

BRIEF ORIGINAL

The future lies in environmental sustainability and technological innovation: Investing in vegan-vegetarian diversity and a robot waiter for a restaurant

El futuro está en la sostenibilidad del medio ambiente e innovación tecnológica: Inversión en diversidad vegana-vegetariana y en un mozo robot para un restaurante

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ABSTRACT

In this case report, I developed a strategic planning for La Jirafa restaurant, a member of the Saucó S.A business unit, belonging to Grupo Meta, based in the Patagonian city of the province of Rio Negro, San Carlos de Bariloche, with the objective of increasing profitability to 5 % by 2026. It will be achieved through the corporate growth strategy for the development and implementation of new vegan and vegetarian products, and the competitive differentiation strategy with the purchase of a robot waiter, notably differentiating La Jirafa with the other restaurants in Bariloche. After carrying out a complete analysis about the internal and external framework of the company, it was concluded that a strategic planning was carried out to increase the profitability of the company through the increase and loyalty of its clients, emphasizing the corporate strategy. growth through product development, creating and implementing new dishes on the restaurant menu with the aim of including consumer groups such as vegans, vegetarians and celiacs. The competitive strategy, called service/product differentiation, will be used in order to increase sales and customers through new technological and innovative tools that have emerged in recent years, such as the investment of a robot waiter, with the purpose of improving customer service. to the customer and stand out from the large amount of competition that the restaurant has in a tourist city like San Carlos de Bariloche. On the functional strategies side, post-sale service functions will be carried out. These will allow La Jirafa Restaurant to trace a path to achieve the stated objectives. The general objective of this work is to increase the profitability of the company by 5 % by the year 2026, it is an objective that will have a term of 4 years and will be fulfilled through certain specific objectives such as increased sales, customer satisfaction and reward redemption rate.

Keywords: Strategic Planning; Growth; Product Development; Competitive; Differentiation; Technological; Innovative; Profitability.

RESUMEN

En el presente reporte de caso desarrollé una planificación estratégica al restaurante La jirafa, integrante de la unidad de negocio Saucó S.A, perteneciente a Grupo Meta, con sede en la ciudad Patagónica de la provincia de Rio Negro, San Carlos de Bariloche, con el objetivo general de incrementar la rentabilidad al 5 % para el año 2026. Se concretará a través de la estrategia corporativa de crecimiento por el desarrollo e implementación de nuevos productos veganos y vegetarianos, y la estrategia de diferenciación competitiva con la compra de un mozo robot diferenciando notablemente al La Jirafa con los demás restaurantes de Bariloche. Luego de realizar un análisis completo acerca del marco interno y externo de la empresa se llegó

a la conclusión de realizar una planificación estratégica para la incrementación de la rentabilidad de la empresa a través del aumento y fidelización de sus clientes, haciendo hincapié en la estrategia corporativa de crecimiento por desarrollo de producto, creando e implementando nuevos platos en el menú del restaurantes con el objetivo de incluir grupos de consumidores como los veganos, vegetarianos y celíacos. Se utilizará la estrategia competitiva, llamada diferenciación de servicio/producto, con el fin de aumentar las ventas y clientes a través de nuevas herramientas tecnológicas e innovadoras surgidas en los últimos años como la inversión de un mozo robot, con el propósito de mejorar la atención al cliente y diferenciarse notablemente con la gran cantidad de competencia que tiene el restaurante en una ciudad turística como San Carlos de Bariloche. Por el lado de las estrategias funcionales, se realizarán funciones de servicio post venta. Estas mismas le permitirán a La Jirafa Restaurante trazar un camino para alcanzar los objetivos planteados. El objetivo general de este trabajo es aumentar la rentabilidad de la empresa en un 5 % para el año 2026, es un objetivo que tendrá un plazo de 4 años y se cumplirá a través de ciertos objetivos específicos como el aumento de ventas, satisfacción del cliente y tasa de canje de recompensas.

Palabras clave: Planificación Estratégica; Crecimiento; Desarrollo de Producto; Competitiva; Diferenciación; Tecnológicas; Innovadoras; Rentabilidad.

INTRODUCTION

In the case report, we are going to carry out strategic planning of the restaurant La Jirafa (part of the company Saucó S.A., a business unit belonging to Grupo Meta) to trace a correct path towards the planned general objective, the growth of the restaurant's profitability, through a corporate strategy of product development growth, increasing the vegetarian and vegan menu options, integrating with the competitive strategy of differentiation, investing in the purchase of a robot waiter. On the functional strategies side, management and control software provided by a technological company will be implemented to increase loyalty through good after-sales service.

To begin with, before examining the restaurant The Giraffe and its analysis, we will emphasize the importance of the gastronomic sector for Argentina and the urgent need to implement a correct strategy for its economic resurgence, as it has been the sector hardest hit by the pandemic.

According to Indec, gastronomy in Argentina is among the top ten value-generating sectors in the country. In 2019 (the year before the pandemic), it represented approximately 500 000 million pesos of GDP Indec⁽¹⁾ and was also one of the largest generators of jobs in terms of investment.

