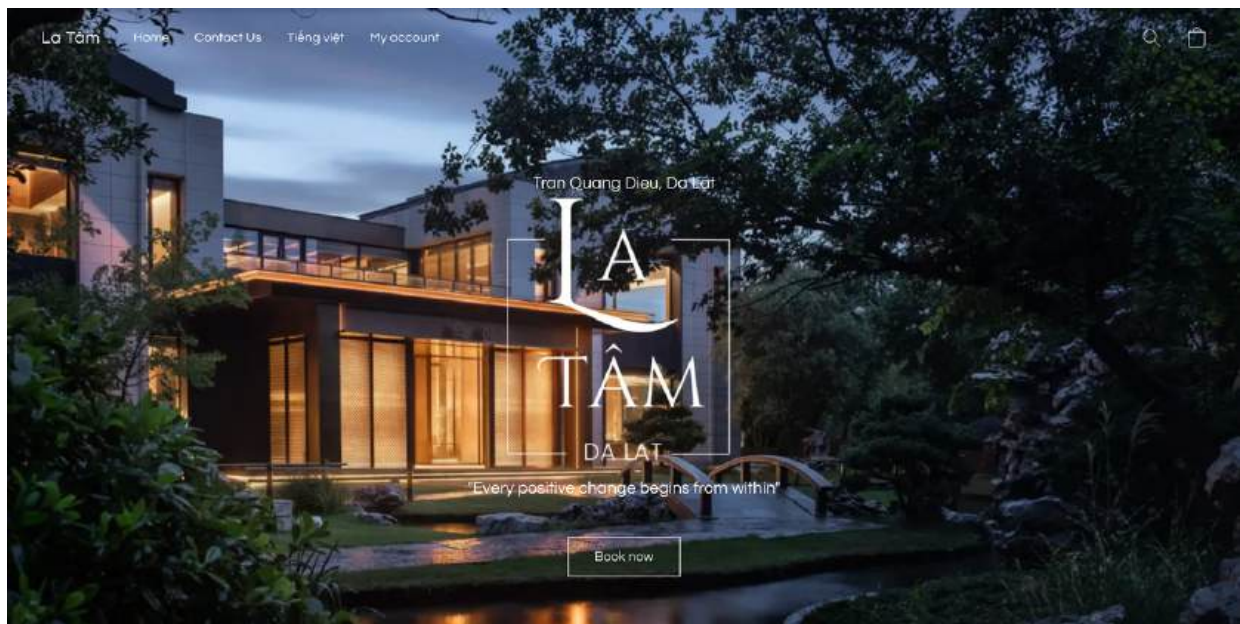


Figure 29: La Tâm's website



VIII. Revenue Management

Pricing strategies

La TÂM focuses on value-based pricing such as creating authentic flavors, a relaxing ambiance, excellent services, and a unique dining experience (Passport 2024). Prioritizing customer and employee health, we implement rigorous food safety standards and ongoing training. Our restaurants foster a collaborative work environment and carefully monitor supplier selection to ensure that the food we serve is of high-quality and value. Furthermore, La TÂM will employ psychological pricing tactics by ending with odd numbers (5,9), and the currency of each item is not showcased on the menu, making customers focus on the dining experience, having a sense of savings instead of the cost of itself (Arti 2023).

To maximize profits, we applied the cost-plus pricing method by considering operational fixed costs, marketing, labor costs, high-quality ingredients, etc. to ensure profitability in the competitive F&B market (Superpay 2023). In the restaurant industry, applying around 30% markup to menu items is a common practice (Next Door 2022; Figure 27). Items with high amounts of imported ingredients like Cordyceps, Goji Berry, and Truffle mushrooms are priced a bit higher, while local ingredients, such as stir-fried tofu and lotus salad, are more affordable. This approach ensures a well-rounded pricing strategy that maximizes both perceived value and profit margins. Besides, items with higher popularity may be priced higher in future menu designs, considering demand, cost, and competitors' price sets that offer identical items but at competitive prices.

