

# UNIVERSITY OF AZUAY

# JURIDICAL SCIENCES FACULTY

# SCHOOL OF INTERNATIONAL STUDIES

# **THEME:**

Study of viability for the implementation of an office for stages of import and export in the Loja city, 2006.

Previous graduation work to get Graduate's grade in International Studies with Bilingual mention in External Trade.

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## CERTIFICATION

Engineer Arturo Calderon, professor of the School of International Studies of the University of Azuay and director of the present thesis.

## Certifies. -

That the graduation work "*Study of viability for the implementation of an office for stages of import and export in the Loja city, 2006.*" it has been elaborated by Ms. Karla Tapia, and minutely revised under my supervision, for what I authorize their presentation, for the pertinent legal ends.

Cuenca, June of 2007

**Engineer Arturo Calderon DIRECTOR OF THESIS**  My God has been my guide, my force, my inspiration, thanks to his kindness and protection I have concluded the present monograph.

The love and unconditional support that have offered me my parents and the trust that have put in my person, have been the force that has motivated me to fulfill my goals with care and dedication, allowing me, to culminate favorably my professional career. To my parents I dedicate this effort with all my love, admiration and infinite gratefulness.

To my brethren for their immense affection and their support being they fundamental part of my life.

Karla

My eternal gratitude to the University of Azuay, to its stand of directives and teachers to allow me benefit of their knowledge and wisdom.

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The author

Karla Tapia

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## **RESUMEN EJECUTIVO**

El estudio se desarrolla en la ciudad de Loja, con una muestra de 240 empresas y 0 oferentes locales de trámites de importación y exportación. Tabuladas las encuestas se han analizado y se han inferido los resultados para luego realizar el análisis del mercado, realizando un diagnóstico para establecer las reales necesidades para la implementación de la empresa de servicios de trámites y para establecer su plan de comercialización y publicidad.

Se realiza el estudio técnico para establecer la capacidad utilizada e instalada para los cinco años de vida útil del proyecto; además se determina la localización más adecuada, tamaño y disponibilidad de recurso humano requerido.

Seguidamente se desarrolló la ingeniería del proyecto determinando los diagramas de procesos, especificaciones del servicio, las características de operatividad y gestión, requerimientos técnicos como equipos, instalaciones, muebles y enseres. Así mismo se realizó el estudio administrativo con la estructura orgánica funcional correspondiente a los niveles jerárquicos, manual de funciones, organigrama; que sirvieron de pauta para implementar una buena organización.

Finalmente se realiza el estudio financiero con la determinación de los costos, ingresos del proyecto y los principales estados financieros; se realizó una evaluación financiera a través de indicadores como el VAN, TIR y Periodo de recuperación de capital. Se establecieron las conclusiones y recomendaciones pertinentes de los resultados obtenidos del proyecto de investigación.

Posteriormente en el informe se presenta la bibliografía consultada, los anexos necesarios para la explicación complementaria del trabajo; y por último un índice que permite comprender el contenido del presente trabajo de tesis.

Entre otros datos, el estudio demuestra que el proyecto es viable ya que devuelve un VAN positivo y una TIR superior a la tasa de oportunidad.

## ABSTRACT

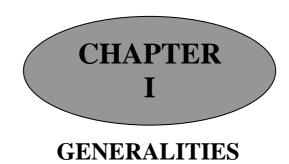
The study is developed in the city of Loja, with a sample of 240 companies and 0 local offerers of import and export steps. Tabulated the surveys have been analyzed and the results have been inferred to then to carry out the analysis of the market, carrying out a diagnosis to establish the real necessities for the implementation of the company of services of steps and to establish its plan of commercialization and publicity.

Carried out the technical study to establish the capacity used and installed for the five years of useful life of the project; it is also determined the most appropriate localization, size and readiness of human resource required.

Subsequently the engineering of the project was developed determining the diagrams of processes, specifications of the service, the operability characteristics and administration, technical requirements as teams, facilities, furniture and tackle. Likewise was carried out the administrative study with the functional organic structure corresponding to the hierarchical levels, manual of functions, flowchart; that served as rule to implement a good organization

Finally carried out the financial study with the determination of the costs, revenues of the project and the main financial states; it was performed a financial evaluation through indicators as the VAN, TIR and Period of capital recovery. The conclusions and pertinent recommendations of the obtained results of the investigation project settled down.

Later on in the report is presented the consulted bibliography, the necessary annexes for the complementary explanation of the work; and lastly an index that allows understanding the content of the present thesis work. Among other information, the study demonstrates that the project is viable since it returns a positive VAN and a higher TIR to the opportunity rate.



#### 1. **GENERALITIES**

"It understood like international trade to the exchange of economic goods that is made between the inhabitants of two or more nations, in such a way, that given origin to exits of merchandise of a country (exports), or entrances of goods (imports) coming from other countries" <sup>1</sup>.

The International Trade has played a fundamental paper in the development of the economic history of the nations and takes place with the exchange of the surpluses, every time bigger in the production, due to the increase of the productive forces that generate the Nations.

The Ecuador, like constituent part of this universalizing world-wide, through the history has come taking advantage more and more of the opportunities in the sense of promotion in the international markets the surpluses of its products so much traditional as not traditional (export), at the same time that has acquired products from other countries (import) whose production in our country is hindered vastly due especially to the shortage and/or cost of the technology and the absence of qualified manpower.

However, to negotiate at international level, it is not an easy work, as long as it requires of the condiment of the markets and of the steps that are necessary to achieve the success of an import or export. To give solution to this problematic, it arise the companies of stage that is supported in a customs broker, they help the manager with the tedious work of the custom officers steps and all those related with the activity of external trade.

In this sense, the managers in general, find in the companies of stage to the strategic ally that contributes to the successful attainment of their import and/or export transactions.

<sup>&</sup>lt;sup>1</sup> DANIELS, John D. - Radebaugh, Lee, "<u>Negocios Internacionales</u>", Ed. Pearson, 8<sup>a</sup> ed., México 2000.

# 1.1 THE ACTIVITY OF THE AGENTS OF CUSTOMSES IN THE ECUADOR<sup>2</sup>

To the economic process of the Ecuador it cannot study in an isolated form, for what we should necessarily consider it in the mark of the international economic relationships and it is in these contexts that acquire vital importance the Agent of Customs.

The Agent of Customs is the natural or artificial person, properly authorized by the State that acts before the competent organisms (Customses, Ministries, and other private or publics entities) in name and for bill of a third that hires their services and grant them an authenticated and permanent power, in the steps of an import operation, export or traffic and constituted basically as an assistant of the Administration Customs officer.

Exist a bad impression, that the only thing that make the Tariff Agents is to fill papers and to pass documents, when in fact its work is fundamental to help in general the government and the country to have a dynamic growth thanks to the globalization process in that we have gone aboard.

Jointly with the customs brokers and with the purpose of offering an added value, the companies of stage are believed, that secured in the Customs broker, they advise and contribute to the manager gets the execution of his/her transaction with the minimum of inconveniences

In this sense and considering that the microcompany of our country in relation to the activities of trade exterior does not have experience and practice in business at international level, it is convenient the contribution of a company of stage that supported in the paper that the Customs broker carries out, charge of this type of activities, considering that the international markets are much more demanding that the internal market of our country.

<sup>&</sup>lt;sup>2</sup> FEDA. Federacion Ecuatoriana de Despachadores de Aduana. En www.feda.org.ec

#### **1.2 MANAGERIAL ACTIVITY IN THE CITY OF LOJA**

Loja, is being located to the south of the country, geographically is far from the cities where they settle the main entrance centers and exit of goods, and in consequence of the offices where the main steps of imports and export are made, reason for which the "lojanos" managers have had to appeal to the service of strange stages with the consequent difficulties of contact, because in the city this type of service does not exist.

Loja bases its economy on the trade, the tourism and the development micromanagerial in the urban sector; and, in the agriculture and the cattle rising in the rural sector. Annually is carried out the trade fair of border integration that seeks to promote their constant development.

The great effort of industrialization of the country by means of the system of substitution of imports has concentrated fundamentally in Quito and Guayaquil or its surroundings. The location of the Loja county far from the traditional development poles and with a remarkable lack of communication roads, it has determined that the agricultural production and it industrialization, it has been developed in a tiny part in the county.

The city of Loja, is characterized to have a consumption economy, its economic motor constitutes the purchase and sale of services. Since the industry has not been developed, the work sources in this area are scarce, problem that somehow helps to pay it the sector of services. A big percentage of its population receives salaries of the bureaucracy.

Several are the economic impacts that have rebounded in the economy of the lojanos, being reflected as much to personal level as of the companies; since if people do not generate revenues they cannot generate demand of goods and services.

By means of the observation carried out to the trade of the city of Loja, and by virtue of the economic, technological and educational development of the sector, are detected the emergence of activities that begins to demand in the majority of import activities and in smaller scale with the export.

Regarding the activity of external trade, and after appealing to the District in Loja of the Corporation Ecuadorian Customs Officer, it is detected that this offices only complete since an informative function most of managers prefer to appeal Secured Agents of other cities for the realization of their steps. On the other hand, of the little information that manage one could know that the export activity is basically null, while the imports are centered basically in bazaar articles, cloths, plastics, appliances, fish flour, plaster, among other, and sporadically vehicles that come in traffic for Peru from Brazil (cooperative of transport).

Loja, capital of the county of Loja, it is conformed by four urban parishes: ANTACO, CHUQUIRIBAMBA, EL CISNE, GUALEL, JIMBILLA, MALACATOS, SAN LUCAS, SAN PEDRO DE VILCABAMBA, SANTIAGO, TAQUIL, VILCABAMBA, YANGANA and QUINARA; the population of the canton Loja in the 2006 is conformed by 190.942<sup>3</sup> inhabitants. In their geographical situation the canton Loja is located in the part East of the county of the same name; it history this full with transcendent facts.

The city of Loja has a surface of 1880.7 Km2, with a population density of 93.1 Hab. / Km2. It is located 2063 m on the level of the sea, in the 040 00' of south latitude and the 790 12' of longitude west. <sup>4</sup> "

The rate of urban growth of the county is high and this growth is absorbed almost in its entirety by the city of Loja that has seen almost multiply its population five times in hardly 30 years.

<sup>&</sup>lt;sup>3</sup> Datos proporcionados por el INEC. Datos proyectados del último censo poblacional. Año 2001

<sup>&</sup>lt;sup>4</sup> EFRÉN AVILES PINO, <u>Enciclopedia del Ecuador</u>, Producciones ECUASON.

The current demographic, economic, social and environmental tendencies of the Canton, indicate that Loja supports a crisis at level of the field that began when the border area of the Ecuador supported a rigorous drought that made more fragile the economy of this jurisdiction, to it is added the implementation of an agrarian reformation and agricultural modernization that it deepened the crisis, without has been found until the moment an exit. It is a crisis caused by the collapse of the sources of water that sustained to the family vegetable gardens of summer causing the loss of the family productive capacity, being these without bases to obtain the daily sustenance, the effects were not made wait, giving a permanent and impressive migration as a result especially of the rural area, this reality deepened the poverty, it disarticulated the social fabric, it deepened the ecological crisis, to give up more vulnerable the unpredictable production, reducing the cantonal space and the paper of commercial center that Loja carried out. With these antecedents and before the crisis, the economically active population's good part stopped to take place to be devoted to the trade, becoming the commercial activity one of the work sources for intermediary retailers that buy and sell products, generating employment for the population's great sector.

In the Canton an elevation of the instruction level is verified due to the development that has had in the last years the education centers. Most of the population is concentrated on the primary sector (agriculture) and continues in importance the tertiary sector of services.

On the other hand the Superintendence of Companies reports a total of 670 active companies, dedicated in its majority to trade activities and some few ones to the production, of those that has taken the respective sample for the present investigation.

In this sense, the present study this guided to assist the necessities of those manageress/owners of business that in the process of International Trade, they demand of the service of steps for import and export in the city of Loja.

#### **1.3 JUSTIFICATION**

How it is known every day the organizations face a universalizing world - wide with managerial, political and socioeconomic challenges that demand attention.

There is not a single nation that can be considered self-sufficient and that does not need the support of the other countries, the richest nations still need resources of which lack and that by means of the negotiations and world agreements replace their necessities and lacks in other areas. In the universalizing world - wide in the one that immersed are becomes necessary to possess knowledge of the international markets, because the diverse countries of the world will be considered as a single enlarged market.

Because the microcompany in Loja does not possess experience and practice in this type of business at international level, it is convenient that constitute a company of stage that be in charge of this type of negotiation, since through it, specialized in the knowledge of the foreign markets, of the commercialization channels, distribution, preferences, qualities, etc., would be making sure the success of the transactions, recognizing that the international markets, are much more demanding that the internal market of our country.

In Loja, we find that on one hand, the existence of marketable companies that in general acquire their products to a national distributor and that they have not dared to care directly due to the fear of facing the quantity of necessary steps and their ignorance in relation to this activity type, losing the opportunity to generate a bigger profitability for their business.

On the other hand, begin small companies that are devoted to the transformation of matters cousins in products to arise that although have not had the enough welcome at local level, their longing is known at international level, stiller when a great quantity from emigrants exists to level of USA and Europe whose presence could take advantage in a better way. Therefore, so that Loja can improve its economy, it should be promoted the imports and exports at level of the microcompany, but for it becomes necessary the existence a company of stages that besides offering the stage services facilitating the manager's activity, lend the necessary advice to the small managers, with the purpose of increasing its possibilities to trade with the exterior.

#### **1.4 METHODOLOGY**

The present project is product of two events: one of theoretical character through the bibliographical consultation and another of technical character, for that which has been defined a sample to investigate with the use of a statistical equation. Due to the quantity of companies, one worked with a representative sample of the companies that have their work environment in the city of Loja and that they are legally constituted and registered in the Superintendence of Companies.

In the market study are detailed as much population as size of the sample.





#### 2. STUDY OF MARKET

The market study is the angular stone of all project, a study well worked will allow the manager or investor to make the correct decisions to put or not in march the company when determining the strengths, opportunities, weaknesses and threats for the commercialization of the goods and services to offer.

The market investigation to be carried out will allow making a study of the most important areas in the market and its fundamental law of offer and demand, based on the four marketing factors: product, price, place and promotion. This is fundamental when constituting the decisive stage of the project; well, the market study has a particular importance, because you cannot correct after having finished the project, to correct this study at the end of the same one, it is as beginning again, because errors at the beginning, also imply errors in the other stages like they are the technical and financial study and that it is better to foresee them from the beginning to be willing to offer solutions if these were presented.