While the pandemic was ongoing, restaurants had to adapt and innovate their services due to the restrictions imposed by the Argentinean government, with the sole objective of surviving in the market and avoiding losses during the year. As a result, they were forced to finance themselves with external resources to meet their expenses.

Grupo Meta emerged in 2019, founded by three siblings named Paula, José, and Juan Cruz Fernandez, with their grandfather, Tecilio Fernandez, serving as an example to follow. Cecilia Fernandez, a lover of fieldwork, created four distinct business units to conduct activities related to it.^(2,3,4,5,6,7,8,9,10)

The business unit we will analyze is Saucó S.A., which includes the restaurant The Giraffe and the Czech Brewery.

The Giraffe is a restaurant situated in the heart of San Carlos of Bariloche, Río Negro. It is a family-run bodegón that can seat 160 diners, offering a menu that ranges from small meals to regional dishes. The establishment has achieved a good reputation among locals, although most of its customers are tourists. It was acquired through the purchase of goodwill and experienced a significant recovery, as the restaurant had been in decline in terms of valuation prior to this event. In terms of employees, it has a permanent staff of 5 people, and during high season, additional staff are hired on temporary or contract basis.

Regarding the above, we will analyze four problems resulting from the management of the restaurant The Giraffe.^(11,12,13,14,15,16,17)

The first visible problem is the evident loss of profitability at the restaurant due to the pandemic, as well as the significant increase in current and non-current liabilities, which puts the restaurant's survival at risk. According to the Statement of Assets and Liabilities for 2020, The Giraffe Restaurant incurred short-term financial debt of \$3 956 166,74 and long-term debt of \$1 933 333,30. In terms of equity, there was a loss of \$7 772 599,90 in 2020 compared to the previous year.⁽²⁾

The second weakness observed is the failure to reach all audiences with the menu options, which include variations of regional dishes such as barbecues, empanadas, and milanesas, as well as world-famous dishes like pasta and pizzas. However, there are no options for vegetarian or vegan customers. This results in a loss of vision for current market trends, as the population gives enormous importance to healthy living, which is directly

related to the food consumed. Additionally, consuming plant-based foods helps sustain the environment.

The third problem that we will analyze is the lack of after-sales service and the important loss in customer loyalty; we can observe that most of the consumers are tourists, putting in second place the customers that live in the city; this was also a problem in the months of the pandemic, as the tourists could not enter the province because of the restrictions imposed by the government. The restaurant does not take any post-purchase action, thereby losing the opportunity to interact with the customer, receive their opinion, obtain their data, and offer them discounts for loyalty, among other benefits. This results in a loss of customer loyalty, a decrease in sales and customers, higher marketing expenses to replace lost customers, a poorer image, and so on.

We will implement our corporate growth strategy through product development, expanding the restaurant menu to include vegan and vegetarian options, thereby attracting groups of people who previously could not attend, and following today's new trends in order to increase our customer base. ^(18,19,20,21,22,23,24,25,26,27)

A competitive differentiation strategy will also be implemented, involving the purchase of advanced technology, such as robotics, to elevate the level of customer service above that of the competition. Although the restaurant uses Mr. Comanda software for its operation and management, concerning the functional strategy, a restaurant web platform will be contracted for the after-sales service to capture customer data, receive their feedback, and act in time, exploiting the opportunity to use the database, build customer loyalty with discounts for the next time they return to the restaurant, among other measures that will attract and retain new customers, especially the inhabitants of the city of Bariloche.

In this section, to emphasize the diagnosis of the situation, the recommendations for the case, and the conclusions previously drawn, we will present the theoretical and empirical background that supports them.

To begin with, we will mention the case of Arcor, an Argentinean multinational company specializing in food, agribusiness, and packaging. In 2015, Arcor defined a strategic plan with the objective of sustainable management for the period 2016-2020. As a result, they achieved great success, developing programs that focus on environmental care in production, such as Zero Waste. Every year, they publish a sustainability report. ^(3,28,29,30,31,32,33,34,35,36)

Secondly, a clear example of the differentiation strategy is the German brand BMW, which manufactures luxury cars and motorbikes. By using this strategy, it generates a competitive advantage that allows it to be the world leader in sales among manufacturers of high-end vehicles. Its competitive advantages include constant investment in R&D, which has enabled it to be a pioneer in the manufacture of electronic cars, as well as the diversity of models. ^(4,37,38,39,40,41,42)

Finally, if we consider the incorporation of robotics, a notable example can be found in San Luis, Argentina. The hotel of Potrerillos De Los Funes invested in the purchase of a robot that serves as a waiter, delivering dishes and relieving employees of their burden. This success not only had a positive impact on the restaurant's image, as it was one of the few restaurants to implement this technology. ^(5,43,44,45,46,47,48)

How can La Jirafa restaurant increase its profitability and ensure its survival in a post-pandemic market, considering its current weaknesses in menu offerings, technology, and customer loyalty?