VIII. Revenue Management

Revenue Management Effectiveness

Break-even point

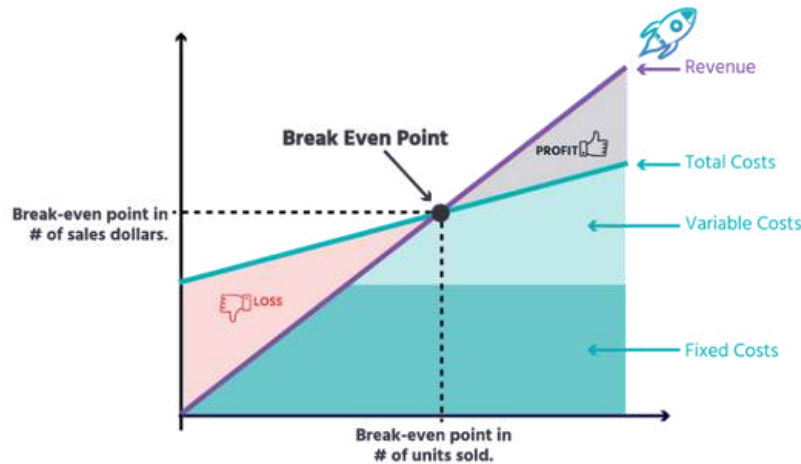


Figure 30. Break-Even Point Analyzing Graph. Source: Deskera n.d

Break-even analysis helps businesses determine the sales volume needed to cover all costs and start making a profit. By understanding break-even points, businesses can better assess their overall performance and make informed decisions about operations (Khalid et al. 2011). La Tâm's monthly fixed costs are 759,251,786 VND. We anticipate covering these fixed costs for the first 5 months, totaling 3,796,258,929 VND as our initial investment, as outlined in the budget plan. The company's revenue will be used to cover staff salaries, training, employee allowances, utilities, and inventory costs to sustain operations. If we can maintain operations for **three years**, we expect to break even or become profitable after this period.

Monthly Expenses	Amount	Unit
Monthly renovation investment	108,333,333	VND
Premises rent + deposit	38,500,000	VND
Salaries (full-time)	133,580,000	VND
Insurance	41,710,000	VND
Website + SEO	40,000,000	VND
Marketing (6 months)	20,000,000	VND
Architectural design (expected 7 years)	2,380,952	VND
Equipment	98,580,833	VND
Depreciation (Technology and electronics in 5 years)	8,000,000	VND
Tax (first year)	416,667	VND
Uniforms	416,667	VND
Maintenance	3,000,000	VND
Utilities	22,000,000	VND
Inventory	50,000,000	VND
Waste disposal	4,000,000	VND
Contingency costs	15,833,333	VND
Meal and transportation allowance	29,700,000	VND
Labor cost	122,800,000	VND
Recruitment and training	20,000,000	VND
Total Fixed Cost	759,251,786	VND
Variable Cost per Unit	63,000	VND
Average sales price per unit	207,750	VND
Contribution	30%	VND
TOTAL INITIAL INVESTMENT (5 months)	3,796,258,929	VND

$$\begin{aligned}
 BEP \text{ (units)} &= \frac{\text{Total Fixed Cost}}{\text{Contribution Margin per Unit}} \\
 &= \frac{\text{Total Fixed Cost}}{\text{Average Menu Price} - \text{Variable Cost per Unit}} \\
 &= \frac{759,251,786}{207,750 - 63,000} = 5245 \text{ (rounded)}
 \end{aligned}$$

La Tâm's total fixed costs are estimated to be 759,251,786 VND. Our variable cost per unit is 63,000 VND, and the average selling price per unit is 207,750 VND, associated with a 30% contribution margin. To break even, we need to sell approximately 5245 items (including beverages and dishes) monthly, equivalent to 175 items daily to earn 36,356,000 VND/day from our à la carte menu.

Figure 31: Estimated total initial investment cost (5 months) of La Tâm



VIII. Revenue Management

Revenue Management Effectiveness

Revenue per available seat-hour (RevPASH)

La TÂM provides 104 seats to serve a maximum estimated 100 guests daily with different serving styles catering to two-seaters, four-seaters, and VIP rooms suitable for couples, friend groups, families, and businesses. To achieve our goal of selling 175 items daily, we estimate that each guest will order around 1.75 items. La TÂM can earn an average of 29,000VND for each guest per serving hour every day.

$$\begin{aligned} \text{RevPASH} &= \frac{\text{Total Outlet Revenue}}{\text{Available Seats} \times \text{Opening Times}} \\ &= \frac{\text{Average Items per Guest} \times \text{Total Guests} \times \text{Average Menu Price}}{\text{Available Seats} \times \text{Opening Times}} \\ &= \frac{1.75 \text{ items} \times 100 \text{ guests} \times 207,750 \text{ VND}}{104 \text{ seats} \times 12 \text{ hours}} = 29,132 \text{ (VND/seat-hour)} \end{aligned}$$

Based on Thompson and Sohn (2009), a higher RevPASH indicates more efficient and productive resource allocation, as it aligns the restaurant's operations with its available time and capacity. La TÂM maximizes profits by staying open from 10 am to 10 pm with the last orders at 9:30 pm. We allow online bookings to attract more customers, and increase management efficiency. Specifically, during the reservation on the website, we will remind customers' reservations through SMS to reduce "no-show" rates. We apply dynamic pricing during high and off-peak hours. In particular, we promote 'happy hour' from 2 pm to 4 pm with a 10% discount on the total bill (Luke n.d.).



