



Universidad del Azuay

Faculty of Law

School of International Studies

“Plan to Import Neuromuscular Bandages for Physical Therapy for the City of Cuenca”

Graduate thesis prior to obtaining a
Bilingual Bachelor in International Studies minor in Foreign Trade

Author: María José Tello Rosales

Director: Ec. Luis Tonon Ordoñez.

Cuenca – Ecuador

2016

DEDICATION

This thesis is devoted primarily to God who has given me all the blessings and wisdom to direct my life towards success. Also, I want to infinitely thank my family who has always been my strength, support and motivation to keep me going. My parents, Rolando and Ruth for being my guide, my example of perseverance and my heroes; my sisters Gabriela and Veronica who have given me support to continue going on in every step of my life; my brothers in law, Juan Jose and Juan Carlos who became indispensable for me and my family; my nephews Amanda Valentina, José David and Tomás who are my daily inspiration and teach me a new way to love unconditionally, filling my life with smiles at every moment and also I want to dedicate this thesis to my unconditional support Mario Molina Galarza for being the engine that allows me to move forward, who has shown me a new light path with infinite love in my life, for making me understand every day that the best of life is about to come and for cheering me up to keep on doing besides any obstacle I might have by helping me to have firm steps in order to achieve my goals.

I Also want to dedicate this to all the people who in one way or another helped me not to give up, my friends who were closely looking for some ways to contribute, and to special people who took the time to sit with me in their free time to encourage me to achieve this goal with motivation.

In a special way, I express my gratitude to my teacher and supervisor, economist Luis Tonon, for dedicating his time and knowledge to guide me in the best way to accomplish this goal of professional training.

AKNOWLEDGMENT

I want to thank God for being my North and my family for being my pillar, my support and my best motor, for trusting me and giving me everything to become the persevering, feisty and successful woman that I am. I am grateful to the teachers, who throughout the career gave me their best to fulfill the knowledge that I have required to develop myself professionally, and especially I want to thank my director of this thesis, Econ. Luis Tonon for devoting his time and knowledge to help me to achieve this goal.

CONTENTS

DEDICATION	ii
ACKNOWLEDGMENT	iii
CONTENTS	iv
Annexes	x
SUMMARY	1
ABSTRACT	2
CHAPTER 1	3
Introduction	3
Neuromuscular Bandage (VNM).....	3
1.1 origins of the bandage	3
1.1.1. Concept.....	4
1.1.2. Uses.....	4
1.1.3. Benefits	4
1.2. Specifications of the Kinesiotape Bandages.	5
1.2.1. Dressing Techniques.....	6
1.2.1.1. Muscle Techniques.....	6
1.2.1.2. Ligament Technique	7
1.2.1.3. Lymphatic technique.....	11
1.2.1.4. Technique for the enlargement of spaces.....	11
Muscle Applications.....	6
1.2.1.2. Ligament Technique	7
1.2.1.3. Lymphatic technique.....	11
1.2.1.4. Technique for the enlargement of spaces.....	11
Functional correctness (bone):	12
Correction of Fascia:	13
1.2.2.1. Containment technique.....	14

1.2.2.2 .Immobilization technique	14
1.2.2.3. Mixed or Combined	15
1.2.3 . Functional Effects of bandaging.....	16
1.2.3.1 . Improvement of blood circulation	16
1.2.3.2 . Reduction of pain.....	16
1.2.3.3 . Articulate Support	16
1.2.4 . Contraindications of dressing.....	17
1.2.5 . Use of Bandages according to the Colors.....	17
1.2.5.1 . Techniques of the Application.....	18
1.3 . Identification of Potential InternationalSuppliers, Costs, and Conditions	19
1.3.1 . Analysis of the Suppliers	19
1.3.2.1 . Weight Matrix Provider	20
Characteristics of the Weight Matrix Provider	20
Supplier:	23
Kinesio Colombia	23
Perform Tex	24
American 3B Scientific Corporation	25
Theratape.....	26
SaferLife.....	27
1.4 Analysis of options in order to identify final suppliers as cost advantages depending on amount, payment terms, country of origin of shipment, etc.	28
Conclusions Chapter One	29
CHAPTER TWO.....	30
Introduction	30
2.1. Import Regimes	30
2.1.1 Regimes of non-transformation:.....	30

2.1.1.1 Imports for consumption (Scheme 10)	30
2.2 Calculation of customs duties	31
2.3 Merchandise Release from Customs	31
2.3.1. Logistics of the Import	33
1. Filling of the DAI	34
2. Electronic submission of the information the Ecuapass	35
3. Acceptance by the SENAE	35
4. Payment of Severance and Allocation of Type of Inspection	35
5. Inspection	35
6. Removal of Goods	35
Terms of Purchase and Sale	35
Ways of payment	36
Transportation and Insurance	37
Internal freight	37
Customs Agent	37
Cost analysis of international suppliers	37
Application to Import Example	44
Cost of the Landed Product	45
Conclusions of Chapter Two	47
Chapter Three	48
Introduction	48
3.1. Market Research	48
Sample Size	49
Development of the formula	50
Processing the Information	52

Analysis of Domestic Suppliers and Competition.....	70
Financial Analysis.....	72
Balance of Initial situation.....	72
Initial Investment	73
Cost detail	73
Projection for Salaries	75
Cost Projection	76
Projection of Sales	77
Profit and Loss Statement	79
Cash Flow	79
Overall Balance	81
Analysis of the Reception	81
Plan of distribution of the product	82
Objective of the Distribution.....	82
Process of the distribution Logistics.....	82
Storage.	82
Backup Process Informative	83
Personalized Sales and Competitive Strategy	83
Conclusions of the Chapter	84
Conclusions of the Thesis	85
Thesis Recommendations	86
REFERENCES.....	87
ANEXES	91

Illustrations

Illustration 1. Kinesiotape Bandages.....	5
Illustration 2. Mucle Applications.....	7
Illustration 3. For ligaments.....	8
Illustration 4 . For Tendons	9
Illustration 5 Applications for Spaces	10
Illustration 6. Lymphatic Use.....	11
Illustration 7. Use of expansion of spaces.....	12
Illustration 8. Bone functional correctness	13
Illustration 9. Correction of Fascia	14
Illustration 10 . Articulate Supoport.....	16
Illustration 11. The skin and the use of neuromuscular Bandage.....	19
Illustration 12. Selection and Evaluation of Suppliers.....	20
Illustration 13. Consultation of restriction or prohibition to the tariff heading studied.	34
Illustration 14. Incoterms 2010.....	36
Illustration 15. Calculation of costs of import Products CIM TSO	39
Illustration 16. Calculation of imported product Kinesio Colombia.....	40
Illustration 17. Calculation of imported product Perform Tex.....	41
Illustration 18. Calculation of Product imported American 3B Scientific	42
Illustration 19. Calculation of Product imported Theratape.....	43
Illustration 20. Calculation of Product imported SaferLife Products Co	44
Illustration 21. Process of the Distribution Logistics.	82

Tables

Table 1. Neuromuscular Techniques of Dressing	15
Table 2. Criterion Values	21
Table 3. Evaluation sheet Suppliers of Kinesio Colombia	23
Table 4. Assessment sheet Suppliers PerformTex	24
Table 5. Evaluation sheet of Suppliers 3B	25
Table 6. Assessment sheet Suppliers Theratape.....	26
Table 7. Assessment sheet Suppliers SaferLife.....	27
Table 8. Summary of the qualification of the analysis of Suppliers.....	28

Table 9. Implementation of the Import	45
Table 10. Implementation of the Import Customs Taxes	45
Table 11. Market Segmentation.....	49
Table 12. Sample Size	49
Table 13. Survey Form	51
Table 14. Competitive Analysis	70
Table 15. Evaluation sheet K- Taping Academy	70
Table 16. Assessment sheet Suppliers Healthbes	71
Table 17. Balance of Initial Situation.....	72
Table 18. Table of Initial Investment	73
Table 19. Detail Cost	74
Table 20. Projection for Salaries.....	75
Table 21. Cost Projection	77
Table 22. Projection of Sales.....	78
Table 23. State of Results	79
Table 24. Cash Flow.....	80
Table 25. NPV and IRR Analysis	80
Table 26. Balance Sheet	81

Graphics

Graphic 1. Gender of the Respondent	52
Graphic 2. Works in the physiotherapists Field	53
Graphic 3. Are you an Independent worker or work in a Clinic or a physiotherapists Center?	54
Graphic 4. If you work in any Clinic or Physiotherapists Center, which one is it you work at?	55
Graphic 5. How long have you been working in the field of Physiotherapy?	56
Graphic 6. ¿Have you ever heard about the Neuromuscular Bandage?	57
Graphic 7. ¿Have you ever used it on your patients?	58
Graphic 8. ¿What are the attributes that you prefer at the moment of using the bandage?	59
Graphic 9. ¿Would you be willing to use the bandage technique on your patient?.....	60

Graphic 10. ¿Why would you use or not the technique of muscle bandage?	61
Graphic 11. Do you believe that it is important the price of the roll of bandage to be used?	62
Graphic 12. How much would you be willing to charge for a bandage of neuromuscular therapy?	63
Graphic 13. What is the brand name of bandages that uses or has heard?	64
Graphic 14. What bandages would you recommend that you use?	65
Graphic 15. Where do you or the clinic where you work for purchase the bandages of Physiotherapy?.....	66
Graphic 16. Would you prefer the rolls to be delivered directly in your workplace?	67
Graphic 17. What would be the idea type of bandage that you prefer?	68
Graphic 18. What would be the price that you would be willing to pay for a roll of bandage?	69

Annexes

Annex 1. Kinesio Colombia Proforma	91
Annex 2. PerformTex Proforma	92
Annex 3. American 3B Proforma	93
Annex 4. Theratape Proforma	94
Annex 5. SaferLife Proforma	95
Annex 6. Colombia – Guayaquil Freight Proforma (Profitcargo).	96
Annex 7. EEUU LAX – Guayaquil Freight Proforma (Profitcargo).	97
Annex 8. Shanghai – Guayaquil Freight Proforma (Profitcargo)	98
Annex 9. Shanghai – Guayaquil Freight Proforma (CGLogistics).....	99
Annex 10. KTaping Ecuador Proforma	100
Annex 11. Healthbes Ecuador Proforma.....	101
Annex 12. Internal Freight Guayaquil – Cuenca Proforma (Valmandina).....	102
Annex 13. Simulation of Customs Declaration (DAI).....	103
Annex 14. Simulation clearance of Import.	104
Annex 15. Customs Agent Andrés Arturo Coka Proforma	105
Annex 16. Surveys	1056

SUMMARY

This thesis discusses the plan to import bandages for physical therapy bandages for the City of Cuenca. This research deals with the origin of the Neuromuscular Bandage, its concepts as well as its use to define therapies that can be performed with the band and the scope of its use and benefits. An analysis has been implemented to identify suppliers which can adequately produce the product and satisfy customer needs.

ABSTRACT

In foreign trade there are tariffs which are implemented for this specific product. After the customs procedures have been finalized and agreed upon we selected the appropriate method of cost effective transportation to import the goods. This way an analysis of all the necessary resources and figures in this process can be done.

An investigation was carried out via survey to figure out the demand for the product as well as the specific price at which it is to be sold based on market demand.

CHAPTER 1

Introduction

In this chapter, I will review the origins of bandage, its concepts, and the use of bandages to define therapies which can be performed with them, as well as the method of use and the benefits of bandages. Once the concepts of neuromuscular bandages and dressings are understood, I can search for some potential international suppliers to meet the necessary specifications and begin negotiations on price, quantity, and quality, time for production and time to choose the most convenient supplier.

Neuromuscular Bandage (VNM)

1.1 origins of the bandage

As Birgit Kumbrink states in his book K Taping, 2012, the technique of the neuromuscular Bandage (VNM) was created by Dr. Kenzo Kase, who was a known doctor in the chiropractic and acupuncture area in the 70's. Kase whom was a practitioner in Japan, tried to recover the damaged tissues, experimented with several traditional techniques and unfortunately they produced negative consequences, such as venous congestion or limitation in movement.

Before this, he devised a type of elastic bandage that could help the muscle functions with the aim to activate the process of self-healing of the body, without jeopardizing the limitation of physical movements. This elastic bandage finally developed into a bandage with a texture and elasticity very similar to that of the human skin. Unfortunately the product needed modifying because it limited flexibility and did not allow adequate blood flow. Thus, in 1984 the Association of Kinesio Taping was founded.

The technique of VNM came to a peak in the Olympic Games in 1980, after a donation of 50,000 bandages that were used with the athletes with the intention to protect the athletes' joints to optimize their performance with a series of applications that improved their posture and muscle control during sporting activities.

According to the official website of Kenzo Kase, <http://www.kinesiospain.es/>, in the year 1979, after years of performing different tests and hundreds of clinical trials, Dr. Kenzo Kase legally and officially founded the Kinesio Taping method, also called Neuromuscular bandage. Years later, he worked to achieve the designing and manufacturing of an elastic bandage that could be applied to this method, which gave to

the bandages the name of KinesioTex, whose meaning is textile. Since then, The Kinesio Taping method has been used with KinesioTex Tape, becoming a worldwide reference for different types of treatment.

Based on this concept of the origin of neuromuscular bandage, it can be mentioned that this technique which is called Kinesio Taping in honor of its creator Dr. Kenzo, adopts the same general concept, which makes reference to the use of elastic bandages, for the development of this thesis.

1.1.1. Concept

According to Dr. Kenzo Kase in his book Clinical Therapeutic Application of Kinesio Taping Method, the Kinesio method is a technique of rehabilitation that is designed to facilitate the natural healing process of the body. It provides support and stability to the muscles and joints of the entire human body. In the same way, it allows the manipulation of the soft tissues without damaging the nervous system.

The term Kinesiotape comes from the word Kinesiology which means movement and Tape, so the Neuromuscular Bandage (NMB) is a technique that is applied with tapes to give movement to the affected part of the body of the patient.

1.1.2. Uses

KinesioTex Tape is a very secure method that can be used both for pediatric and geriatric patients. In the same way and with much success, it addresses a variety of orthopedic, neurological, and neuromuscular diseases.

1.1.3. Benefits

To point out different points of the somato-sensitive order, this method relieves pain and actually facilitates the lymphatic drainage microscopically by lifting the skin. This lifting allows the body's circulation to improve substantially, thereby achieving a favorable outcome for the patient.

To perform these therapies with the bandage technique requires an assessment of the patient in order to determine the specific application that would be required. You can use a strip of bandage in the form of individual "I", "X" or "Y" according to the need of the patient. Then while applying bandages, the direction of the band and the amount of stretch needed will be determined. Once you have applied the bandage, we will know whether or not it reduces pain, inflammation, improves performance, prevents injuries, and promotes good circulation. Technically it has shown positive physiological effects on the skin, circulatory and lymphatic systems as well as the muscles, ligaments, tendons and joints. In turn, it can be used in conjunction with other treatments of rehabilitation

and chronic phases of an injury. In addition it can be used to take preventive measures. (Dr. Kenzo Kase, Jim Wallis, Tsuyoshi Kaze, clinical therapeutic application of Kinesio Taping Method, Edition 2. Kinesio Taping 2003)

1.2. Specifications of the Kinesiotape Bandages.

Bandages for this technique have very specific characteristics. There is a need to understand that this is elastic latex free therapeutic sports bandage with a 10% pre-stretch and elasticity up to 40%. This is equal to the elasticity of the skin. Bandages are sometimes resistant to water and the resistance improves with body heat. Once the bandages are placed on the skin they must remain attached at least five days without removal.

According to Delgado Oscar, Ms. Martensson L. from the book Functional Bandages in Sports, the tapes have a bandage longitudinal elasticity of 130% or 140 %. This elasticity does not allow the muscles to stretch or shorten too much. In addition, the softness of the fabric, the hypoallergenic nature, good breathability, durability, the lack of medicines and water resistance (3 to 5 days without takeoff) makes it suitable for most types of skins.

Illustration 1. Kinesiotape Bandages



SOURCE: www.preciolandia.com/cl/cintas-kinesiologicas-carpe-vendas-kines-6o0rvj-a.html

According to Birgit Kumbrink, in his book K Taping, 2012 the surface of bandages has ripples in the form of "S" to form certain wrinkles when placing them on the skin, which helps to activate the blood flow. These bandages are packaged in rolls 5 meter long by 5 cm wide and are made of: Cotton/synthetic yarns, which allow rapid evaporation and drying that helps to have a more durable product.

- Acrylic Glue: Is activated with body heat.
- Paper: On the bonding that comes from the tape.

The effect of the bandage depends on its use and application. That is to say, the bandage would fulfill its function depending on the direction of its traction, the form, and the place where it is attached.

1.2.1. Dressing Techniques

According to J. H Cyriax and P. J. Cyriax in their Illustrated Manual of CYRIAX orthopedic medicine with the support of the Physiotherapist Francisco, Selva expresses that the Neuromuscular bandage is a technique that is currently widely used in some countries thanks to the effectiveness of its results. It is considered that the neuromuscular bandage is a vital support for therapy and that the action of the bandage continues despite the fact that the person has finished their session with the therapist. In the same way, it is considered as a complement due to the correction of posture, modulation of the muscle contractions and does not interfere with the body movements, which is why it has been very successful.

There are different techniques of bandage, within the same we have:

1.2.1.1. Muscle Techniques

This technique is used to relax all the muscles of the body. To do this you must place the bandage from the distal area to the proximal. If you want to tone up the application, its placement is in the reverse method from the proximal to distal.

Muscle Applications

These applications are used to increase or decrease the pressure of the muscle, and reduce pain and muscle damage.

Kenzo Kase, Jim Wallis, Tsuyoshi Kaze, in their book Kinesio Taping, cite that the increase in muscle toning depends on the technique of placing the strips on the muscle tissue. It means that while placing the bandage, this one gets diminished toward the starting point of the bandage, which is called initial anchorage, which makes the ending anchor store to return to their starting point; this is why this technique raises or decreases the muscle tone.

If you place the bandage in the origin of a muscle, the muscle fibers tend to be shortened thereby causing an increase in muscle tone. It will be the most effective method in the treatment for atrophy due to lack of use or toning in general.

On the contrary, if it starts in the insertion of a muscle, the muscle fibers tend to spiracle, to relax, thus reducing muscle tone. This is the ideal situation for solving problems of contractures.

Illustration 2. Muscle Applications



SOURCE: Brochure K Taping an Illustrated Guide

In order to apply this technique you have the following instructions:

- A. Measure the bandage with the patient in position with the muscle extended
- B. Place the base of the band without having the muscle extended.
- C. Adhere the rest of the band with the patient once again in position with the muscle extended.
- D. Muscle Application completed.

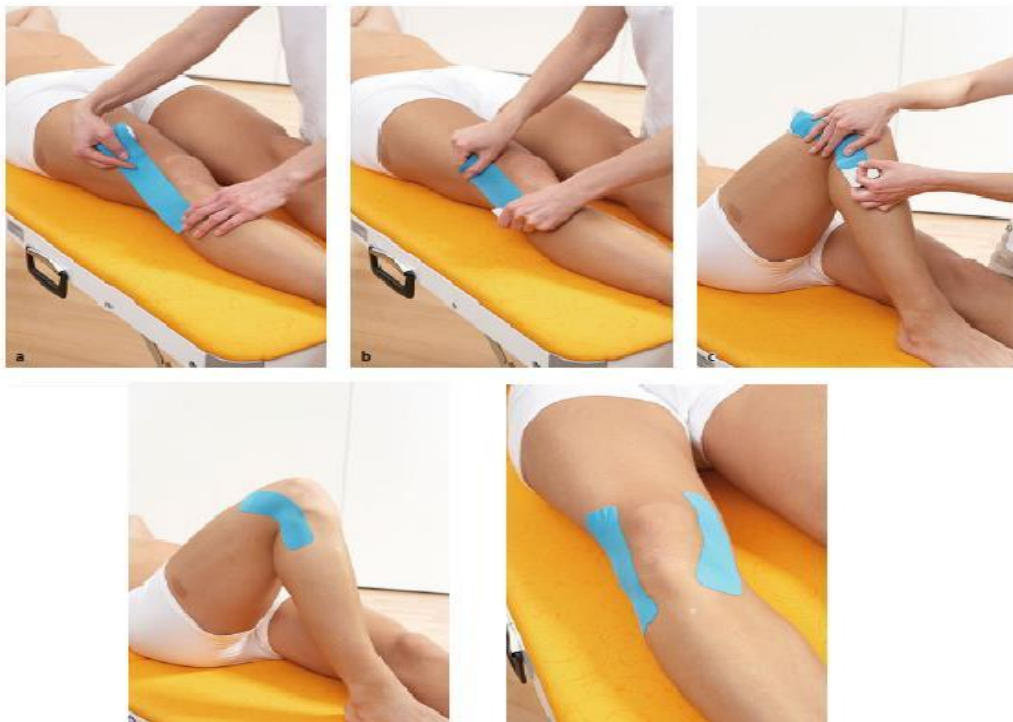
1.2.1.2. Ligament Technique

This technique is used to improve the functionality of the ligaments that are injured. The central area of the tape should be stretched up to 80% more or less, and placed on this ligament pasting both bases. This is applied when there is damage or overloads to both ligaments and tendons.

Two adjacent bones are connected by a ligament. Depending on the position of the joints, ligaments are stretched or relaxed, helping to reinforce and guide joints, on the other hand the tendons transmit tractive forces of the muscles to the bones.

What this technique makes s to relieve symptoms, reduce pain and improve resistance, which makes the process of healing and/or rehabilitation even faster. The ligaments and tendons are areas that have sensors connected with joints and muscles, which is why it is necessary that both are in optimal conditions. Below are photos of the application of bandages for ligaments as well as tendons:

Illustration 3. For ligaments



SOURCE: Brochure K Taping an Illustrated Guide

In order to apply this technique you have the following instructions:

- A. Measure the bandage.
- B. Place the bandage from the center tensioned to the maximum.
- C. Place the bases of the bandage with the joints stretched to the maximum.
- D. Unilateral application of the collateral ligament,
- E. Full implementation of ligaments.

Illustration 4 . For Tendons



SOURCE: Brochure K Taping an Illustrated Guide

Instructions:

- A. Measure the tape in stretched position
- B. Put the base of the band in a relaxed position.
- C. Place the rest of the band in stretched position.
- D. Full implementation of the tendon.

Illustration 5 Applications for Spaces



SOURCE: Brochure K Taping an Illustrated Guide

This application plays the role of lifting the skin in case of inflammations which helps to reduce the pain. In order to apply this technique you have the following instructions:

- A. Place the first bandage horizontally from the center toward the edges with tension.
- B. Place the second bandage over the first one forming a cross.
- C. Place 2 more bandages in the form of X on the bandages already attached.
- D. Application used for full space.

