

**UNIVERSITAT
JAUME·I**

CORPORATE SOCIAL RESPONSABILITY PLAN OF MISS SUSHI

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1. INTRODUCTION

1.1. Presentation of the work

Corporate Social Responsibility has undergone a great evolution from theoretical proposals to how to apply it in a company. This is how it came about, as a demand from society that companies also assume responsibility towards those who demand it, as they are influential in their actions and decisions. The main objective of the work is to create a CSR plan for Miss Sushi, to analyse what behaviours they carry out and what others could introduce in their company.

CSR is a topical issue that is increasingly present in all companies and is of great importance. To go deeper into the topic we will first introduce what corporate social responsibility is and some related concepts such as sustainability, Triple Bottom Line, Stakeholder management and strategic management process.

Illustration 1: Company logo



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1.2. Justification

I have decided to cover the topic of corporate responsibility as it is a current issue and I consider it to be of great importance to companies and consumers are increasingly taking it into account. Corporate social responsibility has a very important value nowadays as it is focused on reducing the negative impact caused by companies, providing value to society through the cause-effect impact.

¹ Source: www.misssushi.es

It is also important because, as we will see below, it not only focuses on economics, but also takes into consideration the impact of business on society, on human resources and on sustainable development.

The role played by companies in achieving sustainable development implies that the entire value chain of the company is involved in its actions towards a sustainable model, practices that together we can all contribute to improving our planet. There are no regulatory or compulsory laws within the company, but it is a moral issue, to take care of our future and do what is in our hands is possible.

Furthermore, the chosen company where I am going to investigate and create an action plan is Miss Sushi, because of the fact that in the future they could implement the proposed actions and the elaborated CSR plan.

Finally, CSR contributes to sustainable development by aiming to reduce the company's negative social and environmental impacts, while increasing the positive ones.

1.3. Methodology

The work has been carried out on the basis of a research work on CSR terminology, which consists of looking for information about CSR and about concepts that are directly related to it and looking for information about the company Miss Sushi in this field.

In order to carry out the CSR plan, the strategic management process has been used, in which we will follow the following stages: strategic analysis, strategy formulation and strategy implementation.

For the search for information, we used articles, books, explanatory videos, podcasts, all specific to the subject of CSR, in order to find out about its background, history, relationship with concepts, the importance of corporate social responsibility in companies and the relationship of private companies with the concept.

In the specific case of Miss Sushi, we are going to read articles and news that have been published related to corporate social responsibility, sustainability, the triple impact or the strategic management process among others. We will look at the actions they have wanted to carry out and if they have finally made them possible and then we will make a plan of actions which could be implemented in the future.

In addition, we will conduct interviews with customers who have ever been to a Miss Sushi restaurant, to see what they think of the company, and we will rely on stakeholders to find out if the information is true.

All this helps us to carry out the work, reinforcing previous knowledge about CSR and checking whether Miss Sushi complies with it, as there is no legislation to control compliance.

1.4. Objectives

Once we are familiar with the concept, our objective is to define a CSR plan for the company in order to increase its level of responsibility, providing the planning and control tool to facilitate its implementation: the BSC.

2. CONCEPTUAL REVIEW

The main theories and concepts that will underpin this work will be presented:

2.1 CSR

The first concept, and where we will begin to understand the work, is that of Corporate Social Responsibility, which is a recent concept for some companies. This management model based on CSR has been gradually incorporated into companies, where it is becoming increasingly important. This term was born from the demands of society, where they demanded that companies assume a certain responsibility towards society and the environment, and not only in economic terms. Thanks to the exemplary Nelson Mandela and thanks to the authors who have been providing information and specialising in the subject. In the following we will see how the terminology and its key dates have evolved.

Table 1: Evolution of CSR terminology

1990 in Davos	In Davos, Nelson Mandela started an initiative where the World Economic Forum was held, giving rise to the Global Compact, which calls on companies to embrace fundamental values, values born from four areas: human rights, labour standards, the environment and the fight against corruption.
Year 2000	The Global Reporting Initiative, the first GRI guide, is published. This guide contains the basic criteria for the preparation of Sustainability Reports.
Year 2001	The Green Paper is born, which deals with the voluntary integration by companies of social and environmental concerns into their business operations and their relations with their stakeholders.
Year 2002	In Johannesburg, at the Earth Summit, the need for a framework to regulate and standardise CSR policies was raised.
Year 2004	It is a non-profit organisation that was created with the aim of working to promote the correct application of corporate social responsibility.
Year 2005	CSR Expert Forum is set up
Year 2006	Publication of the White Paper, reflecting the commitment of public institutions.
Year 2007	Public policies for the promotion and development of CSR in Spain” was agreed.

Year 2014	The Spanish government approved the Spanish Corporate Social Responsibility Strategy and is in the process of approving the National Plan for Business and Human Rights with the aim of generating a set of policies to improve the impact of companies both in Spain and in any third country where they operate.
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From the historical evolution and the advances that the concept has had, this new management model has been updated a lot in companies, providing value. In the following, we will see the definitions from various points of view and the elements that support and implement CSR within companies.

2.2 CSR concept

The term CSR stands for Corporate Social Responsibility:

“The set of voluntary actions undertaken by any organisation, and specifically by the company, to integrate economic, social and environmental concerns internally, with a direct impact on direct stakeholders and an indirect, but potentially decisive, effect on external stakeholders” according to the Spanish Association of Accounting and Business Administration (AECA) (2003).

Below we can see several definitions, from several different authors and at different dates, which share the same objective:

Table 2: CSR concepts

EU Green Paper (2001)	CSR “is a way of conducting business based on the management of the impacts that its activity generates on its customers, employees, shareholders, local communities, the environment and society in general”.
International Labour Organisation (ILO)	CSR is “the way in which companies take into account the impact of their activities on society and affirm the principles and values they stand for, both in their own internal methods and processes and in their relationships with other stakeholders, and is a voluntary, company-driven initiative,

² Source: The Spanish Association of Accounting and Business Administration (AECA) (2003).

	which concerns activities that are considered to go beyond mere compliance with the law” dhttps://www.ilo.org/wcmsp5/groups/public/@ed_emp/@emp_ent/@multi/documents/publication/wcms_142694.pdf
UN Secretary-General Kofi Annan (1999)	CSR is “a new vision of the involvement and significance of business in the globalised world in which we live”. http://www.dedaloconsultores.com/boletin/boletin001/articulo_RSC.pdf
Expert Forum of the Ministry of Employment (2005)	CSR is “the voluntary integration of social, labour and environmental concerns and respect for human rights, arising from the relationship and dialogue with stakeholders, into its governance and management, strategies, policies and procedures, thus taking responsibility for the consequences and impacts of its actions”.
The European Commission (EC) in its Communication on CSR (2011-2014)	CSR is “the responsibility of companies for their impacts on society. Companies should have a process for integrating social issues relating to the environment, ethics, human rights and consumer concerns into their business operations in close collaboration with stakeholders”.

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Once we have several definitions of corporate social responsibility, a socially responsible company not only offers a number of economic benefits, but also environmental and social benefits. The new management model is a breakthrough for the growth of business, the economy, society and the environment worldwide.

Corporate social responsibility is a factor with a very important value that is directly related to the fact that companies attach importance to sustainable development, and therefore a positive factor for competitiveness.

Contributing to sustainable development is the mission of CSR, encouraging responsible management models, promoting competitiveness, increasing economic growth, and the development of both society and the environment, concepts which are related to the triple dimension and which we will see later.

According to Cansino C., and Morales, M. (2008) citing McWilliams, Siegel and Wright, corporate social responsibility is: “situations where the company engages in and fulfils actions that favour the social good, beyond the interests of the company and above and beyond what is expected as compliance with the law”, i.e. not only focusing on compliance with the law but also taking action.

³ Source: Own elaboration of information extracted from Margolis and Walsh, 2003; De Bakker, Groenewegen and Den Hond, 2005.

One of the references we have in terms of corporate social responsibility is the **Observatory of Corporate Social Responsibility**, for which we will rely on the 5 basic principles that companies must follow in order to try to be socially responsible:

- CSR has to follow compliance with legislation, i.e. mandatory compliance with existing national legislation and international standards that are in force.
- The global character of CSR affects all areas of business, its actions do not only affect the national level, but also the international level due to globalisation. Therefore companies have to be responsible for the way they act and take into account that their individual behaviour can have consequences on the other side of the world without realising it.
- The management model triggered by corporate social responsibility involves objective ethical commitments that ultimately become an obligation for the companies that make them, and the company is responsible for its actions. There must therefore be a relationship and coherence between the public commitments made and business strategies and decisions.
- As we have seen in the definitions of CSR, its impact is economic, environmental and social. In order to carry out a correct management, it has to identify, prevent and mitigate the possible adverse consequences that could occur. On the one hand, CSR is born with the objective of minimising the negative effects caused by companies and maximising the positive effects.
- The last principle is based on meeting stakeholder expectations and needs. Processes will be generated where social, environmental and ethical concerns must be integrated, so that value is generated not only for shareholders but for all stakeholders and society.

In the following, having clarified the concept with its evolution and the definitions of corporate social responsibility, we will analyse the most important and relevant terms that have appeared in the definitions on some occasions.