IX. Ethical & Sustainable practices

Diversity Workforce

In La TÂM, we understand and respect every individual in the workplace regardless of age, cultural background, physical abilities and disabilities, race, religion, gender, and sexual orientation (Saxena 2014). Our commitment is also expressed through ethical management style, labour and sustainable practices, which concentrates on individual development and personal engagement contributing to the long-term business development

Ethical Management Style

As stated by Daniel Goleman, the most effective leaders know how to switch flexibly among the leadership styles in different circumstances to get the best results (cited in Knight 2024). Therefore, in La TÂM, we do not intentionally apply any specific styles, but it is a combination of three styles including democratic, authoritative, and coaching leadership styles. For decision-making, we would use a democratic style to empower our team members to voice their opinions during this process and value their contribution (Wilona and Defrizal 2024). Still, the manager will make the final decision. This will not only show our respect to the team members but also avoid lengthy discussions (Bhatti 2012). We employ an authoritative style that involves motivating and inspiring our employees toward a common goal, helping them understand how individual contributions bring greater success (Knight 2024). Finally, we would switch to a coaching leadership style when employees seek help and advice. It is a time when constructive feedback is essential to encourage personal development. Expressing a genuine concern for their development will help the employees feel valued and motivated (Knight 2024).

IX. Ethical & Sustainable practices

Labour practices

The following diagram outlines our restaurant's hierarchical organization structure:

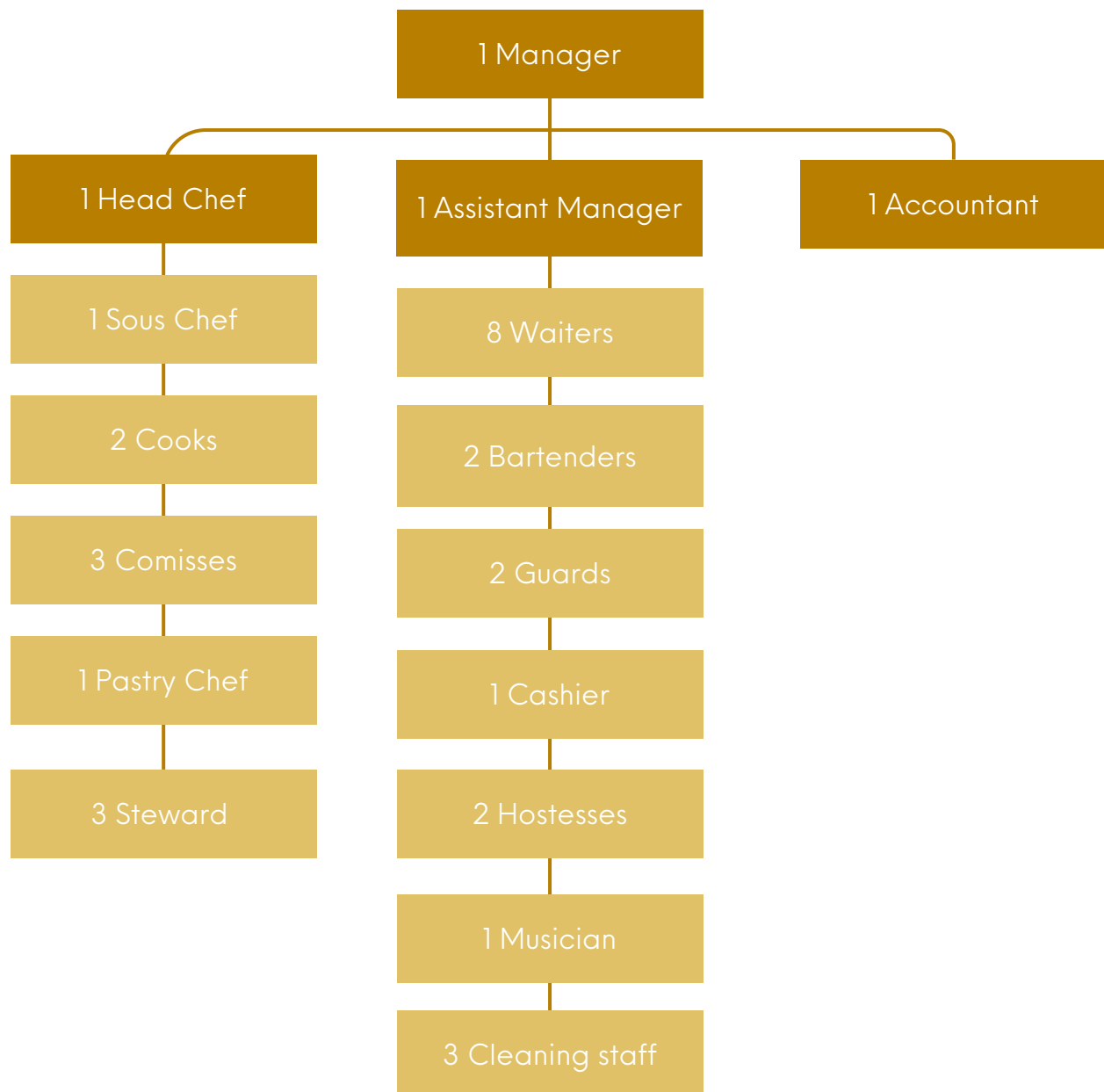


Figure 32: Personnel plan for La TÂM restaurant



IX. Ethical & Sustainable practices

Labour practices

We have different policies for full-time and part-time employees including working hours, minimum wages, recruitment policy, performance and earnings-based bonuses for employees, allowances and benefits, as well as employee resignation. Other factors such as pay annual leave, or maternity leave and adoption will adhere Vietnam's Labour Code 2019 (Thu vien phap luat 2024b)

	Full-time employee	Part-time employee	Source
Working hours	Day shift (8h – 17h) Split shift (8h – 13h and 17h – 22h) Night shift (13h – 22h)	6 hours/day, 6 days/week	Article 105 – Vietnam's Labour Code 2019 (Thu vien phap luat 2024a)
Minimum wages	4.410.000	21.200	Decree 74/2024/ND-CP (Thu vien phap luat 2024a)
Recruitment	<ul style="list-style-type: none">• Age: above 18• Education level: from high school to university• Working experience: 1 to 3 years in a similar position• Foreign language proficiency: English and Vietnamese at proficient level• Probationary period: 1 to 3 months depending on applying positions• Work attitude: hard-working, customer-focused, emotional regulation, professionalism and friendliness• Official employees will receive 50% tips and bonuses in the first month, 100% bonuses and other incentives in the next month. Seasonal employees will not receive bonuses or tips.		Article 24 – Vietnam's Labour Code 2019 (Thu vien phap luat 2024b)



IX. Ethical & Sustainable practices

Labour practices

	Full-time employee	Part-time employee	Source
Performance and earnings-based bonuses for employees	13th-month salary Lunar New Year bonus Employee of the month	Employee of the month Lunar New Year bonus	(Nguyen n.d.)
Allowances and benefits	<ul style="list-style-type: none"> • Lunch allowance not exceeding 600.000 VND • Life insurance and optional insurance • Transportation allowance not exceeding 300.000VND • Free parking fee • Training allowance • Birthday gift • Voucher discount (20%) • % tips depending on working hours and performance • Round-trip flight ticket to return home country once a year for foreign employees 	<ul style="list-style-type: none"> • Free parking fee • % tips depending on working hours and performance • Voucher discount (10%) • Training allowance 	(Nguyen n.d.)

IX. Ethical & Sustainable practices

Labour practices

	Full-time employee	Part-time employee	Source
Employee resignation	<ul style="list-style-type: none"> Indefinite-term contracts: At least 45 days. Fixed-term contracts from 12–36 months: At least 30 days. Fixed-term contracts under 12 months: At least 3 days Enterprise manager contracts: At least 120 days. 	At least 7 days	(Lawnet n.d.)

Figure 33: Labour Practices



IX. Ethical & Sustainable practices

Labour practices

Especially, instead of paying 300% of their salary on public holidays following the Labour Code (Thu vien phap luat 2024b), our restaurant will apply a strategy called 'changing fixed costs to variable costs'. Salary is often considered as a fixed cost. However, on public holidays, the employee's salary will be calculated depending on the revenue and paid right after public holidays finish. The more revenue is generated, the more salary they receive. This strategy will not only create excitement for employees working on those days, which in turn reduces stress resulting from a huge amount of work but also indicate how their contributions bring overall success to the restaurant, leading to increasing employee loyalty and engagement.

According to Altinay et al. (2008), in restaurants, training plays an important role since it is difficult to separate the quality of the service provided from the employee who offers it. In addition, in modern restaurants, price, convenience, and limited service are fundamental characteristics, which leads to quality being one of the main concepts of the marketing strategy (Baek et al. 2006). As a fine dining restaurant, La Tâm is not an exception. Furthermore, the food and beverage industry in Vietnam has been faced with a poorly qualified workforce and high turnover rate in many years (Vietnamnet 2023). Regarding these problems, training will be not only an attractive tool in diminishing levels of employee turnover and rising employee satisfaction but also a means of implementing standard operating processes (Lashley 2002, cited in Ballesteros-Rodríguez et al. 2012). Therefore, La Tâm will design effective training programs for our employees. According to Bernardino (2023), the first stage in developing a successful training program is to identify specific training needs, then establish clear learning objectives that is suitable with the restaurant's vision by following SMART standards: specific, measurable, achievable, relevant, and time-bound. Following that, developing engaging training materials such as interactive presentations and role-playing exercises is a must to attract employee interest and encourage their participation. Next, the restaurant will provide on-the-job (OJT) training which allows employees to apply their learning to real-life situations and receive immediate feedback from senior members of staff. Finally, it is La Tâm's responsibility to develop a culture of learning and progress, where employees are encouraged to expand their knowledge and skill.