Objective

After identifying and addressing the problems encountered at La Jirafa through strategic planning, we will implement improvements to achieve the overall objective of increasing profitability by 5 % by 2026.

RESULTS AND DISCUSSION

After conducting internal (value chain) and external (Porter's five forces and PESTEL) analyses of the restaurant The Giraffe, the following aspects of strengths, weaknesses, opportunities, and threats can be observed.

To begin with, we can identify the strengths of the restaurant, mainly due to its privileged location in the center of the most touristic city of Patagonia, San Carlos De Bariloche, having as benefits constancy in the customers who visit the restaurant, capturing the attention of tourists, who are the primary source of income. It also has a positive and prestigious image in the city, with a good rating on Google (4,1 out of 5) and TripAdvisor (4 out of 5). In terms of infrastructure, it features a hall with a capacity of 160 diners, along with its kitchen. ^(49,50,51)

It also features a menu with a variety of meals at competitive prices compared to neighboring restaurants. The central axis of the menu is national dishes, including milanesas, grill, and empanadas, among others. However, it also offers typical international foods such as pizza and pasta.

On the other hand, another strength that can be observed is the use of technology in the restaurant, including computers, a menu with QR codes, and Mr. Comanda software, which is a quality technology and a novelty of recent years, facilitating planning, management, and control of resources.

On the other hand, the first weakness observed is not reaching all audiences with the options on the menu, excluding vegetarian, vegan, and celiac consumers, which shows that the restaurant does not follow the current trends since the population currently gives enormous importance to healthy living and environmental

sustainability, which is closely related to the food consumed.

The second weakness of The Giraffe is the lack of loyalty among local customers, as most of them are tourists. The restaurant does not generate actions that attract customers who live in the city, which is the customer base that a restaurant needs to retain to survive throughout the year. This was a problem during the pandemic months, as tourists were unable to enter the province due to government-imposed restrictions. On the other hand, it lacks an after-sales service, with the consequence that the relationship between the restaurant and the client is not consolidated, resulting in little loyalty, among other things.^(52,53)

To address the weaknesses, the restaurant lacks a human resources department, resulting in the employment of unqualified individuals, which lowers the effectiveness and efficiency of the restaurant. This neglects the happiness of employees, leading to a lack of motivation, among other issues. Nor does it have a purchasing area, as the employees carry out the purchases and negotiations with suppliers.

In terms of the environment, we can discuss the present opportunities, such as the change in the world's diet, which is increasing the consumption of plant-based foods, as an important opportunity. Climate change is a major global issue, and the primary polluting industries are those related to the meat trading process. There is an excellent opportunity to implement vegan and vegetarian options.

Another visible opportunity is technological evolution. This is advancing rapidly year after year, and the trends go hand in hand with it. Companies that want to remain competitive have to invest in technologies and obtain added value. In the gastronomic sector, new and popular technologies, such as social networks, QR codes, and online ordering, are emerging. However, advanced technologies are also being introduced and have already proven their productivity in the market, including augmented reality in menus and the use of robots.

The latest opportunity observed is a program set up by the previous government, promoting national tourism during the low season to support sectors most damaged by the pandemic, such as gastronomy, in addition to the almost total easing of restrictions on the entry of national and international tourists.

Speaking of threats, increased competition in the gastronomic sector, with offers similar to those of La Jirafa restaurant in the city with the highest number of tourists in Patagonia, is a constant threat.

On the other hand, the country is living in a state of total uncertainty, with uncontrollable inflation, currency devaluation, and upcoming elections, among other challenges. This generates instability, uncertainty, and loss of purchasing power in society, which has a direct impact on consumption, affecting the gastronomic sector.

After having analyzed the strengths, weaknesses, threats, and opportunities of the restaurant The Giraffe, it was concluded that strategic planning is needed with the overall objective of increasing the profitability of the company and ensuring the survival of the restaurant in the coming years after the negative impact of Covid-19, it will be necessary to rely on a corporate strategy of growth through product development. After analyzing the shift in food trends toward veganism and vegetarianism, the restaurant's menu will be expanded to include options for vegetarian, vegan, and celiac consumers, transforming a weakness into a strength.

On the other hand, the differentiation strategy will be applied, taking advantage of the opportunity of technological progress in the gastronomic sector to stand out and differentiate from the competition, investing in something new, effective, and efficient, such as a robot server (already successfully tested in a restaurant in San Luis, which we mentioned previously in the report) which, in addition to being productive for the restaurant, will attract the attention of both the local and tourist public, increasing sales by increasing the number of new consumers.

Concerning the functional strategy, a software solution from a technological company will be contracted for after-sales service, which offers the ability to capture customer data, receive their opinions, and act in real time to increase customer loyalty.

Implementation plan

Proposal

My proposal is based on the development and implementation of vegetarian and vegan dishes on the menu for the inclusion of groups that currently can not attend the restaurant; this will include a unique customer service delivery of dishes, innovative and with a significant differentiation from the competition, as it will buy a robot server who will take care of the designated tables, go to the kitchen, among others, through a laser mapping of the location, giving consumers an unprecedented experience.