1.2.1.3. Lymphatic technique

The bandage must always be placed from the center to the side as the tapes are always retracting to the base, and the bandage should be placed on the lymph nodes in the area to be treated. This will improve the lymphatic return substantially.

Illustration 6. Lymphatic Use



SOURCE: Brochure K Taping an Illustrated Guide

In order to apply this technique you have the following instructions:

- A. Place the base of the bandage in the area of the armpit and go adhering the rest of the band up to the elbow.
- B. Put another bandage on the basis of the band already attached and placed in parallel with the first bandage, repeat it until you have 4 strips of bandages.
- C. Lymphatic Application complete.

1.2.1.4. Technique for the enlargement of spaces

The Technique for the Enlargement of Spaces is based on the technique with ligaments, where you place multiple tapes using this technique so that there is an asterisk leaving the area to be treated in the mid-point of the bandage. This method should be used for points and deep painful herniated muscles.

It is very important to follow each technique, so that treatment is appropriate.

Illustration 7. Use of expansion of spaces



SOURCE: Brochure K Taping an Illustrated Guide

According to Donna B. Bernhardt, in her book *Physical Therapy of the sport*, with the support of Dr. Raul Martinez Physiotherapist and Osteopath; techniques are used for:

Functional correctness (bone): Focused on correcting bone misalignment by the excess of exercise, fractures, tension, or congenital problems, i.e. it serves to correct the bone position.

In the technique of functional correctness there are bones that can affect the result of the movement in its final phase, carrying it further or limiting it according to our interest. It is the only technique of neuromuscular bandage with which we can limit the movement while in all the others we are improving and facilitating movement.

Illustration 8. Bone functional correctness



SOURCE: Brochure K Taping an Illustrated Guide

Correction of Fascia: The connective system of the body is presented in all tissues of the human body and provides protection, damping, advocacy, and communication. In the same way it distributes and links structures, it also provides ways of movement for nerves, etc. In this way it brings different forms and individuality to each human being. The connective tissue has a high sensitivity and is in constant remodeling, this is clearly discernible in the majority of sportsmen.

The technique of neuromuscular bandage uses the skin as the main anchor. The skin covers the surface layers. Immediately below the skin is the fascia or connective tissue surface which is formed by a dense connective tissue and deeper we find the deep fascia, between these clearly defined interfaces intertwined and connected through the connective tissue.

Illustration 9. Correction of Fascia



SOURCE: Brochure K Taping an Illustrated Guide

1.2.2. Dressing Techniques

According to Toni Bove's book, *The Functional Bandage*, the techniques of the bandage can be mentioned as the following:

- Technique of containment.
- Technique of immobilization.
- Mixed or combined Techniques.

1.2.2.1. Containment technique

It is the technique which limits movement that produces pain through the bandage. It can also be called soft technique, since their application is mainly carried out with soft bandages. The ideal materials to work with in these techniques are three:

- Pure elastic bandages.
- Elastic Bandages
- Cohesive.
- Adhesive elastic bandages.

This is an eminently therapeutic and sportive technique.

1.2.2.2 .Immobilization technique

It is the technique in which the bandage cancels the movement that causes pain. You can also call it technical lasts, because that is primarily done with rigid dressings. The ideal material to work with in this technique is the tape. To make the

dressing the tape frequently used is 3.8 cm wide. For small joints using the 1 cm width, and for large joints 5 cm width. This technique should be used only and exclusively for the sporting event, subsequent to this it should be removed.

1.2.2.3. Mixed or Combined

This technique is the combination of the two previous ones. Suitable materials for work in this technique are the elastic bandages or adhesive and the cohesive should be reinforced with tape. This is a therapeutic and sportive technique.

Table 1. Neuromuscular Techniques of Dressing

TECNIQUE	ACTION	MATERIALS	INDICATIONES
Containment technique	Limits Movement	Adhesive bandages with elastic bandage. Cohesive Bandages	Therapeutic Technique
Immobilization technique	Inhibits Movement	Tape with pre-bandage	Preventive and therapeutic, exclusive for sports
Mixed or Combined	Limits Movement	More elastic adhesive bandage tape (with pre-bandage)	Preventive, therapeutic, and sports

Source: Bove Toni. Functional Bandage

Developed by: Tello María José

It doesn't matter if you repeat the bandaging as many times as necessary, until you get the correct tension and subjection for the comfort of the patient.

What should be avoided;

- Wrinkles on the sole of the foot.
- Compressions in the metatarsals (preferably at the base of the fifth metatarsal).
- Compressions in the Achilles' heel.
- Compressions in the popliteal fossa.

1.2.3 . Functional Effects of bandaging

The functional effects of the bandage occur when the tape adheres to the skin generating stimuli that are received by the brain. This in turn sends replies to the affected area in order to modify the behavior with the affected muscle. Within the effects, we have the following:

1.2.3.1 . Improvement of blood circulation

Generally damage generates inflammation and thus swelling. To have a swollen area increases the pressure between the skin and the muscles leaving little space between them for blood circulation. In this case, what the bandages do is to raise the space that previously had declined, eliminating the pressure, and improving the circulation of the blood stream.

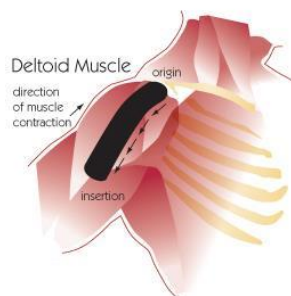
1.2.3.2 . Reduction of pain

There is a type of sensor in the human body called nociceptors. They are the ones that receive the sensation of pain. The feeling of pain reaches the brain by a nerve thru a slow path (1-2 cms /second). At the moment of placing the band, it generates a different pain carried to the brain by a nerve path (2 '-40 cms/second), replacing the previous painful sensation by the feeling of the effect of the band.

1.2.3.3 . Articulate Support

The joints are mobile connections between the bones. The movement of joints depends on the shape of the bone and the muscles and surrounding elements. When the bandage is placed to the skin over a joint it causes the muscle strength in the area does not fall on the ligaments, but that is also widely circulated through the tape relieving tension in the area and improving joint movements in a more aligned or uniform way.

Illustration 10 . Articulate Supoport



SOURCE: bostonbodyworker.com/our-services/kinesiology-taping/

According to Donna B. Bemhardt's book, The Sport Physiotherapy, the skin is the largest organ of the body and there are around 1 million subcutaneous sensory receptors, which transmit the information of the external stimuli at a speed of 400km/hour. This means that all the stimuli that come in contact with the skin are perceived, received, and modulated in the brain immediately.

When a muscle or joint is overloaded or injured, that area becomes inflamed, the inflammation, which is composed of blood and other fluids, accumulate in the affected area causing swelling. It is here when the bandage is applied on the inflamed area, which creates a lifting effect of the skin, leaving space between this and the tissues that are under, which allows the blood vessels to dilate increasing the circulation of fluids that give higher step of oxygen and nutrients to the affected tissues which causes it reduce inflammation and heal the affected area faster.

1.2.4 . Contraindications of dressing

According to Donna B. Neuromuscular Bemhardt in her book The Sport Physiotherapy, there are the following contraindications in the use of the technique of the neuromuscular bandage.

- Tendon ruptures.
- Ligamentous
- Breakages.
- Fractures Circulation Problems return (varicose veins).
- Wounds of consideration.
- Allergies to adhesive weights.
- In cases of patients with cancer since the band increases the metabolism, which can generate metastases quickly.
- During the first 3 months of pregnancy do not put the bandage on the sacral area that already by the pregnancy this area expands to make room for the fetus, to fit the band, this sends stimuli to counteract this sacral expansion, which would decrease and affect the fetal space).
- Before applying the bandage it is important for the therapist to investigate if the patient is taking any anticoagulant already because it can cause possible hemorrhages in the patient.

1.2.5 . Use of Bandages according to the Colors

The Neuromuscular Technique of the bandage was conceived by oriental people that created in their home a color of Bandage depending on the application, taking 1 warm color, 2 neutral and 1 cold, however there is no difference in the structure and

properties of the bandages because they have the same capacity of elasticity. The colors are:

- Red

Red bandages help to increase something (increase the tone, blood flow, stability articulate).

- Blue and Black

Blue and black bandages are to decrease something (decrease the tone, decreased blood flow)

- Beige

The beige bandages are for applications in areas that are visible.

This technique according to colors is widely used by oriental people because of beliefs concerning the energy points, however in the western part there is no scientific evidence. In western terms the bandages are used based on the application by elasticity of the same on the skin and the theme of the color is very indifferent to the therapies.

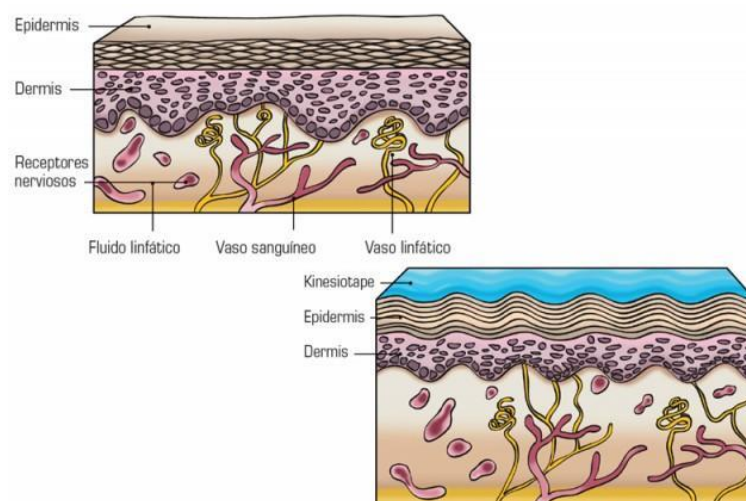
1.2.5.1 . Techniques of the Application

According to Txema Aguirre's book Kinesiology Tape Manual Theory and Practice, there are a number of considerations the time of the application of different techniques:

1. The skin should be free, without hair and dry. If prior to the implementation of the bandages, the patient has done sport, has been sweating, has been using some product for some manual therapy, it is necessary to remove the product with alcohol.
2. Measure the length of the band before cutting. Applications in muscle must be measured in the tape position of muscle stretching, as this will be the final position in which the bandage will be put on the skin. It is preferable not to fall short.
3. Rounding off the tips of the bandage, this prevents the rub on the clothing and ensures its durability.
4. Tear the paper protection by the half not to touch the tips and ensure a good bond, seeking to touch as little as possible the adhesive side so you don't lose grip and take advantage of the broken ends of the protective paper to manipulate them.
5. They are always positioned anchors without stretching, whatever technique is used.

6. Rub gently but without insistence once the seal is placed, as the heat will activate more adhesive bandage making it more durable.
7. Only once is the bandage to be put on, if it is misplaced and we intended to redo the bandage, another new bandage should be used.
8. The first 15 minutes the patient will usually present a strange sensation of fainting, being able to lower the rate of the cardiac pressure, which will disappear to a pleasant or indifferent sensation. If the feeling does not go away, you should remove the bandage immediately.
9. The material can be wet during personal hygiene, although to ensure that they are not drying off you can use a hair dryer on the bandage.
10. To remove the bandage, it must be lifted up gently from the anchor of origin at the end, you can moisten the bandage to facilitate its take-off.

Illustration 11. The skin and the use of neuromuscular Bandage



Source: www.Sportlife.es/health/article/works-the-kinesiotape

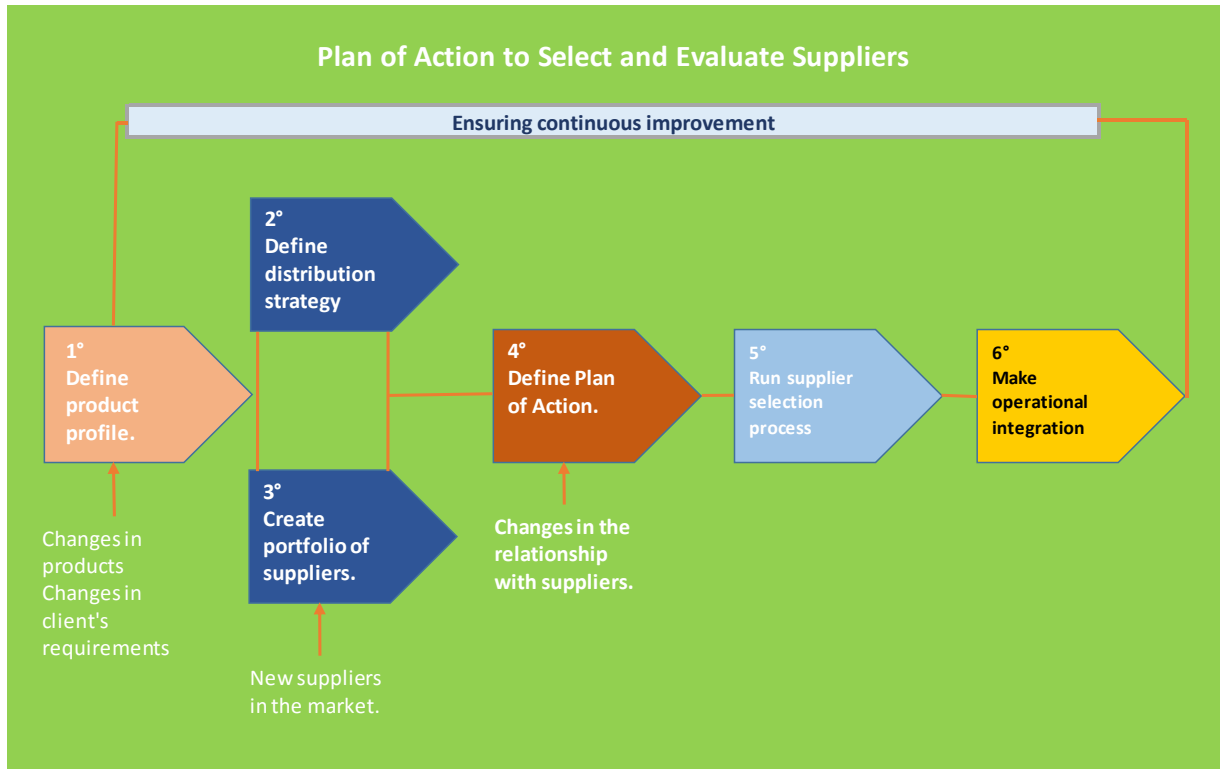
1.3 . Identification of Potential InternationalSuppliers, Costs, and Conditions

1.3.1 . Analysis of the Suppliers

In Dr. Phillip Kotler's book, The Marketing according to Kotler, vendors such as companies or individuals that provide the resources that a company needs to produce their goods or services, should analyze, study, evaluate potential acquisitions of materials necessary for the preparation of the product, taking into account the policies and characteristics of the providers, such as quality, pricing, availability, payment collection policy among others.

It will be very important to identify strengths and opportunities for the suppliers with which it may be able possible to have trade agreements. In the same way, it is important to record their weaknesses and threats before making any decisions.

Illustration 12. Selection and Evaluation of Suppliers



SOURCE: Kenneth E. Kendall and Julie E. Kendall, analysis and design of systems, Sixth edition.

1.3.2.1 . Weight Matrix Provider

For the selection of a supplier, we shall rely on the Kendall method, where the aim is to conduct an assessment and proper selection of the provider, but this criterion involves and leads to the analysis of some tools that should contain some selection criteria to define the appropriate negotiation with a particular provider.

Characteristics of the Weight Matrix Provider

Normally, the Weight Matrix Provider presents in the first column the features or alternatives which are going to be evaluated and then in the following columns, the assessment criteria with its ranges. In the following boxes of the matrix, we evaluate each provider. The last column is left to complete the evaluation of each alternative. Then, a brief description of the criteria to be evaluated will be done.

Product - Quality: It will be assessed in relation to the Kinesiotape bandages that each provider offers, taking into consideration the specifications of colors, models, and in turn the quality that they offer. In terms of the quality of the product: its resistance to water, its

adherence to the skin and the plumpness shall be verified. These features will give us a clear analysis of the quality of our product.

Price: The selling price of the product, excluding all the customs formalities and transportation is directly analyzed. It is important to consider that this evaluation is contradictory because the higher the price, the lower the score.

Delivery Costs: Within this approach we will assess all the direct and indirect costs that must be then loaded to the product.

Flexibility for the delivery of the products: Here we will make reference to the flexibility given by the suppliers at the time of products delivery, before the products are at their destination.

Inventory Levels: It measures the level of inventory that the supplier that is being evaluated has as well as the response to the demand of the product.

References to the Organization - Web Support: The measurement will be in regards to the trajectory of the company and the support that is provided in their computer media, taking as reference its web portal, where we will check with the monitoring requirements of online processes. It is an advantage to have a web support, as the replenishment of the inventory will be easier, hastening the time since the whole process will be online. In the same manner it can be measured with the stock account the supplying company has, through its web site.

Customer Care: It is very important to analyze this point, due to the fact that the search for a provider, and more if it is located outside of the territory, must be measured by customer care regarding efficiency and effectiveness.

Weight Range or rating

The weight range that was chosen for the analysis of the suppliers are shown below. The values chosen are 1 (one) to 4 (four).

Table 2. Criterion Values

CLASIFICACION	WEIGHTING SCALE
Less Weakness- Minor Weakness	1
Medium scope – Minor Weakness	2
Minor Strength – Minor Strength	3
High Strength – Important Strength	4

Developed by: Tello María José

Rating

Weighted scale is the weight to be given to each attribute that we are evaluating. Among all the attributes the total maximum is 1 (one).

Total Weight

The Total weight is the multiplication between the range of weights (weight) and the rating, which gives us a certain value (x), these values, are added up, and the total should be compared with each provider, in order to choose the provider, by the array of weight suppliers.

Then, an analysis of each supplier is carried out:

Supplier:**Kinesio Colombia**

Which are exclusive distributors of the Kinesiotaping bandage in Colombia. They organize courses in order to learn the kinesiotaping technique and distribute the books, bandages for adults, pediatrics, and scissors related with this technique.

Contact

Ms. Jakeline Parra.

TEL. (1) 5470843 Cel. 315-3490872

Email: jparra@kinesiotaping.com.co

Bogotá: 74th Street to N0.

Table 3. Evaluation sheet Suppliers of Kinesio Colombia

EVALUATION OF SUPPLIERS FICHADE			
Supplier: KINESIOCOLOMBIA			
Country: Colombia			
Product: Kinesiotape Bandages			
EVALUATION RESULTS			
CRITERIA	WEIGHT	QUALIFICATION	WEIGHTED WEIGHT
Product –Quality	0.20	3	0,60
Competitive price	0.20	2	0,40
Delivery Costs	0.15	2	0,30
Flexibility of Product delivery	0.15	4	0,60
Levels of Inventory	0.10	3	0,30
References of the Organization, Web Support	0.10	4	0,40
Customer Care	0.10	3	0,30
Total	1		2,90

Developed by: Tello María José

See Annex 1. Kinesiotape Bandages Proforma

Perform Tex

They are a distributor of PerformTex bandages in the United States, covering the majority of the country. Their goal is to provide medicine based on the technological design, for the development of athletes and individuals who require this technique.

Contact

Mr. John Jarvis

TEL 505.400.9440

Email: info@performtex.com

United States: 400 Lincoln Ave 2nd Hatboro, PA 19040

Table 4. Assessment sheet Suppliers PerformTex

EVALUATION OF SUPPLIERS FICHADE			
Supplier: PERFORMTEX PRODUCTS			
Country: United States			
Product: Kinesiotape Bandage			
EVALUATION RESULTS			
CRITERIA	Weight	Qualification	Weighted weight
Product – Quality	0.20	4	0,80
Competitive price	0.20	3	0,60
Delivery Costs	0.15	2	0,30
Flexibility of Product delivery	0.15	2	0,30
Levels of Inventory	0.10	4	0,40
References of the Organization, Web Support	0.10	3	0,30
Customer Care	0.10	2	0,20
Total	1		2,90

Developed by: Tello María José

See Annex 2. Performtex bandages proforma

American 3B Scientific Corporation

Marketed pharmaceutical natural and medicated products, since its creation in 2003 in Illinois. In the same way they are a distributor of Kinesiotape bandages for both America and Europe.

Contact

Mr.Felix Fernandez

TEL: 847-281-9822

Email: sales@3bsc.com

United States: 2189 Flintstone Theme Dr. Suite O.

Table 5. Evaluation sheet of Suppliers 3B

EVALUATION OF SUPPLIERS FICHADE			
Supplier: American 3B Scientific			
Country: United States			
Product: Kinesiotape Bandage			
EVALUATION RESULTS			
CRITERIA	Weight	Qualification	Weighted weight
Product – Quality	0.20	4	0,80
Competitive price	0.20	3	0,60
Delivery Costs	0.15	3	0,45
Flexibility of Product delivery	0.15	4	0,60
Levels of Inventory	0.10	4	0,40
References of the Organization, Web Support	0.10	3	0,30
Customer Care	0.10	4	0,40
Total	1		3,55

Developed by: Tello María José

See Annex 3. Listing of bandages 3B Scientific.

Theratape

It is a family company with headquarters in Houston and Texas. Since 2009 they are selling kinesiology tape for hospitals and for health professionals around the world. Also Theratape sells tapes, such as DVD with specialized instruction in the use of the bandage.

Contact

Miss Joanne Stapensea

TEL. Company) 888-777-2125

Email: info@theratape.com

United States, 13511 database is out Pin Oak Glen Ln

Table 6. Assessment sheet Suppliers Theratape

EVALUATION OF SUPPLIERS FICHADE			
Supplier: Theratape			
Country: United States			
Product: Kinesiotape Bandage			
EVALUATION RESULTS			
CRITERIA	Weight	Qualification	Weighted weight
Product – Quality	0.20	4	0,80
Competitive price	0.20	2	0,40
Delivery Costs	0.15	3	0,45
Flexibility of Product delivery	0.15	4	0,60
Levels of Inventory	0.10	4	0,40
References of the Organization, Web Support	0.10	3	0,30
Customer Care	0.10	4	0,40
Total	1		3,35

Developed by: Tello María José

See Annex 4. Theratape bandages Proforma.

SaferLife

It is a Chinese company that has been working since the year 2009, in the manufacture of applied kinesiology tape of various colors, its marketing, as well as the teaching of this technique through different forms of implementation. Certified ISO 13485. They are exporting their products to Europe, America, Australia, Asia, and Japan.

Contact

Miss Regina Au

TEL. 86 (0)20 22159726

Email sales2@saferlife.com.cn

Guangzhou. 511495, China, Shengshi Industrial, No. 12, Zhongchuang Rd,

Table 7. Assessment sheet Suppliers SaferLife

EVALUATION OF SUPPLIERS FICHADE			
Supplier: SaferLife			
Country: China			
Product: Kinesiotape Bandage			
EVALUATION RESULTS			
CRITERIA	Weight	Qualification	Weighted weight
Product – Quality	0.20	3	0,60
Competitive price	0.20	4	0,80
Delivery Costs	0.15	4	0,60
Flexibility of Product delivery	0.15	4	0,60
Levels of Inventory	0.10	4	0,40
References of the Organization, Web Support	0.10	3	0,30
Customer Care	0.10	4	0,40
Total	1		3,70

Developed by: Tello María José

See Annex 5. Safer Life bandages Proforma.

