ANALYSIS OF THE MENUS’ FACTORS THAT ARE INFLUENTIAL IN INCREASING THE VOLUME OF SALES: AN EMPIRICAL STUDY ON FIRST-CLASS RESTAURANTS IN BAGHDAD

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Abstract
The menu is an essential tool for sales as it is essential for the development of production plan. The formulation and preparation of the menu depends on the taste and the art of selection of dishes based on the studied foundations. As well as that the menu affects the cost borne by the owner of the restaurant in many aspects where the failure in any aspect of the preparation of the menu can be have negative impact on sales. This research consists of two main factors; the first contains the theoretical side where we have briefly studies the scientific bases and the process to be used in the successful menus in terms of tidying, drafting and components, as the menu is considered as means to effective promotion in the restaurant industry. Chapter II, has included the practical side (field) in terms of statistical analysis required which we believe it had appropriate results to the tourist activity in Iraq, particularly in the restaurants industry.

Keywords: Restaurant, Menu, Factor Analysis

Introduction
1. The importance of the role of developing food menus in annual sales is based on the following themes:

   Menus must achieve the objectives of the marketing idea that carries the needs and desires of the customer, which is given special priority by the management of the restaurant.
And getting to know the needs and desires of customers requires research methods and formulas of market research, in particular segmentation research and market segmentation.

When reaching that point, the service can be provided appropriately to achieve a reasonable return of profit, for the purpose of sales development sought by the restaurant management working in the hotel industry.

2. Menus must contribute to the stabilization of the restaurant or hotel in the market that it operates through its design and its cover such as putting the country's historical sites like Babel on the cover because this method in turn is seen as a way of direct propaganda and thereby contribute to the menu in creating a good image of the touristic facility on the one hand and the country on the other.

3. Menus are an effective way to influence the case of customer demand through the diversification of dishes displayed and not being restricted to the classic types, but the introduction of new services.

4. Menus is considered as an important factor in getting the restaurant or hotel competitive benefit in the market compared with competition restaurants by having competitive advantages for submission of quality services at affordable prices and the amount of a healthy balanced diet served or offered by competent skilled or experienced persons in this sector.

As indicated above, restaurants departments always require search for foods and beverages requested by customers not foods and drinks that the administration wants to sell. From here, the idea of research for the purpose of making effective and efficient menus as tool in the development of annual sales for restaurants operating in Baghdad came.

**The problem of the research**

The problem of the search is that most Iraqi restaurants or even of the first class hotels did not give importance to menus, did not use the scientific basis used in the preparation, organization and formulating menus in the form required but using classic methods in terms of ingredients and diversity that were very limited and almost daily food menus fixed were fixed for a long period of time, and did not undergo any change until after the reluctance of customers in eating the dishes that were offered daily and where restaurants were forced to search for new dishes but the question was: -

Does it affect the contents of the menu in the increase in sales volume in the first-class restaurants in Baghdad?

Based on the above, we tried during this research to answer this question not theoretically nor through foods and beverages managers that are particularly concerned in the
correct answer, but from customers themselves who are reluctant constantly or from time to
time and this is what will get by the research results

**Research hypothesis**

There are variables that impact the study of ten variables on the volume of sales in
first class restaurants in Baghdad.

**Research objectives**

Our research aims to answer the following question:

Is there a trace of the contents of the menu on the size of the sales of first-class
restaurants in Baghdad on the volume of sales?

Therefore we will try to answer these questions scientifically through research
methodology to reach findings and conclusions that contribute to the development of private
sales of food and beverages and also give a clear picture to restaurants managers and their
employees on the nature of services sold and prices and thus to know the tastes and desires
and motivations of their customers and this requires restaurants to work in seriously to
maintain the strengths and exploit the opportunities available in the market and address the
weaknesses that will appear in the research results in order avoid the obstacles and risks and
this is not only through the adoption of scientific methods in the preparation and organization
of menus suited to the situation of Baghdadi restaurants.

**Research Methodology**

In this research, the researchers adopt a method of factor analysis and specifically the
Home Principle Component Method. This method specializes in the analysis of phenomena
or variables that depend on the opinions of the views of the study population where you sort
variables to a combination of factors, each factor has a part of variables, the first is the most
important and is variables are the same, then comes the second and its variables.