To conclude the experience, it will be supported by post-service actions, hiring software that allows retaining consumer information in a database through a survey that is on each table with a QR code, having as a benefit the possibility of receiving their opinion and acting in time, building customer loyalty through promotions and discounts for the next time they visit the restaurant.

Vision, Mission, and Values of Meta Group

For the proposal detailed above, the company's vision, mission, and values will not be modified.

Vision

To be a company of maximum growth that generates well-being in the family and the community.

Mission

To create and professionally manage the group's investments based on positive work teams that enable diversified and sustainable long-term growth.

Values

- Positivism: a person's realistic and practical attitude towards life; inner strength that makes goals materialize.
- Respect: an attitude of valuing another person.
- Trust: confidence in another person, fairness, reasonableness, not lying.
- Commitment: dedication and priority to drive the vision and mission of the group.

Overall objective

To obtain profitability of 5 % by FY2026 by implementing a product development strategy with the insertion of new menu options and competitive differentiation through investment in advanced customer service technology.

Justification:

The aim is to increase and maintain the company's profitability in growth, ensuring its survival over the years, since, after analyzing Sauco S.A.'s income statement, losses of \$ -7 772 599,9 are observed in 2020, meaning a significant loss in net profit (profitability) of -59,37 %, as a result of the pandemic.

A period of 4 years is proposed due to the high investment involved in purchasing a robot server in a single payment, without installments, as Argentina lacks financing methods for imports.

Specific objectives

1. To increase the restaurant's sales revenue by 270 % by December 2023 compared to 2019 due to the development and implementation of vegan and vegetarian meals on the menu.

Justification:

This objective, from a financial perspective, has a timeframe of 12 months to be realized; we will take the year 2019 as a reference to improve since the statistics for the year 2020 are associated with the pandemic, yielding extraordinary (negative) data, regarding the considerable drop in sales and restrictions that mainly affected the tourism and gastronomic sector. In 2019 (pre-pandemic), there was an income from sales of \$30 802 495,68 (see Sauco S.A.'s income statement for 2019 in the projected cash flow) and also takes into account the accumulated inflation of 267 % between 2020 and 2023, so increasing the restaurant's sales by 270 % would not be abnormal.

This specific objective will be achieved through the implementation of a corporate growth strategy, which involves developing new dishes and expanding the restaurant's menu to include vegan and vegetarian options, thereby attracting groups of people who previously could not attend. Additionally, in line with current trends, people's consumption choices are evolving, driven by the development of vegetable-based dishes that prioritize environmental sustainability and health. An example of the changing trend towards vegetarian and vegan food, which we previously explained in the Argentinian social analysis, is that 12 % (5 000 000) of Argentina's population is vegetarian or vegan, representing a 3 % increase from 2019.^(21,22,23)

2. To achieve 85 % satisfied customers by December 2024 through the technologically differentiated service of the robot waiter.

Justification:

The second objective is of customer perspective, using a strategy of competitive differentiation, the purchase of a robot waiter will be made to provide unique, innovative customer service, and with a significant differentiation above the competition, the technological advance in the gastronomic sector will be taken advantage of with this investment that will have benefits in the increase of sales, customers and a high rate of consumer satisfaction, since, besides being an effective and efficient machine at the time of work, it will manage to obtain the attention of both local and tourist public increasing sales by increasing the number of new consumers. The robot will be responsible for delivering dishes to their assigned tables, thereby relieving the burden on employees, using a laser mapping system to locate the tables.

On the other hand, there is a current precedent in Argentina for the use of robot servers, as seen at the Hotel Potreros De Los Funes in San Luis, where it has been a success, resulting in a positive image for the restaurant due to its innovative technology.^(23,24,25)

3. To obtain a redemption rate of 80 % by December 2023 through the use of after-sales service software that will grant rewards to customers so that they return to the restaurant, achieving loyalty.

Justification:

Lastly, from a customer perspective, the expansion of the menu with vegetarian and vegan options, as well as the investment in a robot waiter to increase sales and achieve greater customer satisfaction, does not guarantee customer loyalty. Therefore, an outsourced after-sales service will be implemented. This service provides specialized customer loyalty software, which, through the scanning of a QR code located on each table in the restaurant, enables consumers to complete a form and write a review on Google to receive a benefit for returning to the restaurant, thereby achieving customer loyalty.

The restaurant benefits from this, including evaluating staff performance, collecting consumer data, gathering customer opinions and experiences, increasing positive Google reviews, creating a database, and receiving immediate notifications about negative opinions to manage them directly and promptly.^(26,27,28)

Temporal Scope

The proposal will have a duration of 4 years, spanning from January 2023 to December 2026, totaling 48 months.

Geographical Scope

The geographical scope is centered in the city of San Carlos of Bariloche, in the province of Rio Negro, where the restaurant La Jirafa is located.

