Adoption of corporate governance practices in the computer science environment. Mexican food franchise analysis in the Colombian context

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Abstract. In a globalized world characterized by aggressive competition in all sectors of the economy, it is essential that organizations establish adequate corporate governance in order to properly coordinate interests within the organization to generate wealth. One of the models associated with corporate governance is the balanced scorecard consisting of four perspectives. This work provides an important input to consider within the organizational goals in the perspective of the balanced scorecard client in Mexican food franchises in Cali - Colombia, as is the client's knowledge. The research approach is mixed and predominantly descriptive. As a result of the study there is a consumer profile in Mexican food franchises in the city of Cali. Thus, the average consumer of Mexican food is a young person, of medium socioeconomic status and who shares in family the consumption of this type of food. In addition, the study identifies the main variables that determine the decision to consume Mexican food, such as the possibility of home shopping through mobile applications, hygiene and food presentation.

1. Introduction

Institute of Electrical and Electronics Engineers (IEEE) Computer Society and Association for Computing Machinery (ACM) includes within the 18 curricular areas: Architecture and organization, computer science, information security and security, information management; in the computer sciences (CS) the central themes are fundamental for "computational thinking" and enhanced with the calculation to solve problems in domains of both and outside it, within its electives is the issue of computational finance [1]. According to [2] information as a resource for companies in the achievement of their purposes and in the implementation for their processes, as well as, the 2004 software engineering is oriented to the development and maintenance of software that is reliable and efficient, the IS specialists have a more rigorous and pragmatic vision of the software. Likewise, 2005 information technology (IT) must be taken into account, professionals must select, install, improve, maintain and replace the technological infrastructure and support those who work with it [3].

The globalization of markets and the aggressive global competitive environment have led to issues such as organizational learning, innovation and knowledge management becoming more important for today's companies in the field of IT [4]. These variables have also forced organizations to design and implement holistic monitoring and control mechanisms beyond the analysis of purely financial results.
The same [4] have affirmed that organizational performance evaluation systems based on financial indicators have been displaced by multidimensional models such as the balanced scorecard (BSC).

The BSC was designed in the 90s, as a model for evaluating the performance of companies from different strategic perspectives [5]. The BSC has attracted a lot of attention in the field of organizational management because it is not only considered as an integral instrument of performance evaluation but is seen as a management system framed within the modern theory of strategic management. Given these conditions, many companies have accepted the BSC as a basic structure for their corporate governance system that allows for timely decisions to respond to the increasingly demanding demands of the markets in terms of flexibility, price, service and added value [6].

In this field of information technology, COBIT 5, is presented as the tool to translate the needs of interested parties into corporate goals and provides a comprehensive framework that helps companies create the optimal value from IT. The BSC helps organizations maintain the balance between the generation of benefits, the optimization of risk levels and the use of resources. For the monitoring of value creation, the BSC distinguishes four perspectives: 1) the client's perspective; 2) learning and growth perspective; 3) financial perspective and: 4) internal perspective of the organization. Within the scope of COBIT 5, 17 corporate goals related to IT Government are defined, and which fit each of the four perspectives of the BSC [6].

Specifically, COBIT 5, distinguishes five organizational goals in the client's perspective such as: 1) customer-oriented service culture; 2) continuity and availability of business service; 3) agile response to a changing business environment; 4) strategic decision-making based on the information and; 5) optimization of service delivery costs [6]. To implement strategies aimed at meeting these five organizational goals, it is necessary to have a high level of knowledge of both the business in general and the client in particular. This research work focuses on deepening customer knowledge in the Mexican food franchise sector in the area of Cali, Colombia. The results of this work will be important inputs for the definition of strategies related to the client's perspective within the framework of the BSC and COBIT 5.

At the beginning of the consumption of fast foods, the Mexican food becomes one of the preferred by the consumers, followed by the pizzas and hamburgers, confirming thus the arguments put forward by Kirsten Dunn on the consumption of fast food, and planned behavior theory [7]. In the fast-food sector it is important to consider aspects related to health and healthy lifestyles. In this regard, researchers have indicated that eating fast food can lead to coronary artery disease and diabetes mellitus [8]. Also, research confirms that fast food contains low nutritional quality [9].

In contrast to the arguments oriented to the negative effects on the health of fast foods in general, there are positions of researchers who affirm that Mexican food offers some benefits in the health of consumers. As an example, some authors stated their research on the health benefits of Mexican food [10]. It is also argued that the body's metabolic responses are better in a traditional Mexican diet compared to a common diet in the United States and finally, it is exposed that this type of Mexican food, in particular, has a high nutritional value, helps control blood glucose levels, reduce insulin, fights stomach inflammation and constipation problems, reduce HDL and LDL cholesterol “lipoprotein high and low density” and reduce cardiovascular disease [11].