**Data Sources**

For the purposes of achieving the objectives of this study, the questionnaires were
distributed on (250) individuals to identify the customers who attended first class restaurants
in Baghdad, and after checking the questionnaires that were returned were only (202) had a
full answer and valid for analysis and the percentage of males in the sample was 60% and
females 40% The percentage of married couples was 80% and the proportion of singles from
the 20% sample.

The ratios of the sample in terms of age were:

- 20% less than 20 years old
- 20% from 21 to 30 years old
- 40 from 31 to 40 years old
- 20% greater than 41 years

The ratios of the sample in terms of educational attainment:
- 15% the primary education holders
- 20% of the intermediate certificate holders
- 30% of the junior high certificate holders
- 35% of the holders of BA degree

The percentage of respondents in terms of function were:
- 80% of government employees
- 20% private sector

**Variables of the study**

The study contained (10) variables:

X1 Menu's ability to meet the needs and desires of the customer.

X2: The ability of the menu to show the quantity and quality of food provided.

X3: Matching the contents of the menu with the ability of the equipments to produce this food.

X4: If the price of the meals offered is acceptable and profitable in market of the restaurant.

X5: If the formulation, order and diversify of the menus lead to customer satisfaction to achieve a reasonable return profitability.

X6: Menu gives the customer the opportunity to compare the prices of food and drink between the restaurant and other restaurants.

X7: Some food and drinks types are priced in line with the norm and market and not based on the principle of profit and cost.

X8: Meals rates do not exceed the prices of other restaurants of the same degree.

X9: Distinctive prices for some foods that gets customers interest.

X10: Providing prices clearly and accurately in front of the dishes on the menu in order to present to the customer in a clear and unambiguous way.

In the light of the objective search above, we arranged research in two terms, as follows:

**Chapter One:** Ensure the theoretical side, where we have briefly studies the considerations and scientific foundations and practices to be used in the success of menus in terms of tidying and drafting the components and diversification as a mean is considered to be an effective promotion tool in the restaurant industry.
Chapter II: Included on the practical side (field) in terms of the statistical analysis required that we have developed by the findings and recommendations that we believe are appropriate for tourism activity in Iraq, particularly in the restaurant industry.

Chapter I: Theoretical side

First topic: "MENU PLANNING CONSIDERATIONS"

There are several considerations that must be taken into account when carrying out menus planning, mentioning the most important:

First consideration: "COSTUMER"

Perhaps the most important factor, the reason for this is due to that the customer alone makes the services purchase decision. So the restaurant management has to answer the following questions: What does the customer wants or likes? Why does not the customer like? (Baldawi + accent 2008)

The second consideration: The possibilities and prices of food and beverages

As it is well known that most of the materials used in the preparation of the menu are of a seasonal nature, for example, vegetables and fruits, which are sometimes difficult to provide it on timely basis and are soft so the restaurant will be forced to buy bottled foods and kept at a certain temperature. This process leads to increased costs, which are reflected on the prices which become high and borne ultimately by the customer.

Third consideration: Manpower skills provide the products and the services, where they play a big role in the success of the sale of certain dishes in the menu through the method of explaining the items of the list. Add to that in the event of a new meal, the method used and how it is presented. So training, experience and skills are required for the success of the restaurant.

Fourth consideration: Machines, machinery, tools and supplies available in the kitchen and the restaurant to facilitate the success of the process through the arrangement of menus, organization, accuracy and speed. For example in the case of failure to provide vehicle presentation required in some special meals, the services cannot be provided as required.

In addition, in the case of change of service from the American way to the French way what are the means used and the people that will take on the task of overseeing

Fifth Consideration: Commercial operation and nutritional consideration.

Through our modest experience in this sector, we note that most hotels and restaurants in Baghdad cannot yet access to the equation of providing healthy and integrated food and the reason for this is that the achievement of this goal is very difficult because it costs a lot while
the recent trend in the menus and even meals is towards very rapid and high profits in the shortest period of time. But this consideration remains essential and is required to achieve and is very important for the benefit of the customer and the restaurant.

**Sixth consideration:** On the basis of the fifth account, the sixth one emphasizes on balancing the food for a variety of factors, which in turn is considered as a magnet for the impact on the customer, namely:

1. The smell of food "flavor", sweetness, viscosity, appetizers, the temperature of the food when they apply, formulation (ingredients).
2. Color "color" nutty dark, golden, light green, dark green, red, white.
3. Mix "texture" integrated, smooth, roasted.
4. Figure "shape"-cut, one-piece, solid, Lin
5. How to Setup, boiled, stewed, grilled, etc.
6. Types of sauces provided with the food and its suitability for the plates provided.