2.2.1. Conceptual framework of CSR

In order to clearly understand and understand the concept of corporate social responsibility, it is necessary to understand a series of concepts and to relate them to each other. These concepts must be taken into account by companies if they want to adopt a fully responsible management model. The concepts are sustainability, the triple dimension and stakeholders.

Once the concept of corporate social responsibility is known, we see that it has several fundamental pillars to be implemented; on the one hand we have sustainable development, a

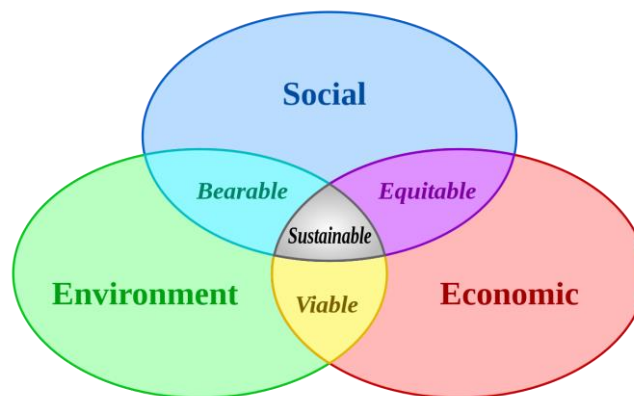
concept that companies should take into account when carrying out their activity, or proposing objectives in relation to the sustainable development of our company. Once the concept of sustainability has been introduced, within CSR we are not only looking for economic benefits, but also social and environmental benefits, a concept that is called the Triple Dimension, where companies have to be able to bring the 3 strategies together in the same direction and with coherence, supporting each other.

The second concept that jumps out from the definition of CSR is the stakeholders, who are responsible for helping the company to achieve a CSR-focused model, taking into account the objectives of each stakeholder, the benefits of these groups and how to carry them out by helping companies.

2.2.1.1. Sustainable development

The definition of sustainable development according to Brundtland, Gallopín is “*development that meets the needs of the present without compromising the ability of future generations to meet their own needs*”.

Illustration 2: CSR keywords



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The relationship between CSR and sustainable development can be found in the definition of CSR itself. Corporate social responsibility is the way in which the concept of sustainable development is addressed within the company, and therefore actions are carried out that help to incorporate actions related to the environment.

⁴ Source: https://commons.wikimedia.org/wiki/File:Sustainable_development.svg

The model is based on rationalising natural resources, not exploiting them and leaving them to their life cycle, because even if they are renewable they could be exhausted by overexploitation and not be able to be used for a season, eliminating the negative impacts caused by production processes that have been abused or by some kind of irresponsible action, and therefore ensuring that future generations have the opportunity to enjoy the possibilities offered by the planet as much as previous generations.

2.2.1.2. Triple dimension

According to John Elkington, the triple bottom line “seeks to redefine criteria and values used to measure the success and sustainability of an organisation by incorporating these two elements into the traditional view”.

Companies must be able to coordinate their strategy from all three dimensions, including the well-known economic dimension, the social dimension and the environmental dimension. In this case, we will rely on the aforementioned Green Paper, in order to know how the company has to comply with the dimensions. The Green Paper developed a common theoretical framework on how companies should behave in CSR, where the triple dimension is clearly mentioned in its definition.

The triple dimension defines CSR as the integration of social, environmental and economic concerns in business.

Companies need to consider these three dimensions in a coordinated, coherent and balanced manner.

This model was developed to actually measure what companies were doing and whether it was done in the right way. Not only economic was measured, but also social and environmental activity started to be measured.

This new measurement model is a big challenge for companies, as it is very difficult to accurately measure all 3 dimensions. Several types of metrics have been promoted on the one hand:

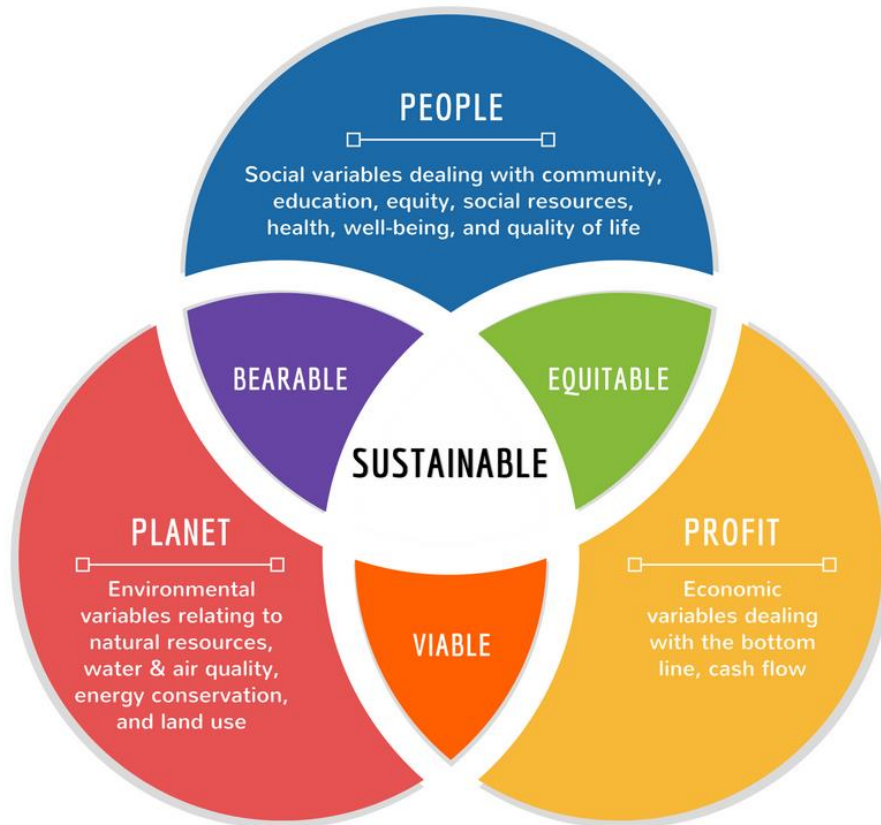
- The Global Reporting Initiative (GRI) is a measurement system promoted by the United Nations.
- Social Return on Investment (SROI), which weights the social value of the economic investment.
- Balance Sheet for the Common Good (BBC)

We must be aware that any economic activity has an impact on both the social and environmental level, so they must be taken into account.

It is very interesting for companies to make this measurement and making the triple bottom line public can give them a competitive advantage, as it can provoke a lot of interest from society. Doing this type of metrics increases our reliability as a company and provides great

added value, in the end our stakeholders want documents that are reliable and that justify the work done, to the point that the company is contributing to society.

Illustration 3: Concept of Triple Bottom Line



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In conclusion, adopting this practice gives companies a competitive advantage, helps stakeholders have confidence to continue, and improve. Seeing that negative impacts are minimised.

2.2.1.3. Stakeholder management

Stakeholders are very important in all companies, as they belong to the definition of CSR. Without stakeholders, a CSR plan cannot be properly planned. Therefore, we need to know what their needs and expectations are, as they are the people who are affected by the decisions taken and the actions carried out.

For a definition of the concept of stakeholders we have drawn on (Freeman, 1983):

⁵ Source: <https://www.smartkarma.com/home/daily-briefs/brief-multi-strategy-sustainability-esg-frameworks-gri-global-reporting-initiative-and-more/>

“Stakeholders are defined as all those groups that are directly or indirectly affected by the development of business activities, and therefore also have the capacity to directly or indirectly affect the development of these activities”.

It is essential for the company to know its stakeholders and take their needs into account, in order to know where to take action with a corporate social responsibility plan according to their needs. Any decision or action taken by the company will affect them either directly or indirectly. For companies, having stakeholders is a help and any action not done in the right way could have negative repercussions. Therefore, the more information stakeholders have, the more trust they will place in the company.

We can divide stakeholders depending on whether they are managed internally or externally. Bearing in mind that the most useful classification to properly manage stakeholders in the framework of CSR comes from the interest-power matrix, as it gives us the necessary information to prioritise actions.

- Direct management: shareholders, partners, suppliers and workers.
- External management: competition, consumers, social partners, ngo and administrations.

Within a company, it is very difficult to give the same importance to all stakeholders, in addition to the fact that each stakeholder group has different objectives in terms of their needs. The following are some of the stakeholders and their objectives according to the European Union's Green Paper on Corporate Social Responsibility, which may be the same for some stakeholders but very different for others.

Once the objectives of each stakeholder group have been analysed; carrying out an adequate management, knowing how to maintain relationships and the actions to follow with the line of corporate social responsibility for each of them, will lead to lasting relationships and will help us to achieve business success.

2.2.1.4. Strategic management process

In order to understand this term, we will rely on the definition of two authors on the one hand:

-According to Porter (1980): "strategic management is a model of a firm's decisions that determines and reveals its objectives, purposes or goals, and defines the major policies and plans for achieving the objectives".