Action plans

To carry out the proposal successfully, an action plan is developed for each objective, outlining the specific activities to be undertaken

Plan de acción 1									
Nº	Descripción	Tiempo		Recursos Humanos		Recursos Físicos	Tercerización	Recursos Económicos	Observaciones
		Inicio	Fin	Responsable	Área				
1.1	Realizar una reunión con la dirección general de la empresa para plantear objetivos y plan de acción.	02/01/2023	09/01/2023	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	-
1.2	Realización de encuestas sobre platos vegetarianas - veganas populares en redes sociales.	10/01/2023	31/01/2023	Técnico de marketing	Marketing	Computadora, Internet	-	-	-
1.3	Análisis de resultados sobre la encuesta.	01/02/2023	08/02/2023	Encargada de administración (Paula)	Administración	Computadora, Internet	-	-	-
1.4	Consulta a nutricionista para armado de platos vegetarianos - veganos.	09/02/2023	16/02/2023	Encargada de administración (Paula)	Administración	Celular, Computadora, internet	Pago de 2 consultas a nutricionista especializado	\$9,920.00	Anexo 5
1.5	Compra de insumos.	16/02/2023	01/12/2026	Encargado del personal (Francisco) y Encargada de administración (Paula)	Administración y Cocina	Celular, Computadora, internet	-	\$50,833.33	-
1.6	Contactar con diseñador gráfico para creación del nuevo menú.	07/03/2023	21/03/2023	Encargada de administración (Paula)	Administración	Celular, Computadora, internet	Diseñador gráfico a contratar por proyecto	-	-
1.7	Diseñador gráfico crea el menú	22/03/2023	05/04/2023	Diseñador gráfico	-	Computadora, Internet	Pago por trabajo a diseñador gráfico especializado por proyecto.	\$30,000.00	Anexo 6
1.8	Contacto con técnico de marketing de la empresa para implementar estrategias de publicidad para dar a conocer las novedades.	06/04/2023	31/12/2026	Técnico de marketing	Marketing	Celular, Computadora, internet	-	\$14,400.00	Anexo 6
1.9	Análisis trimestral de indicadores de ventas y nuevos clientes por mes.	01/05/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	Anexo 7
1.10	Reunión semestral con el directorio para dar el seguimiento de los resultados al plan de acción.	01/10/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	-

Figure 1. Action plan 1

Plan de acción 2									
N°	Descripción	Tiempo		Recursos Humanos		Recursos Físicos	Tercierización	Recursos Económicos	Observaciones
		Inicio	Fin	Responsable	Área				
2.1	Realizar una reunión con la dirección general de la empresa para plantear objetivos y plan de acción.	02/01/2023	09/01/2023	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	-
2.2	Realizar la inversión para compra del mozo robot.	10/01/2023	10/01/2023	Directorio (Juan cruz, Paula y Jose)	Directorio	Internet, computadora	-	\$3,446,700.00	-
2.3	Arribo del robot al restaurante.	10/02/2023	10/02/2023	Encargada de administración (Paula)	Administración	Celular, sala de almacenamiento	-	-	-
2.4	Clase de capacitación con ingeniero de sistemas al representante del restaurante (Francisco) sobre uso y programación del robot.	13/02/2023	20/02/2023	Encargado del personal (Francisco)	Cocina, salón	Robot, Computadora, Internet	Pago por capacitación a ingeniero en sistema especializado.	\$38,000.00	Anexo 8
2.5	Puesta en funcionamiento del mozo robot	21/02/2023	31/12/2026	Encargado del personal (Francisco)	Cocina, salón	Robot, Internet	-	-	-
2.6	Contacto con técnico de marketing de la empresa para implementar estrategias de publicidad para dar a conocer la nueva novedad tecnológica.	21/02/2023	31/12/2026	Técnico de marketing	Marketing	Celular, Computadora, internet	-	\$14,400.00	Anexo 6
2.7	Análisis trimestral de indicador de satisfacción del cliente.	01/05/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	Anexo 9
2.8	Reunión semestral con el directorio para dar el seguimiento de los resultados al plan de acción.	01/09/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	-

Figure 2. Action plan 2

Plan de acción 3									
N°	Descripción	Tiempo		Recursos Humanos		Recursos Físicos	Tercierización	Recursos Económicos	Observaciones
		Inicio	Fin	Responsable	Área				
3.1	Realizar una reunión con la dirección general de la empresa para plantear objetivos y plan de acción.	02/01/2023	09/01/2023	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	-
3.2	Análisis de empresas que provee softwares de fidelización al cliente.	10/01/2023	20/01/2023	Encargada de administración (Paula)	Administración	Internet, computadora	-	-	-
3.3	Elección de la empresa con el software adecuado.	23/01/2023	30/01/2023	Encargada de administración (Paula)	Administración	Internet, computadora	-	-	-
3.4	Implementación del código QR en cada mesa.	31/01/2023	01/02/2023	Encargado del personal (Francisco)	Cocina, salón	Salón (mesas)	-	-	-
3.5	Abono mensual del software.	31/01/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Internet, computadora	Pago mensual del abono por uso de software especializado en fidelización del cliente.	\$ 4.000 (20% descuento por suscripción anual)	Anexo 10
3.6	Análisis bimestral de indicador de canje de recompensa.	01/04/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	Anexo 11
3.7	Análisis trimestral de reducción de abandono.	01/05/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	Anexo 12
3.8	Reunión semestral con el directorio para dar el seguimiento de los resultados al plan de acción.	01/08/2023	31/12/2026	Directorio (Juan cruz, Paula y Jose)	Directorio	Sala de reunion, proyector, internet, computadora	-	-	-