Second Topic: The components of menus: (Baldawi + accent 2008).

Before the department foods starts the planning and preparation and ripe food to the customer requires giving special attention to the selection of materials and components of the menus where a list of integrated components must be prepared mounted on the proper form and according to the importance of these elements as shown in Table (1).

<table>
<thead>
<tr>
<th>Beverages</th>
<th>Foods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonalcoholic drinks</td>
<td>Appetizers</td>
</tr>
<tr>
<td>Cocktails</td>
<td>Soups</td>
</tr>
<tr>
<td>Coffee or tea</td>
<td>Salads</td>
</tr>
<tr>
<td></td>
<td>Main dishes</td>
</tr>
<tr>
<td></td>
<td>Sweets</td>
</tr>
</tbody>
</table>

Note that under each of the elements described in the menu the food vocabulary is provided in addition to its suitability for drinks and this procedure is called menu installation.

The elements or materials the constitute the menu list can be painted or photographed as catchy as possible to be observed as seen in some preparation of food books, health magazines, advertising companies or other sources.

These integrated menus can meet the needs and desires of customers to achieve a reasonable return of profitability.

In developed tourism countries, for example, Switzerland, Italy, France, there are some tourist magazines specialized in publishing and presentation of data related to typical menus through studying the taste and the desires of tourists ((nationals or foreigners)) and
through the analysis of such data is reached the menu is developed to be able to satisfy the desires at varying prices by each element.

That is why the restaurants management require them to examine these menus accurately and on the basis of which the decision made to choose the appropriate menu to that is suitable to the restaurant on the one hand, and the wishes of the clients on the other, and thus the development of sales is achieved.

The third topic:

**The formulation and printing of the menus.**

All the managers of the employees wish to consider themselves owners of a profession “professionals” because foods services like other sectors need a set of skills and experience "expertise". Note that not all managers have the skills necessary required in their field and here we have to say that preparing a menu requires focusing on several essential points which form the menu (design, dimensions, color, and material used for the printer, characters written, ink color and characters prominent) and this requires great skills not that only specialists and experts in the art of design and graphic own and this is what is lacking now in the tourism sector that does not pay much attention to such basic elements as seen by some as minor because they increase the cost of the service provided.

Many information may be available since the preparation phase to the stage of printing and such information may not be integrated to all the elements, for example, the dimensions and the design of the menu may has many kinds where it is difficult to choose the appropriate of them and this takes much effort and time by the specialists to choose the best model and the most convenient model, this is applicable to all other sciences as frequent information may lead to difficulty of choice because of multiple alternatives, but there are some menu designers who do not give great importance to these choices where they use the same old menu and this procedure has too much affect, because the desires and the needs of customers is in constant change and must be studied and taken into account when preparing menus.

On this basis, if the decision to design pre-existing menu was taken in accordance with the required controls, the process of selecting the printing press is necessary and important and therefore choosing a printing company with expertise and experience in menus must be done, taking into consideration the following questions:

- Are the potential and possibilities of the printing company is able to get the size, color, and form of the exactly and in accordance with the required specifications?
- Do they have the potential to provide fast and in time services when prices are changed depending on market conditions?

**The Menu Cover**

Initial perceptions is a very important factor, as well as the design of the cover is another critical factor, because it affects the creation of a mental picture of food services, which in turn remains stuck in the mind of the customer.

The testing process of the design of the cover is very important, but there are a number of factors in determining the selection procedures, including:

A. **Cost limitations.**

The costing forces the management to choose the less expensive to reach the cover model of menus then the appropriate attractive color and solid base must be chosen.

B. **Length of service**

The length of the desired service to in the menu is also an important factor that should be taken into consideration when choosing a cover menus if the life if the intended service is long-authorized where it requires choosing the type of paper that bears remaining in good condition the period of the service life, which is called in English ((heavy-weight)).

Add to the above the name of the food service and any profession has to be given priority so that they appear properly which satisfies the wishes of the customer, including the full address, phone number, hours of work and payment, a map and a miniature showing the location of the restaurant and how accessible it is by private cars or by public transport and highlighting the important sites located near the restaurant such as significant points (government facilities, known civil companies, public squares, parks, etc.)