1.4 Analysis of options in order to identify final suppliers as cost advantages depending on amount, payment terms, country of origin of shipment, etc.

After performing the analysis of suppliers through the previous information, we have the following table to summarize their qualifications on the basis of the characteristics described above:

Table 8. Summary of the qualification of the analysis of Suppliers

SUPPLIER	PORT OF LOADING	QUANTITY	UNIT FOB PRICE	WEIGHTED WEIGHT
Kinesio Colombia	Buena Ventura	1000 Rolls	10.08	2,9
PerformTex	Los Angeles	2000 Rolls	8,00	2,9
American 3B Scientific	Miami	2000 Rolls	5,97	3,55
Theratape	Los Angeles	1000 Rolls	6,99	3,35
SaferLife Products Co. Ltda.	Guangzhou/Shanghai	2000 Rolls	1,65	3,7

* Approximate value by type of change*

Developed by: Tello María José

Conclusions Chapter One

This chapter has shown the different forms and techniques of the neuromuscular bandage. The fundamental way to develop the skills is learned by both the color of bandage to apply, as well as where it is located.

Using the Kendall method I performed the analysis of suppliers, which were chosen because of its history in the market of bandaging, as well as for the references from physiotherapists specialized in the topic. It should be emphasized that for this analysis I contacted these suppliers who fortunately replied to me as soon as possible, and effectively handed us the corresponding invoice.

As a result, this chapter shows that:

- The Neuromuscular bandage was created by Dr. Kenzo Kase in the 70's beginning with the sports arena in order to speed up the processes of recovery.
- There are different techniques of application depending on the purpose of the therapy, and may be for muscle, ligament injuries, lymph, and remedial purposes.
- The bandages come in rolls of different colors and are made of cotton or nylon acrylics that become attached to the skin.
- There are providers of bandages that can be exporters to Ecuador, among them are potential suppliers like: Kinesio Colombia (Colombia), PerformTex (United States), American 3B Scientific (United States), Theratape (United States), Safer life (China).

CHAPTER TWO

Introduction

In this chapter I am going to analyze each of the vendors with their respective costs. The analysis will be based on their potential to become international suppliers. Once selected, the supplier with which we will work with us, starting with the costs, analyzing the customs regime with which we will be able to import to the country. Once analyzed, we will begin to define the import logistics to consider all the figures involved in the process, i.e. shipping or builders, customs duties, customs agents, local transport among others that are going to be part of the importing process. Once the logistical process is detailed, the procedures of going through customs from source of port to port of destination is carried out, where we will calculate customs taxes to the imported goods that we are bringing into the country. Once the customs process is finished and we have the green light take out the imported goods from the port, the transportation logistics begin, from port until its final destination, with this information, we will be able to analysis all the necessary resources and figures throughout this process their costs in order to calculate its final value, which will be the starting point for the next chapter.

2.1. Import Regimes

According to the Ecuadorian law and the Code of the production, trade, and investment (COPCI,) in chapter VIII, the import regimes are divided into two main branches:

1. Non processing schemes.
2. Processing regimes.

There are several ramifications, listed below.

2.1.1 Regimes of non-transformation:

Under this regime, the merchandise enters the market in the same state as it arrives. Once this happens, the importer becomes the full owner of the product, and the importer will have all the power to transform it. Within the following regimes:

2.1.1.1 Imports for consumption (Scheme 10)

Imports that come under this regime imply that once the merchandise is nationalized, it can move freely within the local market.

2.2 Calculation of customs duties.

A tribute is a customs tax charged on the basis of the value of the imported goods, these percentages that are charged are based on the CIF value, which it is now known as the "Customs Value". (COPCI,)

The customs value is determined by the following items:

- Value of the invoice from the vendor.
- The insurance value of the merchandise.
- Value of the freight.

Once you have the CIF value or customs value, we begin to calculate the taxes that are required, being the following:

1. Tariff: Foreign trade taxes established by the competent authority consisting of percentages that are applied to the value of the merchandise. (COPCI,)
2. Fodinfra: Tax that is managed by the FNI. 0.5 % Applies on the tax base of the import. (COPCI,)
3. VAT: is equivalent to 12% of the Value Added Tax (VAT) from the sum of the customs value plus the other taxes that are paid according to the IRS. (SRI)

2.3 Merchandise Release from Customs

The process to release merchandise from customs or nationalization of the imported goods starts once the product has arrived to destination port; it is at this time that the customs agent should already have all the necessary documents to process the output of goods.

According to what was discussed with Ing. Erick Segarra, delegate of the customs agent Andrés Arturo Coka Limited Company of the city of Guayaquil, it is necessary for the importer to deliver the following documents:

- Original Commercial Invoice.
- Packing List.
- Declaration of shipment (Bill of Landing/Airway Bill).

With these documents, the customs agent enters the processing of the system of customs Ecuapass to generate the customs declaration of import (DAI) where you will enter all the relevant information on the imported goods. This must be reviewed by the

importer to confirm that all the information is correct. Once the DAI is confirmed by the importer, the agent can give the go-ahead to proceed with the transmission of the DAI to the customs. If there are no comments, then you are awarded a unique number of import and validation to continue with the process, which will be the number that identifies your shipment in the customs office. Afterward, you are assigned a type of seating or inspection to the merchandise covered in the DAI, which may be:

- Physical Inspection: It is a physical inspection of the declared merchandise.
- Document Inspection: It is an inspection of the documents of the import against DAI.
- Automatic Inspection: This is when the importer possesses the advantage of not having any of the above-mentioned inspections and automatically closes the proceedings.

Once, the assigned inspection is closed, customs authorizes the output of goods. It is necessary to coordinate the output jointly with the customs agent and the Shipping Line or respective forwarder. The carrier is responsible for mobilizing the merchandise, and the importer for delivering the pass to take out the goods from the port and to mobilize the load.

Import Expenses: They are expenses that are not considered under these items but exist during the importation are extra expenses, such as:

- Bank charges: Imposed on the foreign exchange outflow ISD, corresponds to 5% of the value transferred.
- Dispatch expenses: fees of the Customs Officer, capacities, merchandise, delays, local mobilization until final destination, etc.
 - Storage: It is the value canceled per stay of merchandise in Port.
 - Administrative Expenses: They are expenses incurred by rent and salaries.

In this case, having no history of imports of the product, since it will be the first time that this product will be imported, an expense survey is going to be done, according to the values that have been incurred during the importation. A model of the items are to be considered, using as an example a real table that a company (CIM TSO) used to collect all the costs which correspond to the imports. In this way you can obtain a total value that will serve as a guide to define the value landed.

2.3.1. Logistics of the Import

As discussed and explained above for this import we will use the 10 regimes that could bring the merchandise to consumption and to circulate freely in the market. In order to begin processing the petition as an importer it is necessary to have a single registry of contributor or RUC and the token or electronic signature for the procedures to be performed in the Ecuapass. For this, we must follow the steps below (Proecuador):

1. Enter the page of the Central Bank of Ecuador. (www.bce.fin.ec/)
2. Select "Certificate request".
3. Fill out an application to obtain the certificate.
4. Annex a copy of the national ID.
5. Annex a copy of the national voting ballot.
6. Annex a copy of the latest invoice payment of electricity, water, or telephone service.
7. You will receive a notification thru the e-mail request approved.
8. You will have to make a payment of \$65 (US dollars) for the emission of the Token.

Also you have to authorize a customs agent, who (according to the Organic Law of Customs are the only ones authorized to carry out the import formalities and together with the agent) will confirm if the imported goods are banned from import or restrictions. As you can see in the Graphic below, the Customs Code for the bandages 3005.90.20 does not have any restrictions or prohibitions.

Illustration 13. Consultation of restriction or prohibition to the tariff heading studied.

Hs Code	<input checked="" type="radio"/> Same	<input type="radio"/> Between	<input type="radio"/> In	3005.90.20		
Code (Legal Base)						
Type						
Description						
Results in:	Hs Code					↓
Result: 1						
Type	Hs Code	Complementary Code	Supplementary Code	Description	Unit Code	
SECTION S.A.	VI	28	38	CHEMICAL INDUSTRIES' PRODUCTS	Unit	
Consult of restrictions and prohibitions of Merchandise ✕						
Result: 0						
HS Code	Complementary Code	Supplementary Code	ECO Code	Country of Provenience Code	Shipping Country	

Source: ECUAPASS (SENAE)

At the time of consulting the tariff item 3005.90.20 in the ECUAPASS option of restriction and prohibition it does not give out any results, which means that there is neither impediment for importing of the bandages nor any license of any public entities, safeguards, etc.

The process of nationalization of the merchandise will be structured as follows:

1. Filling of the DAI.
2. Electronic submission of information Ecuapass.
3. Acceptance by the SENAE.
4. Payment of severance and allocation of type of inspection
5. Inspection.
6. Removal of goods.

1. Filling of the DAI

In order to fill out the paperwork correctly, it is necessary to have the original documents of the commercial transaction.

- Invoice of the purchase of the product
- Shipping Document
- Documents that support the legality of the transaction (in case you require).

2. Electronic submission of the information the Ecuapass

Once the complete information is gathered, it is necessary to fill out the customs importation declaration or DAI in which the detailed information of each product to import is recorded.

3. Acceptance by the SENAE

Officials of the SENAE will then verify that the documentation entered is truthful and consistent with what was stated in the DAI. In the case of complying with the requirements they will accept the information, setting a date and number of final settlement and a type of inspection.

4. Payment of Severance and Allocation of Type of Inspection

Once the SENAE has accepted the information and given the merchandise a number, it allocates a type of inspection to make sure that the merchandise that is declared is the same that is actually coming, so, the payment of severance is necessary in order to proceed with the inspection required.

5. Inspection

This refers to the inspection by customs' delegate of the merchandise. It is important to know that the products that are imported for the first time will always have physical inspections.

6. Removal of Goods

The goods may be withdrawn from Customs District:

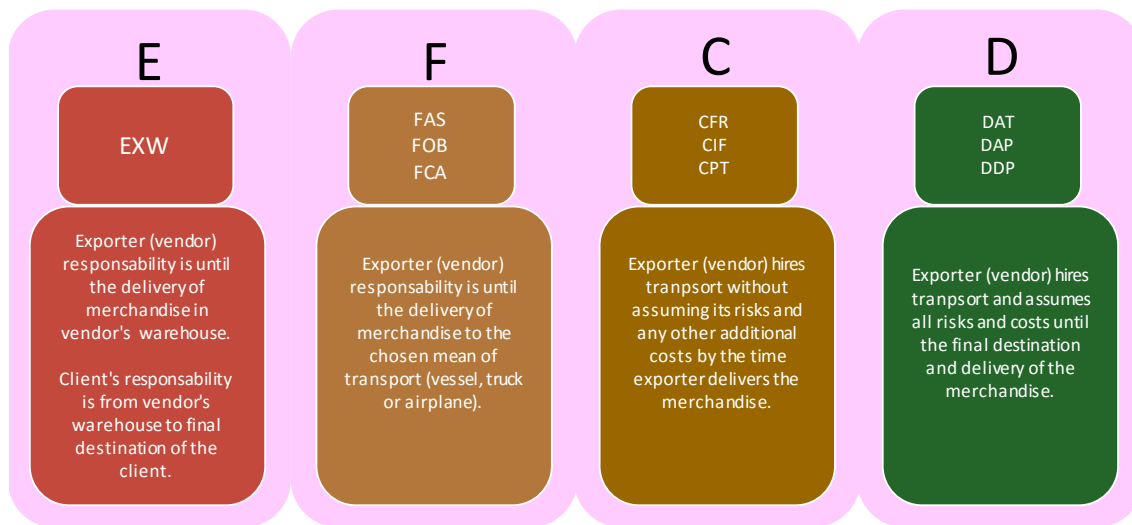
- When all the customs taxes are canceled
- When the processing is released in the Ecuapass System.

Terms of Purchase and Sale

The INCOTERMS (International Chamber of Commerce) are rules that determine the type of negotiation that there is between the vendor and the client.

The Graphic below shows the classification table of the Incoterms 2010:

Illustration 14. Incoterms 2010



Source: Proecuador
Elaborated By: Tello María José

In order to carry out the import process of this research work, the term FOB was selected (Free on Board), in which the exporter agrees to deliver the products in the selected transportation or shipment and to assume all costs of mobilization until it reaches the point of origin. The importer shall bear all costs and risks after the merchandise is shipped.

Ways of payment

It is necessary to have a Seller – importer agreement on the terms of payment, being credit the most convenient for the importer so that the importer will have the time to cancel the purchase invoice and other costs incurred by the seller (Exporter).

The forms of payment can be:

- At Sight (against invoice)
- Deadlines (credit)
- Consignment (paying only what was sold and the return of the not sold)

In the same way, there are different payment mechanisms, so that the exporter (seller) ensures to have the payment from the importer (buyer) and this fact will ensure that the merchandise arrives in a proper way. In order to pay for the merchandise. The following payment options can be used:

- Bank Transfers.
- Credit Card.
- Checks.

- Credit Letters.

Transportation and Insurance

The type of transportation to be used (sea, air, land) depends on the type of goods to be imported, as well as the transit time, place of shipment, etc. All these elements will play a key role in the choice of means of transportation. The way of transportation chosen will be by sea due to the budget and the type of product, since sea freight is always less expensive than airlines fees. With these features there will not be inconveniences in transporting the goods whether it is in containers (FCL) or as loose load (LCL). It is necessary and essential to have the weight and volume of the cargo in order to hire the best type of freight, whether it is a container of 40" feet or a container of 20 ". In the event that the volume of the load is less than 33 cubic meters it shall be considered as loose cargo and their cost of freight will be less, which is my case.

Internal freight

The shipment will be unloaded in the Port of Guayaquil, so it is necessary to have an internal or local transport in order to manage the logistics Guayaquil – Cuenca and unload at the respective cellar. This process was discussed with the staff of Valmandina to reach an agreement in pricing for all imports of the bandages, taking a maximum value of \$250 per trip.

In the case of the import of the bandages the payment will be made on sight and using a transfer to ensure that the payment has been made by a SWIFT¹ confirmation, since they are the first import of these goods, the vendor also needs to ensure that the buyer is reliable and in this way future imports payment could be done by credit instalments.

Customs Agent

According to the Dictionary of terms of foreign trade carried out by the OAS, IDB and ECLAC, it is said that a customs agent is any third party whose business is to deal with the clearance of goods. This research work will do the import procedure together with the customs agent Andrés Arturo Coka Company Limited, a company located in Guayaquil, and which will charge \$212.40 for each import procedure.

Cost analysis of international suppliers.

To identify the final provider there is a detailed cost analysis for each supplier added to the FOB price. This price defines the value of the product placed on the market

¹ A Swift of confirmation is a transfer of an electronic payment service for transferring funds via wire transfer, for example, through the Society for the interbank Financial Communications International (SWIFT, for its acronym in english)

and indicates the additional value due some logistical issues (freight, agent, etc). (see Annex 6. Suppliers costs).

The cost of a product that has been imported is of vital importance to define the competitiveness that the product will have in the market. To obtain the cost for imported products, it is necessary to have a cost history (usually for products that are imported consistently and constantly) or default is calculated.


All expenses incurred in this import, will define the value to be added onto the net cost of the product, being these values the following:

- **Import Invoice:** Is the value of the product that the buyer (importer) pays to the seller (Exporter).
- **Freight cost:** Is the value charged by the Shipping Agency or forwarder for the mobilization of the product from origin to destination.
- **Local Costs of freight:** Is the value charged by the Shipping Line or forwarder Agency for the appropriate local services to the deconsolidation of the goods in the ship.
- **Insurance:** 1% on the cost and freight.
- **Customs Taxes:** These are the tributes paid to the customs office to nationalize the merchandise.

The following calculation model of costs of the imported account has four (4) sections that cover what seems to be all the possible costs that will incur during an importation. In case of not incurring in any expenses exposed in the above table you leave a zero in the value box.

On the other hand, to perform the import directly, it is necessary to register all items, as in the case of importing the bandages. To be a natural person the investment will have to be recovered quickly and effectively so that you can rely on a stable positioning in the market.

Illustration 15. Calculation of costs of import Products CIM TSO



COSTS			
IMPORT N°			
DESCRIPTION			
CONSIGNEE			
OPENING DATE			
DEPARTURE DATE			
ARRIVAL DATE		-	
WAREHOUSE ARRIVAL DATE		-	

EXCHANGE RATE	0,00000000	
	EURO	US DOLLAR
FOB	€ -	- €
FREIGHT	€ -	- €
INSURANCE	€ -	- €
CIF	€ -	- €

INTERNAL TRANSPORT		
DAP CUENCA	€ -	\$ -

SHIPPING LINE		
LOCAL COSTS	\$ -	
DEMURRAGE	\$ -	\$ -
OTHER COSTS	\$ -	
THC IN DESTINY	\$ -	

CUSTOMS		
TARIFF	\$ -	
FODIN	\$ -	\$ -
VAT	\$ -	

CUSTOMS AGENT		
FEE	\$ -	
INSPECTION	\$ -	\$ -
ADDITIONAL CONTAINERS	\$ -	

PORT		
STORAGE	\$ -	
ADDITIONAL COSTS	\$ -	\$ -
INTERNAL TRANSPORT	\$ -	

TOTAL **\$ -**

Source: CIM-TSO
Elaborated by: Tello María José

Illustration 16. Calculation of imported product Kinesio Colombia

KINESIO COLOMBIA COSTS													
IMPORT N°	001												
DESCRIPTION	BANDAGES												
CONSIGNEE	MARIA JOSÉ TELLO												
OPENING DATE	31/01/2015												
DEPARTURE DATE	04/03/2015												
ARRIVAL DATE	03/04/2015												
WAREHOUSE ARRIVAL DATE	11/04/2015												
		<table border="1"> <thead> <tr> <th></th> <th>US DOLLAR</th> </tr> </thead> <tbody> <tr> <td>FOB</td> <td>\$ 10.800,00</td> </tr> <tr> <td>FREIGHT</td> <td>\$ 195,00</td> </tr> <tr> <td>INSURANCE</td> <td>\$ 109,95</td> </tr> <tr> <td>CIF</td> <td>\$ 11.104,95</td> </tr> </tbody> </table>			US DOLLAR	FOB	\$ 10.800,00	FREIGHT	\$ 195,00	INSURANCE	\$ 109,95	CIF	\$ 11.104,95
	US DOLLAR												
FOB	\$ 10.800,00												
FREIGHT	\$ 195,00												
INSURANCE	\$ 109,95												
CIF	\$ 11.104,95												
SHIPPING LINE													
LOCAL COSTS	\$ 329,75												
OTHER COSTS	\$ -		\$ 329,75										
THC IN DESTINY	\$ -												
CUSTOMS													
TARIFF	\$ 1.665,74												
FODIN	\$ 55,52		\$ 3.260,41										
VAT	\$ 1.539,15												
CUSTOMS AGENT													
FEE	\$ 212,40												
INSPECTION	\$ -		\$ 212,40										
ADDITIONAL CONTAINERS	\$ -												
PORT													
STORAGE	\$ 80,00												
ADDITIONAL COSTS	\$ 200,00		\$ 1.020,00										
INTERNAL TRANSPORT	\$ 250,00												
ISD	\$ 490,00												
		SUBTOTAL	\$ 15.927,51										
		(-) CUSTOMS VAT	\$ 1.539,15										
		SUBTOTAL EXPENSES	\$ 14.388,36										
		VAT	\$ 1.726,60										
		TOTAL IMPORT EXPENSES	\$ 16.114,96										
		LANDED VALUE PER UNIT	\$ 8,06										
		ADDITIONAL VALUE PER UNIT	\$ 6,41										

Developed By: Tello María José

Illustration 17. Calculation of imported product Perform Tex

PERFORM TEX COSTS																							
IMPORT N°	001																						
DESCRIPTION	BANDAGES																						
CONSIGNEE	MARIA JOSÉ TELLO																						
OPENING DATE	31/01/2015																						
DEPARTURE DATE	04/03/2015																						
ARRIVAL DATE	03/04/2015																						
WAREHOUSE ARRIVAL DATE	11/04/2015																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #f2f2f2;">SHIPPING LINE</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>LOCAL COSTS</td> <td style="border: 1px solid black;">\$ 332,00</td> <td></td> <td></td> </tr> <tr> <td>DEMURRAGE</td> <td style="border: 1px solid black;">\$ -</td> <td></td> <td style="border: 1px solid black; text-align: right;">\$ 332,00</td> </tr> <tr> <td>OTHER COSTS</td> <td style="border: 1px solid black;">\$ -</td> <td></td> <td></td> </tr> <tr> <td>THC IN DESTINY</td> <td style="border: 1px solid black;">\$ -</td> <td></td> <td></td> </tr> </tbody> </table>				SHIPPING LINE				LOCAL COSTS	\$ 332,00			DEMURRAGE	\$ -		\$ 332,00	OTHER COSTS	\$ -			THC IN DESTINY	\$ -		
SHIPPING LINE																							
LOCAL COSTS	\$ 332,00																						
DEMURRAGE	\$ -		\$ 332,00																				
OTHER COSTS	\$ -																						
THC IN DESTINY	\$ -																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #f2f2f2;">CUSTOMS</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>TARIFF</td> <td style="border: 1px solid black;">\$ 2.460,36</td> <td></td> <td></td> </tr> <tr> <td>FODIN</td> <td style="border: 1px solid black;">\$ 82,01</td> <td></td> <td style="border: 1px solid black; text-align: right;">\$ 4.815,74</td> </tr> <tr> <td>VAT</td> <td style="border: 1px solid black;">\$ 2.273,37</td> <td></td> <td></td> </tr> </tbody> </table>				CUSTOMS				TARIFF	\$ 2.460,36			FODIN	\$ 82,01		\$ 4.815,74	VAT	\$ 2.273,37						
CUSTOMS																							
TARIFF	\$ 2.460,36																						
FODIN	\$ 82,01		\$ 4.815,74																				
VAT	\$ 2.273,37																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #f2f2f2;">CUSTOMS AGENT</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>FEE</td> <td style="border: 1px solid black;">\$ 212,40</td> <td style="border: 1px solid black;"></td> <td></td> </tr> <tr> <td>INSPECTION</td> <td style="border: 1px solid black;">\$ -</td> <td></td> <td style="border: 1px solid black; text-align: right;">\$ 212,40</td> </tr> <tr> <td>ADDITIONAL CONTAINERS</td> <td style="border: 1px solid black;">\$ -</td> <td></td> <td></td> </tr> </tbody> </table>				CUSTOMS AGENT				FEE	\$ 212,40			INSPECTION	\$ -		\$ 212,40	ADDITIONAL CONTAINERS	\$ -						
CUSTOMS AGENT																							
FEE	\$ 212,40																						
INSPECTION	\$ -		\$ 212,40																				
ADDITIONAL CONTAINERS	\$ -																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #f2f2f2;">PORT</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>STORAGE</td> <td style="border: 1px solid black;">\$ 80,00</td> <td></td> <td></td> </tr> <tr> <td>ADDITIONAL COSTS</td> <td style="border: 1px solid black;">\$ 200,00</td> <td></td> <td style="border: 1px solid black; text-align: right;">\$ 1.280,00</td> </tr> <tr> <td>INTERNAL TRANSPORT</td> <td style="border: 1px solid black;">\$ 250,00</td> <td></td> <td></td> </tr> <tr> <td>ISD</td> <td style="border: 1px solid black;">\$ 750,00</td> <td></td> <td></td> </tr> </tbody> </table>				PORT				STORAGE	\$ 80,00			ADDITIONAL COSTS	\$ 200,00		\$ 1.280,00	INTERNAL TRANSPORT	\$ 250,00			ISD	\$ 750,00		
PORT																							
STORAGE	\$ 80,00																						
ADDITIONAL COSTS	\$ 200,00		\$ 1.280,00																				
INTERNAL TRANSPORT	\$ 250,00																						
ISD	\$ 750,00																						
		SUBTOTAL	\$ 23.042,54																				
		(-) CUSTOMS VAT	\$ 2.273,37																				
		SUBTOTAL EXPENSES	\$ 20.769,17																				
		VAT	\$ 2.492,30																				
		TOTAL IMPORT EXPENSES	\$ 23.261,47																				
		LANDED VALUE PER UNIT	\$ 11,63																				
		ADDITIONAL VALUE PER UNIT	\$ 9,98																				

