

https://revistas.ug.edu.ec/index.php/iqd

Proposal for the creation of a cafeteria specialized in sweets and traditional drinks from coastline with vanguard techniques.

"Propuesta para la creación de una cafetería especializada en dulces y bebidas tradicionales de la región Costa con técnicas de vanguardia".

Anamaría Belén Medina Espinosa 1 * , Denisse Valeria Beltrán Chaug 2

Received: 03/08/2021 -- Received in revised form: 15/10/2021 -- Accepted: 11/12/2021 *Author for correspondence.

Abstract

Dulce Identidad is a food and beverage establishment, having as its main theme the offer of novel products on its main menu that originate from recipes that remain in history and tradition, such as sweets and traditional drinks from the coastal region of Ecuador, presented in a fantastic prospect. With the present project, the aim was for sweets to have much more prominence and to be considered as an offer in a cafeteria. The sweet world has many trails and colors that can be exploited with a little dedication and knowledge. The methodology used is the mixed one for the amount of information to be used that requires different techniques such as surveys and focus groups. Within the project, deconstruction was used together with the signature kitchen trend to rebuild sweets and drinks. The acceptance result that was obtained with the surveys and the tasting within the focus group guarantees a viability with 93% that can be used, among the most outstanding products according to preference were the alfajor with 36%, and the sweet fig and the sponge cake with 16%. The basis of the project is, of course, to provide positive experiences that promote tourism within the city of Guayaquil.

Key words.

Sweets, Traditional drinks and Beverages, Ecuador, Cafeteria, Vanguardism.

Resumen

Dulce Identidad es un establecimiento de alimentos y bebidas, teniendo como temática principal la oferta de productos novedosos en su menú principal que se originan de recetas que permanecen en la historia y tradición como dulces y bebidas Tradicionales de la región costa del Ecuador, presentados en una perspectiva fantástica. Con el presente proyecto se buscó que los dulces tengan mucho más protagonismo y sean considerados como una oferta dentro de una cafetería. El mundo dulce tiene muchos senderos y colores que pueden explotarse con un poco de dedicación y conocimiento. La metodología utilizada es la mixta por la cantidad de información a utilizar que requiere de diferentes técnicas como lo son las encuestas y los grupos focales. Dentro del proyecto se utilizó la deconstrucción junto a la tendencia de cocina de autor para reconstruir dulces y bebidas. El resultado de aceptación que se obtuvo con las encuestas y la degustación dentro del focus group garantiza una viabilidad con el 93% que se puede aprovechar, entre los productos más destacados según preferencia se encontró el alfajor con el 36%, y el dulce de higo y el bizcochuelo con el 16%. La base del proyecto desde luego, brindar experiencias positivas que promuevan el turismo dentro de la ciudad de Guayaquil.

Palabras clave

Dulces, Bebidas tradicionales, Ecuador, Cafetería, Vanguardista.

1. Introduction

This research seeks to elaborate a proposal for the creation of an establishment for the production and sale of desserts based on traditional sweets and beverages using avant-garde techniques in the city of Guayaquil, province of Guayas.

It is necessary to investigate a little about the history of Ecuadorian sweets. In why their little evolution in terms of being able to be consumed as a salty preparation or a main dish would be. It is known that food is a very controversial axis when defining it in each culture [1]. It can be understood that food is essential to be able to subsist, it is understood as an element that meets the nutritional need, that detail has evolved over the years.

Nowadays it is not only an element that essentially nourishes the human body with vitamins, now it goes much further, fulfilling a transcendental axis that thanks to culture and the development of technology has globalized in an overwhelming way; however, at the same time food is culture, food underpins a main pillar in different societies, what for some may be traditional for others may not be [2]. It is understood as traditional the product that a group of people consume, that drink or food that has passed intact for more than generations and that still, over all those years, continues to be enjoyed with the same intensity [3].