Another important point is drawings and colors used in the cover menu where it often reflects a clear vision and about the nature of work in the restaurant as a kind of service provided, the atmosphere, the expertise and experience of employees as well, so it is a very important step where it’s process is not easy as it requires a thorough study on the tastes and desires of customers, in addition to the surrounding environment of the tourist facility such as the existence of green areas, or water that of potential tourist attractions.

All these features and the technical phenomena greatly help creating a clear picture affecting the mentality of the customer which become a factor of encouragement to pay another visit to the restaurant and this in turn will help to increase sales and profits more
compared with restaurants that do not attach great importance to such important features due to their lack of specialized technical skills

Menu Copyrighting:

Words writing is essential and must be carefully formulated and designed for the purpose of influencing the purchase decision of the customer, the goal that is aimed at by the restaurants managers.

1 - Materials order (elements) installed before prices
2 - Description (Photography) of the vocabulary list.
3 - An explanation of the services provided, kitchen specialist, the unique features of the services - "USP"

The programming of materials used in the menu and the prices of each item forms the basis of the purchase decision, as the main objective of the list is to offer services to the customer in the hope that a purchase will be made. This primary aim of a menu should be brought to the attention of restaurant managers. For example, the menu should begin with appetizers (soups and salads) which then extend to the main meal (ENTREES) and finally to the dessert which includes fruit, sweets, tea and/or coffee.

Firstly: The prices must appear in the correct order and correspond to the correct dish. It is preferable that along with the local currency, a foreign currency that is globally recognized is used, this does not have to be limited to the U.S. Dollar or the Euro, and for example the Iraqi dinar can be used instead. It is important to understand that a menu is not like telephone directory, but instead an attractive and encouraging to read.

Secondly: With regard to the menu description not all vocabulary used has the same impact on a customer and not all dishes carry the same importance. The latter may be as a result of kitchen specials or the preferred dish of most customers.

The third point: Illustrating the services provided which are intended to emphasize on the nature of the kitchen, for example, French, Italian, Lebanese, Indian, etc. or some other features that are unique example "Crile-room" or providing some homemade desserts.

And last but not least to be addressed is that the menus are not only papers to present the existing services in the restaurant, but it is needed to use as a promotional tool "Promotion" to increase sales and attract the largest number of customers in the market, for example managers of the restaurant shall give the menu to regular customers to deliver to their friends and relatives, as well as it is possible arrange special events services "Banquets"

This cannot be achieved unless through the formulating appropriate menus and effective in restaurants to enter competitive market.
Jack Miller (Jack Miller) suggests in his book (Pricing menus strategies) (1960 p 21) accurate and scientific models for the movement of the eye when looking at the menu and focusing the first sight on one item of the menu for the purpose of setting standards, selling or showing what distinguishes the restaurants to influences on the psyche of the customer through it.

The following are the proposed schemes, which in turn we are proposing and stressing on applying in the restaurant industry in Iraq.

**Features models and types of paper**

Models used in the menus have a close relationship with the paper type used as the food menu is one of the fundamental means to create a relationship with the customer or access and on this basis it requires that it will carry 2 basic characteristics which are: readable and attractive.

When testing on a particular model and special paper, the management must take into account the specific conditions to facilitate the process of reading and attracting the reader (customer), for example, the selection of the type of glossy paper, the need of certain lighting in the lounge so that does not reflect the view customer or the possibility read with the help of the candle on the table.

Note that there are different types of menus and different sizes and colors, so there are multiple opportunities for the press in the selection of the number of all appropriate models to satisfy the needs of the most special food service need and to access it the following ways are required:

- Dimensions model (TYPE SIZE) can be measured in points: Term - used between (6 - 72 points) and preferably not less than (12) points because due to their small size it becomes hard to read. It is recommended to use capital and prominent letters, but not for all vocabulary in the menu because it also irritates the customer.

What counts first is: It is essential to know when choosing the paper type the desired length of service provided.

In the case of changing the menu weekly, plain paper must be used, any non-heavy (cartoons) can be used, when the change is monthly or seasonally or if you menu is used for an indefinite period it is recommended that encapsulate a kind of skin with dark colors (except black that does not feel comfortable to some customers), note that leather case used in the first class hotel and restaurants given a kind of importance and privacy.