Developed by: Tello María José

Illustration 18. Calculation of Product imported American 3B Scientific

3B SCIENTIFIC COSTS			
IMPORT N°	001		
DESCRIPTION	BANDAGES		
CONSIGNEE	MARIA JOSÉ TELLO		
OPENING DATE	31/01/2015		
DEPARTURE DATE	04/03/2015		
ARRIVAL DATE	03/04/2015		
WAREHOUSE ARRIVAL DATE	11/04/2015		

		US DOLLAR	
FOB	\$	5.970,00	
FREIGHT	\$	240,00	
INSURANCE	\$	62,10	
CIF	\$	6.272,10	

SHIPPING LINE			
LOCAL COSTS	\$ 332,00		
DEMURRAGE	\$ -		\$ 332,00
OTHER COSTS	\$ -		
THC IN DESTINY	\$ -		

CUSTOMS			
TARIFF	\$ 940,82		
FODIN	\$ 31,36		\$ 1.841,49
VAT	\$ 869,31		

CUSTOMS AGENT			
FEE	\$ 212,40		
INSPECTION	\$ -		\$ 212,40
ADDITIONAL CONTAINERS	\$ -		

PORT			
STORAGE	\$ 80,00		
ADDITIONAL COSTS	\$ 200,00		\$ 778,50
INTERNAL TRANSPORT	\$ 250,00		
ISD	\$ 248,50		

		SUBTOTAL	\$ 9.436,49
		(-) CUSTOMS VAT	\$ 869,31
		SUBTOTAL EXPENSES	\$ 8.567,18
		VAT	\$ 1.028,06
		TOTAL IMPORT EXPENSES	\$ 9.595,24
		LANDED VALUE PER UNIT	\$ 4,80
		ADDITIONAL VALUE PER UNIT	\$ 3,15

Developed by: Tello María José

Illustration 19. Calculation of Product imported Theratape

THERATAPE COSTS			
IMPORT N°	001		
DESCRIPTION	BANDAGES		
CONSIGNEE	MARIA JOSÉ TELLO		
OPENING DATE	31/01/2015		
DEPARTURE DATE	04/03/2015		
ARRIVAL DATE	03/04/2015		
WAREHOUSE ARRIVAL DATE	11/04/2015		

US DOLLAR	
FOB	\$ 6.990,00
FREIGHT	\$ 240,00
INSURANCE	\$ 72,30
CIF	\$ 7.302,30

SHIPPING LINE	
LOCAL COSTS	\$ 332,00
DEMURRAGE	\$ -
OTHER COSTS	\$ -
THC IN DESTINY	\$ -

CUSTOMS	
TARIFF	\$ 1.095,35
FODIN	\$ 36,51
VAT	\$ 1.012,10

CUSTOMS AGENT	
FEE	\$ 212,40
INSPECTION	\$ -
ADDITIONAL CONTAINERS	\$ -

PORT	
STORAGE	\$ 80,00
ADDITIONAL COSTS	\$ 200,00
INTERNAL TRANSPORT	\$ 250,00
ISD	\$ 299,50

SUBTOTAL	\$ 10.820,16
(-) CUSTOMS VAT	\$ 1.012,10
SUBTOTAL EXPENSES	\$ 9.808,06
VAT	\$ 1.176,97
TOTAL IMPORT EXPENSES	\$ 10.985,02
LANDED VALUE PER UNIT	\$ 5,49
ADDITIONAL VALUE PER UNIT	\$ 3,84

Developed by: Tello María José

Illustration 20. Calculation of Product imported SaferLife Products Co

SAFERLIFE COSTS																	
IMPORT N°	001																
DESCRIPTION	BANDAGES																
CONSIGNEE	MARIA JOSÉ TELLO																
OPENING DATE	31/01/2015																
DEPARTURE DATE	04/03/2015																
ARRIVAL DATE	03/04/2015																
WAREHOUSE ARRIVAL DATE	11/04/2015																
		<table border="1"> <thead> <tr> <th></th> <th>US DOLLAR</th> </tr> </thead> <tbody> <tr> <td>FOB</td> <td>\$ 3.300,00</td> </tr> <tr> <td>FREIGHT</td> <td>\$ 20,00</td> </tr> <tr> <td>INSURANCE</td> <td>\$ 33,20</td> </tr> <tr> <td>CIF</td> <td>\$ 3.353,20</td> </tr> </tbody> </table>			US DOLLAR	FOB	\$ 3.300,00	FREIGHT	\$ 20,00	INSURANCE	\$ 33,20	CIF	\$ 3.353,20				
	US DOLLAR																
FOB	\$ 3.300,00																
FREIGHT	\$ 20,00																
INSURANCE	\$ 33,20																
CIF	\$ 3.353,20																
SHIPPING LINE																	
LOCAL COSTS	\$ 211,00																
DEMURRAGE	\$ -		\$ 211,00														
OTHER COSTS	\$ -																
THC IN DESTINY	\$ -																
CUSTOMS																	
TARIFF	\$ 502,98																
FODIN	\$ 16,77		\$ 984,50														
VAT	\$ 464,75																
CUSTOMS AGENT																	
FEE	\$ 212,40																
INSPECTION	\$ -		\$ 212,40														
ADDITIONAL CONTAINERS	\$ -																
PORT																	
STORAGE	\$ 80,00																
ADDITIONAL COSTS	\$ 200,00		\$ 645,00														
INTERNAL TRANSPORT	\$ 250,00																
ISD	\$ 115,00																
		<table border="1"> <tbody> <tr> <td>SUBTOTAL</td> <td>\$ 5.406,10</td> </tr> <tr> <td>(-) CUSTOMS VAT</td> <td>\$ 464,75</td> </tr> <tr> <td>SUBTOTAL EXPENSES</td> <td>\$ 4.941,35</td> </tr> <tr> <td>VAT</td> <td>\$ 592,96</td> </tr> <tr> <td>TOTAL IMPORT EXPENSES</td> <td>\$ 5.534,31</td> </tr> <tr> <td>LANDED VALUE PER UNIT</td> <td>\$ 2,77</td> </tr> <tr> <td>ADDITIONAL VALUE PER UNIT</td> <td>\$ 1,12</td> </tr> </tbody> </table>		SUBTOTAL	\$ 5.406,10	(-) CUSTOMS VAT	\$ 464,75	SUBTOTAL EXPENSES	\$ 4.941,35	VAT	\$ 592,96	TOTAL IMPORT EXPENSES	\$ 5.534,31	LANDED VALUE PER UNIT	\$ 2,77	ADDITIONAL VALUE PER UNIT	\$ 1,12
SUBTOTAL	\$ 5.406,10																
(-) CUSTOMS VAT	\$ 464,75																
SUBTOTAL EXPENSES	\$ 4.941,35																
VAT	\$ 592,96																
TOTAL IMPORT EXPENSES	\$ 5.534,31																
LANDED VALUE PER UNIT	\$ 2,77																
ADDITIONAL VALUE PER UNIT	\$ 1,12																

Developed by: Tello María José

Once we have analyzed one by one the costs of each provider, I can conclude that the lowest price to place the product in the city of Cuenca, is the China SaferLife provider. Therefore, the import of the product will be carried out by this provider.

Application to Import Example

The best option is the supplier Saferlife of China in terms of FOB costs and because of a possible strategic alliance for the exclusive distribution of its products in Ecuador. According to the proforma we will be importing 2000 rolls to an annual unit FOB price of \$1.65 dollars. We will be importing 500 pink rolls, 500 brown, 500 beige and 500 black rolls.

We will import 2000 rolls so that the product can be entered to the country as a commodity of mass consumption and in turn the same will be distributed, since in case of importing less the value of the invoice would not be regarded as an import, and in the

same way we cannot import more than 2000 rolls because it could generate me an over inventory, and as a starting business in is not very convenient to generate this overload.

Table 9. Implementation of the Import

SUPPLIER SAFERLIFE	
QUANTITY	\$ 2.000,00
UNIT PRICE	\$ 1,65
TOTAL FOB VALUE	\$ 3.300,00

Developed by: Tello María José

I will ship bandages with the Forwarder CGLogistics. The transit time is approx. 30 days, meaning, if we ship by June 4th we could count on the merchandise to be in port approximately by July 3. Once with the arrival notice by the Forwarder, it is then applicable to deliver the process to the customs agent. As mentioned above we will deliver it to the processing agent Andrés Arturo Coka Company Limited, which will take 2 to 3 business days to enter this process, this way, the processing will be entered in the SENAE no later than July 8th or 9th.

As shown in Annex's 3 and 4 respectively, it will be necessary to pay Customs Taxes, a value of \$984.50 distributed as follows:

Table 10. Implementation of the Import Customs Taxes

CUSTOM TAXES	
Advalorem	\$ 502.98
Fodinfra	\$ 16.77
StateTax	\$ 464.75
TOTAL TAXES	\$ 984.50

Developed by: Tello María José

Once customs duties have been paid, we can proceed to remove the merchandise from the harbor to the city of Cuenca and to proceed to calculate the cost of the imported product, and later, analyze the effectiveness and desirability of performing the importation.

Cost of the Landed Product

The cost of the landed product is calculated in this thesis, it coincides with the experience used by the author who has experienced this daily for some years in the topic of imports. In this case, the author calculates the value landed, the total value of all expenses incurred (excluding the value of the state tax of customs duties), once with this subtotal calculate the value of the State Tax, for this we are going to give a value of "X"

that is the total value to load in the import, the same that must be prorated for the total number of units giving us a unitary landed value, however, to this we must subtract the FOB unit value to have the unit value of each additional unit.

Conclusions of Chapter Two

Once the provider is identified, we proceeded to structure the process of import taking into account the following:

- In general the import does not present any obstacle in its integrated logistics process, however it is to be the first import under my name, I will ask the SENA E to apply a physical appraisal to substantiate the nature, origin, and status of the product.
- I have suppliers who comply with the requirements and that are ready to begin distributing the products.
- Between the potential international suppliers analyzed, the most convenient is SaferLife of China as it has the least increment of FOB in which represents my value landed.

Chapter Three

Introduction

This chapter corresponds to the distribution of the product, there will be a market research using the technique of the survey, the same that will be developed in the physical therapy field, for which we are going to apply the formula of the simple random sampling.

Subsequently identifying the target of the product with an analysis of potential demand, at the same we will analyze the competition that would come to have the bandages then positioning in the market and then to set the price that the consumers would be willing to pay for a roll of muscle physiotherapy bandages making a distribution plan along with the corresponding financial analysis that will show us all the costs that incurred to establish the expected business.

3.1. Market Research

According to Juan A. Tres Palacios, Rodolfo Vazquez, Laurentino Bello in their book Market Research 2005, they cite the concept of market research such as; market research involves the assessment of needs of information and its systematically search and objectively through the use of methods for its collection, analysis, and interpretation in order to identify and solve problems and seize different opportunities fields:

A. Objectives of the Market Study

Identifying the market where you can market your product, in the same way determining the number of customers, as well as the price of the product and its features;

B. Description of the market

The project is directed to the physiotherapists in the city of Cuenca, since it is in this city where the product is to be marketed.

C. Segmentation of the market. Determination of the target

In order to be able to apply in a better way this project, segmenting physiotherapists in the market of Cuenca, on the basis of graduates from the University of Cuenca, this career since its inception, shows as follows:

Table 11. Market Segmentation

Study Periods	Number of Graduates
1979 – 1997	242
1997 – 2011	159
2011 – 2014	41
Total	442

Source: University of Cuenca

Elaborated by: Tello Maria Jose

Sample Size

Table 12. Sample Size

Total Universe	442
P	50
Q	50
Error	5%
Reliability (Z)	1,65

Elaborated by: Tello Maria Jose

Description of the variables to analyze: The error is committed, and which is allowed in an investigation.

Dispersion: It is a statistical measure that will be applied, using the level of variation, applied to this project.

Level of trust: It is a percentage that puts the interviewer, according to their criterion of experience and knowledge of the population.

Population: It is to which is conducted the investigation, for our case the physiotherapists in the city of Cuenca.

Sampling Method. - The surveys will be applied according to the non-probabilistic method for convenience, leaving a criterion to who may participate in the survey.

Formula to identify the number of surveys

- S- Dispersion
- E- Error
- N- population
- Z- confidence Level

$$n = \frac{z^2 N p q}{e^2 (N - 1) + z p q^2}$$

Development of the formula

$$n = \frac{(1,65)^2 * 442 (50)(50)}{(5\%)^2 (442-1) + (1,65^2 * 50 * 50)}$$

$$n = 206$$

By applying the formula, we must perform 206 surveys to determine the demand for the product as well as the characteristics of it.

A pilot study was conducted of 10 surveys, determining that it is not necessary to make any changes to the format of the survey.

Table 13. Survey Form

SURVEY FOR PHYSIOTHERAPISTS IN THE CITY OF CUENCA	
THIS SURVEY IS INTENDED TO KNOW ABOUT THE USE OF NEUROMUSCULAR BANDAGE IN THE CITY OF CUENCA	
1. GENERAL DATA	3. PRICE
<p>1.1 Gender</p> <p>MAN <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>WOMAN <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>1.2 Works in the field of physiotherapy</p> <p>YES <input style="width: 30px; height: 20px;" type="checkbox"/> Go to 1.3</p> <p>NO <input style="width: 30px; height: 20px;" type="checkbox"/> End of Interview</p> <p>1.3 Is he/she self-employed or working for in any</p> <p>Independent Professional <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Clinic or Physiotherapy Center. <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Which? _____</p> <p>1.4 How long have you worked in the area of the Muscle Physiotherapy?</p> <p>Less than a year <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>From one to three years <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>More than three years <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>1.5 Has ever heard of the bandage neromuscular?</p> <p>YES <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>NO <input style="width: 30px; height: 20px;" type="checkbox"/></p>	<p>3.1 Do you think, it is important the price of the roll Bandages to be used?</p> <p>YES <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>NO <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>3.2 How much would you be willing to charge for a therapy of Neuromuscular bandage?</p> <p>_____</p>
4. COMUNICACION	
<p>4.1 Which mark of bandages that uses or have you heard of?</p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4.2 What bandages would you recommend using?</p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p>	
5. DISTRIBUTION	
<p>5.1 Where you do purchase or your clinic the bandage rolls?</p> <p>_____</p> <p>5.2 Would you prefer it to be delivered directly the rolls at your working place?</p> <p>YES <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>NO <input style="width: 30px; height: 20px;" type="checkbox"/></p>	
6. GIVE YOUR OPINION	
<p>2. PRODUCTO DESCRIPTION</p> <p>2.1 Have you ever used the bandage with your patients?</p> <p>YES <input style="width: 30px; height: 20px;" type="checkbox"/> Go to 2.2</p> <p>NO <input style="width: 30px; height: 20px;" type="checkbox"/> Go to 2.3</p> <p>2.2 What are the attributes that you prefer when you use the bandages?. Rate from 1 to 5 degree of importance, being 5 the most important and 1 the least important. Go to 3.1</p> <p>Flexibility <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Colours <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Water resistance <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Mark <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Price <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Colleages recomendations <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>2.3 Would you be willing to apply this technique bandage?</p> <p>YES <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>NO <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Why?</p>	<p>6.1 Could you describe in few words, what would be the type of ideal product in bandage that you require?</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>6.2 Please mention the price per roll</p> <p>_____</p> <p>_____</p> <p>Thank you for you colaboration.</p>

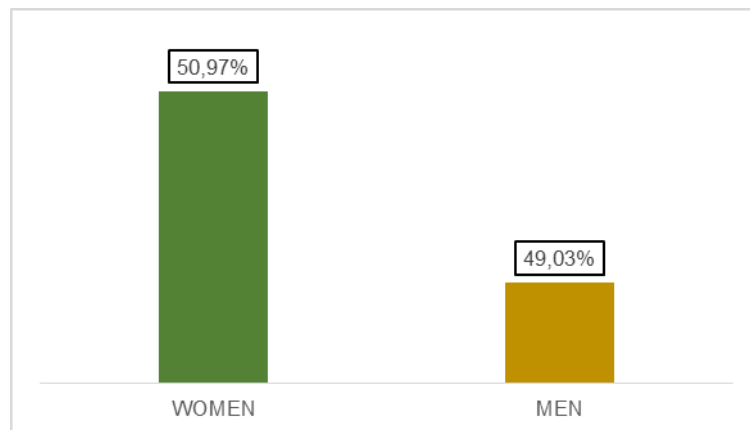
Elaborated by Tello Maria Jose

Processing the Information

According to the surveys conducted to the physiotherapists in the city of Cuenca, through the processing of data in the SPSS program, we were able to get the following results:

Question 1.

Graphic 1. Gender of the Respondent



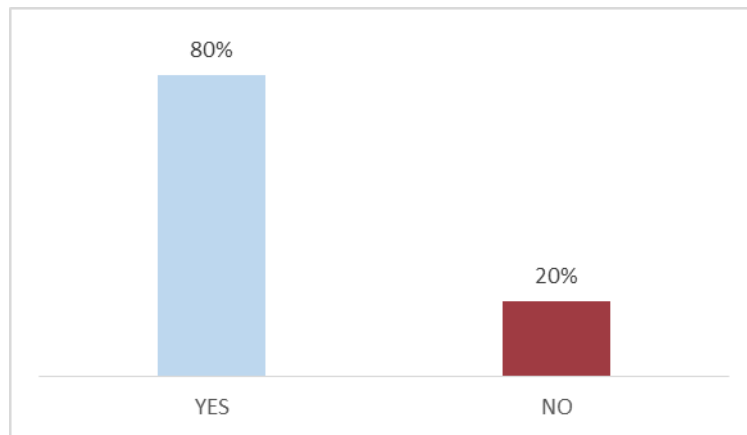
N. SURVEYED: 206, REPRESENTS 100%

Elaborated by: Tello Maria Jose

In accordance with this data, we can conclude that the 50.97 % of the physiotherapists respondents are women which corresponds to 105 people and 101 of the respondents are men that correspond to 49.03 %, same as in the physical therapy field.

Question 2.

Graphic 2. Works in the physiotherapists Field



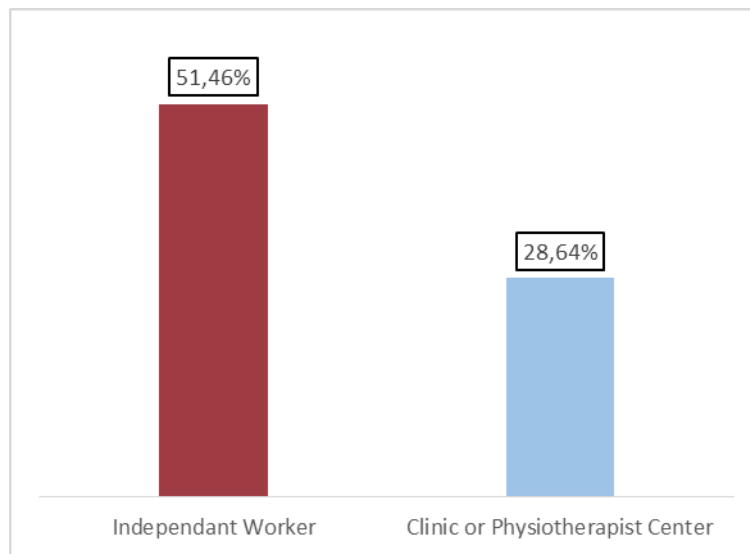
N. SURVEYED: 206, REPRESENTS 100%

Elaborated by: Tello Maria Jose

To continue with the survey, they were asked whether the respondent had graduated in Physiotherapy and if he or she is working in the same field, from what we can conclude, 165 people surveyed for the 80% are in current practice with his/her career, while 20%, which represents 41 people are working in different fields whom will not be considered.

Question 3.

Graphic 3. Are you an Independent worker or work in a Clinic or a physiotherapists Center?



N. SURVEYED: 165, REPRESENTS 80%

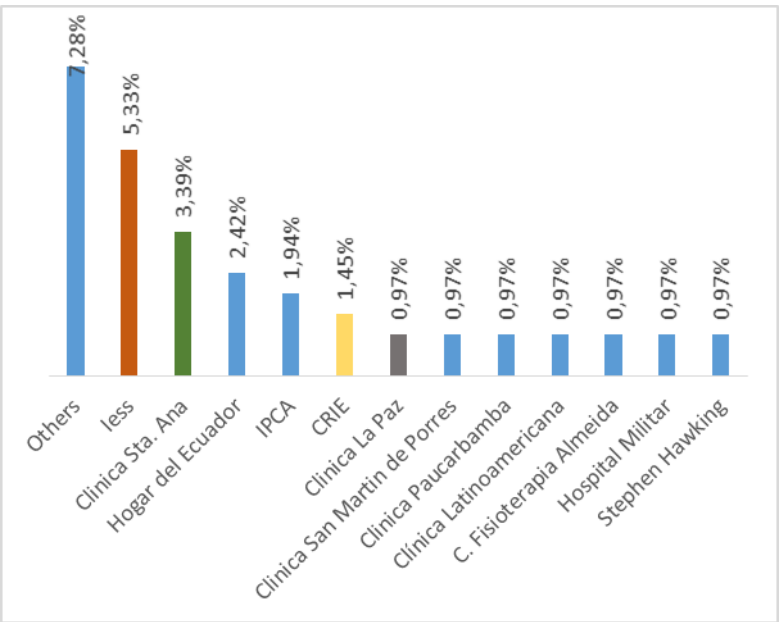
Elaborated by: Tello Maria Jose

It is evident that 51.46 % of physiotherapists surveyed work independently corresponding to 106 people, which is very favorable for our product, since they are the ones who can decide by the characteristics of the product to use it in different techniques. Whereas, 28.64 %, corresponds to 59 physiotherapists respondents, that work in clinics or physiotherapy centers.