1.1. Main traditional sweets and beverages of the coast.

¹ Universidad de Guayaquil; <u>anamaria.medinae@ug.edu.ec</u>

² Universidad de Guayaquil; <u>denisse.beltranc@ug.edu.ec</u>



https://revistas.ug.edu.ec/index.php/iqd

Starting from the upper part of the coast region, in Esmeraldas known as the green province are some sweets that are made from coconut such as being the cocadas that can be black and white. Sweets made from seasonal fruits such as pineapple, cherries among others with a milk and sugar base. The breadfruit or popularly mentioned as pepepán. In terms of traditional desserts, in addition to the typical sweets there is milk pudding, preserves, cazabe, chucula, angel hair and mazato [4].

Manabí is one of the pioneers in terms of confectionery. There are approximately 300 types of creations or varieties that are marketed throughout the province. Most of their star products are made with quality materials, fresh and select ingredients carefully [5]. As main ingredients are milk, sugar, cinnamon, fruits, and dried fruits. For the most part the final products are made in circles, squares, or rhombuses. One of the main highlights in Manabí's confectionery is the canton of Rocafuerte, where it is estimated that approximately more than one hundred families are dedicated to the confectionery business. Among the most outstanding sweets are the moyos eggs, troliches, alfajors, papaya sweets and the well-known suspiro [6].

Spain was one of the greatest influencers for the creation of the different sweets that are now known as traditional in the hearts of Guayaquilians. From rice pudding, chicha resbaladera, fig candy and faldiqueras eggs, churros with dulce de leche, espumilla, pechiche, are sweets that have had a great significance to position themselves as favorites in many celebrations [7].

Continuing with another province recognized for the delights of its sweets is considered El Oro. It is a province that has the same sweet path between two more outstanding cantons that are Piñas and Zaruma, the latter being the one that maintains the tradition of elaborating the most remarkable sweets. It has products coveted by national and foreign tourists. Among the most outstanding products are peanut candy, milk candy, cocoa, coffee, guava candy, biscuits, semas, the classic milk pudding and rice pudding. Among the most used ingredients are sugarcane, cocoa, typical coffee, milk, and panela [8].

1.2. List of sweets and beverages.

Table 1. Sweets and beverages.

Region	Province	Product	Preparation	Outstanding Products in the Region
Coast	Esmeraldas	Papaya Pineapple Watermelon Melon Coconut Banana	Sweets Mazato Cocada Chucula	Cocoa Region fruits such as passion fruit, banana,

		Sweet guineo with guava	coconut and pineapple.
Guayas	Banana Coffee Cocoa Mango Peanut	Chucula Coffee Rompope Resbaladera	
Manabí	Coffee Fine Aromatic Cocoa Banana	Mollos eggs Alfajor Cocada Troliche Rosquitas Suspiros Yuca drums Rompope Mistela	
Santa Elena	Tropical Fruits Grapes	Com pudding Sweet guineo Plum jam Sweet papaya Cherry juice Com chicha	
Los Ríos	Cocoa Banana Coffee Sugarcane	Chontilla chicha Mazamorra Sweet pechiche	
El Oro	Plantain Coffee Pineapple Cocoa	Cider candy Panela Coconut milk pudding Jams Melcocha Biscuit Chimbos	
Santo Domingo	Cocoa Coffee Pineapple	Pumpkin bars Figs with honey Honey balls	

1.3. Avant-garde cuisine.

Avant-garde cuisine is often mentioned as an inventive cuisine, it is sometimes confused in many cases with author cuisine; however, it is more an extremely evolutionary cuisine, it progresses over time and has a lot to do with research and knowledge, with the implements and elements that characterize it. It is on the path that has to do with knowledge and flavor, two elements that play a very important role for cuisine [9]. The discipline also has to do with potentiating the inspiration with which innovation will take place, the intelligence and creativity with which creations will be discovered. Avant-garde cuisine dishes are very complete, they are in many cases very complex, their execution requires study, a process and in many areas an explanation and trial and error testing. It is about converging between the philosophy of good eating and the physiology of eating [10].