IX. Ethical & Sustainable practices

According to Shim et al. (2021), sustainable management is only achieved when a business commits to its communities, environment, and profits in a balanced relationship. This is often related to the people, planet, and profit or the Tripple Bottom Line (TBL) approach, which promotes the development of equitable business practices increasing the well-being of society and protecting the environment (Lin and Fu 2017, cited in Bui and Filimonau 2021). Therefore, La Tâm will apply the TBL approach into practice to ensure sustainable business development in the long term.

Planet

It is noticeable that single-use plastic packaging and products have recently become a vexing problem in Vietnam's food and beverage industry where 88% of plastic bags and 73% of other packaging such as plastic cups, cling film, and gloves are released in daily tasks, according to a survey by World Wildlife Fund (WWF) Vietnam in 2020 (cited in Tue 2023).

Therefore, to minimize the impact of plastic pollution, La Tâm proactively takes measures to limit plastic waste or white pollution in our daily activities by adhering to the 5T principle of WWF Vietnam: refuse, reduce, reuse, recycle, and collect or 'từ chối, tiết giảm, tái sử dụng, tái chế và thu gom' in five stages: purchasing, processing and preserving goods, sale, serving customer, and packaging (Tue 2023). Particularly, the restaurant will collaborate with AnEco - a brand name of An Phat holding that specializes in providing compostable products such as cutleries, cups, gloves, food wraps, and food containers that meet the most prestigious and rigorous global standards (AnEco n.d.). In addition to implementing effective inventory management to reduce leftovers and contamination, our menu is designed with limited options and focused on seasonal and local products to not only enhance the quality of each dish but also reuse ingredients efficiently. Moreover, the kitchen area is equipped with different colored trash bins which is clearly labeled with the type of garbage to classify waste more straightforwardly (Tue 2023).

Furthermore, to raise customer awareness, our staff will encourage customers to use alternative straws such as wood sawdust straws or rice straws and advise them to order enough food to avoid food waste. Besides that, we will prioritize purchasing products from food safety-certified suppliers in Vietnam to ensure that products comply with environmental protection (Thanh 2021) or local products from nearby stores to reduce carbon footprint (Tue 2023). Together with customers and suppliers, La Tâm puts every effort into minimizing the impact of plastic waste on the environment.

IX. Ethical & Sustainable practices

People

In La Tâm, it is not only about doing business but more than that. We understand how our actions can directly impact our customers, employees, and the community. We ensure that the employees are treated fairly and respectfully by providing equal opportunities in job position, salary, rights and benefits, as well as performance and earnings-based bonuses. Furthermore, since sexual harassment is an alarming problem in food service industry (Smile 2023), the restaurant will adopt firm policies on this issue as well as provide training courses to protect the honor and safety of our employees. For customers, we provide balanced menu options with vegetarian and medicinal food sourced from fresh local produce and healthy cooking methods such as steaming and pan-fried (Davis et al. 2018). As in La Tâm, the customer's health is our top priority. Our staff is also trained to share the story 'from farm to table' with customers to help them understand the provenance of ingredients, which earns customer trust and promotes reliable partners (Davis et al. 2018). For the community, every quarter, La Tâm cooks vegetarian meals for social welfare facilities in Dalat such as Dalat SOS Children's Village (SOS Vietnam n.d.), Mai Son orphanage (SFC Charity n.d.)

Profit

Generally, the restaurant implements effective economic strategies following vision and mission to boost annual revenue and profit as well as contribute to the development of the Vietnamese economy through good compliance with tax regulations. Besides that, by creating jobs for Dalat people, La Tâm supports the local economy to develop sustainably.