The second consideration: the cost of the menu is high in the case of preparing and drafting it properly, but nevertheless it means that it is the contact with the customer, as we
said previously and it is also considered as propaganda for the restaurant, which in turn leads to increasing sales and finally they give a good impression to the customer when finding an attractive menu in hands.

**Previous studies**

1 - Interview study (2002), entitled "Quality of services in Hotel restaurants in Amman" The study aimed to measure the quality of services in the restaurants hotel operating in Amman from the viewpoint of the guests, the results showed that the level of quality of services offered in the restaurants operating in five and four stars Jordanian hotels was low compared to the level of quality of service expected by the guests as the results showed that there was no trace of worker age, nationality, marital status and the number of visits on the quality of services provided in those restaurants and where the gender of the worker only was effective in the evaluation of the guests to the level of quality of service.

2 - Shibley Study (2005) titled "Success Factors of ranked restaurants in the city of Dammam in Saudi Arabia," This study aimed that the successful restaurant is the restaurant, which focuses on the quality of food and cleanliness and quality of skilled labor and staff, furniture and decoration, as well as the study focused on the factors that attract customers like good treatment, good smile, and the cleanliness of the place, the clothing, as these restaurants must constantly develop themselves and recognize customers trends on certain types of food from time to time.

3 - A study titled "Various theoretical and applied assumptions interested in the impact of the product quality on the direct cost and return on investment," "Phillips et al, (1983) the study has shown that there is a high degree of stability in all industrial sectors.

The results also indicate the uncertainty of the prevailing view, which says that maintaining a high level of quality is relatively inconsistent with achieving low cost in the industry. The most important findings of the study:

A - There is a direct correlation between the quality of the product and market share and the direct costs of the organization.

B- There is a relationship between the quality of service and increased marketing expenses, as well as the effort for durable goods

C - There is a relationship between good service and meeting the customer needs.

We conclude from the above that the administration is seeking to achieve quality in order to gain customer satisfaction relying on the efficiency of Career Coaching in providing the service that will lead to competition between industrial the companies and thus increasing profits and continuing to lead the market and we also must focus on an important and
essential side which is the method or the way of dealing with the customers so that this will have a significant impact on customer satisfaction and its goal is to gain market competition.

Chapter 2 II:

Using statistical analysis software (Spss) to study the variables of the study, we have reached the following results:

<table>
<thead>
<tr>
<th>Component</th>
<th>Initial Eigen values</th>
<th>Extraction Sums of Squared Loadings</th>
</tr>
</thead>
<tbody>
<tr>
<td>total</td>
<td>% of variance</td>
<td>Cumulative %</td>
</tr>
<tr>
<td>1</td>
<td>3.385</td>
<td>33.845</td>
</tr>
<tr>
<td>2</td>
<td>1.671</td>
<td>16.711</td>
</tr>
<tr>
<td>3</td>
<td>1.329</td>
<td>13.291</td>
</tr>
<tr>
<td>4</td>
<td>0.964</td>
<td>9.635</td>
</tr>
<tr>
<td>5</td>
<td>0.678</td>
<td>6.783</td>
</tr>
<tr>
<td>6</td>
<td>0.591</td>
<td>5.908</td>
</tr>
<tr>
<td>7</td>
<td>0.495</td>
<td>4.954</td>
</tr>
<tr>
<td>8</td>
<td>0.453</td>
<td>4.528</td>
</tr>
<tr>
<td>9</td>
<td>0.317</td>
<td>3.169</td>
</tr>
<tr>
<td>10</td>
<td>0.118</td>
<td>1.175</td>
</tr>
</tbody>
</table>

Based on table (1), after analyzing the whole variables in each factor, we find that these factors explained 64% from total variance. The variance was distributed among these flowing three factors:

The first factor explained 33.8% from total variance, The second factor explained 16.7% and the Third factor explained 13.29%.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Component</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>-0.323</td>
</tr>
<tr>
<td>X2</td>
<td>0.360</td>
</tr>
<tr>
<td>X3</td>
<td>0.364</td>
</tr>
<tr>
<td>X4</td>
<td>-0.773</td>
</tr>
<tr>
<td>X5</td>
<td>-0.714</td>
</tr>
<tr>
<td>X6</td>
<td>0.699</td>
</tr>
<tr>
<td>X7</td>
<td>0.660</td>
</tr>
<tr>
<td>X8</td>
<td>-0.645</td>
</tr>
<tr>
<td>X9</td>
<td>-0.718</td>
</tr>
<tr>
<td>X10</td>
<td>0.235</td>
</tr>
</tbody>
</table>

(Menu variables that have an impact in increasing sales) and this factor has the most important variables of the study, which can be arranged according to their importance as follows:
The second factor, which can be called (menu ability to satisfy customer needs) comes second and this factor contains the following variables in order of importance: - (x2) then (x1) and (x3)

The third variable, which comes the third after the first and second has contained a variable (x10) only

Which includes proving prices clearly and accurately before the food dishes on the menu in order to achieve the customer access to the price of the dish in a clear and unambiguous manner.