Figure 3. Action plan 3

The first action plan focuses on implementing the growth strategy by developing new vegetarian and vegan options on the menu. This aims to increase sales by attracting new customer groups and aligning with current gastronomic trends. The plan involves conducting surveys to analyze popular vegan-vegetarian meals, ultimately leading to the development of a new menu.

The second action plan focuses on implementing and starting up the differentiation strategy, with the primary objective being the purchase and implementation of the robot waiter. This process involves stages of planning, investment, staff training, marketing, after-sales actions, and control of the action plan.

Finally, the last action plan is about a functional strategy concerning the sales area, in which software will be contracted for customer loyalty through the scanning of a QR code that will be placed on all the tables of the restaurant, referring the user to fill out a form, obtaining their data (name, surname, email, location, and telephone), consumers punctuate the restaurant in google, providing the customer with discounts or promotions for the subsequent return to the restaurant.

This tool is used for project planning, which provides an overview of the tasks to be performed and their corresponding dates to meet the objective.

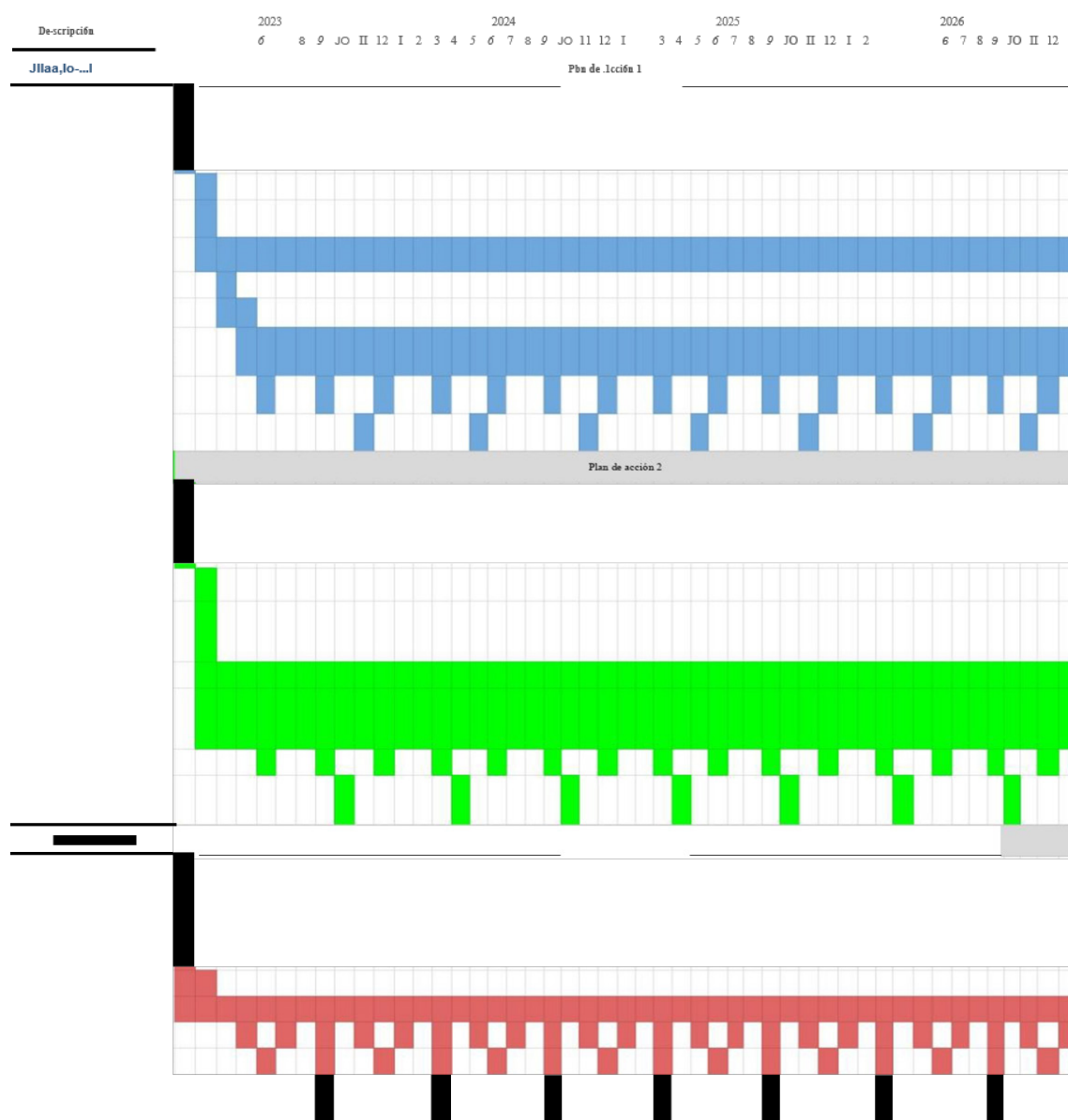


Figure 4. Gantt Chart

The following graph shows the corresponding investment costs for carrying out the action plans, with the final result being a total investment of 11 519 145,77 in 4 years.