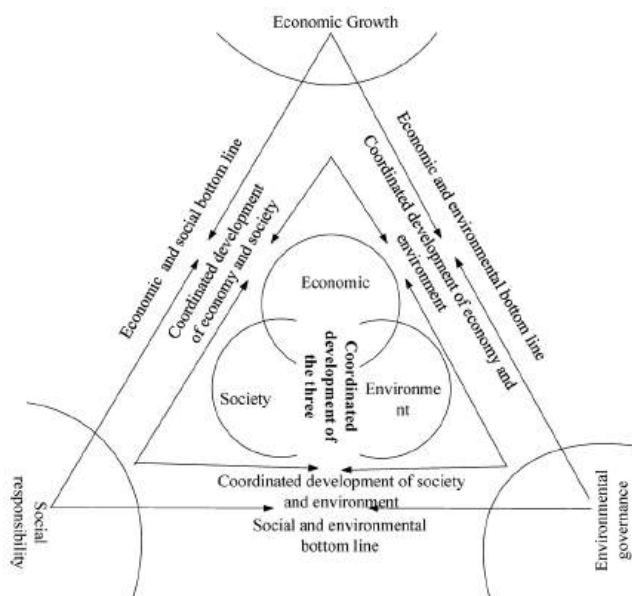


Figure 34: The Triple Bottom Line. Source: Nobanee and Nuaimi 2021

X. Conclusion

Overall, we have put every effort into providing our customers with a luxurious and memorable vegetarian dining experience in La Tâm. Even if it is a dish on the menu, a decorative touch in the restaurant layout, or a friendly gesture from our staff, every detail is carefully crafted and attentively supervised with the aim of creating a welcoming and relaxing atmosphere for the dinners. Our budget plan and inventory control are meticulously planned to minimize the risk of damage and simultaneously maximize the profitability of the business. Furthermore, our responsibility is to develop a culture of diversity, engagement and progress for our employee growth. Besides that, we adhere to sustainable development by following the TBP approach, which promotes the development of equitable business practices increasing the well-being of society and protecting the environment (Lin and Fu 2017, cited in Bui and Filimonau 2021).





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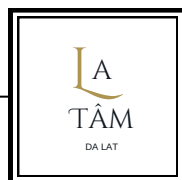
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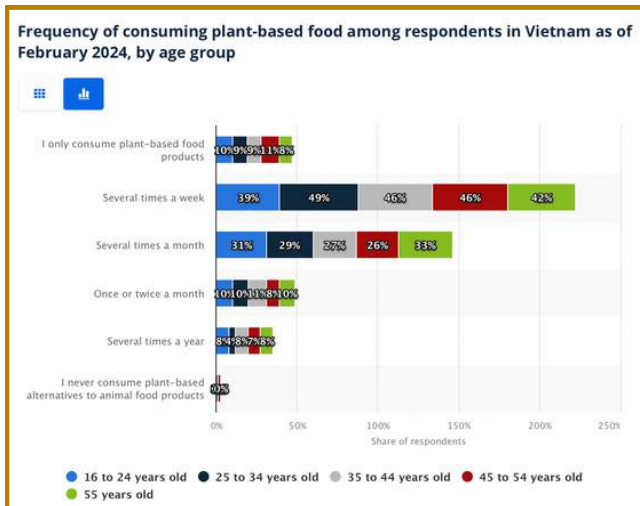
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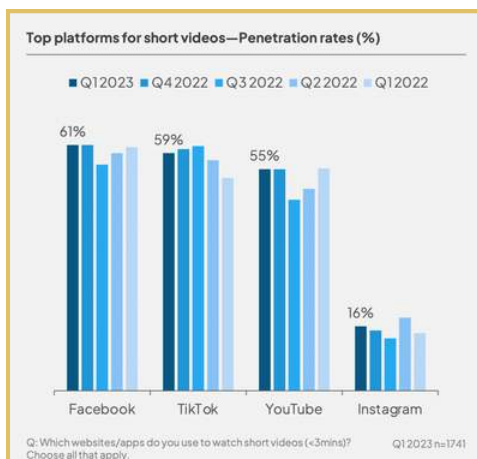
XII. Appendix



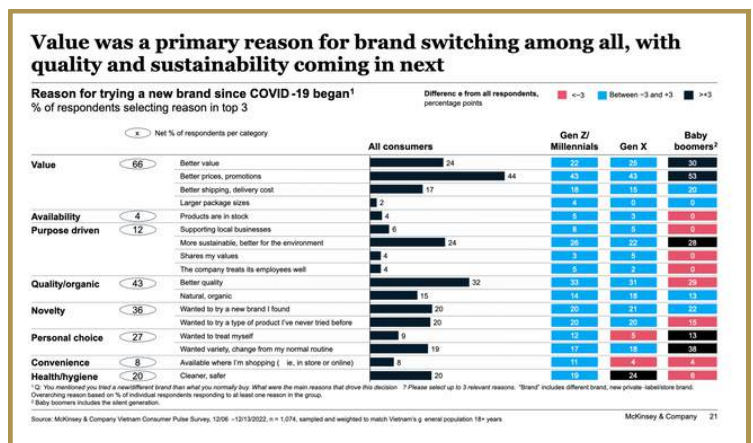
Appendix 1: age groups from 25 to 34, and 35 to 44 have high preference and frequency of consuming plant-based food alternatives (Statista 2024).