It is necessary to point out that the present investigative study allows approaching some important aspects as:

- To determine the potential market, by means of the investigation of the client's necessities,
- To define the likes of the clients,
- To define the services that will offer,
- To analyze the costs of the products, service.
- To determine the added value that will tender to the clients.
- To determine the distribution channels.
- To design the cycle of the service to really determine the moments (moments of purchase decision).
- Among others.

The elaboration of the present Study of Market has as main objective to end up determining the demand and offer of services, to establish the unsatisfied demand, and the real possibility of implementing an office of steps to import and export in the Loja city.

## 2.1 POPULATION AND SAMPLES

The population was determined by the legally constituted companies and registered in the Superintendence of Companies.

"Number of registered companies (year 2006) = 670

The determination of the size of the sample was carried out applying the formula of proportional sampling for finite populations, with an interval of trust of 95%; and calculates in the following way:

$$n = \frac{4PQN}{e^2(N-1) + 4PQ}$$
$$n = \frac{4(0.5)(0.5)(600)}{0.05^2(600-1) + 4(0.5)(0.5)}$$
$$N = 240$$

Those were selected by observation legally constituted companies, for the effect they are considered among other, the following business lines:

- leather Articles
- Articles for the home
- Bazaar in general
- Footwear
- Footwear and clothes in general

- Cellular and accessories
- Appliances
- Pharmacist
- Hardware store in general
- Printing
- Jeweler's and matchmaking
- Linen
- Materials of Construction
- Production and/or their derived
- Reserves in general (vehicles)
- Clothes in general
- Reserves for heavy machinery
- Cloths
- Vehicles
- Sale of computers and accessories
- Others

In summary, 240 surveys were applied guided to managers and/or owners of business that are who make decisions at organizational level.

In the case of the offerers, in Loja there were not companies dedicated to the activity of steps for the import and export.

## 2.2 TABULATION AND ANALYSIS OF DATA

For the effect, proceed to analyze the data obtained jointly through the application of the surveys with their statistical processes.

Question 1. - ¿Identification of the type of activity of the company?

Options	QUANTITY	PERCENTAGE
Supply in general (vehicles)	28	11,7%
Appliances	22	9,2%
Clothes in general	22	9,2%
Production and/or its derived	19	7,9%
Footwear and clothes in general	17	7,1%
Materials of Construction	14	5,8%
Printing	12	5,0%
Vehicles	10	4,2%
Hardware store in general	10	4,2%
Footwear	9	3,8%
Bazaar in general	8	3,3%
Sale of computers and accessories	8	3,3%
Articles for the home	7	2,9%
Jeweler's and watchmaking	5	2,1%
Cellular and accessories	4	1,7%
Cloths	3	1,3%
Leather articles	3	1,3%
Pharmacist	2	0,8%
Lingerie	2	0,8%
Sale of supply for heavy machinery	2	0,8%
Another	33	13,8%
General total	240	100,0%

## Chart 1. Activity Type

Source: Interview managers Elaboration: The author

The chart presents the types of activities that the interviewed companies devote, being that the biggest frequency is in those dedicated for sale of supply in general (vehicles), Appliances and Clothes in general.

## Chart 2. Other activities

Activities	QUANTITY
Finishes for the construction	1
Accessories of automobiles	1
Accessories of computers	1
Agricultural	1
Warehouse of wools	1
Ceramic	1
Mattresses and appliances	1
Commercial of garments of dressing and bazaar in general	1
Commercial of Chinese in general	1
Shopping of medical teams	1
Shopping of products of massive consumption	1
Shopping of universal and king milk	1
Glassware	1
Distribuidora of plastics	1
Stereo System	1
Photographic laboratory	1
Treated wood	1
Machinery of Agriculture	1
Furniture	1
Music and accessories	1
Business of merchandise al x mayor	1
Perfumery and cosmetics	1
Plastics in general	1
Suppliers for stationary motors	1
Soy	1
Sale of gift articles	1
Sale of cashmeres and man's clothes	1
Ceramic sale	1
Ceramic sale and chinaware	1
Sale of teams for music	1
Motorcycles sale	1
Sales Optics	1
Glasswork	1
General total	33

Source: Interview managers Elaboration: The author

Although those don't accumulate a high percentage, there exist 13,8% of companies inside the sample that also were considered for the investigation.

Options	QUANTITY	PERCENTAGE
Coffee	4	21,1%
Sausages	3	15,8%
Soy	2	10,5%
Frog haunches	1	5,3%
Balanced and veterinary products	1	5,3%
Coffee and chocolate in grain and bar	1	5,3%
Meats	1	5,3%
Bottling, liquor	1	5,3%
Production of furniture	1	5,3%
"Guarapo", liquor	1	5,3%
Milk and dairy products	1	5,3%
Natural medicine	1	5,3%
Prepared Soy and to prepare	1	5,3%
General total	19	100,0%

Chart 3. Production and/or derived

Source: Interview managers Elaboration: The author

Of those interviewed companies that indicate to be dedicated to the production and/or derived stand out those related with coffee (21,1%), sausages (15,8%) and Soy (10,5%).

Question 2. - ¿What activity is the one that more uses in their company?

Options	Frequency	Percentage
Import	155	64,6%
Export	2	0,8%
Both	33	13,8%
None	50	20,8%
General total	240	100,0%

## Chart 4. Service that more uses in their company

Source: Interview managers

Elaboration: The author

The 64,6% of companies points out that perform imports, the 13,08% indicates to carry out as much imports as exports and a reduced 0,8% carries out only exports. This means that there are 79.2% of companies that are linked to import activities and/or export.

On the other hand, the 20, 08% of companies indicate not to do any activity of import and/or export.

# Chart 5. Commerce that carry out import

Options	Frequency	Percentage
Suppliers in general (vehicles)	19	12,3%
Clothes in general	18	11,6%
Appliances	15	9,7%
Footwear and clothes in general	10	6,5%
Printing	9	5,8%
Bazaar in general	8	5,2%
Footwear	8	5,2%
Vehicles	8	5,2%
Articles for the home	7	4,5%
Hardware store in general	6	3,9%
Sale of computers and accessories	5	3,2%
Materials of Construction	4	2,6%
Jeweler's and watchmaking	3	1,9%
Leather articles	2	1,3%
Cellular and accessories	2	1,3%
Sausages	2	1,3%
Linen	2	1,3%
Cloths	2	1,3%
Sale of suppliers for heavy machinery	2	1,3%
Finishes for the construction	1	0,6%
Accessories of automobiles	1	0,6%
Accessories of computers	1	0,6%
Agricultural	1	0,6%
Meat	1	0,6%
Ceramic	1	0,6%
Mattresses and appliances	1	0,6%
Commercial of garments of dressing and		
bazaar in general	1	0,6%
Shopping of products of massive consumption	1	0,6%
Shopping of universal and king milk	1	0,6%
Glassware	1	0,6%
Vending of plastics	1	0,6%
Production of furniture	1	0,6%
Pharmacist	1	0,6%
Natural medicine	1	0,6%
Music and accessories	1	0,6%

Business of merchandise	1	0,6%
Perfumery and cosmetics	1	0,6%
Plastics in general	1	0,6%
Sale of cashmeres and man's clothes	1	0,6%
Sale of teams for music	1	0,6%
Motorcycles sale	1	0,6%
Sales Optics	1	0,6%
General total	155	100,0%

Source: Interview managers Elaboration: The author

Of those companies that are linked to import activities, the 12,3% is related to suppliers of vehicles, continues in level of importance a 11,6% dedicated for sale of clothes in general and 9,7% that are in the sale of appliances. There exist other lines of business as it shows the chart whose percentage, without stopping to be important, is smaller.

#### Chart 6. Business that export

Options	Frequency	Percentag e
Warehouse of wools	1	50,00%
Ceramic sale	1	50,00%
General total	2	100,00%

Source: Interview managers Elaboration: The author

Of 0,8% (of the total) that carry out only export activities, the 50% is related with sale of wools and the other 50% with sale of ceramic.

## **Chart 7. Import and Export**

Options	Frequency	Percentage
Footwear and clothes in general	7	21,2%
Materials of Construction	5	15,2%
Appliances	4	12,1%
Clothes in general	3	9,1%
Suppliers in general (vehicles)	2	6,1%
Cellular and accessories	2	6,1%
Printing	1	3,0%
Footwear	1	3,0%
Hardware store in general	1	3,0%
Balanced and veterinary products	1	3,0%
Coffee	1	3,0%
Commercial in general of Chinese	1	3,0%
Bottling, liquor	1	3,0%
Photographic laboratory	1	3,0%
Machinery of Agriculture	1	3,0%
Furniture	1	3,0%
General total	33	100,0%

Source: Interview managers Elaboration: The author

Of those companies that performance activities as of import like of export, among those of more importance is the 21.2% to the business of Footwear and clothes in general, the 15,2% is devoted to Materials of Construction and 12,1% is in the line of Appliances.

Question 3. - How has it proceeded their import and/or export?

#### Chart 8. Like it has proceeded

Options	Import	Export	Both	Σ	%
Directly	58		6	64	33,7%
Hired the services	97	2	27	126	66,3%
General total				190	100,0%

Source: Interview managers Elaboration: The author

Of those who have carried out import processes and/or export, 33,7% indicates to have accomplished the step directly, while 66,3% points out to have hired the service.

#### **Chart 9. Hired services**

Strange offerer	Frequency	Percentage	Cost x Service
Secured agent of Customses	86	45,3%	300,00
Comexter	14	7,4%	307,14
Supplier	9	4,7%	
Fernel	3	1,6%	266,67
Guayaimport	2	1,1%	300,00
Imports Co.	2	1,1%	350,00
Aforcompa	1	0,5%	400,00
Caofice	1	0,5%	300,00
Corrisa	1	0,5%	200,00
Tramicorp	1	0,5%	300,00
Procedures Trujillo	1	0,5%	300,00

Source: Interview managers (annex 1) Elaboration: The author

Of those who have hired the service, 45,3% has appealed to a Secured Agent of Customs, and 7,4% have required the services of the company Comexter that maintain offices in the city of Guayaquil and Cuenca respectively.

It is also verified that on the average, the cost of the service this for nearly \$300.

Question 4. - What activity is the one that more would require for their managerial activity?

Options	Frequency	Percentage
Import	168	70,0%
Export	15	6,3%
Both	57	23,8%
General total	240	100,0%

#### Chart 10. Service that more would require for their managerial activity

Source: Interview managers Elaboration: The author

About the feasibility of requiring the services of steps of import and/or export, 70% of the managers indicates its necessity in relation to import activities, only the 6% points out to Export, while 23,8% indicates to require of services for both activities.

**Question 5. -** ¿With what frequency carry out or would carry out the activity pointed out in the previous question?

Options	Frequency	Percentage
Monthly	82	34,2%
Quarterly	110	45,8%
Biannual	41	17,1%
Yearly	7	2,9%
General total	240	100,0%

Source: Interview managers Elaboration: The author

Regarding the frequency with the that would require the services of steps to import and/or to export, the biggest percentage (45,8%) indicate that it would be quarterly, it continues the 34,2% of managers whose necessity is monthly.

**Question 6. - ;** In what dates performance or would require the activities pointed out in the question 3?

Options	Frequency	Percentage
Jan	47	20%
Feb	68	28%
Mar	25	10%
Apr	62	26%
May	50	21%
Jun	25	10%
Jul	44	18%
Aug	66	28%
Sep	20	8%
Oct	57	24%
Nov	90	38%
Dec	38	16%

Chart 12. Dates in those that would require import/export

Source: Interview managers Elaboration: The author

In relation to the dates in those that their necessity is bigger, they point out the months of November (38%), February (28%), August (28%) and April(26%)

Referring specifically to the export activity, these dates would be: February, August and November.

Question 7. - ¿Toward/from that country send (will)/bring (will) products?

Options	Frequency	Percentage
USA	90	40,0%
Colombia	66	29,3%
Panama	53	23,6%
Brazil	37	16,4%
China	36	16,0%
Chile	28	12,4%
Japan	18	8,0%
Korea	17	7,6%
Spain	11	4,9%
Mexico	10	4,4%
Venezuela	8	3,6%
Europe	5	2,2%
Germany	4	1,8%
USA Miami	4	1,8%
Indonesia	4	1,8%
Italy	4	1,8%
Switzerland	2	0,9%
Taiwan	2	0,9%
Argentina	1	0,4%
Asia	1	0,4%
Bolivia	1	0,4%
USA Miami, The Ángel	1	0,4%
France	1	0,4%
Pakistan	1	0,4%
Peru	1	0,4%

Chart 13. Which country (ies) would import

Source: Interview managers Elaboration: The author

Being to import, the countries of those that the managers "lojanos" demand products, in order of importance would be: USA (40,0%), Colombia (29,3%), Panama(23,6%), Brazil(16,4%), China (16,0%) and Chile (12,4%). (see Chart 6 and 8 to identify lines of business).

Options	Frequency	Percentage
Peru	31	43,1%
Colombia	20	27,8%
USA	17	23,6%
South America	14	19,4%
Europe	13	18,1%
Spain	6	8,3%
Bolivia	5	6,9%
Panama	3	4,2%
Venezuela	3	4,2%
Ámsterdam	1	1,4%
Bratislava	1	1,4%
Canada	1	1,4%
Chile	1	1,4%
Mexico	1	1,4%
Puerto Rico	1	1,4%
Dominican Republic	1	1,4%

## Chart 14. Toward that country would Export

Source: Interview managers Elaboration: The author

In reference to export activities, the destinations more important they would be: Peru (43,1%), Colombia (27,8%), USA (23,6%), South America (19,04%) and Europe 18,1% (Spain would be also in this geographical area (8,3%). (See Chart 7 and 8 to identify lines of business).

#### 2.3 ANALYSIS OF THE DEMAND

The demand is the quantity of goods and services that the buyers are willing to acquire in a certain price<sup>5</sup>.. The objective of the study of the demand is to determine the current demand, the factors that affect the requirements of the market, and to establish the possibility participation in the market to satisfy the demand.