About the consumption of Mexican food, some studies carried out during the years 2013-2018, in different countries, demonstrated the consumption of Mexican food and other fast foods, without clearly defining the mode of consumption and the particularities of consumers. In 2013, the Puerto Rico statistics institute referred to the consumption of fast food foods. In this study it was concluded that 70% of the Puerto Rico population consumes Mexican food, with a prevalence towards women of 53%, aged between 18 and 24 years, between medium-high social stratification, likewise, in this subpopulation there is a higher prevalence in terms of hypertension, high cholesterol and eating disorders [12]. In addition, during 2018, a study was conducted on the influence of Mexican gastronomy on ethnic consumption in Spain, demonstrating in the results a prevalence of mostly 51.9% of company workers; 40.59% between the ages of 30 and mostly from Madrid 93% [13].
These positions related to the effects of fast foods combined with phenomena such as demographic and socio-cultural changes and movements and the economic development of nations have generated phenomena such as polarization against the consumption of fast foods as in lifestyles in different social strata. These phenomena justify the realization of studies aimed at the better knowledge of customers and consumers and about the effect of these phenomena not only on food consumption but also on the symbolic elements when consumers choose their food [14]. In this sense, Mexican consumers reflect a certain loyalty to flavors related to traditional cuisine, that explains a certain priority to prefer food for your taste, and in general, being less concerned with aspects related to your health and nutrition and much less sensitive to animal welfare and products that are friendly to the environment [14]. In the Colombian case, the scarce scientific literature in this field is evident.

2. Methodology
For the application of good IT infrastructure practices, COBIT 5 is taken as standard, taking into account elements such as the holistic approach and the separation of government and IT management. The dimensions of the Balanced Score Card, corresponding to corporate goals and IT goals, are incorporated. From the scientific method according to what is stated by [15], this research is structured from a mixed approach, however, the purpose of this work was focused on the descriptive considering that there was no statistical presumption and that counts were made to display the dimension of the problem of customer characterization of Mexican food franchises in the geographical area of Cali, Colombia. The population was established as the consumers of the buffet Mexican buffet franchises, adults, men and women of different economic conditions. The selection of the participants for the research was carried out in the Mexican buffet armchairs franchises, utilizing a snowball sampling. A deliberate test was determined which was composed of 84 franchise clients.

As an instrument, a semi-structured interview was used openly and directly with the interlocutor, with a maximum period of 40 minutes at the time of its application. The interview was recorded with the prior authorization of the interviewee. A survey questionnaire was also used as an instrument that served to have the necessary information to establish consumption characteristics. Also, certain demographic figures were obtained, regarding the socio-family disposition, the age of onset, the mode and regularity of the consumption of Mexican food at the time of the application of the interview.

In the design of the questionnaire, it was considered to validate the authenticity and content through an exhaustive systematic and bibliographic review of literature, this also allowed defining the categories that empowered the evaluation of the subject under study. Thus, the following propositions were defined: socio-demographic variables, particularities of consumers, forms of consumption and, socio-economic disadvantages. Once the categories that would enable the achievement of the objectives set out in this research were established, a tool was produced that would enable the compendium of information, being subsequently submitted and corroborated by a psychologist and a sociologist who are experts in the topic of food addiction.

For the validation of the instruments, the expert judgment technique was used, who evaluated the existence of similarity between the categories and items previously indicated. Likewise, the experts evaluated the instruments based on whether they met criteria such as: 1) Reasonable and understandable; 2) Sensitive to variations in the phenomenon being measured; 3) With basic assumptions to justify and intuitively reasonable; 3) Clearly defined components and; 4) Derivable from ugly data to obtain. In the understanding, the experts justified each criterion described one by one, in accordance with the provisions of the Likert scale [16]. The assessment that these experts made to all the criteria, were taken into account to make the corresponding corrections or deletions of items that were misclassified or evaluated, in terms of their insignificance and nullity. Finally, the items have already been chosen; the pilot test was launched that allowed adapting the questions in which the interviewees indicated little understanding, or did not conceive any answer.
3. Results

The application of the information collection instruments allowed identifying the demographic characteristics associated with the Mexican food consumer in franchises in the city of Cali - Colombia, as shown in Table 1. The analysis of these socio-demographic characteristics allows to generate a profile associated with the customer or consumer of Mexican food in this geographical area, as follows: Young men between 23 and 30 years of age, with studies at university level, single, from socio strata economic means and that are accompanied to consume Mexican food in the company of their family nucleus. This profile will be an important input to define organizational goals of the BSC model, such as customer-oriented service culture and strategic decision-making based on information.

| Variables | Results |
|-----------|---------|
| Sex       | 79.8%   |
|           | Men     |
|           | 20.2%   |
|           | Women   |
| Age       | 59.5%   |
|           | 23 to 30 years old |
|           | 26.2%   |
|           | 31 to 37 years old |
|           | 14.3%   |
|           | 38 to 45 years old |
| Initial age of consumption | 38.1% |
|           | 14 to 21 years old |
|           | 20.2%   |
|           | 22 to 28 years old |
|           | 41.7%   |
|           | Over 28 years old |
| Education level | 9.5% |
|               | Bachelor |
|               | 16.7%   |
|               | Technical |
|               | 15.5%   |
|               | Technologist |
|               | 48.8%   |
|               | University students |
|               | 3.6%    |
|               | Any studies |
|               | 6.0%    |
|               | Not responding |
| Civil status | 69.0% |
|              | Singles |
|              | 16.7%   |
|              | Married |
|              | 7.1%    |
|              | Divorced |
|              | 7.1%    |
|              | Widowers |
| Socioeconomic | 2.4% |
|              | Low stratum |
|              | 21.4%   |
|              | Medium-low stratum |
|              | 56.0%   |
|              | Middle stratum |
|              | 11.9%   |
|              | Medium-high stratum |
|              | 8.3%    |
|              | High stratum |
| Family history | 76.2% |
|                | Consanguinity |
|                | 23.8%   |
|                | Affinity |