Presupuesto de inversión del proyecto							
Planes de acción	Descripción	Actividad	2023	2024	2025	2026	Total
Plan de acción 1	Consulta nutricionista	1.4	\$9,920.00	-	-	-	\$9,920.00
	Compra de insumos	1.5	\$610,630.79	\$1,068,603.87	\$1,629,689.97	\$2,434,223.05	\$5,743,147.68
	Honorarios diseñador gráfico	1.7	\$30,000.00	-	-	-	\$30,000.00
	20% del sueldo técnico en marketing	1.8	\$86,400.00	\$159,062.40	\$259,430.77	\$376,174.62	\$881,067.80
	Subtotal		\$736,950.79	\$1,227,666.27	\$1,889,120.74	\$2,810,397.67	\$6,664,135.48
Plan de acción 2	Compra del robot	2.2	\$3,446,700.00	-	-	-	\$3,446,700.00
	Capacitación	2.4	\$38,000.00	-	-	-	\$38,000.00
	20% del sueldo técnico en marketing	2.6	\$86,400.00	\$159,062.40	\$259,430.77	\$376,174.62	\$881,067.80
	Subtotal		\$3,571,100.00	\$159,062.40	\$259,430.77	\$376,174.62	\$4,365,767.80
Plan de acción 3	Abono mensual software	3.5	\$48,000.00	\$88,320.00	\$144,050.00	\$208,872.50	\$489,242.50
	Subtotal		\$48,000.00	\$88,320.00	\$144,050.00	\$208,872.50	\$489,242.50
Inversión Total Por Año			\$4,356,050.79	\$1,475,048.67	\$2,292,601.52	\$3,395,444.80	
Total de Inversión a Realizar							\$11,519,145.77

Figure 5. Project investment budget

Financial analysis

ROI	
Beneficios	\$51,228,222.94
Costos	\$11,519,145.76
ROI	344.72%
Inversión a realizar	
Flujo del periodo 1	\$7,041,822.87
Flujo del periodo 2	\$13,583,014.60
Flujo del periodo 3	\$18,885,060.25
Flujo del periodo 4	\$25,965,032.34
VAN	\$1,846,980.59
TIR	95%
Impuesto a las ganancias	35%
Tasa de referencia Plazo Fijo	75%

Figure 6. Analysis of financial indicators (NPV, IRR, ROI)

- NPV: After estimating the net profit of the cash flows (1, 2, 3, and 4), discounting the initial investment to be made (\$11 519 145,77) and having a reference rate of fixed term (75 %), the calculation of the net present value indicator will be carried out, which yields a positive result of \$1 846 980,59, meaning that the project will be carried out successfully since it recovers the total investment and obtains a future profit, being profitable.
- IRR: The internal rate of return gave me a result of 95 %; this itself is positive, as it indicates that we exceed the reference rate of the fixed term (75 %), indicating that it is profitable to invest because we will get a higher profit compared to make another safe investment.
- ROI: The return on investment (ROI) will be calculated by considering the costs and benefits of the action plans to evaluate the project. In this case, the ROI is positive, yielding a result of 344,72 %, which indicates a profit of \$3,44 for every \$1 invested in the project. Furthermore, considering the estimated

inflation accumulated throughout the project between January 2023 and December 2026 (232,2 %), we can see that it exceeds the inflation rate, indicating that the project is profitable.

Estado de flujo de efectivo proyectado				
Concepto	1	2	3	4
Año	2023	2024	2025	2026
INGRESOS				
Otras ventas	\$110,613,547.94	\$185,826,034.03	\$277,277,800.86	\$399,618,853.05
Ventas por el plan de acción 1	\$5,821,765.68	\$9,780,317.58	\$14,593,568.47	\$21,032,571.21
Ventas totales de mercadería	\$116,435,313.62	\$195,606,351.61	\$291,871,369.32	\$420,651,424.26
Resultado financiero y por tenencia incluye RECPAM	\$4,628,015.59	\$4,628,015.59	\$4,628,015.59	\$4,628,015.59
Total de ingresos	\$121,063,329.21	\$200,234,367.20	\$296,499,384.91	\$425,279,439.85
EGRESOS				
Costo de mercadería vendida	\$38,423,653.49	\$64,550,096.03	\$96,317,551.88	\$138,814,970.01
Gastos de comercialización	\$54,416,968.19	\$91,416,697.37	\$136,210,879.08	\$196,143,665.87
Gastos administrativos	\$13,033,083.09	\$21,895,579.60	\$32,624,413.60	\$46,979,155.58
Gastos financieros	\$0.00	\$0.00	\$0.00	\$0.00
Plan de acción 1	\$736,950.79	\$1,227,666.27	\$1,889,120.74	\$2,810,397.67
Plan de acción 2	\$3,571,100.00	\$159,062.40	\$259,430.77	\$376,174.62
Plan de acción 3	\$48,000.00	\$88,320.00	\$144,050.00	\$208,872.50
Total de egresos	\$110,229,755.56	\$179,337,421.66	\$267,445,446.06	\$385,333,236.25
Utilidad bruta	\$10,833,573.64	\$20,896,945.53	\$29,053,938.85	\$39,946,203.60
Impuesto a las ganancias	\$3,791,750.78	\$7,313,930.94	\$10,168,878.60	\$13,981,171.26
Utilidad neta con planes de acción	\$7,041,822.87	\$13,583,014.60	\$18,885,060.25	\$25,965,032.34