**Results and Discussions:**

**The first Factor: Menu Variables that have an impact on sales volume**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Name of Variable</th>
<th>Communalities</th>
</tr>
</thead>
<tbody>
<tr>
<td>X4</td>
<td>Meals price offered is acceptable for the market and profitable to the restaurant.</td>
<td>0.773</td>
</tr>
<tr>
<td>X9</td>
<td>Some dishes that attract customers have special prices.</td>
<td>0.718</td>
</tr>
<tr>
<td>X5</td>
<td>Formulation and order and diversify of the menus leads to customer satisfaction and achieving a reasonable return of profitability.</td>
<td>0.714</td>
</tr>
<tr>
<td>X6</td>
<td>Menu gives the customer the opportunity to compare the prices of food and drink in the restaurant with the prices of other restaurants</td>
<td>0.699</td>
</tr>
<tr>
<td>X7</td>
<td>Some types of food and drink are priced in line with the norms and not based on the principle of profit and cost.</td>
<td>0.660</td>
</tr>
<tr>
<td>X8</td>
<td>Meal prices are not more than the price of the same dish in other restaurants.</td>
<td>0.645</td>
</tr>
</tbody>
</table>

Group I, which can be called (Menu variables that have an impact on sales volume) consisted of the most important variables in terms of importance and which was the most important variable in the study is the variable (x4), which represents the (price meals displayed in the menu are acceptable to the market and profitable for the restaurant). The other important variable was variable (x8), which represents (Meal prices are not more than the price of the same dish in other restaurants).

**The Second Factor: Menu Variables that have the ability to satisfy customer needs**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Name of Variable</th>
<th>Communalities</th>
</tr>
</thead>
<tbody>
<tr>
<td>X2</td>
<td>Ability of the menu to show the quantity and quality of food provided.</td>
<td>0.722</td>
</tr>
<tr>
<td>X1</td>
<td>Menu's ability to meet the needs and desires of the customer.</td>
<td>0.718</td>
</tr>
<tr>
<td>X3</td>
<td>Match the contents of the menu with the ability of the equipment to produce this food.</td>
<td>0.611</td>
</tr>
</tbody>
</table>
The second factor, which can be called (Variables that have the ability to satisfy customer needs) contained three variables that come in the second place in terms of importance after variables the first x2 (Ability menu on the statement amount and quality of food provided) and the last of these variables in the second factor was variable (x3), which represents (Match the contents of the menu with the ability of the equipment to produce this food).

Third Factor: Proving prices clearly and accurately before dinner plates so as to achieve the customer access to the dish price clearly and unambiguously.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Name of Variable</th>
<th>Communities</th>
</tr>
</thead>
<tbody>
<tr>
<td>X10</td>
<td>Proving prices clearly and accurately before dinner plates so as to achieve the customer access to the dish price clearly and unambiguously</td>
<td>0.645</td>
</tr>
</tbody>
</table>

Group III contained a variable (x10), which is the following variables in terms of importance and represents (Proving prices clearly and accurately before dinner plates so as to achieve the customer access to the dish price clearly and unambiguously.).

**Conclusion**

Restaurants activity is an important part of the travel and tourism industry for many reasons, in addition to providing food there are social needs individuals get when normally going to restaurants such as relaxing and entertainment.

Due to the importance occupied by the menus by restaurant management, its marketing paybacks, the scarcity of research in the subject except to this research, which aims to reach the most important factor that influences the increase of sales and profits in restaurants in Iraq through the preparing the perfect menu. 10 menus have been studied as variables and we found that it has an impact on the volume of sales in restaurants and classified these variables in three factors that can be put in an action plan for these restaurants in regards to numbers and design of these menus and give a clear picture of the degree of importance of each factor and each of these study variables.
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