Which in the following graph is displayed their place of work.

Question 4.

Graphic 4. If you work in any Clinic or Physiotherapists Center, which one is it you work at?



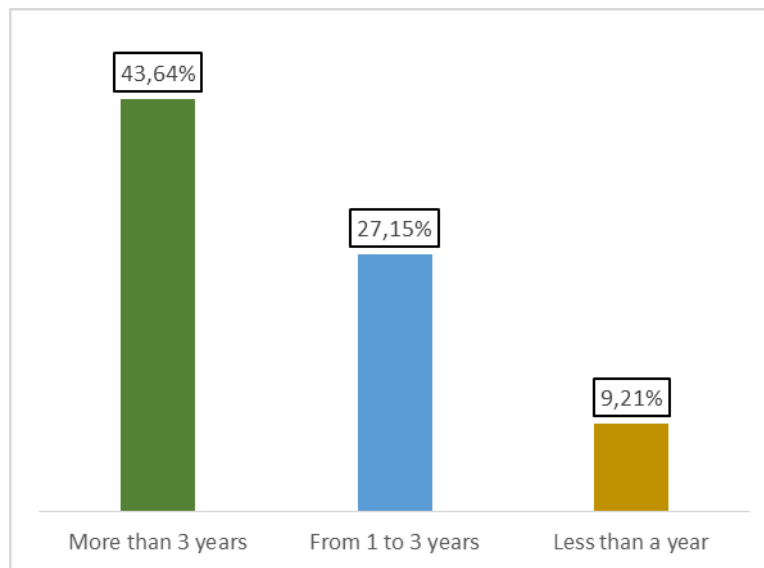
No. SURVEYED: 59

Elaborated by: Tello Maria Jose

It is shown in the graph that of 28.6 % corresponding to 59 respondents that respond their place of work, the 7.28% corresponds to others, where we have grouped the various job sites, such as Monte Sinai, Médica del Sur, Jaime Zhapan, Casa del Adulto Mayor, Deportivo Cuenca, Clínica Santa Cecilia, Policía Nacional, Huiracocha Tutiven, followed by the IESS with 5.33 % and Clínica Santa Ana with 3.39 %, is where the bulk amount of surveyed work was done.

Question 5

Graphic 5. How long have you been working in the field of Physiotherapy?



N. SURVEYED: 165, REPRESENTS 80%

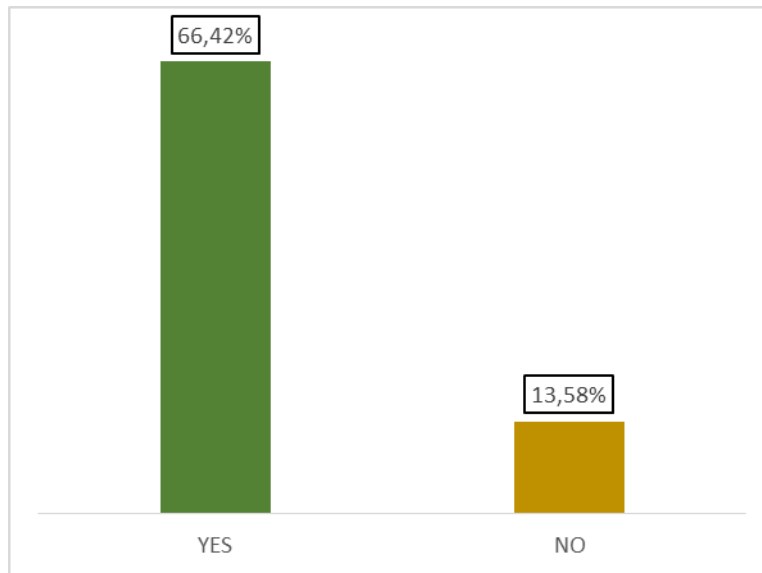
Elaborated by: Tello Maria Jose

To conduct the survey, the time of years of work was identified based on testimonies of specialists in the area, less than a year are professionals who are just starting their work, without which this detracts from their skills. One to three years, gaining experience, and more than three years are physiotherapists that dominate the work area.

There are 90 people that correspond to the 43.64% work in physical therapy for more than three years, which is advantageous since they know more about the work area, as well as having greater number of clients. Followed by a 27.15 % it is to say 56 people, working between a year and three years. As well as a 9.21 % reflected in 19 people are working less than a year, however, these people are up to date in a better way with new techniques.

Question 6

Graphic 6. ¿Have you ever heard about the Neuromuscular Bandage?



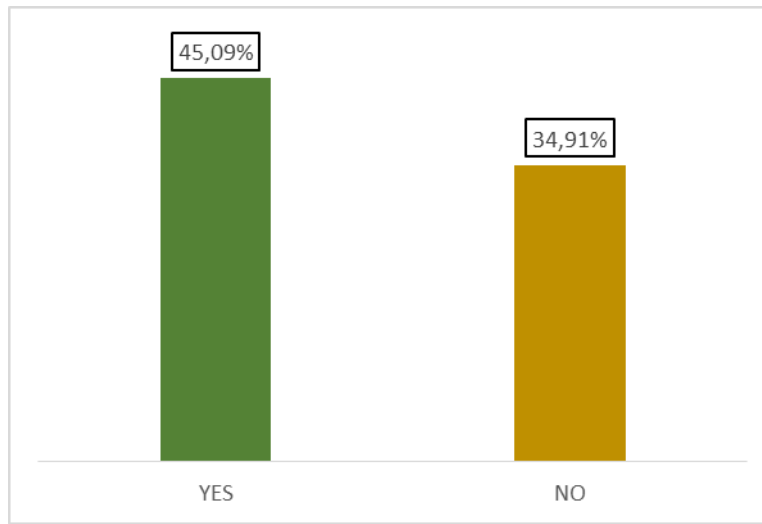
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

It is clear that the majority of respondents working in physiotherapy have heard about the neuromuscular bandage, which represents 66.42%, it means 137 respondents which is very encouraging, for our product, and gives us a very favorable scenario.

Question 7

Graphic 7. ¿Have you ever used it on your patients?



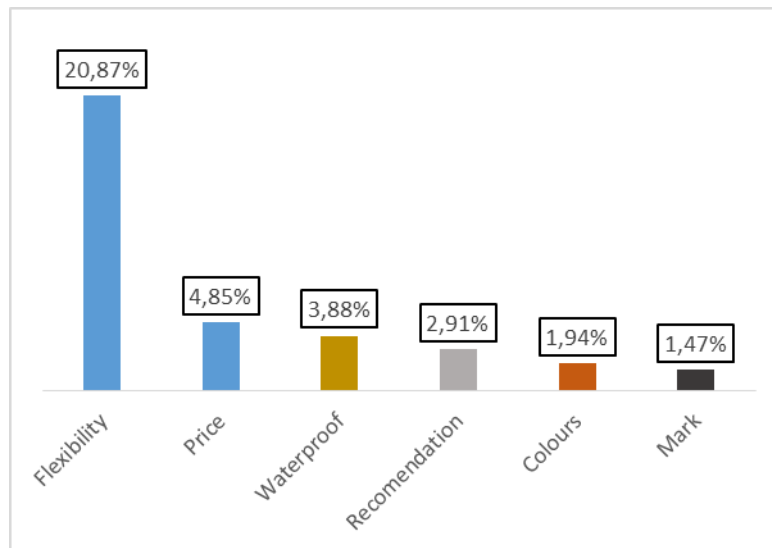
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

We have 45.09 % corresponding to 93 people surveyed that have used this technique of bandage, while the 34.91 % corresponding to 72 respondents have not used it. It will be followed by an analysis with people who have used this technique.

Question 8

Graphic 8. ¿What are the attributes that you prefer at the moment of using the bandage?



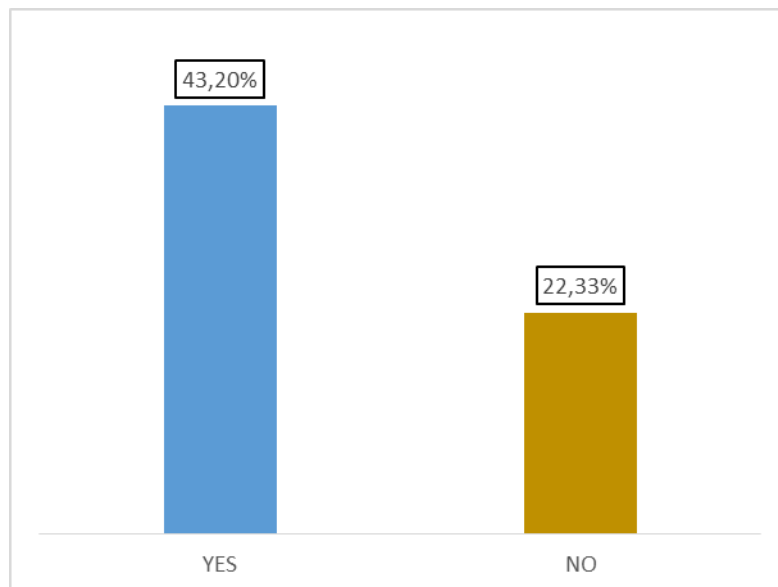
N. SURVEYED: 74, REPRESENTS 35.9%

Elaborated by: Tello Maria Jose

Of the people who have used this technique, it is appropriate to ask, what features they value at the time of using a roll of bandage. It can be mentioned that they prefer the elasticity of the product, as represented in 20.87% corresponding to 43 people, due to the fact that it is essential for the development of the technique of the bandage; next, it is followed by the price and also by the water resistance and recommendations of their colleagues.

Question 9

Graphic 9. ¿Would you be willing to use the bandage technique on your patient?



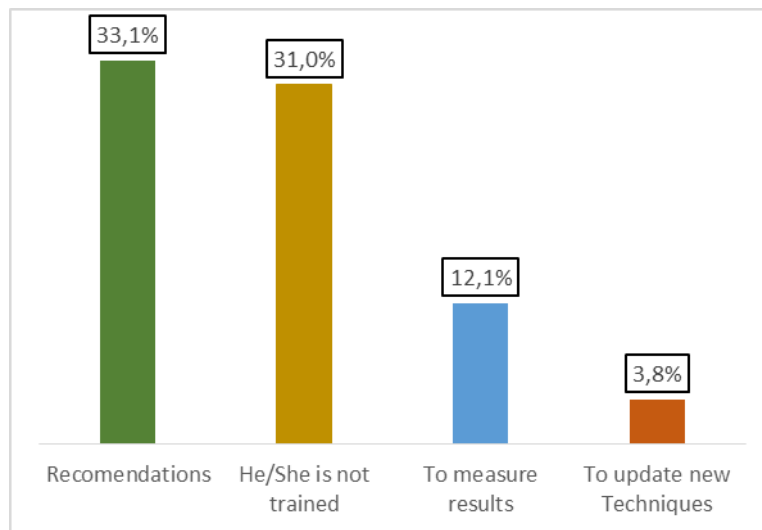
N. SURVEYED: 135, REPRESENTS 65.53%

Elaborated by: Tello Maria Jose

Of the people who have not used the technique of the bandage, we proceeded to ask if they are willing to apply this technique, we obtained as a response that 89 people that correspond to 43.2 % would apply it, while 46 physiotherapists interviewed which corresponds to 22.33% would not apply it, and they give their arguments.

Question 10

Graphic 10. ¿Why would you use or not the technique of muscle bandage?



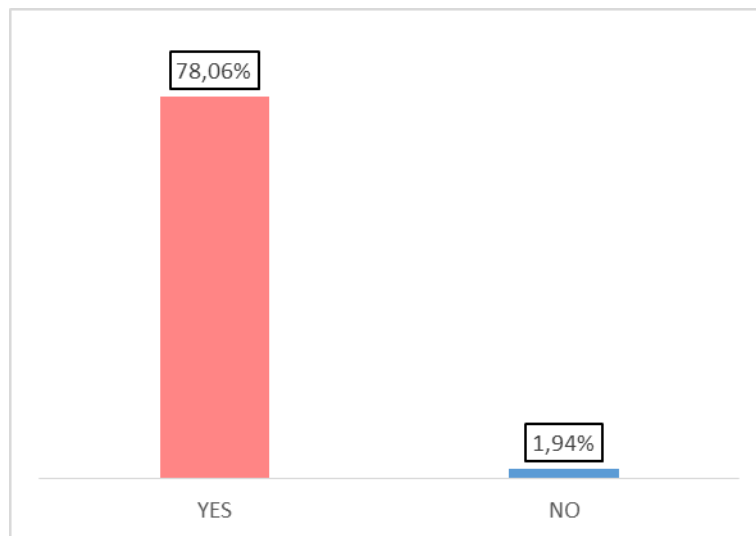
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

While asking why you would use the technique of the bandage, 33.1% of physiotherapists would use it on the recommendation of colleagues and good comments, which would be 68 people, so the same 64 people 31% would not use it because they believe they are not trained in this known technique. This would not be a problem, because it could work jointly with the brand name of the product to provide the necessary skills for the knowledge and involvement of physiotherapists.

Question 11.

Graphic 11. Do you believe that it is important the price of the roll of bandage to be used?



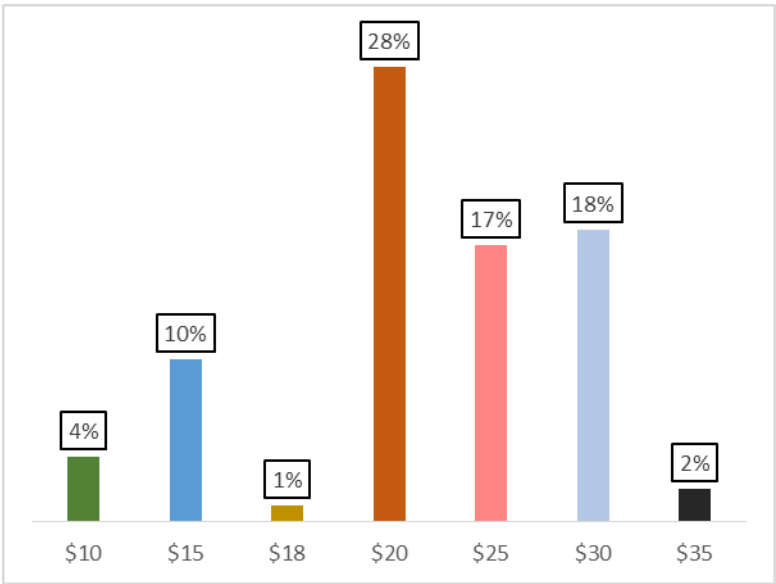
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

Most of the respondents said, that the price of the roll of bandage to be used is very important which represented 161 people, 78.06%, while 4 people, 1.94% mentioned that is not relevant. For the project, this outcome is excellent; because what they want to say is that they continue to be guided by the price at the time of purchase of the product.

Question 12.

Graphic 12. How much would you be willing to charge for a bandage of neuromuscular therapy?



N. SURVEYED: 165, REPRESENTS 80%

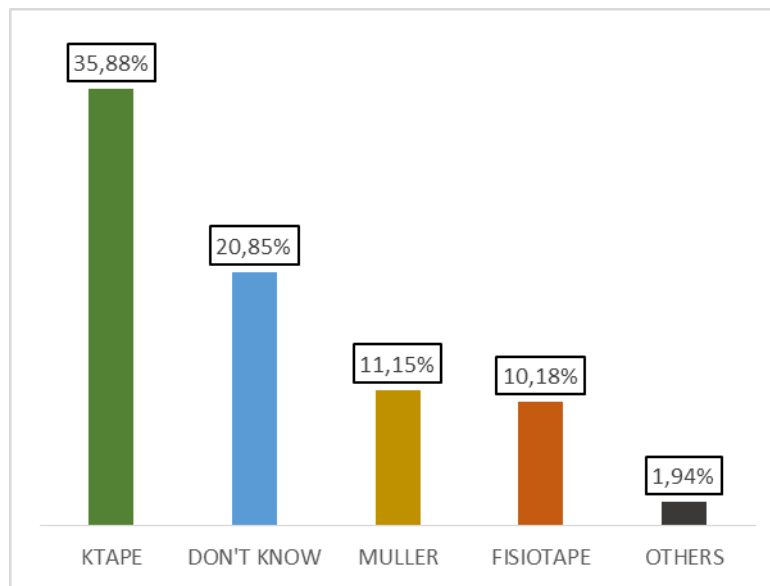
Total Prices	\$ 3.284,00
No. Of Informants	165
Average	\$ 19,90
Deviation	\$ 5,67

Elaborated by: Tello Maria Jose

At the time of asking, how much they would be willing to charge for a bandage I obtained as a result the average normal charge by a therapy that would be of \$19.90 within the acceptable standards, I have to be able to recover up to \$1423, and as a ceiling price by a therapy is \$25.57.

Question 13.

Graphic 13. What is the brand name of bandages that uses or has heard?



N. SURVEYED: 165, REPRESENTS 80%

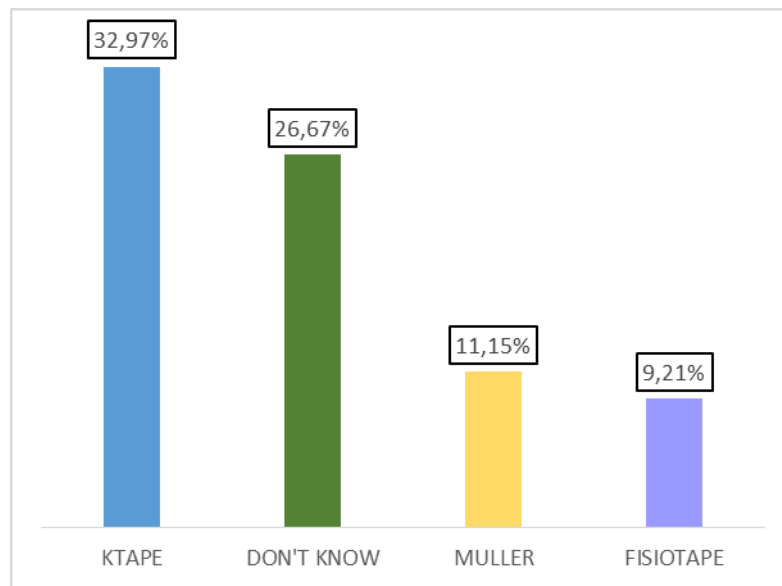
Elaborated by: Tello Maria Jose

The better known commercial brand in the use of bandages is the KTAPE, used by the majority of the physiotherapists, which represents 74 people 35.88%, furthermore 43 people that correspond to 20.85% do not know the brand of bandage that they use, this is due to the fact that there are physiotherapists who are not independent workers, for this reason they do not know the brand they are using in the clinic or physiotherapy center.

In the same way, 23 interviewed, 11.15% uses Müller and 21 people 10.18% uses the brand name Fisiotape. 1.94 % is using brands as LuckyTape, Kinesiotape.

Question 14.

Graphic 14. What bandages would you recommend that you use?



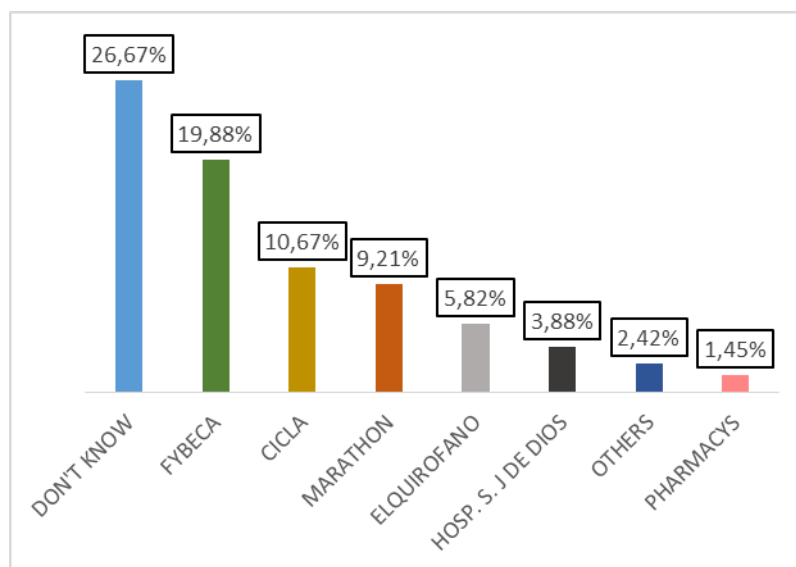
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

In a similar way, when recommending the use of any brand or mark of bandages, it coincides with that they are using, in this case the KTAPE, 68 people are represented as 32.97%, which tells us about the characteristics of the product and its benefits.

Question 15.

Graphic 15. Where do you or the clinic where you work for purchase the bandages of Physiotherapy?



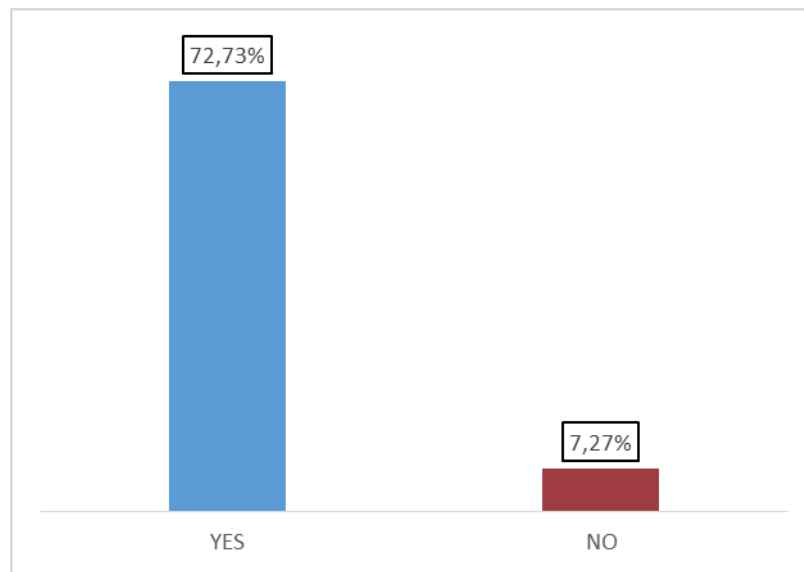
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

The majority of the respondents replied that they do not know the place where they buy the roll of bandage, however we have FYBECA as their usual supplier of bandages which is represented in 41 people or 26.67 %, followed by CIKLA, Marathon, and the operating room store.