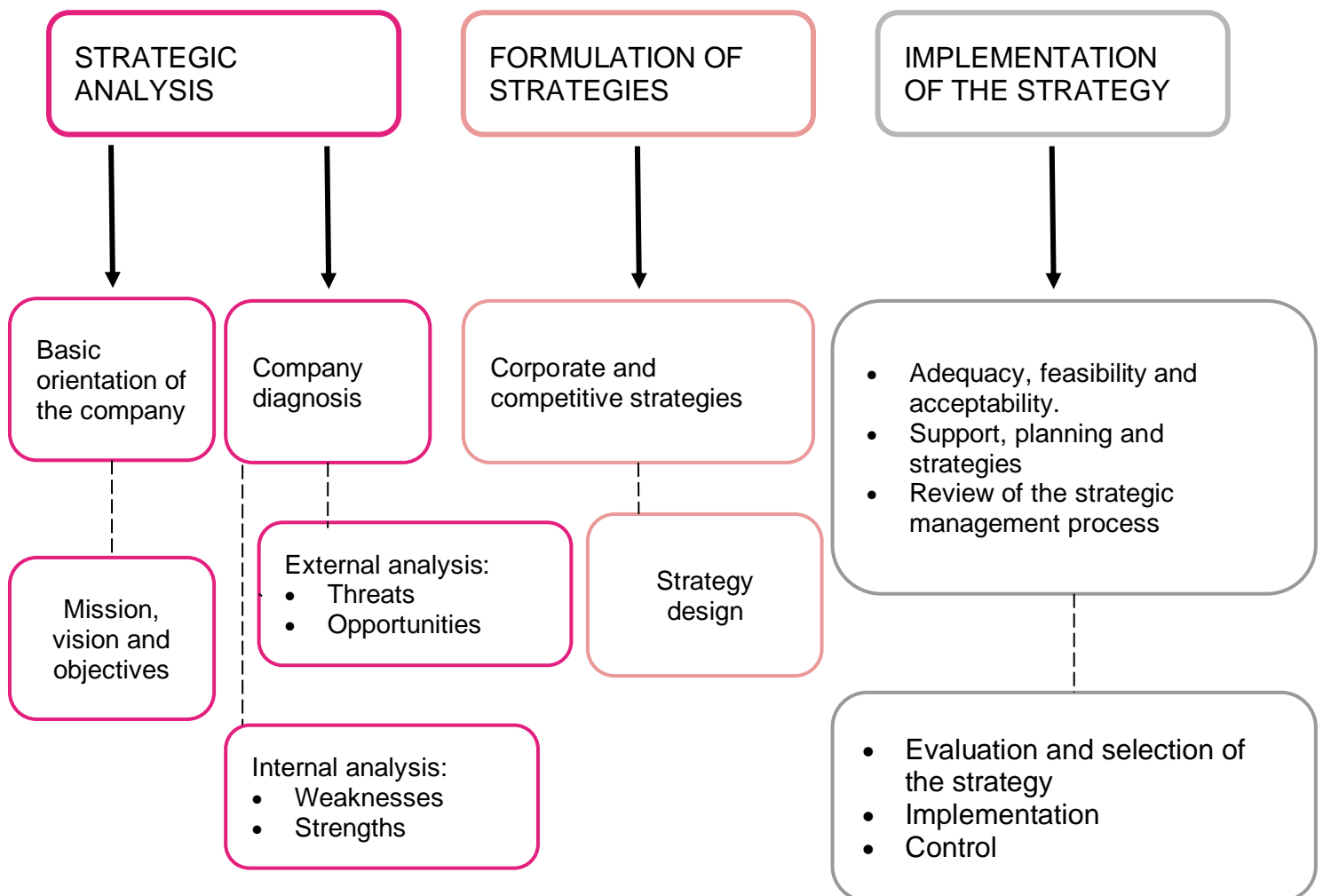
According to Chandler, "strategic management is the definition of a company's long-term goals and objectives and the adoption of actions and allocation of resources that are necessary to achieve the objectives".

The company should be aware that carrying out corporate social responsibility actions should not be something occasional, or done to improve its image. Rather, it must be incorporated into the strategic management process and the strategy must be taken into account both in the objectives and in the actions carried out by the company. The objectives are the reason for implementing a management process, and they must be defined correctly in order to be able to carry them out by relating them to the aforementioned stakeholders.

Business strategy is established in order to achieve objectives, taking into account all the factors that may be influencing them. Therefore, a company that wants to implement corporate social responsibility actions in its company will have to rethink the strategic management process. In order to do so, it has to take into account all the phases of this process and start with the first part.

This process is divided into 3 phases, strategic analysis, strategy formulation and strategy implementation:

Illustration 4: Strategic management process phases



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⁶ Source: Own elaboration from: <https://aulamarketing.net/el-proceso-de-direccion-estrategica-fases-y-componentes-fundamentales>

3.CSR PLAN

The company to which we are going to make the corporate social responsibility plan is Miss Sushi, as we have mentioned before. It is a company in the hospitality sector, being one of the most important and well-known sushi franchises in the national territory.

The Miss Sushi project was born in 2008 but it was not until 2009 when the first restaurant was opened in Valencia, so far they have a total of 32 restaurants throughout the Iberian Peninsula.

3.1. Mission, vision and objectives

Miss Sushi's mission is to excite, surprise, fuse flavours, break with all the clichés and democratise sushi, making it accessible to all budgets. Differentiating itself with innovative dishes, a cosy, glamorous and vintage atmosphere; an urban, modern and chic character; and prices within everyone's reach.

For the vision part; to be able to enjoy Japanese food, in a quiet place, giving a unique experience.

One of Miss Sushi's objectives is to become a benchmark for Japanese food in Spain, to continue increasing the number of premises and to consolidate its position among the best Sushi restaurants.

3.2. Company diagnosis

In order to carry out the environmental diagnosis, we will have an external analysis of the sector, a PESTEL analysis, PORTER's five forces, and finally the competitors.

In the case of the internal analysis of the company, a VRIO analysis will be carried out, an analysis of the stakeholders and the impacts they have on the MISS SUSHI activity.

This information will provide us with information to carry out a SWOT analysis.

3.2.1. External analysis

3.2.1.1. PESTEL Analysis

According to Bitt (2017): "PESTEL analysis is considered a successful tool for understanding the growth or decline of a market or a set of needs to be satisfied, and consequently the position, potential and direction of a business or any type of entity".

To carry out this external analysis, we will focus on two types of analysis: PESTEL, which is an analysis that takes into account factors external to the company, such as political, economic, social, technological, ecological and legal factors that affect the company.

Political factor: Spain is not characterised by being a country where the political factor is considered stable, it is a democratic country, but there are often movements within the parties themselves, as well as several cases of corruption or actions that are frowned upon, three years ago were the last elections.

Today we are still at the end of the pandemic, where several obligations on the part of the citizens have disappeared, but in politics it caused a lot of commotion as the whole country had to be brought to a standstill in order to control the virus. The government did not give confidence to the population and during this time many issues have not been given the proper importance because of the pandemic.

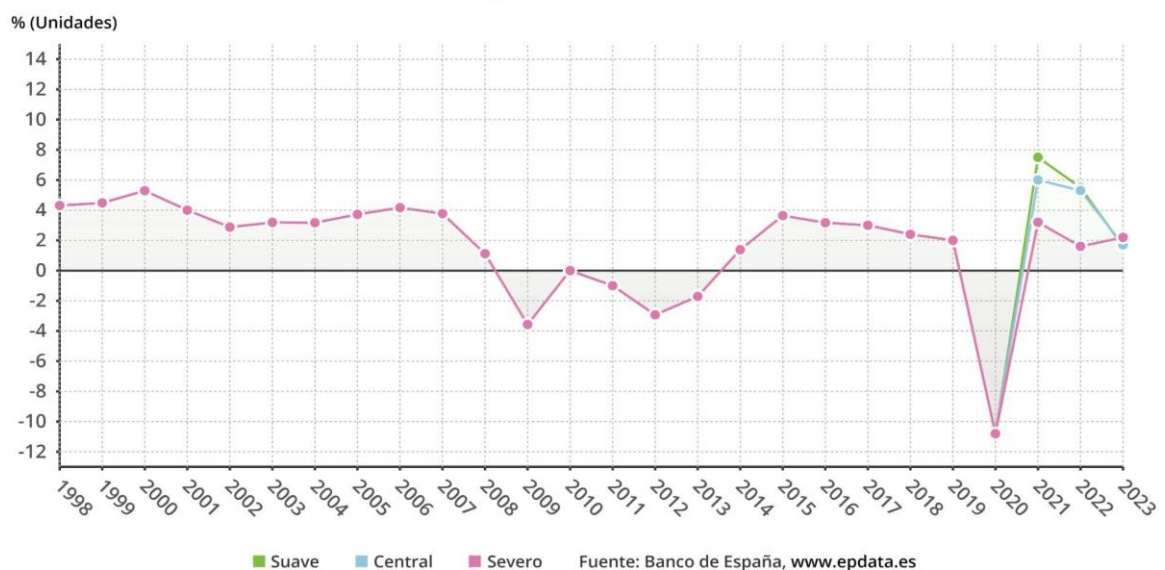
In conclusion, democracy affects in a neutral way, but the latest decisions taken by the government regarding the restrictions due to the pandemic affect positively as we gradually return to normal life, causing an increase in sales.

Economic factor: The pandemic was a brutal shock to the economy not only in our country, but worldwide. Therefore the established confinement caused the GDP to suffer a fall. As we can see in the graph in 2020 it plummeted and little by little we are returning to the same levels as before. However, due to the war and other factors, we are currently in a period of price inflation that has reached 9.8%, which has affected both companies and families.