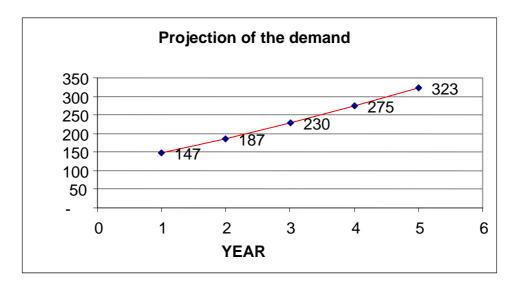
## 2.3.1. DEMANDS TO PARTICIPATE

YEAR	COMPANIE S	NUMBER OF COMPANIE S	UNSATISFIED DEMAND 66,33%	% To Cover (annual)	DEMAND TO COVER (annual)
2006		600	00,3378		
2007	76	676	499	30%	150
2008	70	746	541	35%	189
2009	65	811	581	40%	232
2010	60	871	618	45%	278
2011	56	927	652	50%	326

## **Chart 15: Demands to participate**

Source: Supervision of Companies Elaboration: The author

<sup>&</sup>lt;sup>5</sup> Alberto Cespedes, Principios de mercadeo. Pág. 55



The demand that seeks to cover in the first year of execution of the project is of 30% of the unsatisfied demand that turns out to be 150 companies. For the later years of the project it has been considered an increment of 5%, since it projected a stable demand. It is considered that it is an acceptable percentage to introduce the project and that at the same time it is governable. Their projection is not unreal to have like base the results of the market study and also to be a service that is requiring 66.33% (see Chart 8) of the business "lojanos".

Note: For beginnings of the 2006, the Delegation of the Supervision of Companies in Loja reported 600 properly registered companies, as well as the creation during the year of 76 new companies. Of equal form it reports a negative index of creation of new companies starting from the 2004 at the 2006, equivalent to  $-7,25\%^{-6}$ , that which is reflected in the number of companies for the following years (to see Chart 15).

<sup>&</sup>lt;sup>6</sup> La Delegación en Loja inicia su actividad en agosto del 2003.

# 2.4 IDENTIFICATION OF THE PLAINTIFFS

**Client's current.** - Who require the services of import and/or export steps they are in their majority companies dedicated to: Suppliers in general (vehicles), Clothes in general, Appliances, Footwear, Materials of Construction, Warehouse of wools, ceramic Sale. The manager "lojano" generally carries out the transactions in the months of February, April, August and November (See Chart 1).

**Client's potential**. - Managers of the city of Loja that look for to speed up the import and export transactions of merchandises without this means them to neglect their business.

# 2.5 ANALYSIS OF THE OFFER

The offer constitutes the quantity of goods or services that the producer/trader is willing or under conditions of selling in a certain market, depending on the behavior of the prices of the market and of its production/commercialization capacities.<sup>7</sup>

In the Loja city, at the moment to culminate the market study (30/01/2007); there were not identified local companies that lend the service of import and export's procedure.

<sup>&</sup>lt;sup>7</sup> Alberto Cepedes. Principios de Mercadeo, Pag. 39

# 2.5.1 IDENTIFICATION OF THE OFFERERS

# **Chart 16. Offerers**

STRANGE OFFERER	FREQUENCY%	CONTRACTS
Agente Afianzado de Aduanas	86	45,3%
Comexter	14	7,4%
Proveedor	9	4,7%
Sercomex	3	1,6%
Valero y Ochoa C. A.	2	1,1%
Impexa	2	1,1%
Comexport S.A.	1	0,5%
Comexterior	1	0,5%
Comertex Cia. Ltda.	1	0,5%
Impor-Com	1	0,5%
Trami Austro	1	0,5%

Source: Interview managers Elaboration: The author

It is observed that the biggest percentage of requirement of services accumulates, the Secured Agent of Customers with 45.3%, of the city of Guayaquil and that the biggest necessity is given in the import processes and Desaduanizatión. It continues in order of importance the company COMEXTER (7,4%) resided in the city of Cuenca, to the same one that is demanded with the same services: import and Desaduanizatión.

Bigger information regarding the offerers is detailed in the Annex 3.

Note: The percentage has been calculated taking like reference the companies that if have hired the service of process to import and export (190; See Chart 4)

## 2.6 ANALYSIS OF THE OFFER AND DEMAND

To achieve a wide vision of the relationship offer-demand that guides to determine if it exists or it doesn't demand unsatisfied, it is preceded next to elaborate a comparative square among the two variables:

#### Chart 16: Offers vs. Demand

CHARACTERISTIC OF	OFFERT	DEMAND	%
THE SERVICE	(Monthly)	(Monthly)	DEMAND
	Local	Local	UNSATISFIED
" Import and export steps	0	66.3%	100%

Source: Offer and demand analyses, Chart 8 Elaboration: The author

As we has been able to appreciate of the study, the 66,23% of the managers has hired the services of import and export stages appealing to the Secured Agent of Customs or other companies that lend the service in the cities of Cuenca, Guayaquil or Quito (see chart 10 and Annex 1). Therefore it is determined that exist an unsatisfied demand, that of manager's type that feels the necessity of a **local company** that lends the services of import and export steps, that demands that the service that will be offered has the quality and therefore guarantees the benefit offered and prospective.

For that exposed, it has concluded that the conditions to implement an office for import and export steps in the city of Loja are favorable and therefore it encourages us to continue with the rest of the project.

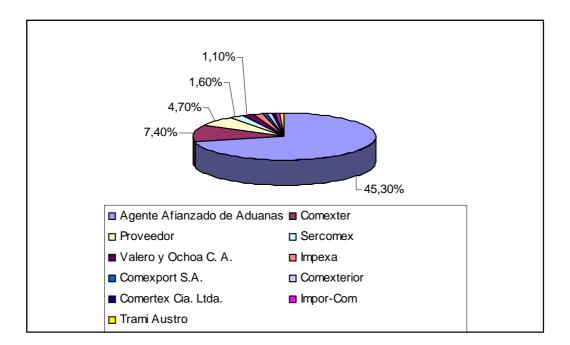
With this precedent, the office for import and export stages in the city of Loja that intends will be planted like an innovative alternative of services that covers the current client's and new demands of present customer's and that it is projected to offer benefits such as: responsibility, security, low cost, always on time, in

attention to the client's like and preference, on the base that one of the objectives of the market study is to determine the possibility to offer a better service.

# 2.7 ANALYSIS OF THE COMPETITION

# 2.8 DIRECT COMPETITION

**Customs Officers**. - They constitute the companies that at the moment offer services of external trade, according to the following graph:



# **2.9 INDIRECT COMPETITION**

The indirect competition is related with suppliers that help their clients especially to import merchandises jointly when they carry out theirs. Of the investigation completed, it is detected that 4,7% of the managers has imported of this way (see Chart 9).

#### 2.10 PLAN OF COMMERCIALIZATION

For a good commercialization it is important that the company adopts a marketing politics that is based on a plan, so that through suitable methods the company communicates with the clients of the service.

For the execution of this plan it is designed political commercial that guide the administrators in the taking of decisions, same that next are listed:

- In the company: All sell.
- To assist in efficient and opportune form to the clients.
- To obtain margins of utility anyone is the type of commercialization channel that is used.
- To adopt the promotion systems and publicity those are planned.
- To offer the service under conditions of quality, always on time and security.
- To take to the practice the managerial mission in such a way that day by day becomes possible the achievement of the vision.

To assure the client's fidelity, the service will maintain standard of quality and to offer an attention to client under a focus **CRM** (Customer Relationship Management Programs of Fidelizacion of Clients).

# 2.10.1 MARKETING MIX.

It refers to the marketing activities (programming of the product, fixation of the price, physical distribution, sale channels, publicity, personal sale and promotion of sales), conveniently proportionate, according to the case: that is to say, it can be defined as the dosage of the marketing activities"<sup>8</sup>

<sup>&</sup>lt;sup>8</sup> JABAL Juan, Enciclopedia de Mercadotecnia. Pág. 22.

# > **PRODUCT:**

Mark. - The mark that will identify to the service will be: "IE TRAMITES"

Name: "IE TRAMITES"

**Logo:** Letters of color silver with blue borders that transmit trust, security and transparency. Under the word "Trámite" it is identified the punctual activity of import and export. In the right superior corner is drawn a world build of money and that it transmits prosperity and power.

# Slogan: "Their strategic partner"



# > Market Place:

The objective market of IETRÁMITES constitutes: the trade companies and production of the city of Loja.

The offices of IETRÁMITES will be located in the proximities of the offices of sales of tickets for airplane (TAME, ICARO), concretely in the Avenue. "24 de MAYO" among "José Antonio Eguiguren" and 10 de Agosto"

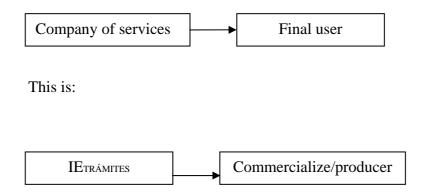
# A. DETERMINATION OF PARTICIPANT MEMBERS

The members that would participate in the distribution channels would be those that next are pointed out:

- > **Producer:** IETRÁMITES
- **Commercialize**: IETRÁMITES
- Client's Final: Commercialize Companies and/or producers of the city of Loja

# **B. SELECTION OF CHANNEL**

The channel distribution to be used will be:



# > PRICE:

The price of the services will notice considering the competition at national level, taken into account the operation costs and excluding an utility that rewards the effort of the investors.

# **PROMOTION AND PUBLICITY:**

The publicity is a form of communicating from an oral and/or visual way to an objective public about a product or service with the purpose of to inform or to influence people to acquire it.

So that it is successful the introduction of IETRÁMITES to the market and to make it know to the potential customers, publicity will be hired in radio, television and newspaper of the town (city of Loja) and with more frequency in near dates to those that according to the market study the commercial activity of the potential clients is increased.

# **Plan of publicity**

Of the investigation carried out by observation, we find that in the media there is not any type of publicity in relation to this type of service. For our part we will carry out a launching campaign that contemplates the following objectives, strategies and news media, conform to it summarizes in the following square:

Objectives	•	To give to know the benefits of having the support of		
Advertising		IETRÁMITES		
	•	To position the mark in the client's mind		
	•	To increase the sales of the service		
Strategy (s)	•	To arrive at the market puts: through the television journalists		
Advertising (s)		and local radio that are seen and listened by most of merchants		
		and/or producing "lojanos"; the publication in the newspaper of		
		more circulation in the city, giving to know the existence of the		
		service and its benefits.		
Advertising	•	Television Media local: ECOTEL, news of the morning.		
media. <sup>9</sup>	•	Local Radio: "Luz and Vida" News of the morning.		
	•	Newspaper "La Hora". Publication <sup>1</sup> / <sub>4</sub> of page to full color		
		Monday, Wednesday and Friday.		

<sup>&</sup>lt;sup>9</sup> UTPL. Via Comunicaciones: Estudios de Ranking mensua



# STUDY TECHNICIAN

# 3. STUDY TECHNICIAN

The technical study contains the determination and more appropriate localization for the installation of the office for steps of Import and Export "IE TRAMITES"; as well as the determination of the capacity to settle and to be used. It is also included the characteristics of the calculation teams and software that will be obtained for the effect, the specifications of the service were detailed and the diagram of flow of the process will be elaborated. Likewise is identified the human resource with who will have to count "IE Trámites" to work.

# **3.1 SIZE AND LOCALIZATION.**

The company to be constituted with the name of "IE TRAMITES" it is a company of services of External Trade that thinks about to cover the market of Loja City

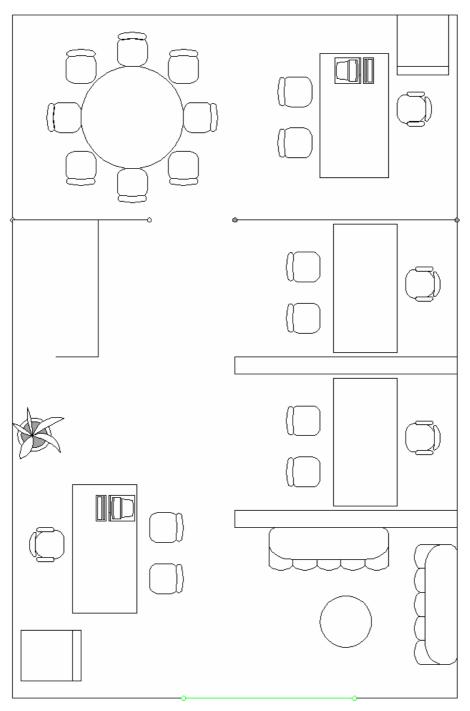
The market study determined an unsatisfied demand for the year 2007 of 491 companies dedicated to different commercial and/or productive activities (to see Chart 15) of which has intended to cover in the first year the 30% equivalent to 147 companies, ending up covering 50% to the 5to year of operation; this is 323 companies (to see Chart 15). The determination of the size present in this case is subject to the number of active companies in the city of Loja (670<sup>10</sup>)).

The Physical area for the operation of the company will be distributed in the following way: Administrative area (offices) and bathroom, with a total of 60m2.

The physical organization of "IE Trámites" will be distributed in two atmospheres; one dedicated to management and two salespersons distributed in

<sup>&</sup>lt;sup>10</sup> La regional de la Superintendencia de Compañías en Loja indica existen 670 empresas activas en el 2006.

cubicles and separated by panels; another that will consist of secretary and living room, taking care of leaving enough space for the free circulation of people. The physical distribution is shown in the Figure Nro 1:



Figures Number 1: Physical distribution of the IETRÁMITES office

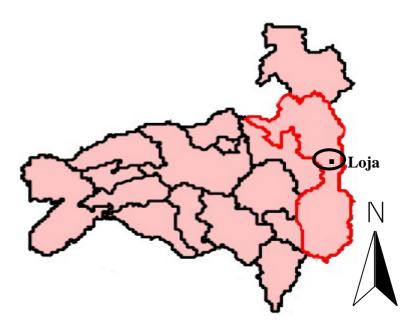
# **Macro Localization**



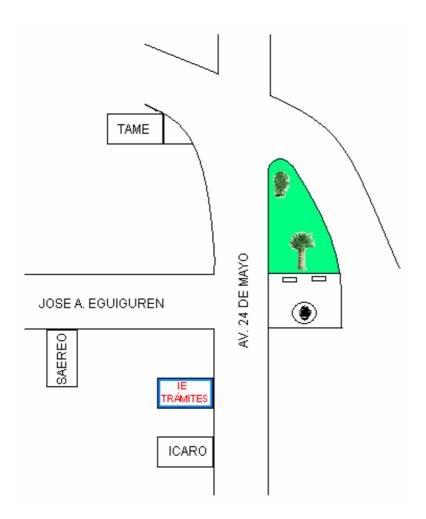
# Political map of the Ecuador

Micro localization:

Political map of Loja



# Localization



# **3.2 INSTALLED CAPACITY AND USED**

The installed capacity that will have "IE Trámites" will be of 323 companies (to see Chart 15) that represent 100% of their capacity during the useful life of the project that will be of 5 years.

As for the capacity to be used, for the first seeks to cover 30% of its installed capacity and for the remaining years thinks about a proportional increment of 5% until arriving to its maximum capacity (50% of the unsatisfied demand).