It must be understood that it is a process, one that includes art and flavor that are situated facing the



https://revistas.ug.edu.ec/index.php/iqd

connectors of sense. Because nowadays avant-garde cuisine, which evolves with each passing year, tends to be a little more pretentious, rising not only in flavors, but also in textures, in a more complete vision and much more striking. Seeing it from a much simpler perspective is like the competition between who will use a better decoration, or a more exotic ingredient. Or even the excellent manipulation between textures and unusual products that take gastronomy a step further into the future [11].

2. Materials and Methods.

To guarantee proper data collection, two types of focus groups will be used:

The first focus group will be with gastronomy and pastry/bakery professionals with at least 5 years of experience. The topic will be presented to them and 3 tests of the proposed menu for a complete organoleptic analysis and to know the strengths. A bank of 6 questions was developed.

The second group will be with 30 gastronomy student customers. 5 sessions of 6 people each will be held to guarantee sufficient comments on the product.

To guarantee a satisfactory menu, experimental trials will be carried out using deconstruction and author cuisine to create novel options. The idea is to transform traditional sweets or beverages as a base for new products. These will be subjected to a tasting panel that will detail the organoleptic characteristics.

A survey will be conducted to find out if the establishment would be pleasant for potential diners and if the products offered and the atmosphere would be appropriate. Previously selected options will be considered with a filter of 20 survey respondents. The survey consists of 14 questions to learn about product and establishment preferences, to focus it on the tastes of future diners.

3.- Results

SWOT Analysis

The establishment outlines its strengths after a meticulous analysis to guarantee competitiveness, considering pros and cons.

Table 2. Strengths and Opportunities

Strengths	Opportunities
Adequate financial resources for the establishment's development.	Easy entrance into other market segments. The avant-garde's versatility allows for this.

Timely price-quality marketing strategies.	Expanding the dessert line depending on the clientele.		
Innovative products with current trends that promote the consumption of sweet traditions.	Possibility of selling products through catering service and delivery service.		
Menu with star products in desserts and beverages.	Diversify the star products.		
Attractive architectural design.	Rapid growth in the market by offering it with the uber eats option.		

Table 3. Weaknesses and Threats

Weaknesses	Threats
Market's disinterest in the traditional sweets of the coast.	Competitors with similar products that have a lower price.
In case of expansion, not having enough staff.	Increase in the value of purchased products.
Higher overall unit costs compared to others.	Slow growth within the chosen market.
Slower production due to untrained staff.	Change in customer needs.

PESTEL Analysis.

By means of factor analysis, the projection of the enterprise will be determined in order to strategically know its future and use the information favorably.

Table 4. PESTEL Analysis.

Factors	Description
Political	Government support in case consumption of national products is enhanced. Laws that encourage confectionery as heritage.
Economic	Increase in public spending aimed at heritage consumption of sweets. Financial entities that support entrepreneurship.
Social	Knowledge about confectionery tradition.
Technological	Distribution of national products with more exploitation on social media.
Ecological	Implementation of environmentally friendly packaging.
Legal	Dignified employment for interested workers. Established rights for all employees.

PORTER Analysis

Rivalry among competitors

There is great competition between confectionery establishments positioned by trajectory and social networks like Gourmandises, with a gourmet visual category; La Bonbonnière and La Palma, with modern and traditional desserts. Social media should be used to stand out in the market against this competition [12].



https://revistas.ug.edu.ec/index.php/iqd

Threat of new entrants.

In the Guayaquil market and surrounding cantons, when a new product catches attention, competitors try to copy or match it to attract customers. To stand out, a varied menu that changes constantly is proposed in the face of this competition that seeks to imitate.

Substitute Products or Services.

There are well-positioned pastry shops that offer well-known sweets, like Adriana, California, Bombons and Don Remi. This proposal stands out by making traditional sweets and beverages from the Coast with an innovative and striking approach, not common sweets.

Bargaining Power of Customers.