Question 16.

Graphic 16. Would you prefer the rolls to be delivered directly in your workplace?



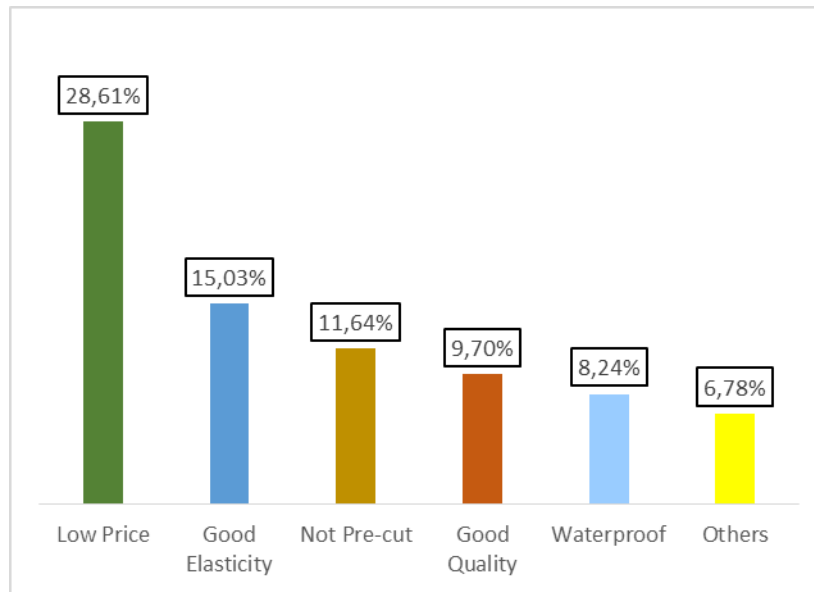
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

150 interviewed 72.73%. People stated that they would like the product delivered to their place of work, this is indispensable for us because we would be able to talk about how to perform the distribution of the product.

Question 17.

Graphic 17. What would be the idea type of bandage that you prefer?



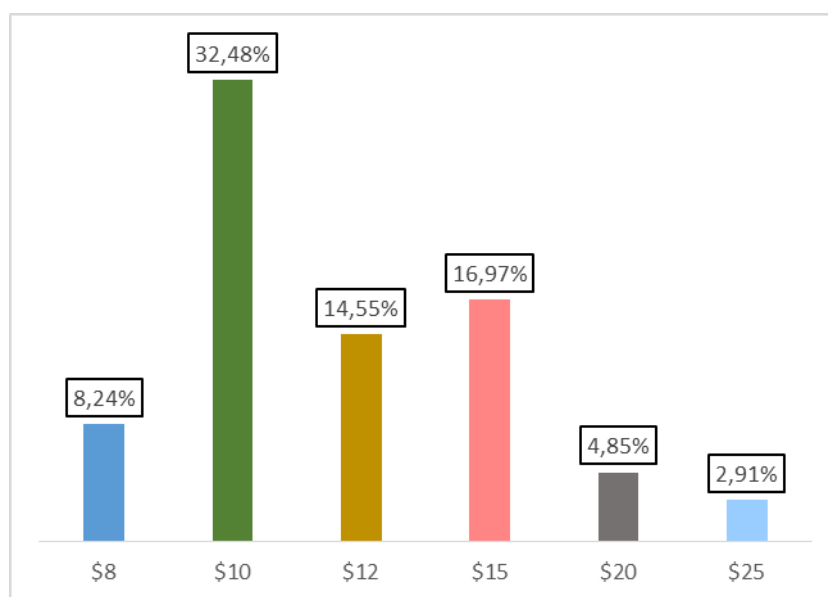
N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

Within the attributes they prefer at the time of buying a roll of tape for bandage, it is obvious that they are looking for a low price which is displayed with 59 people 28.61%. In addition to have a good elasticity, which is not pre-cut, of good quality, waterproof, as mentioned in a few others that have varied colors, the texture is smooth, easy to apply.

Question 18.

Graphic 18. What would be the price that you would be willing to pay for a roll of bandage?



N. SURVEYED: 165, REPRESENTS 80%

Elaborated by: Tello Maria Jose

Total Prices	\$ 1.896,00
No. Of Informants	165
Average	\$ 11,49
Deviation	\$ 4,10

As you can see, the average physiotherapists are willing to pay for a roll of bandage tape is \$11.49 with a standard deviation of \$4.10 that should be considered as a minimum that can be reduced per roll and in the same way be its maximum ceiling of recovery, taking as a maximum that would be paid is \$15.59.

Analysis of Domestic Suppliers and Competition.

It is also important to analyze domestic suppliers after conducting an analysis of International suppliers also through the Kendall method described in chapter one.

Table 14. Competitive Analysis

COMPETITION Local Supplier	PRICE PER ROLL Same characteristic in Bandages
CIKLA	32,00 dollars KT- TAPE
CASA DEL QUIROFANO	9,45 dollars FISIOTAPE
FYBECA	33,28 dollars KT-TAPE
MARATHON	29,90 dollars MULLER
PHARMACYS	19,35 dollars KT-TAPE

Source: Exploratory Observation

Developed by: Tello María José

Table 15. Evaluation sheet K- Taping Academy

ASSESSMENT FORM OF SUPPLIERS			
Supplier: K-taping International Academy			
Country: Ecuador			
Product: Kinesiotape Bandages			
EVALUATION RESULTS			
CRITERIA	WEIGHT	QUALIFICATION	WEIGHTED WEIGHT
Product – Quality	0.20	3	0,60
Competitiveness of price	0.20	1	0,20
Delivery costs	0.15	4	0,60
Flexibility on the delivery of the product	0.15	4	0,60
Inventory levels	0.10	2	0,20
Organization references ,Web media	0.10	2	0,20
Customer Care	0.10	2	0,20
Total	1		2,60

Developed by: Tello María José

See Annex 7. Listing of bandages K-taping

The price per roll of this provider is \$27.00 plus tax. This is why their rating is low.

Table 16. Assessment sheet Suppliers Healthbes

ASSESSMENT FORM OF SUPPLIERS			
Supplier: Healthbes Supplying Company			
Country: Ecuador			
Product: Kinesiotape Bandages			
EVALUATION RESULTS			
CRITERIA	WEIGHT	QUALIFICATION	WEIGHTED WEIGHT
Product – Quality	0.20	3	0,60
Competitiveness of price	0.20	1	0,20
Delivery costs	0.15	4	0,60
Flexibility on the delivery of the product	0.15	4	0,45
Inventory levels	0.10	2	0,30
Organization references ,Web media	0.10	2	0,30
Attention to the customer	0.10	2	0,30
Total	1		2,75

Developed by: Tello María José

See Annex 8. Quote Helthbes bandages.

The price per roll that traded with this provider is \$30.00 inclusive of tax, which is why its rating on the variable price is low.

Financial Analysis

In Order to proceed to calculate the price per roll of the product, as well as for profitability, we are going to make a financial analysis of the company, which is intended to install.

Balance of Initial situation

Being a new company it needs to know what assets we have at the time of launching the company (assets of the company), liabilities (obligations to pay) and Heritage (capital investment), with which we will be able to envision of what we have vs. what we have to pay and know the economic stability that the business will have at the time initiating it.

Table 17. Balance of Initial Situation

Initial Balance Sheet			
Assets		Passive	
Current Assets	\$ 6.540,00	Pasivo Corriente	\$ -
Petty Cash and Banks	\$ 1.000,00	Bank Credit	\$ -
Inventory	\$ 5.540,00		
Fixed Asset	\$ 2.415,00	Heritage	\$ 10.855,00
Furniture and fixtures	\$ 1.500,00	Social Capital	\$ 10.855,00
Computer Equipment	\$ 900,00		
Cleaning Equipment	\$ 15,00		
Deferred assets	\$ 1.900,00		
Market Studies	\$ 900,00		
Legal Constitutional Procedures	\$ 1.000,00		
Total Assets	\$ 10.855,00	Total liabilities and Equity	\$ 10.855,00

Developed by: Tello María José

Initial Investment

Once identified the costs, we make the table of initial investment, in detailing the approximate annual depreciation in which we will incur. It accounts with equity capital for which we do not need extra funding.

Table 18. Table of Initial Investment

FIXED INVESTMENT (INFRASTRUCTURES)	COST	DEPRECIATIONS	% DEPRECIATION
Furniture and fixtures	\$ 1.500,00	\$ 150,00	10%
Computer Equipment	\$ 900,00	\$ 297,00	33%
Cleaning Equipment	\$ 15,00	\$ -	0%
TOTAL	\$ 2.415,00	\$ 447,00	

DEFERRED INVESTMENT (EXPENSES FOR OPERATION)	COST
Market Studies	\$ 900,00
Legal Constitutional Procedures	\$ 1.000,00
TOTAL	\$ 1.900,00

WORKING CAPITAL (INVESTMENT IN THE SHORT TERM)	COST
Cash	\$ 1.000,00
Annual Inventory	\$ 5.540,00
TOTAL	\$ 6.540,00
	\$ 10.855,00

Developed by: Tello María José

Cost detail

There is a detail of all the costs that we will incur in regards to real estate and equipment for the operation of the company as well as the detail of the inventory, the same that is discussed in the annual average. The inventory will grow annually by 10% over the previous year.

Table 19. Detail Cost

FURNITURE AND EQUIPMENT			
Quantity	Item	Unit Price	Total Price
1	Reception	\$ 250,00	\$ 250,00
1	Sofá	\$ 350,00	\$ 350,00
1	Desk	\$ 250,00	\$ 250,00
1	Brooms, mops, garbage-collectors and implements for cleaning, Industrial Trash container	\$ 15,00	\$ 15,00
1	Computer	\$ 700,00	\$ 700,00
1	Product Shelf	\$ 650,00	\$ 650,00
1	Sign outside (Billboard)	\$ 250,00	\$ 250,00
1	Printer	\$ 200,00	\$ 200,00
1	File Cabnite	\$ 80,00	\$ 80,00
Total			\$ 2.745,00
FIRST YEAR INVENTORY			
Quantity	Item	Unit Price	Total Price
2000	VNM rolls	\$ 2,77	\$ 5.540,00
Total			\$ 5.540,00
SECOND YEAR INVENTORY			
Quantity	Item	Unit Price	Total Price
2200	VNM rolls	\$ 2,88	\$ 6.337,76
Total			\$ 6.337,76
THIRD YEAR INVENTORY			
Quantity	Item	Unit Price	Total Price
2420	VNM rolls	\$ 3,00	\$ 7.250,40
Total			\$ 7.250,40
FOURTH YEAR INVENTORY			
Quantity	Item	Unit Price	Total Price
2662	VNM rolls	\$ 3,12	\$ 8.294,45
Total			\$ 8.294,45
FIFTH YEAR INVENTORY			
Quantity	Item	Unit Price	Total Price
2928	VNM rolls	\$ 3,24	\$ 9.488,86
Total			\$ 9.488,86

Developed by: Tello María José

Projection for Salaries

For the implementation of this project, it is intended to recruit an Administrator, and a salesman full time that shall be paid all the benefits of law. We will also hire an accountant, the same that will work one day a week via invoicing. For this analysis a five-year projection was carried out. Where each year there will an increase of 4% gradually to a fixed salary.

Table 20. Projection for Salaries

SALARY PROYECTION								
SALARY	MONTHLY	ANUALLY	RESERVE FUNDS (8.33 % of the salary)	XIII (COMPLETE SALARY)	XIV (SUELDO BASICO ANUAL / 12)	VACATION (ANUAL SALARY / 24)	EMPLOYER'S CONTRIBUTION (11.15 % SALARY, IECE AND Secap (1 %) OF THE SALARY)	TOTAL PER EMPLOYEE
Administrator	\$ 600,00	\$ 7.200,00	\$ 600	\$ 600	\$ 354	\$ 300	\$ 875	\$ 9.929
Outside accountant	\$ 120,00	\$ 1.440,00	-	-	-	-	-	\$ 1.440
Salesperson	\$ 354,00	\$ 4.248,00	\$ 354	\$ 354	\$ 354	\$ 177	\$ 516	\$ 6.003
TOTAL	\$ 1.074,00	\$ 12.888,00	\$ 953,62	\$ 954,00	\$ 708,00	\$ 477,00	\$ 1.390,93	\$ 17.371,55
YEAR 1								
SALARY	MONTHLY	ANUALLY	RESERVE FUNDS (8.33 % of the salary)	XIII (COMPLETE SALARY)	XIV (BASIC SALARY ANUAL / 12)	VACATION (ANUAL SALARY / 24)	EMPLOYER'S CONTRIBUTION (11.15 % SALARY, IECE AND Secap (1 %) OF THE SALARY)	TOTAL PER EMPLOYEE
Administrator		\$ 7.200,00	1ST YEAR IS NOT PAID	\$ 600	\$ 354	\$ 300	\$ 875	\$ 9.329
Outside accountant		\$ 1.440,00						\$ 1.440,00
Salesperson		\$ 4.248,00		\$ 354	\$ 354	\$ 177	\$ 516	\$ 5.649
TOTAL		\$ 12.888,00	\$ -	\$ 954,00	\$ 708,00	\$ 477,00	\$ 1.390,93	\$ 16.417,93
TOTAL 1ST YEAR								
YEAR 2 (SALARY+4% OF LAST YEAR)								
SALARY	MONTHLY	ANUALLY	RESERVE FUNDS (8.33 % of the salary)	XIII (COMPLETE SALARY)	XIV (BASIC SALARY ANUAL / 12)	VACACIONES (SUELDO ANUAL / 24)	EMPLOYER'S CONTRIBUTION (11.15 % SALARY, IECE AND Secap (1 %) OF THE SALARY)	TOTAL PER EMPLOYEE
Administrator	\$ 624,00	\$ 7.488,00	\$ 624	\$ 624	\$ 368	\$ 312	\$ 910	\$ 10.325,70
Outside accountant	\$ 124,80	\$ 1.497,60						\$ 1.497,60
Salesperson	\$ 368,16	\$ 4.417,92	\$ 368	\$ 368	\$ 368	\$ 184	\$ 537	\$ 6.243,11
TOTAL	\$ 1.116,96	\$ 13.403,52	\$ 991,76	\$ 992,16	\$ 736,32	\$ 496,08	\$ 1.446,57	\$ 18.066,41
TOTAL 2ND YEAR								

YEAR 3 (SALARY+4% OF LAST YEAR)								
SALARY	MONTHLY	ANNUALLY	RESERVE FUNDS (8.33 % of the salary)	XIII (COMPLETE SALARY)	XIV (BASIC SALARY ANUAL / 12)	VACATION (ANUAL SALARY / 24)	EMPLOYER'S CONTRIBUTION (11.15 % SALARY, IECE AND Secap (1 %) OF THE SALARY)	TOTAL PER EMPLOYEE
Administrator	\$ 648,96	\$ 7.787,52	\$ 649	\$ 649	\$ 382	\$ 324	\$ 946	\$ 10.738,13
Outside accountant	\$ 129,79	\$ 1.557,50						\$ 1.557,50
Salesperson	\$ 382,89	\$ 4.594,64	\$ 383	\$ 383	\$ 382	\$ 191	\$ 558	\$ 6.492,24
TOTAL	\$ 1.161,64	\$ 13.939,66	\$ 1.031,43	\$ 1.031,85	\$ 764,58	\$ 515,92	\$ 1.504,43	\$ 18.787,88
TOTAL 3RD YEAR								
YEAR 4 (SALARY+4% OF LAST YEAR)								
SALARY	MONTHLY	ANNUALLY	RESERVE FUNDS (8.33 % of the salary)	XIII (COMPLETE SALARY)	XIV (BASIC SALARY ANUAL / 12)	VACATION (ANUAL SALARY / 24)	EMPLOYER'S CONTRIBUTION (11.15 % SALARY, IECE AND Secap (1 %) OF THE SALARY)	TOTAL PER EMPLOYEE
Administrator	\$ 674,92	\$ 8.099,02	\$ 675	\$ 675	\$ 398	\$ 337	\$ 984	\$ 11.168,28
Outside accountant	\$ 134,98	\$ 1.619,80						\$ 1.619,80
Salesperson	\$ 398,20	\$ 4.778,42	\$ 398	\$ 398	\$ 398	\$ 199	\$ 581	\$ 6.752,55
TOTAL	\$ 1.208,10	\$ 14.497,25	\$ 1.072,69	\$ 1.073,12	\$ 796,40	\$ 536,56	\$ 1.564,61	\$ 19.540,63
TOTAL 4TH YEAR								
YEAR 5 (SALARY+4% OF LAST YEAR)								
SALARY	MONTHLY	ANNUALLY	RESERVE FUNDS (8.33 % of the salary)	XIII (COMPLETE SALARY)	XIV (BASIC SALARY ANUAL / 12)	VACATION (ANUAL SALARY / 24)	EMPLOYER'S CONTRIBUTION (11.15 % SALARY, IECE AND Secap (1 %) OF THE SALARY)	TOTAL PER EMPLOYEE
Administrator	\$ 701,92	\$ 8.422,98	\$ 702	\$ 702	\$ 414	\$ 351	\$ 1.023	\$ 11.615,01
Contador sin dependencia	\$ 140,38	\$ 1.684,60						\$ 1.684,60
Salesperson	\$ 414,13	\$ 4.969,56	\$ 414	\$ 414	\$ 414	\$ 207	\$ 604	\$ 7.022,65
TOTAL	\$ 1.256,43	\$ 15.077,14	\$ 1.115,60	\$ 1.116,05	\$ 828,26	\$ 558,02	\$ 1.627,19	\$ 20.322,26
TOTAL 5TH YEAR								

Developed by: Tello María José

Cost Projection

It is necessary to make a projection of all the fixed and variable costs that we think we may incur both monthly and annually where a 4 %increase per year. It is important to consider that the costs of brochures and samples for salespeople is regarded as an advertising cost.

Table 21. Cost Projection

SALES EXPENSES (4%)						
Item	Expenses Year 1	Expenses Year 2	Expenses Year 3	Expenses Year 4	Expenses Year 5	
Import of Bandages	\$ 5.540,00	\$ 6.337,76	\$ 7.250,40	\$ 8.294,45	\$ 9.488,86	
TOTAL	\$ 5.540,00	\$ 6.337,76	\$ 7.250,40	\$ 8.294,45	\$ 9.488,86	
23%	20%	21%	23%	25%	26%	

ADMINISTRATIVE EXPENSES (4%)						
Item	Monthly Expenses	ExpensesYear 1	ExpensesYear 2	ExpensesYear 3	ExpensesYear 4	ExpensesYear 5
Lights	\$ 10,00	\$ 120,00	\$ 124,80	\$ 129,79	\$ 134,98	\$ 140,38
Water	\$ 12,00	\$ 144,00	\$ 149,76	\$ 155,75	\$ 161,98	\$ 168,46
Telephone	\$ 15,00	\$ 180,00	\$ 187,20	\$ 194,69	\$ 202,48	\$ 210,57
Internet	\$ 30,00	\$ 360,00	\$ 374,40	\$ 389,38	\$ 404,95	\$ 421,15
Administrator	\$ 600,00	\$ 9.328,80	\$ 10.325,70	\$ 10.738,13	\$ 11.168,28	\$ 11.615,01
Accountant	\$ 120,00	\$ 1.440,00	\$ 1.497,60	\$ 1.557,50	\$ 1.619,80	\$ 1.684,60
Salesperson	\$ 354,00	\$ 5.649,13	\$ 6.243,11	\$ 6.492,24	\$ 6.752,55	\$ 7.022,65
Rent	\$ 150,00	\$ 1.800,00	\$ 1.872,00	\$ 1.946,88	\$ 2.024,76	\$ 2.105,75
Office Supplies	\$ 25,00	\$ 300,00	\$ 312,00	\$ 324,48	\$ 337,46	\$ 350,96
TOTAL	\$ 1.316,00	\$ 19.321,93	\$ 21.086,57	\$ 21.928,84	\$ 22.807,23	\$ 23.719,53
71%	80%	71%	71%	69%	68%	66%

SALES EXPENSES						
Item	Monthly Expenses	ExpensesYear 1	ExpensesYear 2	ExpensesYear 3	ExpensesYear 4	ExpensesYear 5
Uniform/Clothing	\$ 150,00	\$ 150,00	\$ 156,00	\$ 162,24	\$ 168,73	\$ 175,48
Web Page	\$ 80,00	\$ 960,00	\$ 998,40	\$ 1.038,34	\$ 1.079,87	\$ 1.123,06
Advertizing Expenses	\$ 100,00	\$ 1.200,00	\$ 1.248,00	\$ 1.297,92	\$ 1.349,84	\$ 1.403,83
TOTAL	\$ 330,00	\$ 2.310,00	\$ 2.402,40	\$ 2.498,50	\$ 2.598,44	\$ 2.702,37
10%	20%	9%	8%	8%	8%	8%

TOTAL EXPENSES	\$ 1.646,00	\$ 27.171,93	\$ 29.826,73	\$ 31.677,74	\$ 33.700,12	\$ 35.910,76
-----------------------	--------------------	---------------------	---------------------	---------------------	---------------------	---------------------

Developed by: Tello María José

As we can see, we have an average of 23% in cost of sales, a 71% on administrative overhead, and 10% in the variable costs, taking the greatest impact on administrative fixed costs that are already annual costs that include items that cannot be ignored, and that are vital for the business.

Projection of Sales

We have planned an initial import of 2000 rolls, with a goal of selling 140 rolls per month initially with an annual sales projection increase of 10%. In this way we can replenish our rolls at the beginning of each year by taking the current stock of the year without having a problem of shortage in stock for our sales during the transit time of our product. Given the market research with the PVP that users are willing to pay the established price of \$14.99, and the highest price they are willing to pay is \$15.59, with which we can cover our company costs.