#### Chart 18: Used capacity

% TO COVER (annual)	COMPANIES TO COVER (annual	Steps to cover (annual)
30%	147	588
35%	187	748
40%	230	920
45%	275	1100
50%	323	1292

Source: Chart Number 15 (Demands to participate) Elaboration: The author

The steps to cover make considering an average of 4 annual transactions for company (to See Chart 12)

# **3.3 ENGINEERING OF THE PROJECT**

The Ecuador and Loja in particular should take advantage of the benefits that offer the globalization and the challenges of the commercial opening, product of the new treaties of external trade that are giving in the country, and at the same time to be competitive to win the international market.

The commercial opening and the internationalization of the industries open new frontiers for the Ecuadorian economy and Lojana. IETRÁMITES seeks to take advantage of these opportunities and therefore it is guided to the benefit of services of steps in external trade.

IE Trámites puts to disposition the small and medium manager's lojano, an innovator programs of development of the External Trade, which grants to the

companies an integral support, and directed to facilitate the steps specially linked to import and/or export activities. It also looks for to motivate the manager's lojanos to the development of new products, productive processes and administration methods dedicated to the export. Our objective is to contribute to transform Loja into a city with import and export mentality, besides promoting the adaptation of the Companies from Loja to the demands of the world economy: globalization, competitiveness and opening to the exterior.

#### 3.4 BRIEFCASE OF SERVICES THAT PLAN TO DEVELOP.

IE TRÁMITES Company of Service of Trade Abroad seeks to offer its client the following services:

- Stage in import and export
- Consultantship in topics related to the external trade
- It would advise in aspects related to marine, air or terrestrial transport of import and/or export, in terms of offers of services, preferential rates, with the purpose of helping the clients to reduce costs and to assure the good state of the merchandise.
- Information and consultantship on the international norms, tariff preferences, ports of destination and arrival, airports, Incoterms, packing, among others.

#### **3.5 SPECIFICATIONS OF THE SERVICE**

#### **OUR CLIENTS**

Our clients are natural or juridical people dedicated to the trade and/or production of goods and that they look for alternative different with the purpose of assuring an appropriate profitability to their efforts.

Our clients look for to cover the following expectations:

**SECURITY:** Through IE TRAMITES, the investor Lojano can reduce indeed its risks when Import or to export merchandise.

**PROFESSIONAL ADMINISTRATION:** A team of professionals will be carrying out the contacts at national and international level with the purpose of assuring the success of the step.

**OPPORTUNE INFORMATION:** IE TRAMITES will provide to its clients reliable information and, in the smallest time.

**TRANSPARENCY:** With the purpose of guaranteeing the correct handling of the transactions IE TRAMITES will be properly registered; also, it will maintain an office to which the client can go in the established schedule in order to manage information on the state of their processes and/or transaction.

# 3.6 client / Consumer

In almost all the cases, the client is constituted in the user of our service.

# 3.6.1 Export. - Client / User

- **Companies.** Of industrial, handmade, agroindustrial, technological production, entity others that have processes of quality, certifications, good handling practices, with volumes of constant production.
- **Productive associations**. Of traditional and not traditional agroindustrial production.

# 3.6.2 Import. - Client / User

- **Companies.** of commercialization of goods
- Industries. that need of import of inputs
- **Home bosses, professionals.** That wishes import specific goods without commercial ends but of consumption.

# **3.7 SCHEDULE**

IE TRÁMITES will maintain 10 daily hours of attention to the public in the schedule from 9H00 to 13H00 and of 15H00 at 19H00 of Monday to Friday, the Saturday day the schedule will be from 9H00 to 13H00.

# **3.8 ATTENTION TO THE CLIENT**

The reason of being of IE TRAMITES is the service, in focus, it will put fundamental emphasis in that all know the service and its benefits, they use the same language of sales; therefore, all are in capacity of informing, to advise and to close the sale of the service.

#### **3.9 FOCUS OF THE SERVICE:**

1. To center efforts offering services at low costs, contributing to summed up agreements that benefit to the companies of Loja.

2. To optimize and to perfect the negotiation processes through the Information of Technologies (TIC).

3. To satisfy consultantship necessities in external trade, especially imports and exports.

4. To have an alphabetical index of import and export products and ITS nomenclature to facilitate the client's activity.

5. To delimit from concerns to the client in the related to steps, contacts, birdcalls and time

# **3.10 TECHNOLOGICAL FOCUS**

In reference to the technology, IE TRÁMITES thinks about as purpose the structuring of its stage strategies, taking advantage of to the maximum the Information of Technologies (TIC) with the purpose of accelerating processes, to reduce costs and to reduce at the minimum the necessary paper work.

#### **3.11 PROCESS OF THE SERVICE**

**Reception.** - The first contact will have with the Secretary, same that will take charge of to assist personally or to assign a sale adviser.

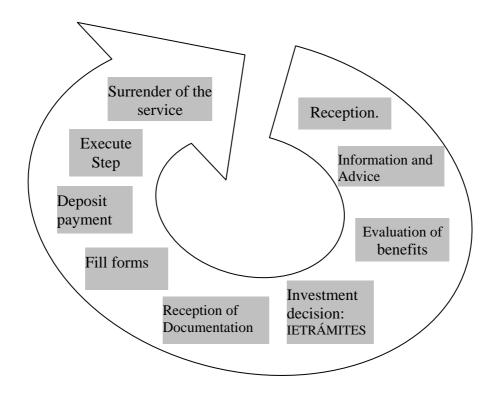
**Information and Advice**. - Corresponds to inform mainly about the benefits of having the support of IE TRÁMITES, clearing doubts and liberating objections. The main function will be to advise on as the potential client cans channel its import or export in such a way that assures the success of its transaction. In this process the adviser will register in a womb, personal information that allows carrying out the client's pursuit.

**Reception of Documentation**. - get from the client the necessary accompaniment documents to execute the step with success.

**Fill forms.** - The digital forms and/or forms will be filled on the base of the information provided by the client.

**To execute step.** - The professional members of the team of IE TRAMITES execute the procedures settled down in the laws and regulations until culminating with the process. Getting the client's feedback when it will be necessary.

**Surrenders of the service**. - The process culminates when in the case of the imports it has concluded the step of nationalization of the pertinent goods; and in the case of the exports with the delivery to the client of the copy corresponding of the Unique Declaration Customses of Export or Unique Form of Export (F.U.E.). The cycle of the service is described in the following graph:



Figures 1: Cycle of life of the service Source: Estimate of steps to continue in the service in IE TRAMITES Elaboration: The author

The basic processes to be executed are<sup>11</sup>:

# **3.11.1 Process of Export and Import**

Before carrying out the respective procedure, as much the exporter as the importer have to obtain the license of exporters or importers in the event of not having acquired it, which has to be properly registered in the Central Bank of the Ecuador.

# **Requirements to be an Exporter / Importer**

To request in the Department of External Trade of a Bank Correspondent of the BCE (Central Bank of the Ecuador) the Card of Identification, to fill the data and to give it attaching the required documentation:

# • Natural people

- 1. Copy the Identification of identity
- 2. Copy of the unique Registration of taxpaying RUC

# • Juridical people

- 1. Copy of the Unique Registration of Taxpaying RUC
- 2. Copy of the constitution of the company.
- 3. Communication subscribed by the legal representative consisting:
  - Domiciliary address
  - Phone number
  - Name and people's last names authorized to sign the export declarations and numbers of identification of Identity.
- 4. Copy of legal representative's appointment

<sup>&</sup>lt;sup>11</sup> Ley Orgánica de Aduanas y su Reglamento

5. Copy of Identification of the legal representative's identity.

# • Institutions of the Public sector

Officiate subscribed by legal representative, consisting:

- Address of the institution
- Cadaster code
- Number phone
- Name and people's last names authorized to sign the declarations of
- Export. And their identification numbers
- Copy of the legal representative's appointment
- Copy the legal representative's identity

# **3.11.1.1 Procedures for Imports**

**Import**. - It is the nationalization of foreign goods entered to the Country, for their free disposition; use or definitive consumption.

# Who could import

To could import as much Ecuadorian as foreign residents in the country, as well as natural or juridical people. They can be casual or frequent importers. In the event of being frequent will register as such in the Central Bank of the Ecuador.

All the natural or juridical, national or foreign people that begin or carry out economic activities in the country in permanent or occasional they will register in their Customses declaration the number of the RUC, same that will be valid for the computer system customs officer.

# **Considerations before an import**

It is obligatory the Customs broker's intervention in the following cases:

- To imports made by entities of the public sector.
- In the offices of the imports of goods whose value will be same or bigger than two thousand dollars of the United States of America (USD. \$2.000).

# **Documentation to carry out Imports**

To begin an import should be determined if the merchandise is or not of forbidden import, the same ones that are established in the Resol. No. 182 of the COMEXI, to determine the "subpartida" of the merchandise for that depending on its nature, it will fulfill the corresponding requirement (import licenses).

If the merchandise to import has an inferior price to 4000 dollars, will only need the Knowledge of Shipment, Guides Air or "Carta de Porte", as it is maritime, air or terrestrial transport, in its order, and the original invoice. And if whose price is bigger to 4000 dollars, then the following documents should be presented to carry out the import:

- 1. Bills Commercial
- 2. obtaining of the good seen of the document unique of import: If the FOB value detailed in invoice of the merchandise is same or bigger to USD 4000, 00, it requires good seen of the correspondent banks in the Ecuador, previous to the shipment, as well as the importer should request and to carry out the inspection in origin through of some testing companies authorized by the Customs

(I.T.S., Bureau Veritas, Cotecna, S.G.S., BALTIC Control). Accompanying the DUI, the following documentation goes:

- Note of Order
- Bills Proforma
- The form of "Previous Authorization of Import.
- 3. Policy of Sure
- 4. Certificate of Verification
- 5. Guides of shipment (terrestrial, marine, or aquatic)

When having the whole documentation in order us surrenders to the customs broker together with the DAV (Customses declaration of value). We carried out the necessary revision jointly with the Customses officials to verify that the quantity and specificities of the product are the detailed ones, when being everything in correct order we takes place to calculate the taxes to the value CIF of the merchandise.

Depending on the merchandise the taxes to get paid is:

- IVA
- IMPOSED ADVALOREN OR TARIFF TAXES
- FODINFA (development Fund for the infantile nutrition)

And in the event of being special products determined by the law it is added to these taxes the ICE (taxes to special consumptions).

Finally carrying out the payment in the correspondent banks, and it can retire the merchandise, being concluded the import.

# **3.11.1.2 PROCEDURES TO EXPORT**

The export, of conformity to the Organic Law of Customses, is the custom officer's régime for which the goods, national or nationalized, leave the Ecuadorian territory for its use or definitive consumption in the exterior.

# Who can export?

Could to export who previously have completed the following requirements:

- To obtain the RUC like activity of Exporter in the SRI
- To be had registered as Exporter before the CAE
- To register as exporter before the Central Bank of the Ecuador

# **Considerations before an export**

It is obligatory the secured of agent's customs intervention in the following cases:

- For exports made by entities of the public sector.
- In the offices of the exports of goods whose value is same or bigger than two thousand dollars of the United States of North America US. \$2,000.00.

# **Documentation to carry out Exports**

The documents that are needed to either carry out any export type for load products, dry and perishables goods is the following ones:

- 1. **Commercial Bill** where should consist the commercial description of the merchandise to be exported.
- 2. Obtaining of the good seen of the export unique form in the private banking authorized by the Central Bank of the Ecuador to present the export declaration, in the Unique Form of Export F.U.E. For the good seen the documents should be presented before the correspondent banks of the Central Bank.

In the case of Natural People it is needed to present the following documents in the Bank Correspondent:

- Copy of the RUC
- The Card of Registration
- Application to the Bank

# In the case of Juridical People:

- The copy of the constitution of the company is attached
- Copies of the appointments of the one represented legal.
- Copies of the identification of the one represented legal.
- Registration card
- Application to the bank
- 3. Origin certificate: That verifies that the product was made in the origin country in this case in the Ecuador
- 4. Guides of Transport: emitted by airlines, shipping, and agencies of transport
  - If it is air AWB (Air Waybill)

- If it is marine the Bill of Lading
- If it is terrestrial the letter of Behavior
- The shipment order (régime 15), especially when goes aboard certain number of units of the same product, or if they vary the dimensions, the weight or content of each unit.
- 6. The payment in the CORPEI: this it is calculated on the mount of the FOB value when it is smaller or similar to \$3339.30 it is paid \$5 to the CORPEI, and when it passes this value it is calculated the 1.5 by the FOB Value and the result for 1000.

Inside the export it is considered those places where the Ecuador has tariff preferences as they are it:

- ATPDA (Andean Trade promotion and drug eradication act) with the United States
- GSP (Generalized System of preferences) with Europe.
- PACT ANDEAN (Bolivia, Colombia, Ecuador and Venezuela and Perú)
- ALADI (Latin American Association of Integration)

After obtaining the good seen of the FUE, it is made in the Customs the steps for the seating capacity, by means of the corresponding declaration and the shipment of the products.

The interested one, gives the merchandise to the Customs for their custody until the naval, air or terrestrial authority, authorize the exit of the way of transport.

The goods go aboard directly, once fulfilled the formalities "aduaneras" and the payment of obligations or corresponding rates.

The exit of the merchandise is not allowed if the one was it is not respectively legalized.

# **3.12 PLAN OF INVESTMENTS**

The requirements to start the project of IE TRAMITES, in what refers to active and personal, are presented in the following squares:

# **3.12.1 TEAMS AND FACILITIES**

The calculation teams to be acquired for the best administration in the information will respond to the necessities of IE TRÁMITES as soon as administration of the information of imports and exports, accounting, potential clients; and, other documents characteristic of the administration of the service and the sale.

The connection to Internet will allow a quick access to the generated information and/or getting for IE TRAMTES.

DETAIL	<b>U-measure</b>	CANT.	V/U	V/T
Division for cubicles	m2	22	25	550
Phone line	u	1	136	136
Wireless net of PC	u	4	30	120
Right Internet	u	1	180	180
Total:				986

# **Chart 19: Adaptations and facilities**

Source: Rates of the means Elaboration: The author

# Chart 20: Administration teams and sale

DETAIL	U- Measure	CANT.	V/U	V/T
Computer	u	2	599,00	1198,00
Printer	u	2	54,00	108,00
Calculator	u	4	3,00	12,00
Telephone	u	4	54,00	216,00
Perforator	u	2	2,00	4,00
Stapler	u	2	2,50	5,00
Total:				1.543

Source: Rates of the means

Elaboration: The author

DETAIL	U-	CANT.	V/U	V/T
	MEASURE			
Executive desk	u	1	120,00	120,00
Small desks	u	3	75,00	225,00
Executive armchair	u	1	90,00	90,00
Seat type secretary	u	3	20,54	61,62
Regular seat	u	16	17,00	272,00
Filing cabinet	u	2	102,00	204,00
Wait armchair	u	2	220,00	440,00
Table of meetings	u	1	120,00	120,00
Center table	u	1	35,00	35,00
Total:				1567,62

# Chart 21: Furniture and tackle of Administration and Sales

Source: Rates of the means Elaboration: The author

# 3.12.2 REQUIRED HUMAN RESOURCE AND ADMINISTRATIVE EXPENSES

For the operation of IE TRÁMITES it will be needed of the following human resource:

- 1 manager Boss of sales.
- 1 secretary accountant
- Advice of sale

The sale advisers carried out journeys to the managerial sector.