White Rabbit will offer artisanal products at affordable prices so that customers, with high power in this category, can trust the menu, production and comfort provided.

Bargaining Power of Suppliers

The quality of the products depends on mutually beneficial relationships with suppliers, obtaining benefits through profitable businesses. Quality products are proposed in exchange for advantageous promotions that provide prestige and good reviews. Some suppliers are Agroindustrial Plus for chemicals, Agrocomercial for fruits and Canelo for delivery implements, seeking a relationship of mutual benefit [13].

Organizational Feasibility

- Company or product name: Dulce identidad
- Mission: Fill with happiness and delight consumers with flavors of traditional sweets and beverages from the Ecuadorian coast.
- Vision: Sweet Identity aims to become a company recognized in the hearts of Ecuadorians.
- Values
- <u>Responsibility.-</u> When creating a product that complies with the required standards for food safety
- <u>Passion.-</u> To develop proposals with innovative Ecuadorian flavors
- <u>Trust.-</u> To always meet the demands of a demanding society
- <u>Gratitude.-</u> For our customers who help strengthen the company every day
- <u>Innovation.</u>- For product quality, maintain a fresh proposal.
- Business policies.
 - 1. The company will comply with customer demands
 - 2. All members of the company must maintain professional ethical behavior.
 - 3. The products will meet the quality standards requested by customers
 - 4. Provide training to employees when hired

- 5. Cash invoices will be paid upon delivery of the product. In the case of Credit Invoice, a copy of this will be delivered with the client's signature of receipt.
- 6. Manage affordable prices for the consumer.
- 7. Improve products according to customer expectations.
- 8. Be at the complete service of customers, committed to society, the environment, and the safety of all who constitute the Company

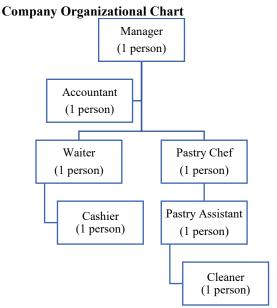


Fig. 1 Company Organizational Chart

Location

The selected location is on the lower level of the Ceibos Shopping Plaza mall, it is a commercial premises of approximately 37 square meters with large windows that allow natural light to enter. It has a parking area for visitors and a view of the main avenue in Los Ceibos.



Fig. 2 Location of the establishment

Physical Description

The commercial premises has ample space and views that provide benefits. There will be tables and chairs for customer service. A bathroom will be adapted for

https://revistas.ug.edu.ec/index.php/iqd

customers and employees. It will be divided into product display area, counter, and basic utensils for on-the-spot production according to budget. There will also be a warehouse with supplies and an HR office for order and inventory management and accounting for product development [14].

Ingeniería Química

Architectural Design



Fig. 3 Kitchen layout



Fig. 4 General floor plan of the establishment



Fig. 5 General floor plan of the hall

The hall has tables proportional to the space. A counter near the production area will display the products behind a glass display case so customers can see options and place orders. The cash register for billing will also be there. The office will make orders and contracts for events/agreements. A space is considered for a product warehouse and a sanitary area.

Office Equipment

For the proper administration of this project, an equipped office is required to manage order development and plan improvements in each segment.

The essential elements foreseen are: Conventional landline phone, Computer, Printer, Photocopier, Desk, Scanner, Calculator, Cash register

Kitchen Furniture and Utensils

For the proper functioning of a kitchen establishment, in this case, for the correct development of activities in terms of production, the following materials are required: Stainless steel countertop (2 units), Refrigerator or chiller (1 unit), Four or six burner commercial stove (1 unit), Steel shelves (4 units), Industrial oven (1 unit), Microwave (1 unit), Blender (1 unit), Professional mixer or batter (1 unit), Professional Coffee Maker (1 unit), Molds (10 units).

Dining Room Furniture and Utensils

This section will include the items to be used in the service area: Glass tables with steel base. (10 units), Chairs. (30 units), Hanging lamps. (6 units), Shelf to place cutlery needed in the hall. (1 unit), Display cabinets (2 units), Cash register (1 unit).