Illustration 5: Banco de España forecasts

Previsiones del Banco de España sobre la evolución del PIB del país en 2021, 2022 y 2023

Según varios escenarios



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⁷ Fuente: <https://www.epdata.es/previsiones-banco-espana-evolucion-economia-espanola-2020-2021-2022/503f6ce1-4009-4522-8df7-e22dab476ddc?accion=1>

Unemployment has risen sharply as a result of the redundancies and company closures caused by the COVID-19 pandemic. However, the economy is gradually returning to normal activity.

As we can see in the graph below little to the unemployment rates, they are going up and down.

The unemployment rate is more positive, although its progression is slow since May 2021 with an unemployment rate of 15.4%, in April the unemployment rate was 13.3%, 2.1% lower.

Illustration 6: Evolution of unemployment rate Spain

España: Tasa de desempleo 2022			
	Tasa de desempleo	Desempleo hombres	Desempleo mujeres
Abril 2022	13,3%	11,7%	15,2%
Marzo 2022	13,5%	11,9%	15,2%
Febrero 2022	13,3%	11,7%	15,0%
Enero 2022	13,2%	11,7%	14,9%
Diciembre 2021	13,3%	11,8%	15,1%
Noviembre 2021	13,5%	11,9%	15,2%
Octubre 2021	13,8%	12,3%	15,5%
Septiembre 2021	14,3%	12,8%	15,9%
Agosto 2021	14,7%	13,1%	16,4%
Julio 2021	15,0%	13,4%	16,9%
Junio 2021	15,3%	13,4%	17,4%
Mayo 2021	15,4%	13,4%	17,6%

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In conclusion, a decrease in the unemployment rate leads to an increase in sales and therefore in expected revenues, which is positive for the sector, while an increase in inflation leads to an increase in prices, which has a very negative effect on the sector.

Social Factor: The last few years for Spanish society have been very hard, with situations that we never thought we would live through, as we have mentioned above due to the pandemic, and currently the invasion by Russia. This has led to an increase in the demand for mental health services, as mentioned by the World Health Organisation.

Rising prices also create uncertainty within households.

⁸ Source: <https://datosmacro.expansion.com/paro/espana?sector=Tasa+of+unemployment&sc=LAB-&aniam=2022>

Yet we live in a consumerist society, where new experiences take place; moreover, consumers are constantly looking to go to places that are in fashion, which is very positive for sales.

Technology Factor: According to Investing Spain: "Spain is the third country in the EU in terms of connectivity and seventh in terms of digital public services, with levels well above the European average (Digital Economy and Society Index 2021)".

Spain has a Digital Spain 2025 plan, promoting technologies such as cybersecurity, artificial intelligence, 5G and Big Data.

Spain is also one of the countries that will receive the most Next Generation EU funds, up to 140 billion euros between 2021 and 2026.

Spain is very committed to new technologies, it is a country that is growing and is giving a lot of importance to this factor, having a very positive growth and giving importance to technologies in our companies.

In conclusion, technology has a positive effect on sales, as it makes it much easier to offer services and products.

Ecological factor: Contributing to help the environment is becoming more and more important and is closely related to corporate social responsibility, therefore environmental regulations will be taken into account, how they can be improved. As there are more and more subsidies and on the other hand more and more regulation on energy consumption.

Although there is no legal obligation to recycle and help the environment, it is a moral obligation to help.

Finally, according to <https://www.ecologistasenaccion.org/184184/por-segundo-ano-consecutivo-en-2021-la-contaminacion-por-ozono-cae-un-37/> , pollution has fallen by 37% for the second year in a row, but levels are still high, especially in cities like Madrid, Barcelona and Leganes.

In summary, pollution has a negative impact, as in some cities the passage of vehicles is restricted, causing a drop in sales. In relation to energy consumption it is also negative, it is not reflected in customers but in energy costs, therefore betting on renewable energies would be an advantage.

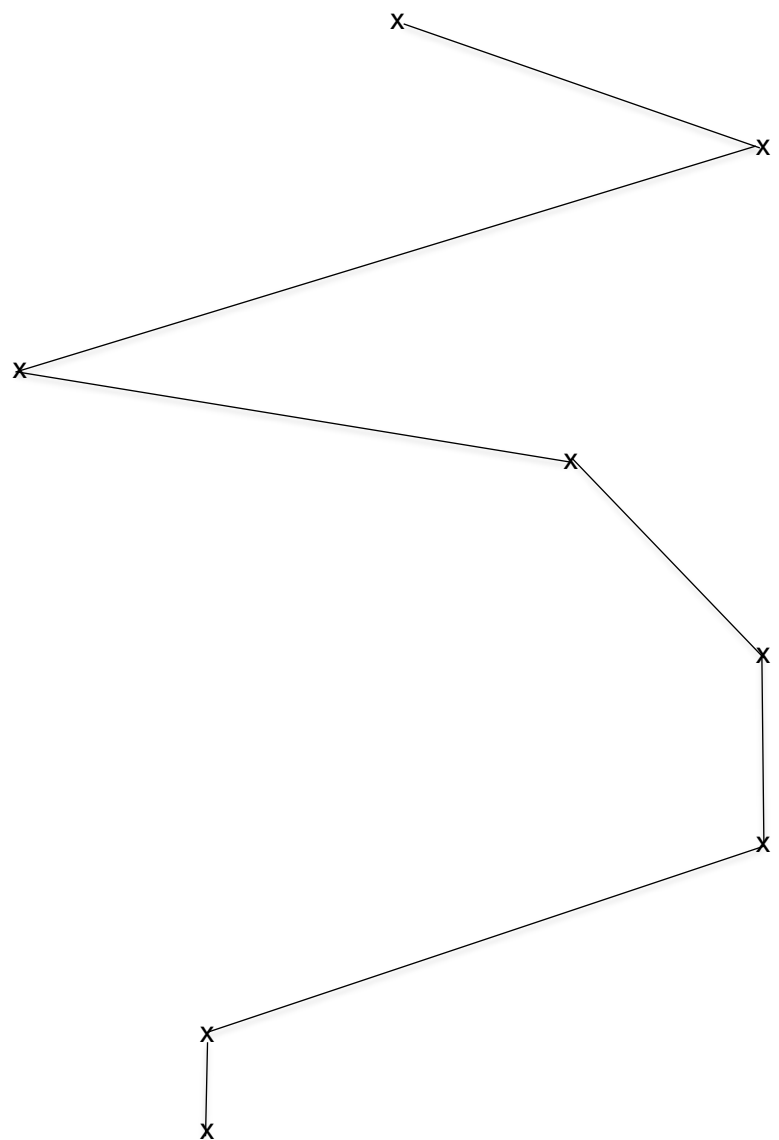
Legal factor: Laws affect all types of business, in this case it is a very meticulous sector, with food you have to be very careful. Therefore there are many health and safety laws, and there are usually many inspections in the kitchen and in the state of the food.

Therefore, these actions and maintaining security gives customers security to consume in the sector, have good quality and increase expected sales.

Once we have seen the external factors, we can observe the strategic profile of the environment, where the factors will be classified from a very negative (MN), negative (N), balanced (E), positive (P) and very positive (MP) effect.

MN N E P MP

POLITICAL-LEGAL FACTOR	
•	Democracy
•	Finalisation of restrictions by COVID-19
ECONOMIC FACTOR	
•	Rising Inflation
•	Unemployment rate down
SOCIAL FACTOR	
•	Lifestyle change
TECHNOLOGICAL FACTOR	
•	Increased R&D
ECOLOGICAL FACTOR	
•	Reduction of environmental pollution
•	Increase in energy consumption



3.2.1.2. Porter's Five Forces Model

In order to carry out an analysis of the specific environment, Porter's Five Forces model (1979) will be applied as a tool to evaluate the sector in which we are, in this case the catering sector. Its main forces are: bargaining power of customers, bargaining power of suppliers, threat of entry of new competitors, threat of entry of substitute products and rivalry between competitors.

The analysis of Porter's 5 Forces in the hospitality sector would be as follows:

- Threat of new competitors: Although the hotel and catering sector has a large offer in Spain, the threat of new competitors is high. This is due to the fact that it is a common business, and one of the most sought-after at present. However, we must bear in mind that it is difficult to gain market share from companies that are already established and operating well, as opposed to entering the sector with a strategy of differentiation or innovation. It is also very easy to access distribution channels.
- Customer bargaining power: The power of the customers is very high, as it is a sector with a wide range of offerings, the slightest mistake that can be made or the customer leaves dissatisfied, they will have more options to choose from, and it will be very easy for them to change premises. They are very demanding in terms of service, as they have a wide range of choice in the hospitality sector. Therefore, the bargaining power of customers will increase with respect to the increase in competitors.
- Threats from substitute products: The threat from both substitute products and service is very high, since not only a restaurant offers food, but also many other leisure establishments offer this service. It should also be taken into account if the products or services have a lower price, or a higher technology covering the same need.
- Bargaining power of suppliers: There is also a wide range of suppliers, so their bargaining power is not very high in the hotel and catering sector, so it will be easy to choose suppliers according to our needs.
- Rivalry between competitors: This force is the result of the previous ones and therefore provides us with sufficient information to determine one strategy or another. Therefore, the greater the number of competitors and substitute

products, the greater the rivalry and therefore the lower the competitive power of a company. In the case of the hotel and catering industry, rivalry among competitors is very high, because there is a wide range of hotel and catering services, with a great diversification of products. Therefore, a competitive advantage would be differentiation in terms of product innovation and offering quality products.