As soon as refers to the basic services, in this item consist:

# **Chart 22: Basic services**

DETAIL	U-MEASURE	CANT	V/U	V/T
Electric power	u	12	25	300
Telephone	u	12	25	300
Internet	u	12	30	360
Drinking Water	u	12	10	120
Total:				1080

Source: Rates of the means Elaboration: The author

# Chart 23: Administrative expenses

DETAIL	U-MEASURE	CANT.	V/U	V/T
Lease	mes	12	500,00	6.000,00
Salaries	mes	12	1.051,17	12.614,00
Basic services	mes	12	90,00	1.080,00
Maintenance teams	Trimestre	4	45,00	180,00
Total:				19.874,00

Source: Rates of the means and Annexed Number 2 Elaboration: The author.



# **STUDY FINANCIAL**

# 4. STUDY FINANCIAL

# 4.1 INVESTMENTS AND FINANCING

# Investments

It is the mount of money that has been considered to cover the costs that it demands the present project for its implementation, included the financing for the first three months of execution.

# Active:

- Active Fixed. It constituted by the group of tangible and intangible elements dedicated to serve, in a durable way, to the activity of the company and that they are not generally dedicated for sale.
- Differed assets. Under this item they group the values caused in the previous phase to the execution of the plan of business.

DESCRIPTION	CHART(S)	TOTAL
ACTIVE FIXED		4.080,62
ADAPTATIONS	44	670,00
TEAM OF OFFICE	41	1.543,00
FURNITURE AND WAX	42	1.567,62
SYSTEMS	43	300,00
DIFFERED ASSETS		1.207,00
PRELIMINARY STUDIES	44	600,00
LEGAL REGULATIONS	45	291,00
RIGHTS OF BASIC SERVICES	46	316,00
CAPITAL OF OPERATION		6.423,81
ADMINISTRATIVE EXPENSES	47	4.715,69
EXPENSES OF SALE	48	1.708,12
TOTAL OF INVESTMENTS		11.711,43

Source: annex 2 Elaboration: The author

## **Chart 25: Summary of investments**

ITEM	TOTAL VALUE
ACTIVE FIXED	4.080,62
DIFFERED ASSETS	1.207,00
CAPITAL OF OPERATION	6.423,81
TOTAL OF INVESTMENTS:	11.711,43
ACCIDENTAL%	585,57
TOTAL:	12.297,00

Source: Chart 24 Elaboration: The author

# Financing

The total of the investment for the present project is of \$12.297,00 (Twelve thousand two hundred and ninety seven American dollars), for that which is sought to look for sources of own and other people's financing. With regard to the credit, there is been considering to the national Financial Corporation (CFN), since it grants loans with period of 1 year-old grace to a relatively low interest with regarding the private banking.

# **Chart 26: Financing Resources**

DESCRIPTION	TOTAL	PERCENTAGE
Own	6.148,50	50%
Other people	6.148,50	50%
Total:	12.297,00	100%

Source: Chart 25 Elaboration: The author

# **4.2 SOCIAL CAPITAL**

The social capital that will be covered by the shareholder will be of \$6.148,50 that it means 50% of the total investment. The remaining 50% will be covered by means of a credit to the CFN.

# **4.3 COSTS OF OPERATION**

The costs of operation of the project are determined that include the adaptations that will carry out in the first year to cover the unsatisfied demand from the first one to the fifth year.

The budget has been projected for five years of useful life and it is calculated considering 3, 30 increment% yearly for inflation effects. Also, it is considered in financial expenses, a period of grace of the credit of one year.

DESCRIPTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
INDIRECT COSTS					
Depreciations	544,29	544,29	544,29	544,29	544,29
Maintenance of Teams	180,00	185,94	192,08	198,41	204,96
TOTAL OF INDIRECT COSTS	724,29	730,23	736,37	742,71	749,25
COSTS OF OPERATION					
Administrative expenses					
Remunerations	12.600,14	13.015,94	13.445,47	13.889,17	14.347,51
Supplies of Office	138,15	142,71	147,42	152,28	157,31
Office lease	6.000,00	6.198,00	6.402,53	6.613,82	6.832,07
Telephone	300,00	309,90	320,13	330,69	341,60
Useful of toilet	15,00	15,50	16,01	16,53	17,08
Electric power	300,00	309,90	320,13	330,69	341,60
Dilutes	120,00	123,96	128,05	132,28	136,64
Internet	360,00	371,88	384,15	396,83	409,92
Paying-off Differed Assets	402,33	402,33	402,33	0,00	0,00
Paying-off of Systems	60,00	60,00	60,00	60,00	60,00
Total Administrative Expenses	20.295,62	20.950,12	21.626,22	21.922,29	22.643,75
Financial expenses					
Paying-off of Credit	0,00	1.492,00	1.521,69	1.551,97	1.582,85
Interest	121,74	114,39	84,70	54,42	23,54
Total Financial Expenses	121,74	1.606,39	1.606,39	1.606,39	1.606,39
Expenses of Sales					
Publicity	1.708,12	1.764,49	1.822,72	1.882,87	1.945,00
Total Expenses of Sales	1.708,12	1.764,49	1.822,72	1.882,87	1.945,00
TOTAL COST OF OPERATION	22.125,48	24.321,00	25.055,33	25.411,55	26.195,14
TOTAL COSTS	22.849,78	25.051,23	25.791,69	26.154,26	26.944,39

## **Chart 27: Costs of Annual Operation**

Source: Charts 58, 59, 49, 50, 56, 53, 55, 51, 54, 60, 61, 62, 63 and 57

Elaboration: The author

# **4.4 ENTRANCE FOR SALES**

The revenues are the projections of the commission that it will be perceived like payment for services in the five years of useful life of the project.

To determine them have proceeded to calculate the annual income projected on the base at the projected demand and the cost average for transaction that is of \$300.

Chart 28:	Enter f	or Sales
-----------	---------	----------

COST AVERAGE FOR STEP	NUMBER STEPS TO COVER (Yearly)	SALES	15% COMMISSION IE TRAMITES
300,00	588,00	176.400,00	26.460,00
309,90	748,00	231.805,20	34.770,78
320,13	920,00	294.516,56	44.177,48
330,69	1100,00	363.759,97	54.564,00
341,60	1292,00	441.351,95	66.202,79

Source: Chart 17

Elaboration: The author

# 4.5 STATES OF LOSSES AND EARNINGS

It details the bills of revenues and expenses, made up of such a form that allow to carry out comparisons with analysis ends, it takes into account the distribution of utilities to the workers and the tax to the rent, obtaining as a result final the liquid utility to be perceived by the investors.

# Tabla 1: State of losses and earnings

Denomination	Year 1	Year 2	Year 3	Year 4	Year 5
Enter for sales	26.460,00	34.770,78	44.177,48	54.564,00	66.202,79
(+) Operation costs	22.849,78	25.051,23	25.791,69	26.154,26	26.944,39
(=) Gross utility in sales	3.610,22	9.719,55	18.385,79	28.409,74	39.258,40
(-)1 5% utility to workers	541,53	1457,93	2757,87	4261,46	5888,76
(=) Utility before Imp. It					
produces	3.068,69	8.261,62	15.627,92	24.148,28	33.369,64
(-) 25% tax produces					
	767,17	2.065,40	3.906,98	6.037,07	8.342,41
(=) Liquid utility.	2.301,52	6.196,21	11.720,94	18.111,21	25.027,23

Source: Chart 28, 27

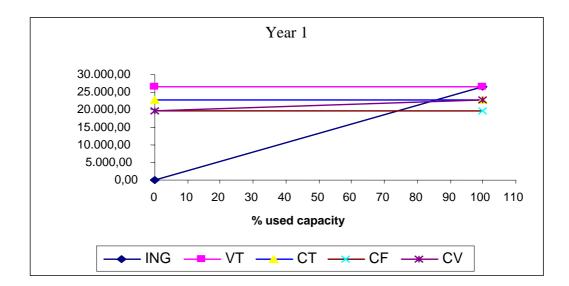
Elaboration: The author

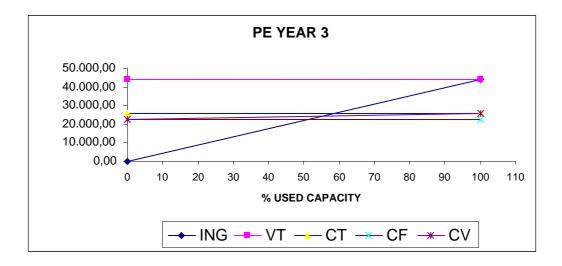
### **4.6 POINT OF BALANCE**

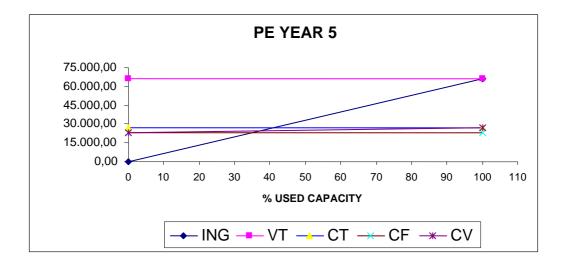
To determine the minimum sales and the capacity that should be used so that the project begins to generate an utility, it is necessary to determine the fixed and variable costs, applying the respective mathematical formulas, next this calculations are presented for the years 1, 3 and 5:

YEARS / COSTS	FIXED	VARIABLE	TOTAL	TOTAL SALE	PB Capacity	PB Income
YEAR 1	19.743,51	3.106,27	22.849,78	26.460,00	84,54	22.369,58
YEAR 3	22.477,03	3.314,67	25.791,69	44.177,48	55,01	24.300,29
YEAR 5	23.407,35	3.537,04	26.944,39	66.202,79	37,35	24.728,53

Of being given these circumstances, the company would be covering the operation costs, without generating any utility. Represented the data graphically for the years 1, 3 and 5, they would be the following ones:







Note: The charts of classification of costs and calculate mathematical of the balance point they are removed in the Annex 4.



## EVALUATION OF THE PROJECT

## 5. EVALUATION OF THE PROJECT

## **5.1 FLOW OF BOX**

The projected box flow, it is constituted in the main tool the study of a project, since its pursuit will depend on the certain results; for its estimate they are considered the revenues that are constituted of the own and other people capital (credits), with which gives beginning the company; it is considered as revenues, those obtained by the commission that the Customs broker recognizes IE Trámites for concept of each transaction. The expenditures understand the fixed, differed investments and of the work capital, likewise it is considered the payment of the debt. Once carried out these operations, a positive flow is obtained in the 5 years of life of the project.

DESCRIPTION	YEAR 0	YEAR1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Revenues						
Sales		26.460,00	34.770,78	44.177,48	54.564,00	66.202,79
Enter for loan	6.148,50					
Own capital	6.148,50					
Residual value						738,04
Total revenues	12.297,00	26.460,00	34.770,78	44.177,48	54.564,00	66.940,84
Expenditures						
Activate fixed	4.080,62					
Activate differed	1.207,00					
Presupposed of						
operation	6.423,81	22.849,78	25.051,23	25.791,69	26.154,26	26.944,39
Accidental (5%)	585,57					
Depreciation		544,29	544,29	544,29	544,29	544,29
Paying-off		402,33	402,33	402,33		
Total expenditures	12.297,00	21.903,15	24.104,61	24.845,07	25.609,96	26.400,10
Box flow		4.556,85	10.666,17	19.332,42	28.954,03	40.540,73

#### Chart 30: Box flow

Source: Charts 28, 26, 68, 24, 58, 60

Elaboration: The author

## **5.2 ECONOMIC INDICATORS**

## **5.2.1 Net Current value (VAN)**

The Net Current Value expressed in absolute terms the current value of the resources obtained at the end of the period of duration of the investment project. It should take into account the following aspects:

- If the VAN is positive and bigger at 1 means that is convenient financially.
- If the VAN is negative and smaller at 1 is not convenient financially.
- If the VAN is similar to zero, the decision of investing is indifferent.

		Factor of	Value
YEAR	Box flow	Upgrade	up-to-date
		14,07*	
0		1,1407	-12.297,00
1	4.556,85	0,87665469	3.994,78
2	10.666,17	0,76852344	8.197,20
3	19.332,42	0,67372967	13.024,82
4	28.954,03	0,59062827	17.101,07
5	40.540,73	0,51777704	20.991,06
		$\Sigma$ VAN:	63.308,94

## **Chart 31: Net Current value**

Source: Chart 33 and BCE Elaboration: The author

For the value of upgrade it has been considered the effective interest rate to the month of April of 2007, that reports the Central Bank of the Ecuador; same that is: 14,07.

Calculation of the VAN:

VAN = Adds of the net flow - Investment.

VAN = \$63.308,94 - \$-12.297,00

VAN = \$51.011,94

In this case the VAN is positive, that which means that the investment should be accepted

## 5.2.2 Intern Rate of Return (TIR)

TIR, also known as approach of profitability, is defined as the discount rate that makes that the present value (VAN), of cash entrances are similar to the net investment related with a project.

Should take into account the following approaches:

- If the TIR is bigger than the cost of the capital the project should be accepted.
- if the TIR is smaller than the cost of the capital the project should be rejected.
- if the TIR is the same as the cost of the capital is indifferent to carry out the project.

Year	FLOW OF BOX	FACTOR UPGRADE	VAN SMALLER	FACTOR UPGRADE	VAN Bigger
0		88,00%	-12.297,00	89,00%	-12.297,00
1	4.556,85	0,5319149	2.423,86	0,5291005	2.411,03
2	10.666,17	0,2829335	3.017,82	0,2799474	2.985,97
3	19.332,42	0,1504965	2.909,46	0,1481203	2.863,52
4	28.954,03	0,0800513	2.317,81	0,0783705	2.269,14
5	40.540,73	0,0425805	1.726,24	0,0414659	1.681,06
			98,19		-86,28

## **Chart 32. Intern Rate of Return**

Source: Chart 33

Elaboration: The author

The formula for its calculation is:

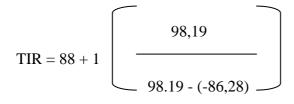
$$TIR = Tm + Dt \qquad \left( \frac{Bigger VAN}{Bigger VAN - VAN smaller} \right)$$

Where:

TIR = Intern Rate of Return

Tm = Appraises smaller

Dt = Differs of rates



TIR = **88,53** 

The calculation of the TIR returns a value of 88,53% that is superior to the Rate of considered Opportunity (14,07%), for what is deduced that it is profitable to invest project presently.