Average income in Vietnam	Targeted audience income for La TÂM	
Employees/workers	middle-high to high income for couples, businesses, friend groups	
8.5 million VND (Sharma 2024)	At least 12 millions for couples, friend groups	At least 12 millions for businesses and families

Appendix 2: Target audience's income levels (Sharma 2024)

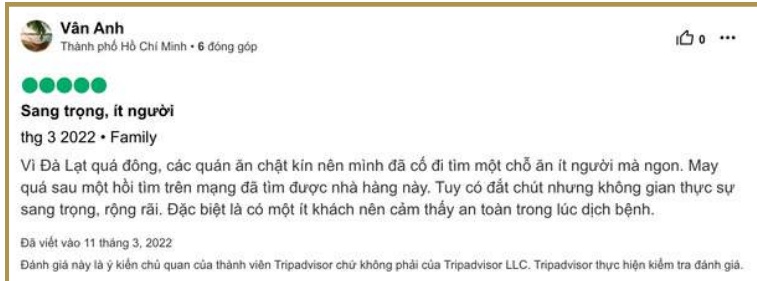


Appendix 3: Gen Y and Gen Z's visual content, and reels consumption is mostly via TikTok, Facebook, and Instagram, which has the potential to approach them (DecisionLab 2023).

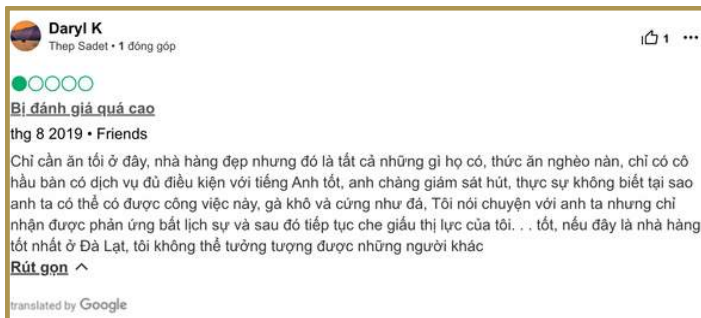


Appendix 4: Psychological characteristics of customers in brand practices (McKinsey & Company 2023).

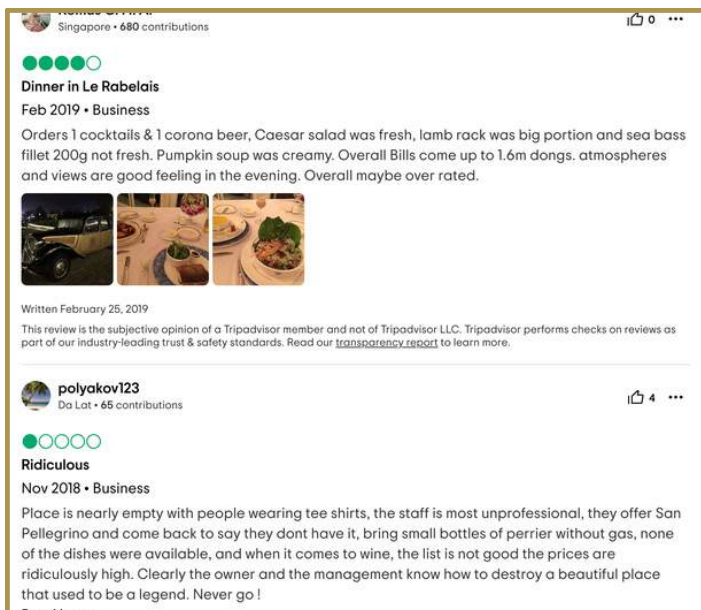
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Appendix 6: The **family segment** does not care about the price as long as the restaurant offers a spacious atmosphere, and innovative and delicious dishes (Tripadvisor n.d.)



Appendix 8: The **friend group segment** prefers diverse menu options and high-quality, fresh ingredients, and excellent service quality (Tripadvisor n.d.)



Appendix 9: The **business segment** values professional service, diverse and quality menu options, spaciousness, and good scenery view (Tripadvisor n.d.)