As for the external analysis, we also have to take into account the competition, in our case our competitor at national level is Udon.

3.2.1.3. Competence

Competitors play a big role in terms of seeing what they are doing so they are an important stakeholder group for us, below we can see the most important competitors with the number of premises open.

Table 3: Competitors

UDON	57 premises
Sushimore	7 premises
Miu Japones	35 premises
Padthaiwok	35 premises
Miss Sushi	23 premises
TUK TUK Asian Street Food	14 premises

⁹

Illustration 7: UDON logo



⁹ Source: Own elaboration based on Tormo Franquicias (2019).

In our case we will focus on UDON considering that it is our main competitor, it is a leading sushi restaurant in Spain and that was born in 2004, in 2020 one of its actions carried out for its commitment to corporate social responsibility was to work only with suppliers of eggs, hens and tenera supply with a guarantee of animal welfare and sustainable, and in the case of salmon with a breeding.

In 2020 they served 8,500 kg of vegetable protein as a replacement for animal protein, which reduces their carbon footprint, and therefore adds more variety to their service.

They have eliminated most plastic, to encourage recyclable materials, the restaurants make use of renewable energies, have included internal quality audit protocols, environmental criteria and have carried out the creation of their own seal of sustainability.

Socially, they have created sustainable restaurant management modules focused on their employees, to motivate and train their employees on the importance of the environmental aspects of the service.

Its modules include: looking after the health of the workforce, equalising inequality, gender equality and training and motivation.

3.2.2. Internal analysis

To carry out the internal analysis we will focus on the VRIO analysis tool that was developed by Barney, J. B. (1991) in his work 'Firm Resources and Sustained Competitive Advantage'. It also helps us to create a competitive advantage over our competitors.

We will first analyse the resources and capacities that Miss Sushi has, as this is the main focus.

¹⁰ Source:

<https://www.google.com/search?q=udon+logo&tbm=isch&hl=ca&authuser=2&sa=X&ved=2ahUKEwiJ2e2Xstr3AhVdLxoKHezNBiwQrNwCKAB6BQgBEN0B&biw=1498&bih=730#imgsrc=db2vP7SFXHQzcM>

3.2.2.1 .VRIO analysis

To do so, we will focus on the VRIO Analysis table:

Illustration 8: VRIO Analysis

V	R	I	O	
NO				Competitive Disadvantage
YES	NO			Competitive Parity
YES	YES	NO		Temporary Competitive Advantage
YES	YES	YES	NO	Unused Competitive Advantage
YES	YES	YES	YES	Sustainable Competitive Advantage

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¹¹ Source: Own elaboration based on vrio analysis.

Table 4: Analisi VRIO Miss Sushi

RESOURCE/ CAPABILITY	V	R	I	O	COMMENTS
Furniture	YES	YES	NO	NO	Temporary Competitive Advantage
Tableware	YES	YES	NO	NO	Temporary Competitive Advantage
Asian food	YES	YES	YES	YES	Temporary Competitive Advantage
Personal service	YES	YES	NO	NO	Temporary Competitive Advantage
Atmosphere on the premises	YES	YES	YES	YES	Sustainable Competitive Advantage
Prepeistica decoractiva	YES	YES	YES	YES	Sustainable Competitive Advantage
Brand	YES	YES	YES	YES	Sustainable Competitive Advantage
Culinary experience	YES	YES	NO	NO	Temporary Competitive Advantage
Supplier/customer relationship	YES	YES	YES	YES	Sustainable Competitive Advantage
Customer service	YES	YES	NO	NO	Temporary Competitive Advantage
Creativity and innovation in the dishes	YES	YES	YES	YES	Sustainable Competitive Advantage

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After analysing the table, we draw the following conclusions as weaknesses or points that could be improved in the end it is very easy to copy the decoration of a restaurant, or its dishes when the information is already available to competitors, the staff is also easy to imitate, as it is not a resource with the greatest importance.

In terms of competitive advantages or strengths, it is a restaurant where the furniture is different from the others, with a female atmosphere, as the chain itself describes, and different from any other restaurant. Regarding the food, they are always innovating with their menu,

¹² Source: Own elaboration.

every so often they launch new products that can be imitated but as one of their objectives is to have an updated and different menu, they have to be investing in it. As an internal competitive advantage we also have that the atmosphere is very difficult to imitate because of the importance given to the decoration, for them it is a very key point, also the fact that they are always innovating in the dishes makes them creative and striking when it comes to combining Japanese food.

A very important strength is the relationship with stakeholders, as it could be a competitive advantage over our main competitors, so we are going to examine which are the most important stakeholders within Miss Sushi.

3.2.2.2. Stakeholders

Stakeholders, as mentioned above, are part of the definition of CSR. Stakeholders are very important within companies as they are part of the organisation and every action has an impact on them.

It currently has communication channels in place to meet the needs of its stakeholders, such as:

- Emails: for a fluid communication between the members of the company, in addition to each Miss Sushi location, to have its own email for either contacting each location or personalised customer service.
- They keep the newsletter, social media and their website up to date with relevant information for external stakeholders.
- For internal stakeholders, they consist of timetabled meetings and meetings where information can be exchanged.

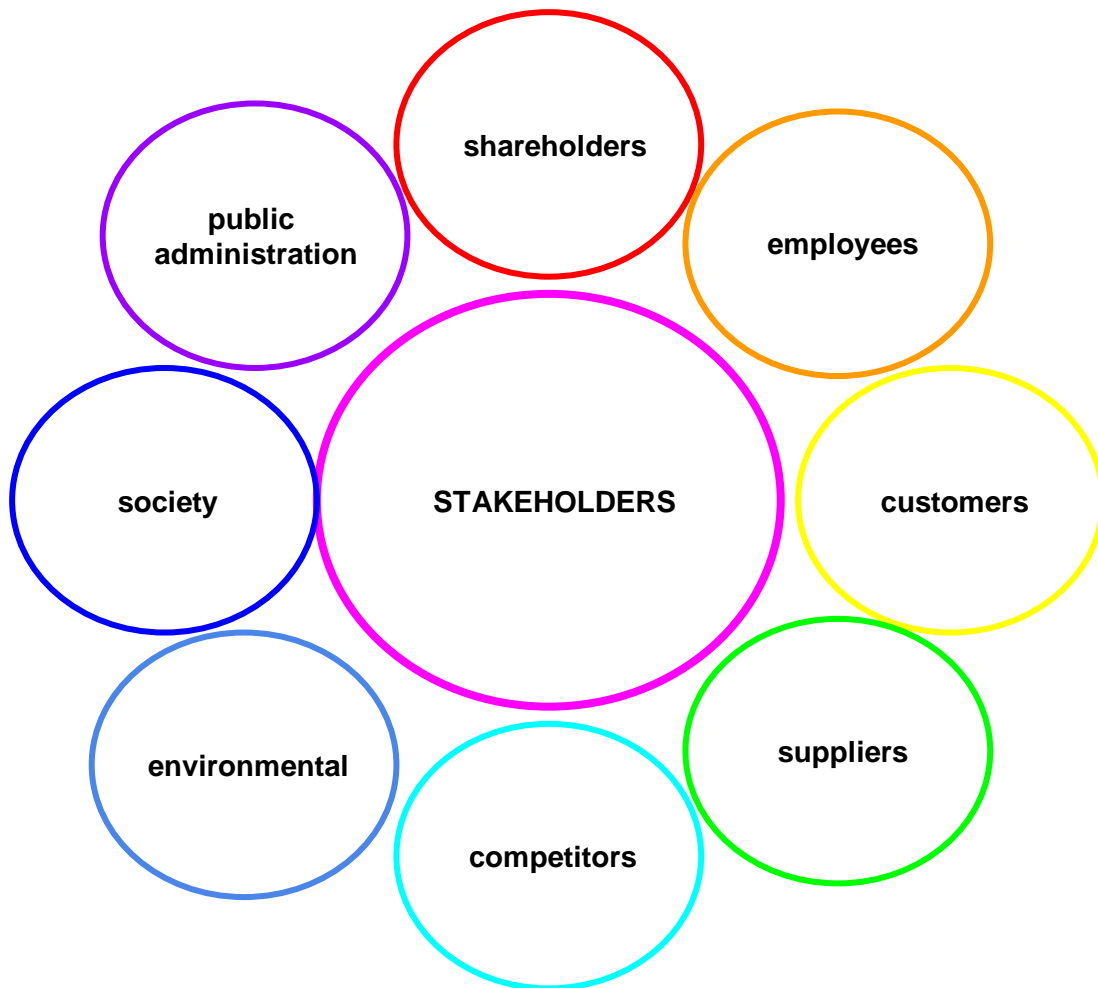
Communication channels within stakeholders remain very important as it identifies opportunities for improvement, seeks opportunities to meet needs and expectations, pre-empt risky situations with good communication, and enhances relationships.