## 5.2.3 Period of Recovery of the Capital

		NET
YEAR	INVESTMENT	FLOW
0	12.297,00	
1		4.556,85
2		10.666,17
3		19.332,42
4		28.954,03
5		40.540,73

Chart 33: Period of recovery of the capital

Source: Chart 25 Elaboration: The author PRC = Year that overcomes the investment + (Investment - of flow that overcomes the value of the investment) / Flow of the year that overcomes the investment

**PRC** = 2 + (12.297,00 - 15.223,02) / 10.666,17 **PRC** = 0,8486

## Where it is deduced:

1,7257		=	1 Year
0, 73 * 12	=	8,71 =	8 Months
0,71 * 30	=	21,24 =	<b>21</b> Days

What means that the investment will recover in 0 years, 10 months and 5 days

Next summary the box flows that it generates the project and the respective economic indicators.

	FLUJO DE CAJA					
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Flow box	-12.297,00	4.556,85	10.666,17	19.332,42	28.954,03	40.540,73
VAN	51.011,94					
TIR	88,53%					
PRC	1 año, 8 meses y 21 días					



CONSTITUTION OF THE COMPANY

#### 6. CONSTITUTION OF THE COMPANY

## **6.1 NAME OF THE COMPANY**

#### Commercial Name: IE Trámites

**Legal Name:** KGT Unipersonal Company of Limited Responsibility, steps of external trade.

Home: County of Loja, town Loja, Av. May 24 among José Antonio Eguiguren and August 10.

#### **6.2 DESCRIPTION OF THE COMPANY**

IE Trámites is a company of services of External Trade that thinks about to cover the market the city of Loja. Our clients will be natural or juridical people dedicated to the trade and/or production of goods and that they look for alternative different with the purpose of assuring an appropriate profitability to their business.

The market segment that IE TRAMITES will be conformed by industrial, handmade, agroindustrial, technological production companies; associations of traditional and not traditional agroindustrial production; companies of commercialization of goods; industries that require of import of inputs and home bosses, professionals that want import specific goods not with commercial ends but of consumption, others that require stage or consultantship in aspects of external trade enter.

The service that IE Trámites surrenders will be guided to offer to its clients Security, professional Administration, opportune Information and Transparency that it assures its fidelity.

## 6.3 MISSION AND VISION OF THE COMPANY

#### Mission

To offer to the manager "lojano" services the steps of external trade, offering security, responsibility and quality in the service. Generating through this, enough revenues to guarantee the stability labor and to improve the lifestyle of our collaborators, producing utilities that gratify the effort of the shareholder's investment.

#### Vision

To become the medium term in advisers recognized in the area of import and export steps; embracing the unsatisfied demand of the markets of the counties of Loja and Zamora Chinchipe.

#### 6.4 OBJECTIVES OF THE COMPANY

- > To carry out stages for import and export
- To always look for the client's satisfaction
- To put in practical modern strategies of administration in the related to business of services.
- > To maintain a good relationship with the client advising their transactions.
- To qualify and to prepare the manager, in the search of new markets with end of increasing their utility.

## **6.5 ORGANIZATIONAL STRUCTURE**

#### **6.5.1 Hierarchical levels**

IE Trámites is instituted according to the following levels: Directive level exercised by the Manager; Advisory level, represented by the Juridical Adviser; Level of Support executed by the secretary and Operative Level conformed by the sale executives; all subject to what prepare the laws and regulations.

## **The Directive Level**

He/she will make decisions on the basic activities related to their competition and that they are consigned in the Law and regulations, exercising their authority to achieve their exact execution. It is of their responsibility to propose technical norms and basic limits for the administrative life of IE steps whose directive they are captured in the mission, vision, strategic objectives and the respective manual of functions.

### **The Advisory Level**

The Advisory Level constitutes the consultation instance and advice for the taking of decisions of the Directive Level, this represented by the juridical adviser.

#### Level of Support (Auxiliary)

The Level of Support takes charge of developing activities for the appropriate and efficient operation of the other levels in the execution of the purpose and managerial objectives. It belongs at this level the General Secretary.

### **The Operative Level**

The Operative Level takes charge of the execution of the basic activities of IE Trámites, carrying out the emanated dispositions from the relating directive level to activities and projects related with working same of the company; this constituted by Sales.

## **6.5.2 Manual of Functions**

"The element that constitutes the base of a correct organization is the manual of functions. In the same way that the objective of the flowcharts is the one of presenting clear areas of responsibility and, possibly, even hierarchical, the manuals have for object to indicate to each human element in writing what is expected from them as regards functions, tasks, responsibility, authority, communication and interrelations inside of and outside of the company." <sup>12</sup>

NAME OF THE POSITION: Management DEPENDENCE: IE Trámites SUPERVISES TO: Secretary - Advise of Sale

**NATURE OF THE WORK**: To plan, to organize, to execute, to direct and to control the activities of the company. Likewise to carry out all the activities related to the director of Marketing.

## WORK TYPICAL:

- To fulfill the general dispositions of the law, political and specific regulations of the company.
- To plan permanent training courses for the sale advisers.

<sup>&</sup>lt;sup>12</sup> Enciclopedia de la Pequeña y Mediana Empresa, Pág. 397

- To develop inherent functions to the position of director of Marketing.
- To supervise, to coordinate and to control the low personnel's activities their control.
- To act with professional independence using their approach for the resolution from the inherent problems to the position.

## **MINIMUM REQUIREMENTS:**

## **>** EDUCATION:

 Professional Formation, graduated in the area of External Trade, International Studies, or tune.

## > TRAINING:

 Carried out Courses: managerial administration, administration of personal, marketing, finances, internet, motivation, leadership, among others.

NAME OF THE POSITION: Secretary / Accountant DEPENDENCE: Management SUPERVISES TO: Advice of sale

**NATURE OF THE WORK:** To carry out secretary-receptionist's works, advisory of sales and to take the registration of the countable transactions of IE Trámites.

## WORK TYPICAL:

- To edit and type all kind of correspondence like occupations, memo, and circular of bottom.

- To process orders, controls and more documents of the company.
- To assist the public that requests information and to sum up interviews with the manager of the company and advisory of sales.
- To take the accounting of IE Trámites
- To maintain files of the correspondence sent and received.
- To emit reports to the Manager when this requires it.
- To maintain up-to-date the database of potential clients and to carry out them the respective pursuit
- To control the personnel's attendance with a book dedicated for the effect.
- To exercise their work with efficiency, responsibility and discretion in the development of their functions.
- To establish good interpersonal relationships with the personnel of the company and public in general.

## **MINIMUM REQUIREMENTS:**

## **EDUCATION:**

 Professional Formation in Executive Secretariat, Sales, Assistant of Management or Accountant

## > TRAINING:

 To have participated in courses of human relationships, human resources, motivation and leadership, internet, accounting, tribute.

## **EXPERIENCE**:

• One year in inherent works to the position.

## NAME OF THE POSITION: Director of Marketing.

## **DEPENDENCE:** Management **SUPERVISES TO:** Advice of sale

**NATURE OF THE WORK:** To plan, to organize, to execute, to direct and to control the activities of marketing of the company.

## WORK TYPICAL:

- To elaborate marketing plans.
- To establish the chronogram of publicity.
- To carry out market studies to determine the market behavior.
- To establish agreements with cameras and groups of producers.
- To act with professional independence using their approach for the resolution from the inherent problems to the position.
- To create a good image from the company to local, regional and national level.

## **MINIMUM REQUIREMENTS:**

## **EDUCATION:**

 Professional Formation, graduated in the area of Administration of Companies or Marketing

## > TRAINING:

• Courses carried out marketing, internet, motivation and leadership, audiovisual communication, among others.

## > EXPERIENCE:

• Years in inherent works to the position.

## NAME OF THE POSITION: Advise of sale

**DEPENDENCE**: Manager, Secretary

NATURE OF THE WORK: To carry out promotion works and sale of the service

## WORK TYPICAL:

- To distribute the material promotional form of IE Steps
- To provide the potential clients the information that you/they require regarding the service that IE Steps offers.
- To advise and to guide the client's step
- To maintain a constant pursuit of the potential clients
- To be pending of the creation of new companies and industries
- To inform and to advise the potential client

## **MINIMUM REQUIREMENTS:**

## **EDUCATION:**

Graduate of Administration of companies or marketing

## > TRAINING:

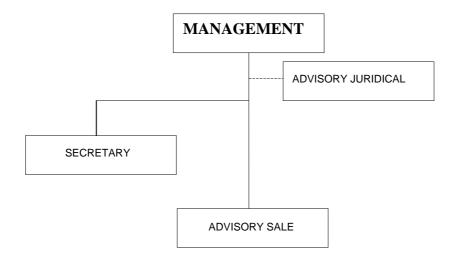
- Calculation Knowledge
- Courses of Human Relationships
- Courses of customer service

## > EXPERIENCE:

• Similar Activities to the position.

## 6.5.3 Flowchart

"It is a synopsis or outline of graphic organization, in which is detailed the administrative and technical structure, the different organs and functions of the company, the hierarchy and the coordination among the different departments, as well as the definition of the responsible ones that should carry out each one of the signal functions." <sup>13</sup>



## 6.6 LEGAL ASPECTS

The company will be constituted like a UNIPERSONAL COMPANY OF LIMITED RESPONSIBILITY<sup>14</sup>;; to be the one that but it is adjusted to the Investor's characteristic. This type of Company incorporates to the Ecuadorian legislation with the expedition of the Law of Unipersonal Companies of Limited Responsibility, promulgated in the registration official Registration No. 196 of January 26 / 2006.

<sup>&</sup>lt;sup>13</sup> IBIDEM, Pág. 404

<sup>&</sup>lt;sup>14</sup> Registro Oficial No. 196 de 26 de enero de 2006. Ley de Empresas Unipersonales de Responsabilidad Limitada

## **Concept:**

"The Unipersonal Company of Limited Responsibility belongs a different and independent artificial person from the natural person to who belongs, for that that the patrimonies of one and of the other, they are separate patrimonies. It will always belong to a single person and it won't be been able to have in joint ownership, and will be able to develop any economic activity that was not prohibited by the law, limiting their civil responsibility for the operations of the same one to the mount of capital that had dedicated for it".<sup>15</sup>

## **Characteristic:**

- It is constituted by a single person.
- The initial capital of the company will be constituted for the total mount of the money that the manager-proprietor had dedicated for the activity of the same one.
- It should be register in the mercantile registration of their main home.
- The natural person to who belongs calls "manager proprietor"

The Unipersonal company of limited responsibility, it will be designated with a specific denomination that identifies it as such. The above specific denomination will be integrated, at least, for the name and/or the manager-proprietor's initials, to the one that in any event the expression will be added "Unipersonal Company of Limited Responsibility" or its initial E.U.R.L. This denomination will be able to contain, also, the mention generate of the economic activity of the company. It is for it that has been denominated as: KGT Unipersonal Company of Limited Responsibility, Steps of External Trade.

<sup>&</sup>lt;sup>15</sup> IBIDEN 12.

## 6.6.1 Definition and Régime of Constitution of the Company

It has been considered the Unipersonal Company of Limited Responsibility since it is better adapts to the investor's interests and also has characteristic outstanding (already mentioned) that are identified with the business type to be undertaken.

## 6.6.2 Steps of Installation

To be able to implant IE Trámites, the Manager landlady, will cover the following requirements:

- To make constitution writing
- To inscribe the company in the Mercantile Registration of the home
- To open a bill in a low bank the special appointment of "Bill of integration of Capital"
- To obtain the RUC.

## 6.6.3 Labor steps

Once IE Trámites has opened up, the following thing will be made:

- To take out the operation permission in the I. Municipality of the Loja town.
- To process the documentation of employees and workers for the contributions to the IESS.

## 6.7- PROPOSAL TO THE AUTHORITIES AND SECTIONAL GOVERNMENTS TO NEGOTIATE THE CREATION OF A DEPOSIT CUSTOMS OFFICER IN LOJA.

In view of the necessity, of an ownership local "Aduanera" in the canton Loja, is sought to end up agreeing the creation of an deposit customs officer in the city of Loja like branch of the existent in the canton of Macara, motivate for which was left as proposal to the maximum authorities the corresponding order by means of the delivery of the current project of "Implementation of an office for stages of import and export in the city of Loja", and an occupation in which consisted the petition detailed

Next the letter pattern is presented that will be remitted to the authorities of the county of Loja; this way:

Mr. Engineer Jorge Bailón MAYOR OF THE COUNTY LOJA Loja. -

#### Of my special consideration:

Karla Tapia, originating of the city of Loja and graduate of the career of Degree in International Studies with Bilingual mention in External Trade of the University of the Azuay, in view of the fact that I have made an investigative work related with the STUDY OF FEASIBILITY FOR THE IMPLEMENTATION OF An OFFICE FOR STEPS OF IMPORT AND EXPORT IN THE CITY DE LOJA and after having determined methodically that it exists a significant activity of import and export, I allow myself to recommend before you so that jointly with the rest of authorities of the province and county of Loja, efforts are mated to begin the corresponding technical studies and to negotiate before the authorities and corresponding organisms, the creation in Loja of a Deposit Customs officer, same that would serve to the imports and exports that are generated in the county of Loja.

The installation of the mentioned Deposit would mean for the manager "lojano" an economic significant so much saving of resources as the time, as long as movements and transfers would be avoided to the different customses of the country.

For the effect, I put the results of the carried out study at your disposal as well as my contingent as professional formed in the area of external trade.

Without further, I reiterate you my interest to contribute to the development of Loja and their county,

Sincerely,

## 6.7.1 Proposal to the Central Bank of the Ecuador, to authorize the sale of the dui and fue in the town Loja, county de Loja

As measure of the development of the exports and imports in the city of Loja, was carried out the suggestion to the Municipality and Provincial Council of the County of Loja so that they are negotiated before the CENTRAL BANK OF THE ECUADOR the sale of the forms FUE AND DUI in the city of Loja, taking into account the manager's "lojano" necessity to have these documents to carry out the different procedures. IE Trámites like future office for export and import steps will lead the petition of this service.