Table 22. Projection of Sales

1ST YEAR SALES				
PRODUCT	QUANTITY	UNIT PRICE	MONTHLY INCOME	ANUALLY INCOME
Bandage Roll	140	\$ 14,99	\$ 2.098,60	\$ 25.183,20

1ST YEAR INVENTORY	
PRODUCT	AMOUNT
Bandage Roll	320

SECOND YEAR SALES				
PRODUCT	QUANTITY	UNIT PRICE	MONTHLY INCOME	ANUALLY INCOME
Bandage Roll	153	\$ 17,99	\$ 2.752,16	\$ 33.025,97

SECOND YEAR INVENTORY	
PRODUCT	AMOUNT
Bandage Roll	400

THIRD YEAR SALES				
PRODUCT	QUANTITY	UNIT PRICE	MONTHLY INCOME	ANUALLY INCOME
Bandage Roll	168	\$ 21,59	\$ 3.626,38	\$ 43.516,57

THIRD YEAR INVENTORY	
PRODUCT	AMOUNT
Bandage Roll	490

FOURTH YEAR SALES				
PRODUCT	QUANTITY	UNIT PRICE	MONTHLY INCOME	ANUALLY INCOME
Bandage Rolls	184	\$ 25,90	\$ 4.766,10	\$ 57.193,21

FOURTH YEAR INVENTORY	
PRODUCT	AMOUNT
Bandage Roll	592

FIFTH YEAR SALES				
PRODUCT	QUANTITY	UNIT PRICE	MONTHLY INCOME	ANUALLY INCOME
Bandage Rolls	203	\$ 31,08	\$ 6.309,90	\$ 75.718,83

FIFTH YEAR INVENTORY	
PRODUCT	AMOUNT
Bandage Rolls	690

Developed by: Tello María José

Profit and Loss Statement

The Profit and Loss Statement that we want to display is the performance of our bandages on our investment, the same that we get with the detail of the revenue, profits, expenses, and costs that we have incurred to obtain the utility that we will have during the time we are analyzing.

In the following table of Profit and Loss Statement, it can be seen that the first year, we have loss, however, from the 2nd year we start to generate some profit during the analyzed period. It is important to consider that administrative costs are the highest, this has pointed out to us that we must try to minimize them as much as possible, or try to increase the units sold.

Table 23. State of Results

Projected Results					
	YEARS				
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Sales	\$ 25.183,20	\$ 33.025,97	\$ 43.516,57	\$ 57.193,21	\$ 75.718,83
Sale Expenses	\$ 5.540,00	\$ 6.337,76	\$ 7.250,40	\$ 8.294,45	\$ 9.488,86
Gross Profit	\$ 19.643,20	\$ 26.688,21	\$ 36.266,17	\$ 48.898,75	\$ 66.229,97
-Operative Expenses (Administrative)	\$ 22.078,93	\$ 23.935,97	\$ 24.874,34	\$ 25.555,67	\$ 26.571,90
Salaries	\$ 16.417,93	\$ 18.066,41	\$ 18.787,88	\$ 19.540,63	\$ 20.322,26
Public Utilities	\$ 444,00	\$ 461,76	\$ 480,23	\$ 499,44	\$ 519,42
Internet	\$ 360,00	\$ 374,40	\$ 389,38	\$ 404,95	\$ 421,15
Office supplies	\$ 300,00	\$ 312,00	\$ 324,48	\$ 337,46	\$ 350,96
Rent	\$ 1.800,00	\$ 1.872,00	\$ 1.946,88	\$ 2.024,76	\$ 2.105,75
Depreciation (Ventas)	\$ 447,00	\$ 447,00	\$ 447,00	\$ 150,00	\$ 150,00
Advertizing	\$ 1.200,00	\$ 1.248,00	\$ 1.297,92	\$ 1.349,84	\$ 1.403,83
Web Page	\$ 960,00	\$ 998,40	\$ 1.038,34	\$ 1.079,87	\$ 1.123,06
Uniform	\$ 150,00	\$ 156,00	\$ 162,24	\$ 168,73	\$ 175,48
=Operational Profit	\$ (2.435,73)	\$ 2.752,24	\$ 11.391,83	\$ 23.343,08	\$ 39.658,08
-15% Employees	\$ -	\$ 412,84	\$ 1.708,78	\$ 3.501,46	\$ 5.948,71
=Profit before taxes	\$ (2.435,73)	\$ 2.339,40	\$ 9.683,06	\$ 19.841,62	\$ 33.709,36
-22% revenue taxes	\$ -	\$ 514,67	\$ 2.130,27	\$ 4.365,16	\$ 7.416,06
=Net Profit	\$ (2.435,73)	\$ 1.824,73	\$ 7.552,79	\$ 15.476,46	\$ 26.293,30

Developed by: Tello María José

Cash Flow

The cash flow will allow us to have detailed information of the inflow and outflow of cash in the analyzed time period, taking as a difference the end cash balance that is the value that shows the liquidity of our company in the event of being positive or in the event of loss. That is to say, the cash flow we show the availability of resources to meet

current obligations either to staff, suppliers, regulators, etc., and additionally is complemented with an analysis of profitability in where it is not considered the depreciation, so we think the total accumulated flow makes sustainable the development of the company.

Table 24. Cash Flow

CASH FLOW						
		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Incomes						
Sales		\$ 25.183,20	\$ 33.025,97	\$ 43.516,57	\$ 57.193,21	\$ 75.718,83
Cash - Banks		\$ 1.000,00	\$ (3.388,73)	\$ (189,50)	\$ 11.649,34	\$ 35.142,42
Total		\$ 26.183,20	\$ 29.637,24	\$ 43.327,07	\$ 68.842,54	\$ 110.861,25
Expenses						
Inventarios		\$ 5.540,00	\$ 6.337,76	\$ 7.250,40	\$ 8.294,45	\$ 9.488,86
Salaries		\$ 16.417,93	\$ 18.066,41	\$ 18.787,88	\$ 19.540,63	\$ 20.322,26
Basic Services		\$ 444,00	\$ 461,76	\$ 480,23	\$ 499,44	\$ 519,42
Internet		\$ 360,00	\$ 374,40	\$ 389,38	\$ 404,95	\$ 421,15
Office Supply		\$ 300,00	\$ 312,00	\$ 324,48	\$ 337,46	\$ 350,96
Rent		\$ 1.800,00	\$ 1.872,00	\$ 1.946,88	\$ 2.024,76	\$ 2.105,75
Publiciy		\$ 1.200,00	\$ 1.248,00	\$ 1.297,92	\$ 1.349,84	\$ 1.403,83
Web Page		\$ 960,00	\$ 998,40	\$ 1.038,34	\$ 1.079,87	\$ 1.123,06
Uniforms		\$ 150,00	\$ 156,00	\$ 162,24	\$ 168,73	\$ 175,48
IT Equipments		\$ 900,00	\$ -	\$ -	\$ -	\$ -
Furniture		\$ 1.500,00	\$ -	\$ -	\$ -	\$ -
Total		\$ 29.571,93	\$ 29.826,73	\$ 31.677,74	\$ 33.700,12	\$ 35.910,76
	Initial Inverstment					
Total Cash Flow	\$ (10.855,00)	\$ (3.388,73)	\$ (189,50)	\$ 11.649,34	\$ 35.142,42	\$ 74.950,49

Developed by: Tello María José

We can see that the first two years involve loss, mainly the first, however the second year the loss is minimal, and from the third year it increases our profitability and over the years we have analyzed we have a constant increase, which shows us that we can respond to our obligations.

Once with the projected of the petty cash flow, we can obtain information on the amount of money to be recovered per year through the analysis of the Net Present Value (NPV) of the project, which tells us, if it is feasible or not presenting the real current cost to the date of the investment. It is worth mentioning that analyzing the VAN with a minimum expected performance of the 15% which gives us a NPV of \$51,071.05. Likewise we have information from the internal rate of return (IRR), which was calculated on the basis of the net flows obtained, resulting in a 66% indicating that the project is profitable, and that the total return of the investment will be in approximately 1.5 years

Table 25. NPV and IRR Analysis

	INICIAL INV.	Year 1	Year 2	Year 3	Year 4	Year 5		INVESTMENT RECOVERY PERIOD
IRR	\$ (10.855,00)	\$ (3.388,73)	\$ (189,50)	\$ 11.649,34	\$ 35.142,42	\$ 74.950,49	66%	1,50
NPV	\$ (10.855,00)	\$ (3.388,73)	\$ (189,50)	\$ 11.649,34	\$ 35.142,42	\$ 74.950,49	\$ 51.071,05	
RATE	15%							

Developed by: Tello María José

Overall Balance

With the overall balance I will obtain a report that reflects the economic situation of our company at the end of the time of analysis, where we can get the difference between the assets minus the liabilities, to do this we have an opening balance sheet in order to know the economic situation of the company at the end of the period analyzed.

According to information obtained from the Balance Sheet, we have to start our company with a working capital of 60% and 22% of fixed assets, while at the end of the period of analysis, we have 97% of working capital and 3% of fixed assets, which is significantly a positive point since recovering and increase effectiveness in recovering cash that give us a greater operating capacity to reinvest. Likewise we have assets over 5 years analyzed period an increase of 5.71 times.

Table 26. Balance Sheet

5-Year General Balance			
Assets		Liabilities	
Current Assets	\$ 77.186,45	Current Liabilities	\$ 17.434,16
Petty Cash and Banks	\$ 74.950,49	15% Employees	\$ 5.948,71
Inventory	\$ 2.235,95	22% Taxes	\$ 7.416,06
		Suppliers	\$ 4.069,39
Fixed Assets	\$ 2.250,00	Patrimony	\$ 62.002,29
Furniture and Fixtures	\$ 1.500,00	Social Capital	\$ 10.855,00
Computer Equipment	\$ 900,00	Accumulated profit	\$ 24.853,98
Accumulated Depreciation	\$ (150,00)	Net Income	\$ 26.293,30
Total Actives	\$ 79.436,45	Total Liabilities and Patrimony	\$ 79.436,44

Developed by: Tello María José

Analysis of the Reception

After the investigation has been carried out over the market, using the surveys to the physiotherapists in the city of Cuenca, in addition to the observation made by the distributors of bandages in the city of Cuenca as in the case of Fybeca, CIKLA, Marathon, Pharmacys, the operating room supplier company, we can conclude that clearly our product counts with the customer needs to begin with the importation, and begin marketing, in this city.

If we analyze question two of the survey, it describes that we have 80% of potential buyers, which are working in the area of physical therapy, and in fact, they will be considered as our market segment that is to say, our clients. In the same way analyzing question 6 of the survey, in which they were asked if they have heard of the technique of neuromuscular bandage, it is near 70% if they heard about it and would be willing to

learn more of the product. For these reasons, we can conclude that our product, counts with enough potential customers, to be marketed at a value of \$14.99 per roll of bandage.

Plan of distribution of the product

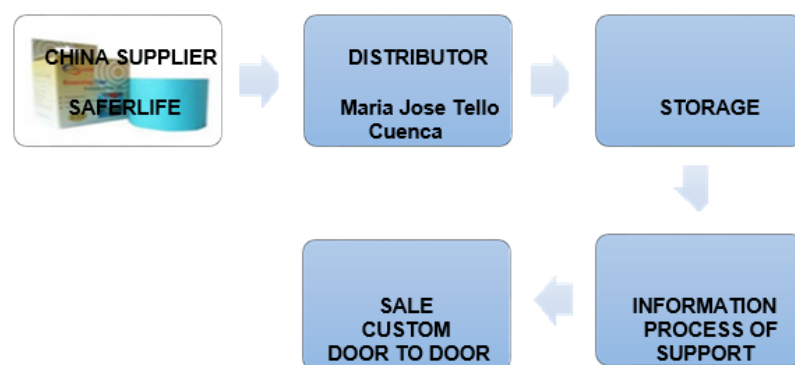
According to Philip Kotler, Gary Armstrong in his book Marketing 2012, he defines a channel of distribution as a set of organizations that are dependent upon each other and participating in the process of launching a product or a service to the provision of the consumer or user.

Objective of the Distribution

To market rolls SaferLife bandage to the physiotherapists in the city of Cuenca.

Process of the distribution Logistics

Illustration 21. Process of the Distribution Logistics.



Developed by: Tello María José

In the Graphic above, it shows the logistical process applied to place the product on the market. Below we will explain its methodology: We made an agreement with the company SaferLife of China, these bandages will arrive to the city of Cuenca, and the entire import process was described in chapter two.

Storage.

Subsequent to this is to store the merchandise, which is located on the street Lizardo Garcia and Juan Jose Flores, complying with rules discussed in advance, the boxes will be tacked by the colors of bandages, according to the demands of the market and its sale, there is an empathy based on the colors, and that the physiotherapists who prefer different colors according to their criteria of healing, the boxes will be checked and then tagged after its quality control.

Backup Process Informative

The sale of tapes of bandages, will work with Excel to identify the stock permanently, in this way, the speed of the process using dynamic tables ordering processes. This we must notify when a code is nearing completion, and will instantly ask the provider for more supply.

Likewise, I will take a customer record, where is displayed accounted for the receivable invoices or those already canceled.

Personalized Sales and Competitive Strategy

The sale of the product will count with a catalog of colors including the price per roll set; in addition there will be a sample that will be delivered to the customer (physiotherapist), only for the launch stage of the product, item that is charged to the advertising account. The same will be precut to minimize costs for the company. However, it is useful for its first application.

A Salesman/woman will be responsible for performing initial visits to the physiotherapists and clinics where they have an established medical department. To which they will give them the catalog where there will also be the web site of our product SaferLife in Cuenca, item which is defined in the same advertising account because the value for advertising is set monthly.

Prior to contact with customers, we want the salesperson to make weekly visits, first in Cuenca, Azuay and then in a future cover the Austro region.

Conclusions of the Chapter

In this chapter we focused on the market research, financial analysis, and distribution of our sales, which were initially surveys and with the results we got important results for the rest of the analysis obtaining favorable outcomes for this thesis such as:

- Our market because of the physiotherapists interviewed, 66.42 % knew about Neuromuscular the bandage and the remaining 45% of them have used the VNM on their patients.
- Of the physiotherapists interviewed who have not used the technique of the VNM (65.53 % of respondents), 43.2 % are willing to learn and apply it, which shows us that we have new market potential.
- The core attributes are to look for the physiotherapists working with VNM are flexibility, price, and that it is resistant to water, which complies with the characteristics of our product.
- The price that our market range would be willing to pay would be in the range of \$7.39 to \$15, 59, so that our proposed price of 14.99 dollars is within the permissible range that is between 10 to 15 dollars.
- The characteristics that are valued at the time of use of a roll of bandage are, the elasticity of the product, followed by the price, and also by the recommendation of colleagues.
- Our initial investment will be \$10,855 for the implementation of the company, estimating an initial sales of about 140 rolls per month and increase sales by 10% a year.
- Identified administrative costs and variables taking the administrative as the largest impact, however, in the second year the loss is minimal and that from the third year beginning to have a strong utility for reinvest.
- Total investment recovery is approximately 1.5 years with a 66% per annual.
- Personalized sales along with a vendor that will have a catalog of the bandages and samples, this will be added to the advertising that will be used to promote the product.

Conclusions of the Thesis

After the development of this thesis, I have been able to make a plan to import the bandages for neuromuscular bandage, from the search for international suppliers all the way on how they deliver to the customer, so we can conclude that:

- The Neuromuscular bandage was created in the 70's in order to improve therapeutic themes for muscular problems, ligaments, nodes, and corrective measures.
- In the city of Cuenca, it is clear the application of the technique of the neuromuscular bandage, which is being implemented by both independent professionals and clinical needs such as clinical or rehabilitation centers for physical therapy.
- After performing an analysis of international suppliers, we have chosen SaferLife both by the characteristics of our product and the price per roll of bandage that has proven to be the most economic suppliers surveyed. SaferLife is a Chinese supplier and has many years' experience in the market.
- The importation of bandages has non logistical issues as restrictions to import, according to the customs rules and regulations, the same that shows no additional requirement, which gives us a green light to import.
- In market research, using the technique of survey, we collected valuable information for decision-making about the product, such as for example the characteristics of assessment of the physical therapist on the bands, as well as the price at which they would be willing to charge for a therapy of VNM.
 - After making a financial analysis, we set the price of roll of bandage in 14.99 dollars, which will cover the fixed and variable costs of the company.
- In order to start up our business we will need to invest \$10,855, with this we will cover all the necessary equipment to begin setting up the company, and recovered our investment in approximately 1.5 years.
- The administrative costs are the highest, the ones that require more attention and trying to minimize them or increase the sales of bandages.
- Sales will be through a door to door salesperson showing the product and its advantages as well as supported through advertising of the promote product.

Thesis Recommendations

- It is essential to be constantly updating the Foreign Trade area, this will depend on the different methods to be used at the time of importation.
- For the selection of suppliers especially in the case of international suppliers, the proper selection is very important, based on references if possible, as well as knowing their corporate responsibility.
- Taking into consideration the terms of the negotiation will take both the importer and the exporter, in this way, it will not create confusion or misunderstanding of any kind.
- It is necessary to handle the import processes very well in Ecuador, as well as the processes of exporting from China, which is our case.
- Taking into account the packaging to be used for the exporting of this will depend on the product arriving in an appropriate way to the final destination.
- Trying to reduce the administrative costs of our company.
- Implementing this project, by putting everything in practice, because it shows its feasibility and sustainability.

REFERENCES

1. SENAЕ.

Provisional Technical Standard to operate the professional code of the production, trade and integration. Modalities of carrying capacity.

2. SENAЕ

Available at: <<http://www.aduana.gob.ec/files/pro/leg/res/2011/01-2011->>.

inquiry [5 February 2015]

3. AGUIRRE Txema, Kinesiology Tape Manual. Theory and Practice. First Edition 2010.

4. CENTRAL BANK OF ECUADOR,

Available at: <http://www.bce.fin.ec/index.php/component/k2/item/260-query-by-coins-pertaining>. Inquiry 4 [January 2015]

5. Bernhardt Donna B. , Sports physiotherapy, with the support of Dr. Raul Martinez physiotherapist and Osteopath. First Edition. 1990.

6. BOSTON BODY WORKER

Available at: <http://bostonbodyworker.com/our-services/kinesiology-taping/> [inquiry January 18 2015]

7. BOVÉ Toni, The functional bandage. 2011

8. CYRIAX, J. H and Cyriax,P. J, illustrated manual of CYRIAX orthopedic medicine, with the support of the Physiotherapist Francisco Jungle. Second Edition. 2001.

9. EUROPEAN COMMISSION TRADE. November 12 2014.

Available

Http://exporthelp.europa.eu/thdapp/display.htm?page=rt/rt_documentosparael.DespachoDeAduana.html&doctype=main&languageId=IS>.

Inquiry [17 February 2015]

10. Oscar DELGADO, Ms. Mårtensson L. Functional bandages in the sport. 2010.

11. CUSTOMS deposits.

Available at: <http://www.aduana.gob.ec/pro/special_regimes.action>.

Inquiry [22 February 2015]

12. Dictionary of terms of foreign trade carried out by the OAS, IDB and ECLAC

13. Technical Report of bandage in neuromuscular patients of the Center for Integrated Rehabilitation Cuenca #5

14. Kenzo Kase, Jim Wallis, Tsuyoshi Kase, clinical therapeutic application of Kinesio Taping Method. Second Edition. 2003.

15. Kenneth E. KENDALL and Julie E. Kendall, System Analysis and Design, Sixth. Edicion. 2002

16. KINESIO. Available at: <http://www.kinesiospain.es>

[Inquiry January 21 2015]

17. Philip Kotler, fundamentals of marketing. Sixth Edition. 2003.

18. Philip Kotler, Marketing according to Kotler. How to create, win and dominate the markets. First edition 1999.

19. K-taping, An Illustrated Guide, Springer, 2012

20. LOPEZ Bernart - Pinto Luis, The Essence of Marketing. Third Edition. 2001

21. PRECIOLANDIA

Available at: <http://www.preciolandia.com/cl/cintas-kinesiologicas-carpe-vend>

[Inquiry January 28 2015]

22. PROCOMER. International Terms of trade.

Available at: <<http://www.procomer.com/contenido/descargables/logistica-export/Other/incoterm-2010.pdf>>.

Inquiry [10 February 2015]

23. PROECUADOR. "Requirements for obtaining the Electronic Signature." November 2013. January 2015 available at:

<<http://www.proecuador.gob.ec/wp-content/uploads/2013/11/-TOKEN-6-C.pdf>>.

Inquiry [15 February 2015]

24. IMPORT RÉGIMENES TO CONSUMPTION.

Available at: <http://www.aduana.gob.ec/pro/special_regimes.action>.

[Inquiry January 9 2015]

25. No processing schemes. n.d. January 2015

available at: <http://www.aduana.gob.ec/pro/special_regimes.action>.

Inquiry [15 February 2015]

26. REFITTING TARIFF.

Available at: <http://www.aduana.gob.ec/pro/special_regimes.action>.

Inquiry 3 [February 2015]

27. SENA E. Temporary Admission for export in the same State. n.d. January 2015 available at:

<http://www.aduana.gob.ec/pro/special_regimes.action>.

Inquiry [18 February 2015]

28. SENA E. "Inquiry restriction and prohibition of the Tariff." n.d.

http://ecuapass.aduana.gob.ec/ipt_server/ipt_flex/ipt_arancel.jsp [reference 11 February 2015]

29. Sportlife Available at: <http://www.sportlife.es/salud/articulo/funciona-el->

kinesiotape (see February 2 2015]

30. Superintendent of Banks OF ECUADOR.

Available at:

<<http://www.sbs.gob.ec/medios/PORTALDOCS/downloads/normativa/reglament>
[reference 24 February 2015]

31. TRESPALACIOS Juan A. , Rodolfo Vazquez, Laurentino Beautiful Market Research. First Edition, 2005.

32. UNIVERSITY OF CUENCA

Available at: [http://medicina.ucuenca.edu.ec/index.php/internado-de-terapia-physical inquiry](http://medicina.ucuenca.edu.ec/index.php/internado-de-terapia-physical%20inquiry) [February 22 2015]

33. WEBSTER Allen, Statistics applied to the business and the econoour. Third Edition, 2001.

ANEXES

Annex 1. Kinesio Colombia Proforma



COTIZACION ECUADOR

Buenos días María José.

Cotizamos en la empresa Servientrega Internacional y los costos son los siguientes:

El envío de 1 caja de 120 rollos que pesa 13 kilos con dimensiones de 50x36x32 cuesta 145.8 Dólares.

El envío de 10 cajas de las mismas cuesta 1400 Dólares.

Los rollos de FP de cualquier color te los dejamos a \$24.000 pesos Colombianos

Si compras 1000 rollos el total a pagar sería de: \$24.000.000 millones de pesos Colombianos.

Por favor avísame a qué horas te puedes conectar para explicarte como puedes hacer.

Espero tus comentarios.

Atentamente,

Jakeline Parra.

Directora Administrativa.

International Medical Supplies of Colombia y Marca Kinesio Taping.