Therefore, the communication channels function adequately both internally and externally, providing a competitive advantage to the company by meeting the needs of stakeholders.

In relation to CSR, communication is a key factor towards stakeholders, as it allows them to promote the transparency of the actions carried out, to encourage trust when carrying out an action and, finally, to position and implement their CSR actions.

At Miss Sushi, we consider the following stakeholders in terms of importance-interest:

Illustration 9: Stakeholders relationships



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In order to determine the interest-power relationship, a matrix is used to classify the stakeholders according to their interest in the company and the power they have, in order to determine the degree of importance of each one and the type of relationship within the organisation.

¹³ Source: Own elaboration.

Table 5: Stakeholder interest-power matrix

	LOW INTEREST	HIGH INTEREST
HIGH POWER	<p>KEEP SATISFIED</p> <ul style="list-style-type: none"> • Clients • Suppliers 	<p>MANAGE CLOSELY</p> <ul style="list-style-type: none"> • Shareholders
POWER UNDER	<p>MONITOR</p> <ul style="list-style-type: none"> • Public administration • Society • Environmental 	<p>KEEP INFORMED</p> <ul style="list-style-type: none"> • Employees • Competition

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Once the matrix is done, a strategy will be followed for each stakeholder:

In the case of low interest and high power, a strategy of keeping customers and suppliers satisfied will be followed. In the case of customers, we will ensure that any change in the company does not have repercussions for them, and that they can continue to use the service. In the case of suppliers, even if the company has, for example, a change in a raw material, we will continue to count on them to keep them satisfied.

Starting from a high power and high interest in the company, there are the shareholders with whom a strategy of key actors will be followed, since every movement that the company has affects them, a relationship with them will be followed to maintain a formal relationship where a fair dividend policy, total transparency in the information of shares on the part of the company, and responsible investments will also be carried out.

In the minimum effort strategy are those with low interest and low power, in our case we have the regulatory stakeholders, that is, any decision by the company, if it follows the established laws there will be no problem in any action or change that the company wants to make as long as it is within the legal framework.

Finally, in the case of stakeholders with a high interest and low power, following a strategy of keeping employees informed, so that every action to be taken takes them into account, so that they are aware of the company's movements, for their own benefit. In a similar case, the competition does not have any power over us, but they do have an interest in our company, in new things, in the way we work.

¹⁴ Source: Own elaboration.

In the case of the company analysed, the most important ones are the shareholders, and they are always aware of possible changes with meetings that are held when necessary, on the part of the suppliers, who are also internal, the departments corresponding to each business area, for example, those of raw materials would be in charge of the purchasing department coordinated by our Executive Chef. On the internal side, each restaurant communicates with its staff using a methodology, and on the general and external side through social networks, customer databases or articles that are published.

In terms of laws and regulations to be followed in the hospitality industry, inspections are frequently carried out in restaurants.

In conclusion with the stakeholders, they have a good relationship with the suppliers as they keep them informed at all times and they want to have the best quality raw materials possible, as they are an increasingly large franchise they place a lot of value on their products and therefore they want them to be of high quality. As for the employees, they are the visible face of the company, the ones who have the closest relationship with the customers and an intangible resource of great importance within the company, so they must be involved in the actions that are carried out, with a motivation plan, and other objectives that we will see below. Finally, customers as a stakeholder is one of the most important, they have a great power when it comes to valuing the company, and make the brand grow with the fact of returning to the premises, or giving favourable opinions. Therefore, we will carry objectives to achieve customer loyalty, to know what experiences they would like to have and that therefore their moment has been satisfactory.

3.2.3. Impacts of the activity

We will take into consideration the impacts related to corporate social responsibility, on the one hand the sustainable aspect, where within its definition it links us to the triple dimension, where therefore the social, economic and environmental aspects will be taken into account.

	POSITIVES	NEGATIVES
SOCIAL	<ul style="list-style-type: none"> ● Improve the quality of life, with natural products and in a healthy way. ● They respect human rights. ● Increase employment. ● Good customer service through communication channels. 	<ul style="list-style-type: none"> ● Part-time employment.

ENVIRONMENTAL	<ul style="list-style-type: none"> Reduction of CO2 emissions in the transport of both raw materials and prepared food. 	<ul style="list-style-type: none"> Wastewater containing fats, oils and possible food waste. High waste generation. Food waste.
ECONOMIC	<ul style="list-style-type: none"> Generate wealth, due to the use of domestic purchases. 	<ul style="list-style-type: none"> Buying raw materials abroad because of lower prices.

Illustration 10: Miss Sushi vegetable menu advertisement

As mentioned above, Miss Sushi has a 100% vegetable menu.



Descubre la nueva carta 100% vegetal de Miss Sushi

Sorprender y hacer disfrutar a nuestros clientes es nuestro principal objetivo en Miss Sushi desde nuestra apertura en el año 2008, y por eso nos

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3.4 WSOT

SWOT analysis according to Thompson and Strikland (1998): "states that SWOT analysis estimates the effect that a strategy has in achieving a balance or fit between the organisation's

¹⁵ Source: <https://misssushi.es/blog/page/2/>

internal capabilities (strengths and weaknesses) and its external situation, i.e. opportunities and threats".

Table 6: WSOT

<p style="text-align: center;">WEAKNESSES</p> <ul style="list-style-type: none"> • Ease of copying. • Difficulty to control all restaurants in the same way. • Lack of committed employees. 	<p style="text-align: center;">THREATS</p> <ul style="list-style-type: none"> • Opening of new competitors, depending on areas. • Changes in consumer tastes. • Inflation. • Rising prices for primary commodities. • Mobility of employees, for reasons beyond the restaurant's control.
<p style="text-align: center;">STRENGTHS</p> <ul style="list-style-type: none"> • Head chef high reputation. • Extensive menu. • Good communication with stakeholders. • Good reputation of franchise owners. • Differentiation of the environment. • Creative dishes in reference to Sushi. 	<p style="text-align: center;">OPPORTUNITIES</p> <ul style="list-style-type: none"> • Digital revolution, easier to reach our customers. • Increase in tourists due to the "end" of travel restrictions. • Increase in internet and delivery bookings. • Product quality. • Small decrease in the unemployment rate.

3.5. Strategy formulation/ Strategic objectives

After doing the strategic analysis and once we have identified the stakeholders and the impacts of Miss Sushi's activity, we will establish a series of strategic objectives, which are the goals we want to achieve in the long term. In the social, economic and environmental fields.

¹⁶ Source: Own elaboration

Currently, Miss Sushi's strategy is the differentiation of the decoration in all its premises, where it draws attention by being set in shades of pink, but that does not mean that they do not have to keep in mind to maintain affordable prices for the entire population as stated in its mission.

Its positioning in the market is based on the quality of its products, on constant innovation not only in the dishes, but also in the restaurant itself, and finally on the sensations and experiences of its consumers, guaranteeing food safety.

After carrying out a SWOT analysis, looking at the mission and orientation of the company, the strategic objectives to increase Miss Sushi's CSR could be::

- Increased benefits.
- Healthy enterprise.
- Caring for the planet.
- Increase the level of CSR.

3.6. Implementation

In order to implement the strategy and achieve the objectives written above:

We will make a balanced scorecard; where according to Robert S. Kaplan and David P. Norton: "The Balanced Scorecard (BSC) is the model developed with the aim of paying more attention to operational measurements related to customer satisfaction, internal processes and improvement and innovation activities" and finally an individual action plan together with the indicators to be able to analyse it.