Considering that the manager and producing of the county of Loja feels the necessity as for carrying out steps of external trade without so many obstacles and difficulties, for the growth and development of the economy not solely local also at level country, it is hoped to end up fulfilling this proposed goal.

## **CUSTOMS ADMINISTRATION.**

The "desaduanización" process understands all the legal steps to nationalize the merchandise, using for it the Unique Document of Import (DUI), same that this constituted by three forms A, B and C. The Form A is used to determine the information of general character of the importer. It consists, among other, of a pigeonhole for a sub tariff departure.

The form B, will be used when it is required to use but of a sub tariff departure (to import more than a product). The forms B will be used how many they are necessary.

While, the form C is good to carry out the liquidation of merchandises as well as the payment of rates and tariff rights.

## **6.7.2 Customs Declaration**

The form DUI this constituted by shady pigeonholes and in white. The shady part corresponds to fill to the importer (presently case IE trámite would fill them with the information provided by the client), while the part in target that is identified as the administration "Aduanera", corresponds to fill the official of Customses, in the moment that the merchandise arrives to the Customs.

## 6.7.3 Desaduanizatión of Merchandises

It refers to the payment of rates "Aduanera" and tariff rights. Compliment this process, the merchandise is "Desaduanizada" or nationalized.

# 6.7.4 Calculate from the Cost of the Merchandise and Price of Sale to the Public

IE Trámites like value added to the service, will qualify their clients in relation to the appropriate form of calculating the sale price to the public in order to help the importer and/or exporter to not result harmed. Keeping in mind all the costs that the client has to assume. For the estimate of the cost of the merchandise will take into account:

- VALUE CIF
- VALUE ADVALOREN
- VALUE FODINFA
- VALUE RATE OF CONTROL
- VALUE RATE OF STORAGE
- VALUE RATE OF VERIFICATION
- VALUE CORPEI
- VALUE OF TRANSPORTS
- VALUE OF GENERAL EXPENSES

## CONCLUSIONS

At the culminating the present project of feasibility, concludes that:

- The companies of steps of external trade, today in day they are charging force especially to the opportunities that it generates for the managers the process "globalizador".
- The study demonstrates the existence of a new user type, that prefers to save time and effort when commending the steps to a specialized company.
- When not existing local competition, the opportunities to take out to it floats to IE Trámites are promising.
- In the loja city it is verified that the quantity of imports is significantly bigger to the exports.
- Security, surrenders on time and proximity is the main factors to take into account for the manager lojano to the moment to select to its supplier of services of import steps and/or export stages.
- In relation to the dates in those that their necessity of more import, they are pointed out: November, February, August and April.
- The frequency with which they would require the services of steps to import and/or to export, it would be quarterly, it continues in importance a group of managers whose necessity is monthly.
- Referring specifically to the export activity, the dates of more movement would be: February, August and November.

- It is determined that all the related to the physical and technological infrastructure is it in our means to accessible prices, what facilitates the installation of IE Trámites
- To depend on a Customs broker that is not part of the company constitutes a weakness that IE Trámites should look for to overcome in the smallest possible time.
- The box flows for the present project, are positive that which allows to recover the investment around the first year of execution (1 year 8 months 21 days).
- The TIR of the project of 88,53% demonstrates that it is profitable in front of the opportunity Rate (14,07%).
- The VAN returns a positive value of \$51.011, 94, what indicates that the investment for the projected period (5 years) is profitable.
- All the obtained data allow making sure that the implementation of the IE Trámites is feasible.
- It is hoped to achieve acceptance to the proposal of creation the deposit customs officer and respective sale of the forms, same that will be in benefit of the "Lojana" community, their county and for that the Ecuador.

## RECOMMENDATIONS

When concluding the present study, it is necessary to consider the following aspects:

- IE Trámites will think about as projection in the medium term, to become a direct office of "desaduanización" or nationalization of merchandises (import). For it, its manager will stay vigilant in relation to the training offer that present the Customs of the Ecuador, with the purpose of participating in the course of formation of Secured Agent of Customses, and to be able to convert the office, in an office of direct "desaduanización", in the smallest possible time.
- To hire professionals those have knowledge and experience in International Trade, so that they allow guiding in a better way the implementation of the company.
- To begin the process of the personnel's training before the opening of IE Trámites.
- To go freeing some activities regarding the Customs broker little by little.

## GLOSSARY

Ad Valorem: tariff based on a percentage of the value of the load.

*Agent of Customs:* is the natural or artificial person whose license granted by the General Manager of the Corporation "Aduanera" authorizes to negotiate in a habitual way and for other people's bill, the office of the goods, for the effect to sign the declaration "aduanera".

Agent of International Load: is the artificial person authorized as such by the CORPORATION ECUADORIAN ADUANERA that can carry out and to receive shipments, to consolidate goods, to act as operator of transport multimodal, being held to regulations and specific agreements, to emit documents characteristic of their activity, such as shipment knowledge, air guides, and letters of behavior, manifestos and other.

Agent of Transport Customs officer: person of visible existence or ideal that, in representation of the transport ones, is responsible for the administrations related with the presentation of the means transporter and of their loads before the Customs.

**Area of Free Trade**: is the régime that allows the exchange of goods, free of the payment of having imposed customs officers, among integral countries of an area of defined territory and of goods you would originate of the same ones, subject to the formalities of custom foreseen in the respective international agreements.

**Bank Correspondent**: inside the credit letter, is the bank that receives the notification of the opening of a letter of credit and the conditions of the same one. It communicates this to the exporter.

Base taxable of the Tariff Taxes: in the imports it is the value CIF and in the

exports it is the FOB value of the goods.

**Belongings of Travelers**: it is the baggage that accompanies the traveler and that understands the new or used articles of those that can have necessity the traveler for their personal use during the trip and/or to their family, such as: garments of dressing and dressing room articles, of decoration and similar and an unit of such portable articles as: photographic camera, film camera, videotape apparatus, typewriter, personal computer, radio, radio - cassette, record player and handicapped tools. All merchandise is excluded that has character or commercial ends.

**Border traffic:** is the régime that, according to the international commitments, it allows the exchange of goods dedicated to the use or domestic consumption among the border populations, free of formalities and of the payment of having imposed customs officers.

**Compensation:** is a form or way of extinction of the tributary obligation that it allows the passive fellow to cover total or partially, previous the respective law step, its tributary debts with credits that had for undue payment of obligations "aduaneras".

**Conditioned refund**: it is the régime for which is allowed to obtain the total or partial refund of the taxes paid by the import of the goods that are exported inside the terms and in the cases foreseen in the normative effective.

**Confiscate Administrative:** it is the loss of the property of the goods for declaration of the Manager District, in firm resolution, dictated in specifically signal cases by the Law.

**Consolidation of Load:** is the act of containing goods corresponding to several individual shippers to be transported toward or from the Ecuador, for one or more addressees, by means of contract with a load agent properly authorized by the CORPORATION ECUADORIAN "ADUANERA".

**Crime Customs officer:** consists on the illicit and secret international traffic of goods, or in all simulation act, concealment, falsehood or deceit that it induces to error to the authority "aduanera", carried out to cause damages to the revenue, avoiding the total or partial payment of taxes or the execution of norms "aduaneras", although the goods are not object of tribute.

*Customs:* it is a public service that is responsible of surveillance and control of the entrance and people's exit, goods and means of transport mainly for the frontiers and areas "aduaneras" of the Republic; the determination and the collection of the tributary obligations caused by such facts; the resolution of the birdcalls, resources, petitions and consultations of the interested ones; and, the prevention, persecution and sanction of the infractions "aduaneras".

**Dates of Arrival of the Goods:** understands each other that of their delivery in the enclosures enabled for temporary storage.

**Declaration of Customs:** it denominates this way to the printed form, properly executed by the importer/exporter that has as main objective: to allow the liquidation and the collection of the rights, taxes or other obligations that it should be paid by the goods, and to investigate the importation/exportation of goods subject to limitations and/or protection (flora, fauna) and/or prohibitions and/or excuses (rights).

**Deposit Customs officer**: is the suspense régime of the payment of having imposed by which the goods remain stored by a term determined in authorized places and low control of the Administration of Customs, while waiting for its ulterior destination.

**Determination of the Tributary Obligation**: is the act or group of ruled acts carried out by the active administration, tent to settle down, in each particular

case, the existence of the generating fact, the forced fellow, the taxable base and the quantity of the tribute.

**Domicile of Natural People**: the place of their habitual residence or where exercise their economic activities; that where they are their goods, or take place the generating fact.

**Embark**: Loads in a vehicle or ship.

**Excuse or Tributary Discharge**: Is the exclusion or the legal dispensation of the tributary obligation, settled down by reasons of public, economic or social order.

**Export to Consumption**: is the régime customs officer for which the goods, national or nationalized, leave the territory customs officer, for its use or definitive consumption in the exterior.

Foreign merchandise: is the one taken place or manufactured in the exterior.

**Frank area**: is the régime of freedom that for the extraterritoriality principle, it allows the entrance of goods, free of payment of taxes, to authorized spaces and defined of the national territory.

**Free warehouse:** it is the régime the freedom that allows, in ports and international airports, the storage and sale to passengers that leave the country, of national or foreign goods, exempt of the payment of taxes.

**Furniture of House:** is the group of new or used goods, of domestic use, of the traveler's property or of the traveling family unit that it is cared with reason of change of permanent home, whenever for its quantity it is not considered dedicated to the trade.

**Generating fact of the Tributary Obligation of Customs**: is the entrance or exit of the goods; for the payment of taxes to the external trade, it is the presentation of the declaration; in the rates, it is the benefit of services customs officers.

Generating fact to the budget settled down by the law to configure each tribute.

**Imperium of Custom:** is the group of rights and attributions that the law and the regulation grant from an exclusive way to the Customs for the execution of their ends.

**Import to Consumption**: is the régime customs officer for which the foreign goods are nationalized and on to free disposition for its use or definitive consumption.

**Incoterms**: is an international rule for the interpretation of the commercial terms fixed by the International Chamber of Commerce. Their objective is to establish defined approaches on the distribution of expenses and transmission of risks,

between exporter and importer. There are 13 terms: EXW, FAS, FOB, CFR, CIF, DE, DEQ, DAF, DDP, DDU, FCA, CPT, CIP. The Incoterms regulates: the delivery of goods, the transmission of risks, the distribution of the costs, the steps of documents. But they don't regulate: the payment form neither the applicable legislation. Their use is not obligatory.

**Increased crime**: it is that illicit one whose author, accomplice or receiver was an employee or official of the service customs officer.

**Infraction of Customs:** is all action or omission that it violates norms sustantivas or adjectival that regulates the entrance or exit of goods for the frontiers and areas of Customs of the country, sanctioned with established pain prior to that action or omission.

**International Postal traffic and Quick Mail**: it is the particular régime for the one that the import or export to consumption of the shipping or postal packages whose value CIF or FOB, in their case, don't exceed of the limit that settles down in the regulation of this law, transported by any mail class, included the denominated quick mail, they will be dispatched by the customs by means of simplified formalities. The shipping or packages that exceed the established limit will be held to the norms general of Customs.

**Left behind goods**: they are those goods that are you abandon in primary area and that do not have the proprietor's identification or consignee.

**Letter of Credit:** Half of payment for which the Issuing Bank commits, for petition of the importer, to pay the exporter a sum of money, previously established, in exchange for that this makes delivery of the shipping documents in a period of given time.

**License of Export**: document that grants permission to export goods specified inside a concrete term.

**License of Import:** is the official authorization that allows the entrance of the goods in the country of the importer. If the goods are not subjected to restrictions of Customs they are sent automatically.

**Loads:** it is denominated this way to those merchandises that are object of transport by means of the payment of a price. You can also denominate load to the merchandises that a ship, an airplane or another type of vehicle transporter, have in their cellar or deposit in a given moment.

**Multimodal:** the mobilization of goods for two or more different means of transport, outside of the territory customs officer.

**Multure.** Is the suspense régime of the payment of taxes that allows the entrance of goods for a certain term, it stops after a transformation process to be reexported.

National merchandise: is the one taken place or manufactured in Ecuador.

**Nationalized merchandise:** is that produced or made abroad whose import to consumption has been perfected legally.

**Notification:** is the act for which is made taste like a natural or artificial person the content of an act or administrative resolution, or the requirement of a competent official of the administration in order to the execution of formal duties.

**Packing**: Protection of the merchandises during all the operations of transport and handling that it supposes the export process, so they arrive at the hands of the final client, abroad, under the best conditions.

**Pay in Excess**: the one that is in excess in connection with the value that should be paid when applying the rate foreseen in the law on the respective taxable base. The taxpayer's administration tributary, previous application, will come to the refund of the balances in favor from this that you/they appear as such in its registrations, in the terms and under the conditions that the law and the regulation determine, provided the beneficiary of the refund has not manifested his will of compensating this balances with similar obligations tributary slopes or future to his position.

**Pay Undue**:, the one that is carried out legally for a non established tribute or of the one that there is excuse for legal command; the one made without the respective tributary obligation has been born, according to the suppositions that configure the respective generating fact. In equal's conditions, it will be considered undue payment that that had been satisfied or demanded illegally or outside of the legal measure.

**Prescription:** is a way of extinction of the tributary obligation for the step of the term foreseen in the Tributary Code or in the law so that the active fellow exercises the collection action.

**Primary area**: is the part of the territory customs officer in which enclosures are enabled for the practice of the procedures customs officers.

**Proprietor of the Merchandise:** is the natural or artificial person that credits his condition of such, by means of the presentation of the original of the commercial invoice and the knowledge of marine shipment, the letter of behavior or the air guide in his case. The renouncement to the property of the merchandise in favor of the State correspond its proprietor exclusively and it doesn't exempt it of the responsibilities towards third derived of the import and storage.

**Reinstatement with Tariff Frank**: is the compensatory régime for which is allowed to care identical or equivalent goods, without the payment of taxes, in reinstatement of those cared to consumption that you/they return to the exterior after having been subjected to a transformation process in the country, or they were used to take place, to condition or to pack goods that you/they were exported.

**Responsible**: is the person that should without having taxpayer's character, for expressed disposition of the law, to complete the obligations attributed to this.

*Seating capacity:* it is the administrative act of tributary determination, by means of which the district customs officer proceeds to the documental revision or the physical recognition of the merchandise, to establish its nature, quantity, value and tariff classification.

**Secondary area**: is the part of the territory customs officer that is not contemplated as primary area.

*Shipping agent:* is the artificial person authorized as such that acts inside the territory customs officer in representation of shipowner or transport that they operate in the country and in such a virtue they are responsible before the CORPORATION ECUADORIAN "ADUANERA" for the operative administrations that are he own.