Kitchen Utensils

Large spoons (6 units), Large bowls (5 units), Medium bowls (6 units), Small bowls (10 units), Pastry scraper (2 units), Hand mixer (2 units), Colander (2 units), Funnel (1 unit), Pots (7 units), Pans (4 units)

Dining Ware

Dessert steel teaspoons (25 units), Dessert steel cutlery (includes forks and knife, 25 units), Long drink glasses (25 units), Chocolate glasses. (25 units), Plain porcelain cups (25 units), Porcelain dessert saucers. (25 units), Porcelain dinnerware. (20 units)

Raw Material Purchase Process

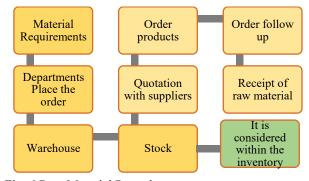
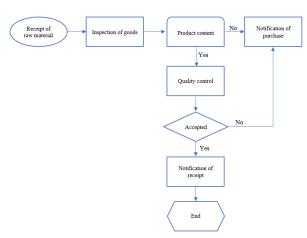


Fig. 6 Raw Material Procedure

3.5.2. Receiving Merchandise

https://revistas.ug.edu.ec/index.php/iqd



Ingeniería Química

Fig. 7 Merchandise Receiving Diagram

Production

The production team will consist of the pastry chef and assistant, responsible for preparing the products to be sold. The central mechanism is to take advantage of little-known national products to enhance traditional preparations. Artisanal sweets will be made with GMP and drinks from the menu. Production will start at 6:00 AM on weekdays, Monday to Saturday, with Sunday off. The goal is to rescue traditional flavors with quality artisanal production.

Service

Personalized service will be provided considering that each client is unique. The proposal, history and free tastings of exotic products will be presented. Many are unaware of traditional sweets, so with descriptive menus and trained waiters they will be informed about these main elements. Customers will be served in a personalized way to educate them about little-known traditional products.

Cleaning

GMP control will be spotless inside and outside the kitchen. Pastry chefs and waiters will have absolute asepsis for proper delivery. There will be two daily cleaning shifts in production to avoid waste and shrinkage. Garbage will be removed 3 times: 10:30, 14:00 and 19:00, in production and service, to ensure impeccable areas and safety. A sheet of constant cleaning checks will be filled out. Exhaustive control of cleaning and GMP will ensure safety and impeccable areas.

Integrated Marketing Product

The project will have a varied menu with detailed decoration, cozy atmosphere and good service. There will be a large photograph with prices, promotions and menu behind the counter. The rules of production and care in product presentation will be followed for

consumption on site and delivery, demonstrating the international height of Ecuadorian pastry [15].

The service will be American style with menu delivery at the table and care when serving sweets, seeking to make the customer feel at home. Exclusive tableware, glassware, cutlery, and napkins will be used, as well as packaging with logos to take away, promoting biodegradable materials. Comfort and high patisserie details are sought so that the presentation is exclusive [16].

Price

Standardized recipes with standardized measurements will be used for sweets and drinks, adding 12% VAT. As a strategy, there will be combos and offers on specific days with prices at .99usd to attract customers by perceiving quality products on promotion, encouraging purchase by taking advantage of the offer.

Place

Exponential growth is sought to compete with quality pastry shops, with home delivery service and Uber Eats sales, since the product is not exclusive to the premises. Promotions and prices will vary between the app and the premises to guarantee visits to the establishment due to promotions, and orders from mobile devices. Distribution channels will be expanded beyond the premises to compete.

Promotion

Advertising will be carried out on social networks such as Facebook and Instagram due to their reach due to the algorithm, promoting the premises, atmosphere, and products. Traditional media such as TV are also considered for older customers, with sponsorships from known people who collaborate in promotion and marketing, such as foodies with reach in blogs and networks, and national TV personalities. The strategy combines social media for its massive reach, and traditional media for other targets, with public figures as promoters [17].