3.6.1. Strategy map

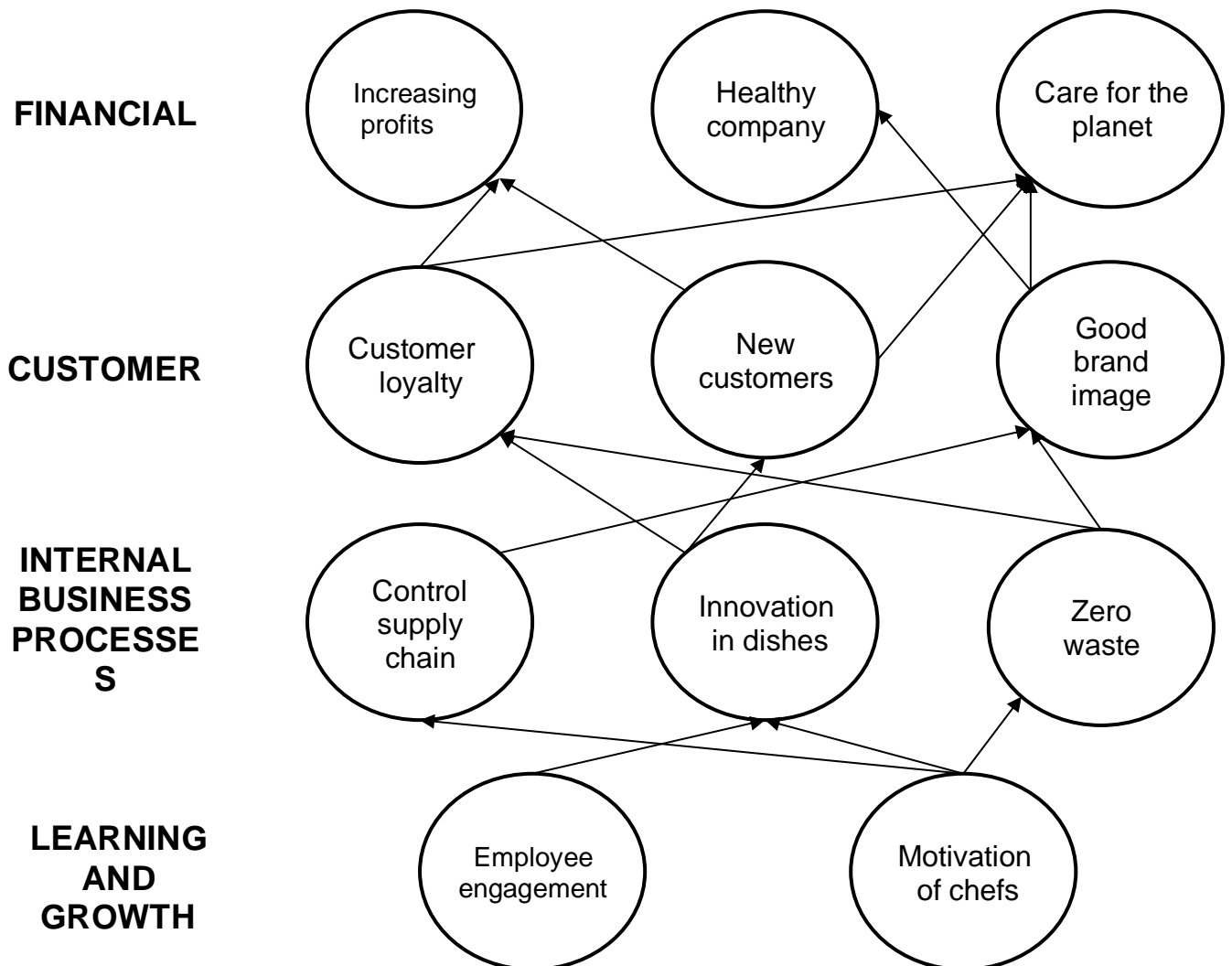
Once the strategic objectives have been identified, we design the strategic map. This map will help us to visualise the objectives globally, and the cause and effect relationship. In addition, we will be able to communicate and delegate responsibilities in an effective and transparent way, keeping the company informed of all actions.

In the strategy map we will find four main perspectives: financial, customers, internal processes and learning and growth.

1. Financial/ Value added: this is the economic value added in the company, focusing on economic growth, and the contribution of value to the environment and socially.

2. Customers: increasing the value added to the customer, giving him/her importance.
3. Internal processes: Operations by which they internally deliver value to stakeholders, in this case customers and shareholders.
4. Learning and growth: its objective is innovation in the company and its business growth.

Illustration 11: Strategic map



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3.6.2. Balanced Scorecard

According to Robert S. Kaplan and David P. Norton: "The Balanced Scorecard (BSC) is the model developed with the objective of paying more attention to operational measurements related to customer satisfaction, internal processes, and improvement and innovation activities".

¹⁷ Source: Own elaboration

The BSC is made up of various indicators, the objectives that we want to implement in the company, who is responsible for each objective, what activity we are looking at in order to achieve that objective, and our objective quantified in percentages or data that we want to achieve.

3.6.2.1 Indicator sheets

It is a set of data that helps to objectively measure the evolution of a process or activity proposed by the company.

The following table summarises all the perspectives:

Table 7: Summary of indicators

Perspective	Target	Indicator	Proposed target	Action plans
FINANCIAL	Increasing profits	Net margin= Net profit/ sales	Increase net margin by 5%.	Actions related to objectives such as customer loyalty, innovative dishes and gastronomic experiences will be carried out.
FINANCIAL	Healthy company	(report of employees without sick leave / report of total employees)*100	Increase health and wellbeing promotion by 5%.	Encourage teamwork, implementing personal management workshops and on the other hand taking into account personal and working life, guaranteeing a correct rest of the working day.
FINANCIAL	Care for the planet	Emissions= Fuel consumed *FE	Decrease CO2 levels by 10%.	Implement electric motorbikes in all restaurants and provide ultra-filtered water in glass bottles.
CUSTOMER	Customer loyalty	(orders from the same customer / total orders) * 100	increase of 10% who reorder Miss Sushi for home delivery or pick-up	Launch personal offers depending on your tastes and accumulate points.

CUSTOMER	Good brand image	(total Miss Sushi reviews / positive reviews)	5% increase in positive feedback	Give a survey after each service, to find out which points could be improved or maintained.
CUSTOMER	New customer	(new customers / total customers) * 100	10% increase in new customers	Offer 10% discounts both on the website and in the restaurant if you are a new customer. To do this, you would have to incorporate a control of customers, and it would only be valid if they register in the database.
INTERNAL BUSINESS PROCESS	Innovation in dishes	(new products / total products) * 100	7 new or improved products	Offer new dishes taking into account seasonal products and with a sustainable label.
INTERNAL BUSINESS PROCESS	Control supply chain	(sustainable suppliers / total suppliers) * 100	80% of suppliers are sustainable	Elaborate a regulation plan so that each restaurant can have its own suppliers, thus promoting local trade as long as the requirements are met.
INTERNAL BUSINESS PROCESS	Zero waste	(reused waste / total waste) * 100	Reduce waste by 15%.	With the residues of the previous service, elaborate a menu with these foods and at a lower price, being the units limited. Offer the possibility of reservation plus choice of menu in advance at the physical location.
LEARNING AND GROWTH	Employee engagement	(positive surveys of committed staff / total surveys) *100	90% of staff surveys are positive to engage with the company	Implement a programme for good communication within the company, being transparent and involving them in possible changes in the company.

LEARNING AND GROWTH	Motivation of chefs	(Cooks able to innovate / total cooks) * 100	95% of chefs are able to produce their innovative dishes	With the collaboration of executive chef Pedro Salas, create a sushi making course, taste matching and webinars where they can learn and improve.
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Table 8: Increasing profits

FINANCIAL	Definition	Net margin = Net profit / sales
	Proposed target	Increase net margin 5%. over the previous year
	Source	Accounting report
	Facilitator	Accounting and Finance Department
	Frequency	Annual
	Target	Increasing profits
	Responsible	Senior management

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As this financial objective is related to CSR, dealing with the economic aspect, in our case it is to increase profit by improving the net margin taking into account net profits and net revenues. This margin indicates the profit generated by each sale. This will be carried out through actions such as building customer loyalty, innovating dishes, and offering new gastronomic experiences. On the other hand, purchasing products from both livestock and sustainable fishing, which promote animal welfare.

¹⁸ Source: Own elaboration

¹⁹ Source: Own elaboration

Table 9: Healthy company

FINANCIAL	Definition	(employee report without sick leave / total employee report) * 100
	Proposed target	Increase health and wellbeing promotion by 5%.
	Source	Employee report
	Facilitator	Human Resources Department
	Frequency	Annual
	Target	Healthy company
	Responsible	Head of HR Department

20

According to the WHO the definition of a healthy company is: "A place where employees and managers collaborate in a process of continuous improvement with the aim of achieving a joint vision to improve the health, safety and well-being of workers, as well as the sustainability of the working environment". Taking into account the promotion of physical and mental health, taking into account the CSR policy, and therefore its concept of healthy living, and encouraging being a healthy company has a high impact on the environment. The actions we will incorporate to carry out this objective is to carry out workshops for personal management, offering techniques that allow employees to improve in this area.

On the other hand, create a good break in working hours, taking into account also the private life of each employee and adapting it in the best possible way.

Table 10: Care for the planet

	Definition	Emissions = Fuel consumed x FE
	Proposed target	Decrease CO2 levels by 10%.
	Source	Environmental report

²⁰ Source: Own elaboration

FINANCIAL	Facilitator	Purchasing Department
	Frequency	Annual
	Target	Care for the planet
	Responsible	Head of purchasing department

21

This goal is very important, to be responsible with trying to reduce the carbon footprint, therefore we will apply joint actions to all restaurants, by the end of 2023 give the opportunity to serve ultrafiltered water in reusable containers by the restaurants, because if we count the transport chain from a water source to the restaurant it is many km. In addition, new employees will be provided with organic cotton clothing, made in establishments in the vicinity of each restaurant. Finally, all restaurants will already have a full delivery service with electric motorbikes and biodegradable or recyclable packaging for customers to contribute.

In the following we will discuss the indicators in terms of the clients' perspective:

Table 11: Good brand image

CUSTOMER	Definition	(total Miss sushi reviews/positive reviews)*100
	Proposed target	5% increase in positive feedback
	Source	Commercial report
	Facilitator	Facility manager, Community manager
	Frequency	Annual
	Target	Good brand image
	Responsible	Head of Room

22

²¹ Source: Own elaboration

²² Source: Own elaboration

With this objective we aim to increase the good opinions and experiences of our customers. Providing objectives such as CSR principles, not only economic but also social and environmental as mentioned above. Giving confidence to the customers with products with a sustainable chain, improving the quality of our workers, as well as transmitting our values to our customers. Taking into account the main objective of considering Miss Sushi, as a healthy company and takes into account its employees, since the opinions as a general rule are usually about food and service, therefore it has an importance, since a pleasant atmosphere conveys that it is a possibly healthy company. The actions carried out after each service will be to send out a survey on what opinion they have about their experience in the restaurant, and in the case of being negative to give a solution or incorporate in the restaurant to improve.