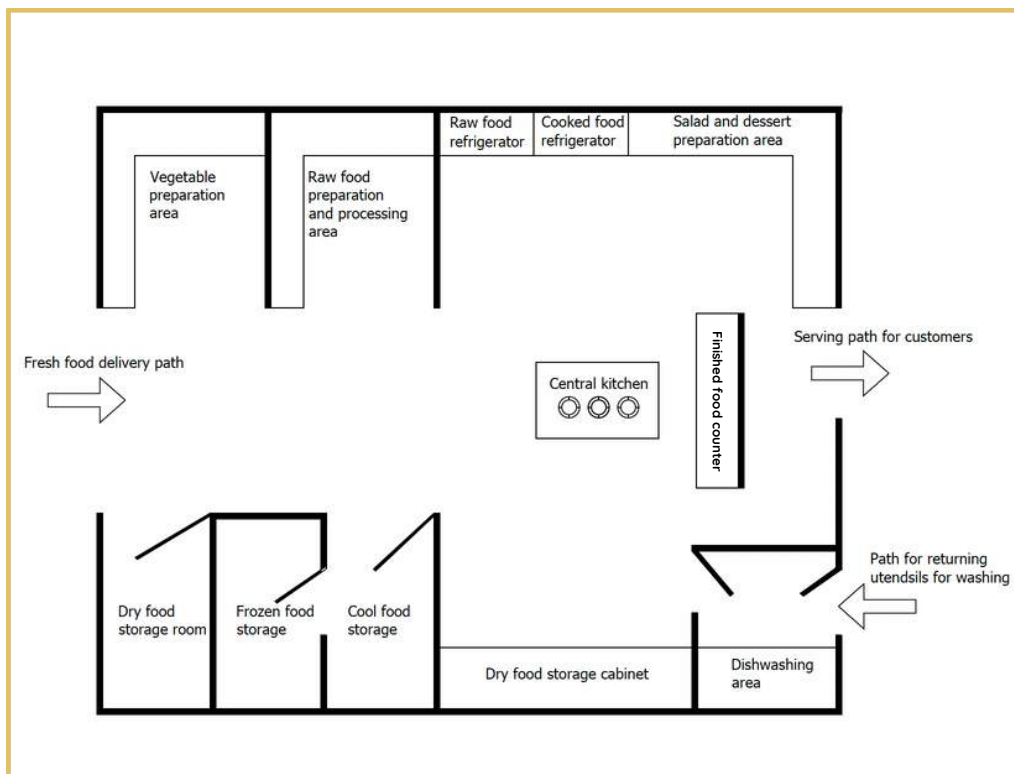
Appendix 7: The **couple segment** prefers luxurious, elegant architectural decor, quiet and private space, attention to detail on meals, and appreciates professional service. They also enjoy live musical performances (Tripadvisor n.d.)

Insurance		Percentage			
Social insurance		17.5%			
Health insurance		3%			
Unemployment insurance		1%			
TOTAL		21.5%			

Expenses	Positions	Quantity	Amount	Units
Insurance:	Manager (full-time)	1	14,190,000	VND
	Assistant Manager (full-time)	1	4,300,000	VND
	Head Chef (full-time)	1	3,225,000	VND
	Sous Chef (full-time)	1	4,300,000	VND
	Accountant (full-time)	1	3,225,000	VND
	Cooks (full-time)	2	1,720,000	VND
	Commiss (full-time)	3	3,010,000	VND
	Pastry Chef (full-time)	1	3,870,000	VND
	Steward (full-time)	3	1,290,000	VND
	Guard (full-time)	2	2,580,000	VND
TOTAL			41,710,000	VND

Category	Item	Quantity	Amount	Units
Kitchen Equipment	Ventilation: built-in hood	1 each	15,000,000	VND
	Ventilation: Wall-in hood	1 each	13,000,000	VND
	Gas/electric stove, kettle water	2 each	80,000,000	VND
	Freezer/dry and cool storage, refrigerator	3	86,000,000	VND
	Blender and juicer	2 each	15,000,000	VND
	Pots, pans, trays, cooking utensils	100+	80,000,000	VND
	Washing machine	1	25,000,000	VND
	Dish landing, dry storage shelves	2 each	17,000,000	VND
	Commercial oven, microwaves	1 each	50,000,000	VND
	Air-conditioners	total 7	190,000,000	VND
Customer Service Equipment	Others (scales, vegetable peeler, slicer, dehydrator etc.)	20+	44,000,000	VND
	Dining utensils (plates, bowls, cutlery, cups etc.)	150 sets +	35,000,000	VND
	Beverage cooler	1	12,000,000	VND
	Menus and display devices	90 menu, 1 display device	16,000,000	VND
	POS systems	2	24,000,000	VND
Sanitation equipment	Tables, chairs, tablecloths, placemats, vases	22 tables/ tablecloths/vases, 104 chairs/placemats	210,000,000	VND
	Sink, faucet, hot water system	3 set	25,000,000	VND
	Trash cans, other cleaning supplies	10+	7,000,000	VND
Audio and lighting system	Specialised cleaning (vacuum, mop)	2 vacuums, 5 mops	12,500,000	VND
	Sound system (speakers, amplifier)	1 set	30,000,000	VND
	Lighting (functional, decorative)	15 decorative lights, 20 functional lights	82,500,000	VND
Kitchen safe system	Backup power system (UPS, small generator)		20,000,000	VND
	Water Filtration System	1	30,000,000	VND
	CCTV System	5	15,000,000	VND
	Fire Suppression System	1 set	35,000,000	VND
	Fire Alarm Sensors	5	5,000,000	VND
Sanitary equipment	Lavabo, urinal, toilet	4 lavabos, 6 toilets, 3 urinals	8,970,000	VND
TOTAL			1,182,970,000	VND

Appendix 10: Utilities and insurances accounting for budget plan



Appendix 11: One-way kitchen process