The arguments that could have oriented to the consumption of Mexican food of the franchise, blurred in different motivations, being these detailed by the interviewees. The so-called peer pressure [17], was decisive for participants to express that it promoted their consumption. Affective relationships and leisure moments between consumers were factors that allowed respondents to start consuming Mexican food. Other variables that influence the frequency of visits to the Mexican food franchise are: perceive new sensations; the pleasure of enjoying food; quench anxiety, anger or stress; consumption as a means of escape to psychosocial or psycho-labor problems; and the search for better healthy habits. Although, in relation to this last variable, it should be noted that 33.3% of the participants have a perception associated with the harmful effects on health.

Regarding family precedents, it was observed that 76.2% of the consumption of Mexican food, depended significantly on the degree of consanguinity of the participants, thus confirming that the most influential people in the consumption of this type of food become parents, brothers, children and grandparents. In addition, 28.5% of this 76.2% of analyzed participants, consume this type of food due to customs and parental habits, which have a great impact when sharing commensality links such as: the preparation of food, eating out to nearby and / or popular places and meetings on weekends to enjoy
celebrations or evenings of leisure, unlike the remaining 47.7%, who consume for their own or individual interests.

About the purchase of Mexican food from this franchise, purchases are made by customers in a socio-environmental context. The home delivery service was the most used method in the city for the acquisition of products, where mobile applications were used as the main means of purchase, facilitating direct communication between the client and the franchise, benefiting the efficiency and profitability of the company. The way in which the products are sold, the franchise is variable, due to the persuasive capacity of the customers with respect to the other franchises or fast food establishments that are not so desired, their abstention is due to exclusion or segmentation social, in which those consumed are involved. However, it is clear that these are the ones that exhibit the highest consumption of Mexican food due to their purchasing power.

As for the Mexican food that is consumed; this is gradually corresponding to the phenomenon of food neophobia [18]. Where the vast majority of participants mentioned having increased purchases of these products, since the first time they consumed them. Likewise, it was contemplated that consumers detail in question the issue of handling and quality of products that, to most of them, is what generates trust and loyalty towards the brand, unlike the possible risks of poisoning, gastroenteritis, intestinal infections, parasites among others, which are obtained by eating fast foods of doubtful origin. Finally, on obtaining Mexican food, despite the fact that the interviewees stated that it is considerably acceptable due to its limited health risks; at the same time, it emerged in his answers, how simple it is to get to acquire the products, given that he is already addicted to Mexican food; Since, for their purchase and subsequent consumption, users know the location of the franchises, they acquire it through mobile applications or home delivery and the prices are reasonably cheap.

4. Conclusions

In the implementation of corporate governance of IT, it is based on understanding the needs of the stakeholders, so that according to the BSC model it is proposed that corporate goals are a priority according to the client's perspective, of the internal processes, of the financial component and learning and growth, this is essential to establish here what are the IT goals that must be implemented so that information technology really fulfills its purpose of being aligned with the strategic direction of the business.

As a fundamental element for the design and implementation of the BSC model, it is necessary to establish strategies for the fulfillment of the organizational goals associated with the client's perspective. This research paper argues that one of the first activities to consider to design strategies aimed at meeting organizational goals that make up the client's perspective, is the client's knowledge. In general, it was determined that the client profile of the Mexican food franchise in Cali - Colombia, is associated with young people, with university training who attend the franchise along with their families, singles and belonging to middle socio-economic strata.

This study demonstrates the following figures for the Mexican food consumption indicators according to sex: a prevalence rate for men (H) and women (M) according to life years (H = 2.18%, M = 0.55%); according to last year (H = 1.38%, M = 0.35%); according to last month (H = 0.09%, M = 0.02%). Because of this, this prevalence proposes that of the 2,471.474 inhabitants of the city of Cali and its respective metropolitan area, aged between 14 and 45, only about 67.471 people have consumed Mexican food in Butacos Buffet franchises Mexican at some point in his life. Thus, about 42,756 came to buy Mexican food in these franchises during the last year and about 2,863 during the last month.

The most used means for the purchase of Mexican food by customers are mobile applications and the most used way to buy is at home. It is important to point out the phenomenon of food neophilia that could be identified in the interviewed participants and that has to do with the willingness to gradually increase the consumption of Mexican food, once it has been tested for the first time. Another relevant aspect to consider in the customer-oriented service culture is the fact that a significant portion (33%) of consumers have a perception of negative health effects associated with the intake of Mexican food.
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