Menu

The menu will have regular products and monthly specialties. Ecuadorian savory dishes will be included, as a café with sweets, savory dishes and hot drinks is sought [18]. The three types of food are considered to attract different interests.

https://revistas.ug.edu.ec/index.php/iqd



Fig. 8 Menu Design

Sweets

Custard popcorn. Sweet garden Fantasy cloud Milk cloud. Raspberry cloud.

Drinks

<u>Blackberry</u> splash. <u>Blackberry</u> juice with blackberry caviar and meringue air.

Naranjilla chicha.

Slippery chicha.

Eggnog.

Cappuccino (Complementary drink)

Mochaccino (Complementary drink)

Chocolate (Complementary drink)

3.6.3.3 Ice Cream

- Passion fruit ice cream.
- Eggnog.
- Toasted corn ice cream.

3.6.4 Corporate image



Fig. 9. Company Brand

The corporate image considers is an isologue, with the brand name and an image that essentially represents what the brand that is intended to develop means. As for the color combination for the current corporate image, we have a primary background which is black. It is a color that has presence and is quite striking at first glance. It represents in its greatest expression elegance, strength, and power. Combined perfectly with white we obtain perfection, a little simplicity, but without a doubt an absolute refinement that goes wonderfully together. The name Sweet Identity has a very marked weight on the roots that are expected to be exploited with this idea [19].

Corporate image efforts within the establishment:



Fig. 10 Hot drink glass

Fig. 11 Hot drink cup

Fig. 12 Drink glass in establishment



Fig. 13 Package to take away sweets



Fig. 14 Dining room table

https://revistas.ug.edu.ec/index.php/iqd





Fig. 15 Napkins

Fig. 16 Takeaway package



Fig. 17 Drink glass in establishment

Financial Feasibility Initial Investment

Table 5. Initial Investment

Premises	Costs
Initial rental	\$ 700,00
Improvements (decoration, alarm, reception)	\$1.000,00
EQUIPMENT	
Kitchen equipment	\$10.000,00
Office equipment	\$2.000,00
EMPLOYEES	
Wages	\$6.000,00
MARKETING (website, cards, others)	\$ 500,00
OTHER	\$1.000,00
TOTAL INITIAL INVESTMENT	\$21.200,00

To cover the total initial investment, we have initial capital of \$6,000 and a loan of \$16,000 which will be acquired through a financial agency.

Sales Projection

Table 6. Sales Projection

Annual sales	Year 1	Year 2	Year 3	Year 4	Year 5
Custard popcorn	\$3.84	\$5.13	\$6.42 9	\$7.719	\$9.009
Sweet garden	\$5.50	\$6.70	\$7.90 0	\$9.100	\$10.30
Fantasy cloud	\$7.94	\$10.0	\$12.1 4	\$14.24	\$16.34
Eggnog ice cream	\$11.7	\$14.1	\$16.5 2	\$18.92	\$21.32
Milk cloud	\$4.30	\$5.50	\$6.70 0	\$7.900	\$9.100
Passion fruit ice cream	\$8.60	\$11.0	\$13.4 0	\$15.80	\$18.20
Raspberry cloud	\$8.88	\$10.2	\$11.5 8	\$12.93	\$14.28
Blackberry splash	\$6.02	\$7.70	\$9.38 0	\$11.06	\$12.74
Eggnog	\$8.17	\$10.4	\$12.7 3	\$15.01	\$17.29

Naranjilla chicha	\$7.95	\$10.1	\$12.3 9	\$14.61	\$16.83
Total sales	\$72.9	\$91.0	\$109.	\$127.3	\$145.4
	4	6	1	6	6