Cel: 315-3490872

Fijo: 5470843

Annex 2. PerformTex Proforma

<div> PERFORMTEX™ </div> <div>PERFORMTEXT™ TAPE PRICING for Marla Jose Ecuador</div>		
ITEM	DESCRIPTION	PRICE
PT2505B Jet Black 6 Rolls 	Includes the following: <ul style="list-style-type: none"> - 6 single rolls of Jet Black PerformTex™ Tape. - Size 5cm x 5m (2" x 16.4') - Latex Free - Water Resistant - No Medicinal Properties - Worn 3-5 days, 24 hours per day - Each roll contains 8-10 applications MSRP \$8.00 USD per roll	\$30.00
PT2505G Speed Green 6 Rolls 	Includes the following: <ul style="list-style-type: none"> - 6 single rolls of Speed Green PerformTex™ Tape. - Size 5cm x 5m (2" x 16.4') - Latex Free - Water Resistant - No Medicinal Properties - Worn 3-5 days, 24 hours per day - Each roll contains 8-10 applications MSRP \$8.00 USD per roll	\$30.00
PT2505T Titanium 6 Rolls 	Includes the following: <ul style="list-style-type: none"> - 6 single rolls of Titanium PerformTex™ Tape. - Size 5cm x 5m (2" x 16.4') - Latex Free - Water Resistant - No Medicinal Properties - Worn 3-5 days, 24 hours per day - Each roll contains 8-10 applications MSRP \$8.00 USD per roll	\$30.00
PT2505O Orange You Glad 6 Rolls 	Includes the following: <ul style="list-style-type: none"> - 6 single rolls of Orange You Glad PerformTex™ Tape. - Size 5cm x 5m (2" x 16.4') - Latex Free - Water Resistant - No Medicinal Properties - Worn 3-5 days, 24 hours per day - Each roll contains 8-10 applications MSRP \$8.00 USD per roll	\$30.00
PT2505MA Mauvelous 6 Rolls 	Includes the following: <ul style="list-style-type: none"> - 6 single rolls of Mauvelous PerformTex™ Tape. - Size 5cm x 5m (2" x 16.4') - Latex Free - Water Resistant - No Medicinal Properties - Worn 3-5 days, 24 hours per day - Each roll contains 8-10 applications MSRP \$8.00 USD per roll	\$30.00

Annex 3. American 3B Proforma



American 3B Scientific, LP
2189 Flintstone Dr Suite O
Tucker, GA 30084

Pro Forma Invoice

Date: 1/2/2015
Order #: SO144435
Sales Rep: Felix Fernandez

Customer # C88033

Bill To
Maria Jose Tello
United States

Ship To
Juan Jose Suarez Vinuesa
Avenida Manuel J. Calle y Av. Paucarbamba
Hospital San Juan de Dios, Consultorio 202
Azuay, EC010202
Ecuador

Payment Method	Terms	PO #	Shipping Method	Ship Date	Tracking #	Incoterms
	Prepay	RF Proforma	FedEx Internation...	1/2/2015		
Item #	Description	Quantity	Units	Unit Price	Price Level	Amount
1008622	3BTape Pink 2Inx16.5ft (5cmx5m)	250	EA	5.97	40% Discount	1,492.50
1002405	3BTape Blue 2Inx16.5ft (5cmx5m)	250	EA	5.97	40% Discount	1,492.50
1008620	3BTape Beige 2Inx16.5ft (5cmx5m)	250	EA	5.97	40% Discount	1,492.50
1008621	3BTape Black 2Inx16.5ft (5cmx5m)	250	EA	5.97	40% Discount	1,492.50
FREIGHT CHARGES	FREIGHT CHARGES	1		0.00	Custom	0.00
	FREIGHT CHARGES TO BE DETERMINED					

Annex 4. Theratape Proforma

Theratape

13511 Pin Oak Glen Ln
Cypress TX 77429
Phone: 888-777-2125
Fax: 888-777-2125
www.theratape.com

PRO FORMA INVOICE

Date 1/3/2015
Expiration Date 1/30/2015
Invoice #
Customer ID

CUSTOMER

MariaJose Tello

Hospital Jan Juan de Dios

Manuel J Calle y Av. Paucarba

Cuenca, Azuay

Ecuador

593984853297

SHIP TO

MariaJose Tello

Hospital Jan Juan de Dios

Manuel J Calle y Av. Paucarbamba

Cuenca, Azuay

Ecuador

SHIPPING DETAILS

Freight Type DHL Air

Est Ship Date TBD

Est Gross Weight 215 lb (98 kg)

Est Cubic Weight TBT

Total Packages TBT

SKU	DESCRIPTION	QTY	PRICE	TAX	TOTAL
KTC-SR	Kinesio Tex Classic Single Roll (5cm x 4m)	1000	6.99		6,990.00
					-
					-
					-
					-
					-
					-
					-
					-
					-

TERMS OF SALE AND OTHER COMMENTS

Price: FOB United States

Payment Terms: T/T in Advance

Subtotal 6,990.00
Taxable -
Tax rate 0.000%
Tax -
Freight -
Insurance -
Legal/Consular -
Inspection/Cert. -
Other (specify) -
Other (specify) -
TOTAL \$ 6,990.00
Currency USD

ADDITIONAL DETAILS

Country of Origin USA






Port of Embarkation n/a

Port of Discharge n/a

Annex 5. SaferLife Proforma

SaferLife Products Co.,Ltd Cotizacion

1. Logo: Los precios están sujetos a nuestro logo SAFERLIFE o sin insignia, si usted necesita que su logotipo / el negocio OEM, cargos adicionales de impresión y la cantidad mínima necesaria.
2. Validación: Esta oferta es válida por 30 días.
3. Forma de pago: Por T / T. Depósito de 30%, saldo pagado antes del envío.
Si el importe del pedido es inferior a USD 3000.00, el término será de 100% de prepago.
4. Plazo de ejecución: Cerca de 20-25 días. Otros 7-15 días de suministro en su logo / OEM.
5. Muestras: Se trata de cargas libres si las muestras de menor costo de USD 2,00, nos gustaría enviarle a portes debidos.
6. Mini. importe del pedido: a menos de USD 3000 es necesario agregar gastos de manipulación \$200.

Imagen del Producto	Artículo no.	Nombre del Producto	Especificaciones	Embalaje	Código H.S.	Orden Mínimo	Polaridad y Tamaño Ctn	Tiempo de Entrega	Puerto	3000pcs Precio FOB (USD)	>=8000pcs Precio FOB	Observaciones
	SL08-006	Kinesiology tape (5cm*5m)	Contenido de gel: 50g ± 2g/m ² Peso: 160g/m ² Colores: negro, rojo, azul, piel, amarillo, verde, púrpura, etc. Elasticidad: 160% ~ 180%; Adhesivo: durante 3 ~ 4 días, Resistente al agua	6pcs por caja blanca	3005901000	2000pcs por color, total >3000pcs	120pcs/ctn 38.5x31.5x36.5cm G.W.: 11kgs N.W.: 10kgs	20	Guangzhou o Shanghai	\$1.60	\$1.46	Color box: and box extra cost USD0.16/pc. MOQ 3000pcs
	SL08-010	Nylon kinesio tape 5cm x 5m	Contenido de gel: 50g ± 2g/m ² Peso: 160g/m ² Colores: negro, rojo, azul, piel, amarillo, verde, púrpura, etc. Elasticidad: 190%;	6pcs por caja blanca	3005901001	2000pcs por color	120pcs/ctn 38.5x31.5x36.5cm G.W.: 11.5kgs N.W.: 10.6kgs	25	Guangzhou o Shanghai	\$1.86	\$1.88	FDA, CE
	SL08-090	Precut kinesio tape 5cm x 5m	Contenido de gel: 50g ± 2g/m ² Peso: 160g/m ² Colores: negro, rojo, azul, piel, amarillo, verde, púrpura, etc. Elasticidad: 160% ~ 180%; Adhesivo: durante 3 ~ 4 días, Resistente al agua	6pcs por caja blanca	3005901001	2000pcs por color	120pcs/ctn 38.5x31.5x36.5cm G.W.: 11.5kgs N.W.: 10.7kgs	25	Guangzhou o Shanghai	\$1.88	\$1.88	FDA, CE
	SL08-012	Fabric kinesio tape	Similar al material de la Cinta KT	24pcs por caja blanca	3005901001	5000pcs	100pcs/carton 38.5x31.5x36.5cm G.W.: 10.5kgs N.W.: 9.5kgs	25	Guangzhou o Shanghai	\$2.10		OEM box fee USD300
	SL08-006H	High strong adhesive kinesio tape cotton	Similar al material de la Cinta Rock Adhesivo: dura mas de 4 días	24pcs por caja blanca	3005901001	5000pcs	100pcs/carton 38.5x31.5x36.5cm G.W.: 10.5kgs N.W.: 9.5kgs	25	Guangzhou o Shanghai	\$2.07		OEM box fee USD300

Regina Au
Contacto: regina@saferlife.com.cn
Cel: +86 18825082328 (Whatsapp)
Tel: 86 20 22159726
Skype: firstaidchina
www.saferlife.com.cn

Annex 6. Colombia – Guayaquil Freight Proforma (Profitcargo).



Ocean Freight LCL

Servicios & Beneficios



- ✓ La gama de servicios marítimos ofrecidos por Agility incluyen FCL y LCL, proporcionando flexibilidad y opciones económicas.
- ✓ Solución FCL a la medida - ofrece alternativas prácticas para dar equilibrio entre tiempo de entrega y costo.
- ✓ Alianzas con principales empresas navieras del mundo asegurando disponibilidad de espacio y tiempos de tránsito confiables.
- ✓ Opciones con múltiples navieras en rutas claves para asegurar capacidad, incluso durante las temporadas altas.

Transporte Buenaventura, CO - GUAYAQUIL Carga Aplica como carga Mínima por cubaje

Costos y Términos para Embarques FOB

- ✓ El servicio ofertado es Quincenal
- ✓ TT 5-8 días Directo
- ✓ Validez 31 de mayo 2015

Flete Marítimo LCL:	USD 120.00 x CBM MIN USD 145.00
BL	USD 50.00
Desconsolidación:	USD 80.00 + IVA
Gastos Naviera:	USD 240.00 MIN o USD 27,00 por CBM
Collect Fee:	5% del Flete Marítimo

Para más servicios y soluciones logísticas visite nuestra página web

www.profitcargo.com.ec

www.agility.com

Centro Empresarial Ciudad Colón
Av. Rodrigo Chávez SN (Sector Urdenor)
Torre Empresarial 3 Oficina 301
593 4 2136 107
593 4 2136 108
Guayaquil – Ecuador
ventas1@profitcargo.com.ec

Eduardo Salazar Gomez N36-170 y Diego Noboa
Sector Ingreso Parque Metropolitano
593 2 3947280
Quito – Ecuador
ventas1@profitcargo.com.ec

Annex 7. EEUU LAX – Guayaquil Freight Proforma (Profitcargo).



Ocean Freight LCL

Servicios & Beneficios



- ✓ La gama de servicios marítimos ofrecidos por Agility incluyen FCL y LCL, proporcionando flexibilidad y opciones económicas.
- ✓ Solución FCL a la medida - ofrece alternativas prácticas para dar equilibrio entre tiempo de entrega y costo.
- ✓ Alianzas con principales empresas navieras del mundo asegurando disponibilidad de espacio y tiempos de tránsito confiables.
- ✓ Opciones con múltiples navieras en rutas claves para asegurar capacidad, incluso durante las temporadas altas.

Transporte Los Ángeles, CA - GUAYAQUIL Carga Aplica como Carga Mínima por cubicaje

Costos y Términos para Embarques FOB

- ✓ E El servicio ofertado es semanal
- ✓ TT 8 días
- ✓ Validez 31 Mayo 2015

Flete Marítimo LCL:	USD 90.00 x CBM MIN USD 100.00
BL	USD 25.00
Handling y SED	USD 115.00
Desconsolidación:	USD 80.00 + IVA
Gastos Naviera:	USD 240.00 MIN o USD 27.00 x CBM + IVA
Collect Fee:	5% del Flete

Para más servicios y soluciones logísticas visite nuestra página web

www.profitcargo.com.ec
www.agility.com

Centro Empresarial Ciudad Colón
Av. Rodrigo Chavez SN (Sector Urdenor)
Torre Empresarial 3 Oficina 301
593 4 2136 107
593 4 2136 108
Guayaquil – Ecuador
ventas1@profitcargo.com.ec

Eduardo Salazar Gomez N36-170 y Diego Noboa
Sector Ingreso Parque Metropolitano
593 2 3947280
Quito – Ecuador
ventas1@profitcargo.com.ec

Annex 8. Shanghai – Guayaquil Freight Proforma (Profitcargo)



Ocean Freight LCL

Servicios & Beneficios



- ✓ La gama de servicios marítimos ofrecidos por Agility incluyen FCL y LCL, proporcionando flexibilidad y opciones económicas.
- ✓ Solución FCL a la medida - ofrece alternativas prácticas para dar equilibrio entre tiempo de entrega y costo.
- ✓ Alianzas con principales empresas navieras del mundo asegurando disponibilidad de espacio y tiempos de tránsito confiables.
- ✓ Opciones con múltiples navieras en rutas claves para asegurar capacidad, incluso durante las temporadas altas.

Transporte SHANGHAI - GUAYAQUIL Carga aplica como Carga Mínima por cubicaje.

Costos y Términos para Embarques FOB

- ✓ El servicio ofertado es semanal
- ✓ TT 35-37 días
- ✓ **DIRECTO (TS en Callao)**
- ✓ Validez 31 de Mayo 2015

Flete Marítimo LCL:	USD 25.00 MIN USD 35.00 + 5 CBM USD 23.00 x CBM
Desconsolidación:	USD 80.00 + IVA
Gastos Naviera:	USD 240.00 MIN o USD 27,00 por CBM
Collect Fee:	5% del Flete Marítimo

Para más servicios y soluciones logísticas visite nuestra página web

www.profitcargo.com.ec
www.agility.com

Centro Empresarial Ciudad Colón
Av. Rodrigo Chávez SN (Sector Urdenor)
Torre Empresarial 3 Oficina 301
593 4 2136 107
593 4 2136 108
Guayaquil – Ecuador
ventas1@profitcargo.com.ec

Eduardo Salazar Gomez N36-170 y Diego Noboa
Sector Ingreso Parque Metropolitano
593 2 3947280
Quito – Ecuador
ventas1@profitcargo.com.ec

Annex 9. Shanghai – Guayaquil Freight Proforma (CGLogistics).



Guayaquil, 24 de Abril del 2015

Estimados Señores.

CIM

Atte.- Srta. Maria Jose Tello

Ciudad.-

De mis consideraciones:

Por medio de la presente y agradeciendo la oportunidad que nos brinda de presentar nuestros servicios, le hacemos llegar nuestra propuesta comercial, como sigue:

- Términos de la operación : FOB
- Modalidad de servicio : **MARITIMO-SALIDAS SEMANALES-SERVICIO DIRECTO**
- Tipo de mercancía : Carga general no peligrosa, no sobre dimensionada
- Validez de la propuesta : Hasta finales de Mayo 2015

 HASTA FINALES DE MAYO DEL 2015		
PUERTO	FLETE MARITIMO 0.97CBM CARGA MINIMA	TOTAL
SHANGHAI	CARGA MINIMA \$20.00	32 DIAS APROX
Costos Locales		
CONCEPTO	USD X TON CBM	MINIMO + IVA
DESCONSOLIDACION	\$5.00 X TON-CBM+ IVA	\$40.00
GASTO PORTUARIO	\$5.00 X TON-CBM+IVA	\$40.00
THD	\$8.00X TON-CBM+IVA	\$40.00
MANIPULEO LCL	\$9.00 X TON-CBM+IVA	\$ 40.00
TRANSM. DATOS/HBL	\$50.00+IVA	\$ 50.00
COLLECT FEE	5% sobre el valor del flete+ iva	\$20.00

- Los valores de flete y recargos son netos, no incluyen impuestos o retenciones de ley.
- Todos los términos y condiciones de las tarifas vigentes al igual que los términos y condiciones estipuladas en el documento de embarque, son aplicables al momento del embarque.
- La presente cotización no incluye seguro de transporte, a no mediarse comunicación por parte del cliente por escrito.

Annex 10. KTaping Ecuador Proforma



Srta: **Ma. José Tello**
Ciudad: Cuenca - Ecuador

Estimada, tengo el gusto de cotizarle los siguientes productos K-Tape.

Cantidad	Descripción	Valor Unitario	Valor Total
1	Rollo k-tape Rosa	\$27.00.-	\$27.00.-
1	Rollo k-tape Cian	\$27.00.-	\$27.00.-
1	Rollo k-tape Beige	\$27.00.-	\$27.00.-
1	Rollo k-tape Negro	\$27.00.-	\$27.00.-
1	Tijera K-Taping	\$40.00	\$40.00
	SubTotal	-----	\$148.00.-
	IVA	12.00%	\$17.76.-
	Total	-----	\$165.76.-
	Nota: El producto detallado es importado y con certificación Alemana.		

Condiciones Comerciales

Validez de la oferta: 30 días
Tiempo de entrega: Inmediato
Forma de Pago: Contado

Cordialmente,

Lic. Gisela Toledo
Fisiomed s.a
Gerente General
094650027 // (02)6038057

Annex 11. Healthbes Ecuador Proforma



COMERCIALIZADORA HELTHBES CIA. LTDA.

Carcelen, calle n87b e3-170 y Calle E3 Urb. Mastodontes

CATALOGO

Product Image	Estilo	Descripción	Largo	Tiras /		Costo	IVA	Valor Final	PVP
				Rollo					
	Continuo	KT TAPE: Pro - Negro	38 m.	1		\$ 116,07	\$ 13,93	\$ 130,0	\$130,00
	Continuo	KT TAPE: Pro - Beige	38 m.	1		\$ 116,07	\$ 13,93	\$ 130,0	\$130,00



Product Image	Estilo	Descripción	Largo	Tiras por		Costo	IVA	Valor Final	PVP
				Rollo					
	Continuo	KT TAPE Pro - Negro	5 m	1		\$ 26,79	\$ 3,21	\$ 30,00	\$ 30,00
	Continuo	KT TAPE Pro - Azul	5 m	1		\$ 26,79	\$ 3,21	\$ 30,00	\$ 30,00
	Continuo	KT TAPE Pro - Beige	5 m	1		\$ 26,79	\$ 3,21	\$ 30,00	\$ 30,00



NOTA:
El PVP ya incluye IVA.

NOTA: EL DESCUENTO SE REALIZARA DEPENDIENDO DE LA COMPRA QUE REALICE.

Annex 12. Internal Freight Guayaquil – Cuenca Proforma (Valmandina)



Cuenca, 10 de Febrero de 2015

Srta,

María José Tello

Ciudad

De mis consideraciones:

- De acuerdo a la conversación mantenida con usted, y en función del convenio al que hemos llegado detallo la cotización para el transporte de BENDAS PARA TERAPIA FISICA.


CANTIDAD: CARGA SUELTA DE 1 HASTA 100 KILOS
150 DÓLARES

CANTIDAD: CARGA SUELTA DE 101 KILOS HASTA 300 KILOS
250 DÓLARES

CANTIDAD: CARGA SUELTA DE 301 KILOS EN ADELANTE
400 DÓLARES

ORIGEN: GUAYAQUIL

DESTINO: CUENCA

ATENTAMENTE
VALMANDINA CIA. LTDA.
C. 0790178369001

FABIÁN MUÑOZ AUTORIZADA
TRANSPORTES VALMANDINA

Annex 13. Simulation of Customs Declaration (DAI)



REPUBLICA DEL ECUADOR
DECLARACION ADUANERA DE IMPORTACION



Consulta de detalle de la declaración

Número de DAI	028-2015-10-00054122
---------------	----------------------

Información de general

Aduana	GUAYAQUIL - MARITIMO	Código de régimen	IMPORTACION A CONSUMO
Tipo de despacho	DESPACHO NORMAL	Número de despacho	
Tipo de pago	N		

Información de Importador

Nombre	MARIA JOSE TELLO	Número de	
Ciudad	CUENCA	Teléfono	
Dirección			
Ciudad	PRODUCTOS DE LA INDUSTRIA QUIMICA		

Información del declarante

Apellidos / nombres	ANDRÉS ARTURO COKA	Número de	RUC
Código del declarante	01900758		
Dirección	EDIFICIO WORLD TRADE CENTER		

Información de carga

País de procedencia	CHINA	Código de endoso	SIN ENDOSO - DOC DE IDENTIDAD EN DOC DE
Beneficiario del giro	MARIA JOSE TELLO	Número de carga	CEC2015MAEU000101090001
Documento de transporte	PTY141201604		

Valor en aduana

Fob	3300	Flete	20.00
Seguro	33.20	Ajustes	0
Otros ajustes	0	Valor en aduana	6080.00
Items declarados	1	Peso neto (kilos)	30
Cantidad de unidades físicas	2000	Cantidad de unidades	2000
Total en tributos	984.50		

Annex 14. Simulation clearance of Import.



CONTRIBUYENTE:

Número de la liquidación	32733258	Tipo de identificación	RUC	Número de identificación	
Nombre o Razón Social	MARIA JOSE TELLO	Ciudad	CUENCA	TELÉFONO	
Dirección					

LIQUIDACION ADUANERA:

CONCEPTO		Liquidación de Aduana	Valor liberado	Valor a Pagar	Valor Garantizado	Diferencia a pagar no monetaria
A.	Derechos arancelarios					
	ARANCEL ADVALOREM	502.98	0	502.98		
	ARANCEL ESPECÍFICO	0	0	0		
	ANTI-DUMPING	0	0	0		
B.	Impuestos					
	FONDIFA	16.77	0	16.77		
	ICE ADVALOREM	0	0	0		
	ICE ESPECÍFICO	0	0	0		
	IVA	464.75	0	464.75		
C.	Tasas					
	Tasa de Vigilancia Aduanera	0	0	0		
D.	Recargos Arancelarios					
	SALVAGUARDIA	0	0	0		
	SALVAGUARDIA ESPECÍFICA	0	0	0		
E.	Intereses					
F.	Multas					
G.	Otros					
	TOTAL	984.50		2913.85	0	



Fecha/Hora de liquidación	27/01/2015	Fecha máxima de pago	29/01/2015	Banco	
Número de Garantía		Valor cobrado	984.50		

Annex 15. Customs Agent Andrés Arturo Coka Proforma



VALORES DE HONORARIOS ARTURO COKA BARRIGA

RUBRO	VALOR
Despacho de aduana Marítimo	\$212.40
Despacho de aduana Aéreo	\$200.00

TRANSPORTE DENTRO DE GUAYAQUIL

1X20 \$200.00

1X40 \$250.00

TRANSPORTE GYE – QUITO

1X20 \$750

1X40 \$800

edificio trade building center torre a piso 7 oficina 728 - 729 gran manzana , ciudad del sol. guayaquil- ecuador
telef: 045100440 -5104111- 2681876 - 2680647 - ext: 12 info@arturocoka.com

Annex 16. Surveys