Table 12: Customer loyalty

CUSTOMER	Definition	(orders from the same customer/total orders)*100
	Proposed target	increase of 10% who reorder Miss Sushi for home delivery or pick-up
	Source	Commercial report
	Facilitator	Commercial Department
	Frequency	Monthly
	Target	Customer loyalty
	Responsible	Commercial Department

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To build customer loyalty, in our restaurants it is more complicated to keep track of them, but in terms of internet orders it is very easy with the incorporation of ICT. In our case, when they place an order on our website, they have to register with their e-mail address, so we can see the user who has ordered on different days, once the product has been ordered, they are given points to obtain products for free, and therefore you end up building loyalty. We also usually make campaigns for people registered in the database, with discounts or offers that are interesting. So we want to build customer loyalty, and knowing their opinions would be a competitive advantage. It is easy to opt for online customers, but as for those present in the shop, you could offer them to become partners with the post office, and accumulate their points, whether the order is home delivery or present in the shop.

²³ Source: Own elaboration

In addition Miss Sushi, currently already has a well-positioned strategy in social networks, with continuous monitoring and interacting with followers, who realise that therefore we have them present, and when interacting with them on social networks is an advantage, creating closeness with our customers

Table 13: New customers

CUSTOMER	Definition	(new customers / total customers) *100
	Proposed target	10% increase in new customers
	Source	Customer Report
	Facilitator	Administrative Department
	Frequency	Monthly
	Target	New customers
	Responsible	Administrative Department

24

As well as building customer loyalty, the company also has to take into account the acquisition of new customers, therefore new customers coming from our website is easy to control, but as for new customers who visit the premises it is a little more complicated. An action that could be effective, is to have the same system that we have on the web, where each user who places an order, then accumulate points for the next purchase, so for a new registration would be offered a 10% discount on their first purchase, both online and in a restaurant.

The way to control the restaurant would be to give a code where the points could be accumulated together regardless of whether the consumption is on the premises or for delivery.

Therefore the action to obtain new customers is to promote that there is a 10% discount for new customers registered on our website, so you can keep track.

²⁴ Source: Own elaboration

We will now discuss the indicators from an internal perspective:

Table 14: Innovation in dishes

INTERNAL BUSINESS PROCESS	Definition	(new products / total products) *100
	Proposed target	7 new or improved products
	Source	News report
	Facilitator	Kitchen and Innovation Department
	Frequency	Annual
	Target	Innovation in dishes
	Responsible	Head chef

25

The innovation in the dishes with the introduction of local and sustainable products, adapts perfectly to an approach of corporate social responsibility in the company, therefore we believe that the goal would be to make 7 new dishes annually, looking at the products that are seasonal and can be adapted to our style in the kitchen, aimed with a sustainable label, and respecting the environment. This in its relation-cause-effect also attracts new consumers and on the social side, it contributes to the creation of employment.

As we have already mentioned, we have a well known and creative chef, so we can exploit this strength. It also goes hand in hand with the objective of building customer loyalty and therefore increasing our profitability, in the end all objectives are related and complementary.

²⁵ Source: Own elaboration

Table 15: Zero waste

INTERNAL BUSINESS PROCESS	Definition	(reused waste / total waste) *100
	Proposed target	Reduce waste by 15%.
	Source	Service report
	Facilitator	Management
	Frequency	Weekly
	Target	Zero Waste
	Responsible	Kitchen and management department

26

To promote zero waste, the idea is that food that has not been used for the service and should therefore be waste is reused. Obviously, not all service times will use the same number of raw materials or the same type of food. Therefore, establishing in a general way, but depending on the leftovers of each restaurant, an action where the leftover materials can be used for the next service, since they are fresh and in a reduced time they have to be used, with dishes made with the unused materials to create new dishes, promoting them through their communication channels, at a lower price and with limited units, since they are not on the normal menu.

Minimising waste is quite a complicated task when we are talking about food that is so natural, and that has such a short life cycle. Therefore, as in the delivery service, the order can be programmed to arrive at the time you have ordered.

Implement the action of making the reservation you can already choose the food, therefore internally you will have a much higher control of the raw materials to be used.

This action, like the previous one, will have a discount for choosing the menu for the service in advance, in order to make it attractive.

Therefore, making the best use of raw materials and promoting zero waste.

Finally, another action would be to promote the reservation plus the order already programmed in the restaurant in order to know which would be the resources to take advantage of that night, for example when you make a reservation to order the menu for that night and therefore

²⁶ Source: Own elaboration

opt for a discount or a free extra dish, in order to motivate the promotion of a good use of raw materials and to take advantage to use the resources of that service in a more adjusted way.

Table 16: Control supply chain

INTERNAL BUSINESS PROCESS	Definition	(sustainable suppliers / total suppliers) * 100
	Proposed target	80% of suppliers are sustainable
	Source	Suppliers report
	Facilitator	Purchasing Department
	Frequency	Annually
	Target	Control supply chain
	Responsible	Purchasing Management Manager

27

The objective of establishing a control of the supply chain will be carried out with an action plan to regulate the suppliers of each restaurant, it is true that food orders are currently carried out in the central purchasing department, so that everything is from the same supplier, and with the same characteristics.

In this respect, a plan will be drawn up to ensure that each restaurant's suppliers meet a series of requirements to encourage them to be sustainable or local, for example. This plan will encourage us to monitor independent purchases by the restaurants and promote sustainable suppliers.

²⁷ Source: Own elaboration

The last indicator we will discuss is in terms of the learning and growth perspective:

Table 17: Employee engagement

LEARNING AND GROWTH	Definition	(Positive surveys / Total surveys) * 100
	Proposed target	90% of surveys are positive
	Source	Staff surveys
	Facilitator	Human Resources Department
	Frequency	Periodically
	Target	Employee engagement
	Responsible	HR Director

28

The staff is very important within the companies, as they are the visible face of our service, therefore having them committed, this implies that they are motivated and are more products; it is a mandatory objective, so we want them to also be part of the change and be involved in the new management model incorporating actions linked to corporate social responsibility, in this case, with a correct organisation, and knowing what the interest of each employee is within our company. Moreover, if they feel that they are part of the company, we will have an involved and motivated staff to work transmitting our values.

In conclusion, the action to be taken to make them feel committed is to have good communication, being transparent at all times about changes in the company, and involving them.

²⁸ Source: Own elaboration

Table 18: Motivation of chefs

LEARNING AND GROWTH	Definition	(Cooks able to innovate / total cooks) *100
	Proposed target	95% of chefs are able to innovate in dishes
	Source	Executive chefs report
	Facilitator	Kitchen Department
	Frequency	Annually
	Target	Motivation of chefs
	Responsible	Executive Chef

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The cooks are an essential part of our service; the employees are the visible face and the chefs are in charge of producing the product. It is true that having many restaurants is complicated, as the product is difficult to always have the same taste, for example, as there are many factors that have to be taken into account.

Therefore, in order to motivate the chefs in charge of each restaurant, a conference will be held every year to develop new dishes, learn about sushi knowledge and how to combine flavours to keep them motivated, led by the executive chef of the entire Miss Sushi chain, Pedro Salas.

This action seeks to have committed chefs who are willing to continue training and are motivated to be able to create their own dishes, in order to contribute to the goal of zero waste.

In conclusion, all the objectives are complementary to each other in order to give value to the company, and to be able to achieve them. There will be objectives that will be easier to achieve and others a little more difficult, but all stakeholders must have an interest in carrying them out, and be able to reach the proposed goals in order to improve.

4. CONCLUSIONS

Once the analysis of Miss Sushi has been carried out, the following conclusions can be drawn, taking into account the objective of the work.

In our society it is increasingly important to establish a management model where corporate social responsibility is taken into account, so in the current environment more and more

²⁹ Source: Own elaboration

companies are planning objectives in relation to CSR, reducing the environmental impact, favoring society and the economy. Providing an added value to these companies by voluntarily executing the actions.

Nowadays there are more and more stakeholders who want to collaborate in promoting and helping companies with a CSR model, and it is important to listen to them to know their needs and objectives in order to establish them within the company, being one of the fundamental pillars in them. In addition, it is important to take them into account when it comes to any implementation or improvement, as they are also increasingly looking to help in any way they can.

One point to bear in mind is sustainable development, a concept that is related to CSR. With the implementation of objectives related to the increase of CSR by companies it would gradually help sustainable development since actions are related, and in the end, it is our future that will be affected by the decisions taken in the present. Therefore, companies should be encouraged to implement objectives related to CSR, and not only the economic without taking into account how it is affecting our surroundings.

Corporate social responsibility is a term with great importance in all senses and not only in the case of organizations but in the whole society and for example, when consuming we should take into account. It is clear that being a voluntary action and without being regulated, it is very difficult to find information on parameters to quantify it or a regulatory plan to implement it and have a control. Therefore, it is up to the culture of each company and its commitment to the economy, society and the environment to implement it.

Finally, it is a term that is not widely used during the degree, and it is a term that little by little will be implemented even more in companies, since there are young companies, with a culture and values where they want the importance of corporate social responsibility to be reflected in their product or service.

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