Expense Projection

Table 7. Expense projection

Production expenses	Year 1	Year 2	Year 3	Year 4	Year 5
Raw materials and supplies	\$8.938	\$11.06	\$13.18	\$15.31	\$17.43
Labor	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Social Security	\$0	\$0	\$0	\$0	\$0
Electricity and Gas	\$2.400	\$2.400	\$2.400	\$2.400	\$2.400
Maintenance	\$600	\$600	\$600	\$600	\$600
Insurance	\$2.495	\$2.495	\$2.495	\$2.495	\$2.495
Miscellaneous	\$2.400	\$2.400	\$2.400	\$2.400	\$2.400
Depreciation of fixed assets	\$1.179	\$1.179	\$930	\$770	\$770
Total Production Expenses	\$42.01	\$44.13	\$46.01	\$47.95	\$50.09

Breakeven Point

Table 8. Breakeven Point

Equilibrium Units	20.978
Equilibrium in Dollars	\$62.612

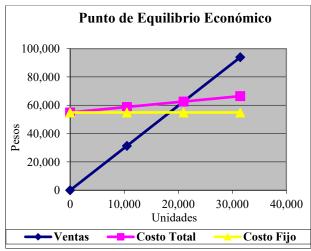


Figura 18 Break Even Point

Conclusion.

Through this research it has been possible to learn about the sweets and drinks that are most consumed in different provinces. Many of them are preparations that have been reduced from daily use to preparations that are only given on dates or festivities in different areas belonging to the canton in which they stand out. It can be concluded that the potential of the products for marketing is a point that would contribute to tourism and cultural development.



https://revistas.ug.edu.ec/index.php/iqd

Thanks to the data collection that was carried out in the city of Guayaquil, the preferential trend of diners was determined.

Many of them contributed positively with the selection of small establishment structure details to guarantee a space guided by the diner's preferences, such as the name Sweet Identity which was one of those most voted results with 51% acceptance. Also, the hours of operation that with a total of 50% acceptance was selected from 08:00 AM to 11:00 PM. The atmosphere inside the establishment is also included, which with 55% acceptance, a modern and current atmosphere was selected. There is a varied acceptance index in relation to the tasted products. An establishment that offers traditional sweets and drinks is a tourism booster for visitors or foreigners who want to experience a little of the experience that Ecuadorians have with seasonal traditions that can be within reach with a whimsical proposal in an establishment that meets the highest quality standards [20].

A business plan was developed with the entire established concept as indicated by the structure of the work. An ideal location has been established that is within a commercial area thanks to a small market study. Both corporate image and menu design have been included to publicize the product within the establishment. A marketing plan has been developed to have throughout the operation and establishment. A menu has been developed to start activities, with custard popcorn and passion fruit ice cream considered as star products.

In addition, corporate image efforts are fully accounted for with most of the instruments to be used in the establishment, from glasses to delivery packaging developed with the corporate image. The required legal permits for operation and the respective organization chart have been presented for staff distribution that will work in the establishment's facilities. Operational processes and raw material receipt processes have been established to supply warehouses and follow an order when checking inventory.

As analyzed in the financial statement, the IRR value is 251.3%, indicating that the project is profitable. The NPV is \$89,731, considering that the project will initially begin with a \$16,000 debt for a loan to develop, it is a value that does not affect the cash flow that will be obtained according to the projections established in the financial statement. Its return is gradual in installments that do not diminish or interfere with the development of profit reflected in the viability analysis. According to the established criteria, it is shown that the project is feasible and that its 5-year projection guarantees a profit.