Figure 7. Projected cash flow

Premisas generales
Las ventas de la cervecería checa es de \$12.000.000 en el 2019, incrementando un 3% por año, teniendo en cuenta la inflación estimada según REM
Se toma como referencia los estados contables del año 2019.
La empresa se financia con recursos propios.
Los ingresos por venta de mercadería y egresos incrementan un 3% por año, ajustados por la inflación según REM
Costo de mercadería vendida es igual al 35% de las ventas.
Los gastos y beneficios de los planes de acción son ajustados por la inflación según REM.
Los resultados financieros y la tenencia incluyendo RECPAM se mantienen fijos por los años
La venta de comida vegetariana y vegana (plan de acción 1) representa un 5% del total de ventas.
Los planes de acción 2 y 3 no generan ventas posiblemente calculables en el flujo de fondo proyectado.
Los costos e ingresos ya incluyen IVA

Figure 8. General premises

CONCLUSIONS

After conducting external, internal, and market analyses, we have concluded that the restaurant The Giraffe urgently needs to implement strategic planning to navigate a suitable course for survival in the complex Argentine gastronomic industry. In this case, the proposed course is closely linked to evolution and innovation.

Mainly, it was concluded that the value proposition has a strong focus on increasing strengths and, above all, eliminating weaknesses while taking advantage of the restaurant's opportunities through the implementation of the strategies mentioned throughout the report, the point-by-point fulfillment of the action plans, and the achievement of specific objectives. Significant growth will be achieved through the realization of a corporate

growth strategy by developing and incorporating vegan and vegetarian options due to the changing trend in people's food choices and achieving a strong differentiation from competitors in Bariloche as a result of the competitive differentiation strategy with the purchase of a robot waiter having a positive impact on customer satisfaction about their service, increasing the number of customers. Continuing with the emphasis on eliminating a weakness of the restaurant, a functional strategy for incorporating post-service actions to enhance customer loyalty will be implemented.

The feasibility of the project can be demonstrated through the financial analysis previously carried out. Therefore, if the proposals in the case report are strictly adhered to, the overall objective of increasing profitability by 5 % by 2026 will likely be achieved.

RECOMMENDATION

To conclude the case report, I would like to make a recommendation to the restaurant The Giraffe on issues that were not detailed in this report.

Firstly, throughout the case report, I have emphasized the importance of environmental sustainability. The first measure was the inclusion of vegan and vegetarian options explained previously, but it is an important first step in a long way to go; it can continue to evolve to become a green restaurant, as there are other environmentally sustainable measures such as reducing processed food replaced by homemade products, having your vegetable garden, donating surplus food, reducing the amount of waste, using biodegradable packaging, among many other actions to offer the healthiest food possible, while at the same time, taking care of the environment.

On the other hand, a notable strength of the case report was the utilization of advanced and innovative technologies in the gastronomic sector. At this point, the robot waiter is the latest trend in gastronomic technology, but not the only one. I recommend using tablets to place orders, thereby avoiding traditional and inefficient tools such as menus and the waiter's notebook. Another innovative novelty is the use of virtual and augmented reality to observe and analyze dishes, allowing for accurate assessment of size and real characteristics, rather than relying on misleading photos that can appear on menus and generate high expectations, among other benefits. Technology is evolving rapidly, and continuing to invest in it will provide us with facilities, efficiency, and effectiveness in meeting the objectives that will be proposed.

Finally, I recommend implementing a balanced scorecard to control, measure, and analyze the restaurant's overall situation, enabling efficient and accurate decision-making. This is achieved through the traffic lights of the metrics, which indicate the current state of each key performance indicator, ranging from optimal conditions to deviations. The benefits of using a balanced scorecard include the ability to react quickly to any deviations and find a solution to avoid a larger problem, facilitating the implementation and design of effective strategies, and providing usable and insightful information, among other benefits.

Through these recommendations, the restaurant The Giraffe will be able to consolidate the proposals made in the case report and chart a long-term path to success in the Argentinean gastronomic market.

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FINANCING

None.

CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

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