References

- A. Diéguez, «Jordi Roca: 'Perdí a todos mis amigos por estar en la cocina',» El Universo, 2014. [En línea]. Available: https://www.elmundo.es/loc/2014/11/20/546cbaf822601df95e8 b4585.html.
- [2] C. Bembibre, «Definición de Postre,» DefinicionABC, 2020. [En línea]. Available: https://www.definicionabc.com/general/postre.php.
- [3] S. C. Unigarro, Patrimonio Cultural Alimentario, Quito: Fondo efitorial Monisterio de la cultura, 2010.
- [4] C. Medina, «La vuelta al Ecuador en una dulce cucharada,» 2019.
 [En línea]. Available: La vuelta al Ecuador en una dulce cucharada
- [5] F. J. Duque-Aldaz, H. A. Pérez Benítez, J. P. Fierro Aguilar y E. G. Pazán Gómez, "Design of a business model based on Canvas method for the marketing of Smoothie Bowls in the Guayaquil's city (Ecuador)," Espacio, vol. 41, nº 07, 2020.
- [6] Alava, Lugares turísticos de Rocafuerte, Quito: Ediasa, 2008.
- [7] G. Arteta, Interviewee, Guayaquil en 1 minuto: Dulces típicos. [Entrevista]. 27 julio 2017.
- [8] F. Macas, «El Universo,» 24 Junio 2016. [En línea]. Available: eluniverso.com/vida-estilo/2016/06/24/nota/5651928/donacleme-dulces-121-anos-tradicion-oro.
- [9] P. Barjau, «Las mejores reposterías del mundo según National Geographic,» National Geographic, 25 julio 2016. [En línea]. Available: https://thehappening.com/mejores-reposterias-mundo/.
- [11 S. G. Verdes, Cocina de Vanguardia y Conceptual, 2013.
- [12 F. J. Duque-Aldaz, E. G. Pazán Gómez y W. A. Álvarez Vasco,
 "Factors affecting entrepreneurial intention of Senior University Students," Espacios, vol. 39, nº 9, 2018.
- X. E. Aguayo Morante, A. L. Bravo Córdova Adriana y F. J.
 Duque-Aldaz, «Modelo de negocio aplicando Lean Cavas para un licor artesanal a base de jengibre,» Universidad de Guayaquil, Guayaquil, 2020.
- [14 BCBG, «REQUISITOS MÍNIMOS PARA] ESTABLECIMIENTOS,» Benemérito Cuerpo de Bomberos de Guayaquil, 2020. [En línea]. Available: https://www.bomberosguayaquil.gob.ec/atencion-al-usuario-2/.
- [15 Y. Borja y Zarelly, «CHEF PASTRY SHOP ONLINE,» Unican,2014.
- [16 X. A. Abril Ezeta, K. M. Román Sánchez y F. Duque-Aldaz, "Oiseño de un modelo de negocio usando la metodología canvas para una galleta nutricional a base de moringa," Universidad de Guayaquil, Guayaquil, 2019.
- [17 A. S. Mora Almea y F. J. Duque-Aldaz, «Diseño de un modelo] de negocio basado en la metodología canvas para la comercialización de smoothie bowls en la ciudad de Guayaquil.,» Universida de Guayaquil, Guayaquil, 2019.
- [18 Amazon, «Crema Copa para Postre y Helado, Transparente, 165]
 ml, Pack de 6, 6,» Amazon, 2019. [En línea]. Available: https://www.amazon.es/Helado-Crema-CREMA-190cc-unidades/dp/B00DFBQPGE/?tag=mejor10-21.
- [19 Amazon, «Couzon C46800MBA1C70 S- Kiss 24 Cubertería para postre de queso para 8 personas,» Amazon, 2019. [En línea]. Available: https://www.amazon.es/Couzon-C46800MBA1C70-S-Kiss-Cuberter%C3%ADa/dp/B07V4K5GHK.



Ingeniería Química y Desarrollo https://revistas.ug.edu.ec/index.php/iqd

[20 M. E. Jácome Córdova, C. N. Pincay Moreira y F. J. Duque-Aldaz, «Desarrollo de modelo de negocio aplicando la metodología Canvas para bebida a base de quinoa,» Universidad de Guayaquil, Guayaquil, 2019.

> Revista Ingeniería Química y Desarrollo Universidad de Guayaquil | Facultad de Ingeniería Química | Telf. +593 4229 2949 | Guayaquil - Ecuador https://revistas.ug.edu.ec/index.php/iqd | Email: <u>inquide@ug.edu.ec</u> | <u>francisco.duquea@ug.edu.ec</u>

Pag. 10