**Shipwrecked goods:** are considered as shipwrecked goods to the foreign goods, including remains of marine, air or terrestrial means of transport, their apparels, provisions and it loads that for catastrophe of the same ones they have been rescued inside the Ecuadorian territory, when it has not been possible to identify the proprietor or consignee.

**Tariff nomenclature**: lists or payroll of goods, objects of the international trade, ordered systematically with the help of certain principles, its nature, origin, destination, etc. If in front of each one of the goods of a nomenclature we make figure the import rights, this he/she becomes a tariff

**Tariff:** Tax or customs right that you gets paid on merchandise when this is imported or exported.

**Taxpayer:** is the natural or artificial person to who the law imposes the tributary benefit for the verification of the generating fact.

**Temporary export with Reimport in the Same State:** is the suspense régime of the payment of taxes that allows the exit of the territory customs officer of national or nationalized goods to be used abroad, during certain term with a certain end and reimport without modification some, except for the normal depreciation for the use.

**Territory Customs officer**: is the national territory in which the dispositions of this law are applied and he/she understands the primary and secondary areas.

**Trade Fair International**: it is a régime special customs officer for which the entrance of goods is authorized of having allowed import with suspension of the

payment of tributes, for a while certain, dedicated to exhibition in previously authorized enclosures, as well as of goods cared to consumption with tasting ends, promotion and decoration, free of the payment of taxes, previous the execution of the requirements and formalities pointed out in the regulation.

**Traffic Customs officer:** is the régime for which the goods are transported low control customs officer, of an office of district to another of the country or going to the exterior.

**Transfer**: it is the operation of Customs of total or partial transfer of manifested goods coming from the foreigner and going to him, of a means of transport to other, inside the area primary and low control of the respective District.

**Traveler:** is all national person or foreigner that it enters temporarily the Ecuador where he doesn't have his habitual residence (non resident); as the one that returns or he returns to the country where he has his habitual residence, after having been temporarily abroad (return resident to the Ecuador). They are also travelers all the people that leave the country.

**Tributary obligation of Custom**: is the bond juridical personnel among the State and people that operate in the international traffic of goods, by virtue of the one which, those are subjected to the imperium of Custom, to the benefit of the respective tributes when being verified the generating fact and to the execution of the other formal duties.

**Tributes to the External Trade:** are the tariff rights settled down in the respective tariffs; the taxes settled down in special laws; and the rates for services customs officers.

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## ANNEXES Annex 1: MODEL OF INTERVIEW

## UNIVERSITY OF THE AZUAY SCHOOL OF INTERNATIONAL STUDIES

It interviews for managers of companies of the city of Loja.

**OBJECTIVE**: To know the necessity of an office for steps import and/or export in the city of Loja.

**INSTRUCTION:** In the questions that contain options to choose as answer, point out with an X the sentence that expresses their thought about that requested (they can have several options):

## I. GENERAL DATA:

## DATOS GENERALES:

Tipo de actividad:

- Appliances ()
- Reserves in general ()
- Vehicles ()
- Other:\_\_\_\_\_
- Materials of Construction ()
- Printing ()
- Production and/or derived ()

Which:\_\_\_\_\_

## II. SPECIFIC DATA

1. What activity is it the one that more demand for their managerial activity Import ( ) Export ( ) Both ( ) None ( )

In the event of having pointed out some of the first three options

Has made it you directly ()	Has hired the services ()
	Company
	Place
	Type of Stage
	Stage Amount

1. ¿ What activity it is the one that more would require for their managerial activity?

Import () Export () Both () None (	port ()	Export ()	Both ()	None (
------------------------------------	---------	-----------	---------	--------

2. ¿ With what frequency carry out or would he/she carry out the activity pointed out in the previous question?

	Monthly ()	Quarterly ()	Biannual ()	Yearly ()
--	------------	--------------	-------------	-----------

3. ¿ In what do you date he/she carries out or would it require the activities pointed out in the question 3?

Jan	( )	Apr	( )	Jul	( )	Oct	( )
Feb	( )	May	( )	Augo	( )	Nov	( )
Mar	( )	Jun	( )	Sep	( )	Dic	( )

4. ¿Toward or since country sent/brought products?

Export to: \_\_\_\_\_ Import from: \_\_\_\_\_

# THANK YOU, FOR THEIR HELP!!

# Annex 2. - CHARTS OF BACK OF THE STUDY AND FINANCIAL EVALUATION

DESCRIPTION	Measured unid	QUANTITY •	UNITARY VALUE	Total Value
Division	m2	22	25	550
Wireless net of PC	u	4	30	120
		Total:		670

#### **Chart 34: Adaptations**

Source: Rates of the means Elaboration: The author

#### Chart 35: Office team

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Computer	2	599,00	1198,00
Printer	2	54,00	108,00
Calculator	4	3,00	12,00
Telephone	4	54,00	216,00
Perforator	2	2,00	4,00
Stapler	2	2,50	5,00
	Total:		1543,00

Source: Rates of the means Elaboration: The author

#### Chart 36: Furniture and wax

DESCRIPTION	OUANTITY	UNITARY VALUE	Total Value
Executive desk	1	120,00	120,00
Small desks	3	75,00	225,00
Executive armchair	1	90,00	90,00
Seat type secretary	3	20,54	61,62
Regular seat	16	17,00	272,00
Filing cabinet	2	102,00	204,00
Wait armchair	2	220,00	440,00
Table of meetings	1	120,00	120,00
Center table	1	35,00	35,00
	Total:		1567,62

Source: Rates of the means Elaboration: The author

#### Chart 37: Systems

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
System accounting	1	300	300
	Total:		300

Source: Rates of the means Elaboration: The author

# **Chart 38: Preliminary studies**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Technician Study	1	600	600
	Total:		600

Source: Rates of the means Elaboration: The author

# **Chart 39: Legal regulations**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Patent municipal	1	1	1
Permission of Operation	1	40	40
Legal constitution	1	250	250
	Total:		291

Source: Rates of the means Elaboration: The author

#### **Chart 40: Rights of Basic Services**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Internet	1	180	180
Phone line	1	136	136
	Total:		316

Source: Rates of the means Elaboration: The author

# **Chart 41: Administrative expenses**

DESCRIPTION	Total Val	ue
Salaries and Wages	2,792.54 3 m	onths
Office supplies	138.15	
Basic services	270.00 3 m	onths
Useful of toilet	15.00	
Lease of Office	1,500.00 3 m	onths
Total:	4,715.69	

Source: Chart 49, 50, 51, 52, 53, 54, 55, 56, rates of the means Elaboration: The author

#### **Chart 42: Expenses of Sale**

DESCRIPTION	Total Value
Publicity	1708.12
Total:	1708.12

Source: Chart 57, Rates of the means Elaboration: The author

#### **Chart 43: Salaries and wages**

Position	Salary basic	Contribute personal	Contribute employer	Credits	Total to pay	Signs	Tenth 3ro	Tenth 4to
		9,35%	12,15%					
					Payment			
					monthly		Once a	year
Manager	250,00	23,38	30,38		280,38		250	150
Secretary -								
Accountant	180,00	16,83	21,87		201,87		180	150
Salesperson 1	200,00	18,70	24,30		224,30		200	150
Salesperson 2	200,00	18,70	24,30		224,30		200	150
Total					930,85		830,00	600
			Total year	rly:	12.600,14		-	

Source: Rates of the means Elaboration: The author

For operation capital: 2792,54

#### **Chart 44: Office supplies**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Paper ream	3	3,45	10,35
Ballpoint Pen	12	0,15	1,80
Correctors	2	0,25	0,50
Seal (RUC company)	1	5,00	5,00
seal (several services)	1	6,00	6,00
Invoices	5	8,50	42,50
Cartridges of ink	6	12,00	72,00
	Total:		138,15

Source: Rates of the means

Elaboration: The author

#### **Chart 45: Electric power**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Electric power			
consumption	12	25	300
-	Total:		300
For operatión capital	75		

Source: Rates of the means

Elaboration: The author

#### **Chart 46: Drinking Water**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Consumption of			
drinkable water	12	10	120
	Total:		120
For operation capital			30

Source: Rates of the means Elaboration: The author

#### **Chart 47: Telephone**

DESCRIPTION	QUANTITY	UNITARY VALUE		Total Value
Telephone				
consumption	12	2	25	300
			300	
For operation capital				75

Source: Rates of the means Elaboration: The author

#### **Chart 48: Internet**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Consumption Internet	12	30	360
	Total:		360
	For operation ca	90	

Source: Rates of the means Elaboration: The author

#### **Chart 49: Useful of toilet**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Broom	1	2	2
Collector garbage	1	1	1
Trash can	4	3	12
	Total:		15

Source: Rates of the means Elaboration: The author

#### **Chart 50: Office lease**

DESCRIPTION	Unit		UNITARY	Total
	measure	QUANTITY.	VALUE	Value
Office lease	u	12	500	6.000,00
Total:				6.000,00
	For operation capital		1500	3 months

Source: Rates of the means Elaboration: The author

#### **Chart 51: Publicity**

DESCRIPTION	QUANTITY.	UNITARY VALUE	Total Value
Ecotel - News Tomorrow	44	4,32	190,08
Ecotel - News night	22	4,32	95,04
Radiate "Luz and life"			
09-12h30	66	1,00	66,00
The Hour	4	75,00	300,00
Sale letter	300	0,10	30,00
Credentials	7	1,00	7,00
Event inauguration	1	450,00	450,00
Training RRHH	4	40,00	160,00
Díctico	5	82,00	410,00
	Total:		1708,12

Source: Rates of the means Elaboration: The author

#### **Chart 52: Depreciations**

- ·· · · · · · · · · · · · · · · · ·	
ITEM	VALUE
Depreciation Team of Office	342,91
Depreciation Furniture and	
Wax	141,09
Depreciation of Adaptations	60,30
TOTAL:	544,29

Source: Chart 64,65 and 66 Elaboration: The author

#### **Chart 53: Maintenance of teams**

DESCRIPTION	QUANTITY.	UNITARY VALUE	Total Value
Computer	4	30	120
Printer	4	15	60
	Total:		180

Source: Rates of the means Elaboration: The author

#### **Chart 54: Paying-off Differed Assets**

DESCRIPTION	QUANTITY	UNITARY VALUE	Total Value
Paying-off Differed Assets			402,33
	Total:		402,33

Source: Chart 24 Elaboration: The author

# **Chart 55: Paying-off of Systems**

	%	Useful life	
	20%	5	
	CURRENT		TOTAL
YEAR	VALUE	<b>PAYING-OFF</b>	VALUE
0			300,00
1	300,00	60,00	240,00
2	240,00	60,00	180,00
3	180,00	60,00	120,00
4	120,00	60,00	60,00
5	60,00	60,00	0,00

Source: Chart 43 Elaboration: The author

# **Chart 56: Paying-off of Credit**

DESCRIPTION	YEAR1	YEAR2	YEAR3	YEAR4	YEAR5
1er. Semester	0,00	742,33	757,10	772,16	787,53
2do. Semester	0,00	749,67	764,59	779,81	795,32
Total:	0,00	1492,00	1521,69	1551,97	1582,85

Source: Chart 67

Elaboration: The author

# **Chart 57: Interest**

DESCRIPTION	YEAR1	YEAR2	YEAR3	YEAR4	YEAR5
1er. Semester	60,87	60,87	46,10	31,03	15,67
2do. Semester	60,87	53,52	38,60	23,39	7,87
Total:	121,74	114,39	84,70	54,42	23,54

Source: Chart 67 Elaboration: The author

Elaboration. The author

# **Chart 58: Depreciation of office team (computation teams)**

	%	Useful life		
	33,33%	3		
	ACTIVE	RESIDUAL		ACTUAL
AÑOS	VALUE	<b>V.</b>	DEPRECIATION	VALUE
0		514,28		1.543,00
1	1543,00		342,91	1.200,09
2	1200,09		342,91	857,19
3	857,19		342,91	514,28
4	514,28		514,28	0,00
5	514,28		514,28	

Source: Chart 41 Elaboration: The author

	%	Useful life		
	10%	10		
	ACTUAL	RESIDUAL		ACTUAL
YEARS	VALUE	<b>V.</b>	DEPRECIATION	VALUE
0		156,76		1.567,62
1	1567,62		141,09	1.426,53
2	1426,53		141,09	1.285,45
3	1285,45		141,09	1.144,36
4	1144,36		141,09	1.003,28
5	1003,28		141,09	862,19
6	862,19		141,09	721,11
7	721,11		141,09	580,02
8	580,02		141,09	438,93
9	438,93		141,09	297,85
10	297,85		141,09	156,76

# **Chart 59: Depreciation of Furniture and Wax**

Source: Chart 42 Elaboration: The author

# **Chart 60: Depreciation of Adaptations**

	%	Useful life		
	10%	10		
	ACTUAL	RESIDUAL		ACTUAL
YEARS	VALUE	<b>V.</b>	DEPRECIATION	VALUE
0		67,00		670,00
1	670,00		60,30	609,70
2	609,70		60,30	549,40
3	549,40		60,30	489,10
4	489,10		60,30	428,80
5	428,80		60,30	368,50
6	368,50		60,30	308,20
7	308,20		60,30	247,90
8	247,90		60,30	187,60
9	187,60		60,30	127,30
10	127,30		60,30	67,00

Source: Chart 40 Elaboration: The author

# Chart 61: Credit paying-off with period of grace

Mount:	6.148,50		
Term:	10		
Interest:	9,90%	Annual	(CFN)
Interest:	0,99%	Monthly	
Periods grace:	2	semesters	
Paying-off:	803,20		

	LIQUIDATE		PAYING-		LIQUIDATE
PERIODS	PREVIOUS	INTEREST	OFF	DIVIDENDS	FINAL
0	6.148,50	9,90%			
1	6.148,50	60,87	0,00	60,87	6.148,50
2	6.148,50	60,87	0,00	60,87	6.148,50
3	6.148,50	60,87	742,33	803,20	5.406,17
4	5.406,17	53,52	749,67	803,20	4.656,50
5	4.656,50	46,10	757,10	803,20	3.899,40
6	3.899,40	38,60	764,59	803,20	3.134,81
7	3.134,81	31,03	772,16	803,20	2.362,65
8	2.362,65	23,39	779,81	803,20	1.582,85
9	1.582,85	15,67	787,53	803,20	795,32
10	795,32	7,87	795,32	803,20	0,00
TOTAL		398,80	6.148,50	6.547,30	

Source: Chart 26, CFN Elaboration: The author

#### **Chart 62: Summary of Residual Value**

Residual value	TOTAL
	VALUE
Adaptations	67,00
Furniture and	
wax	156,76
Office team	514,28
Total:	738,04

Source: Charts 66, 65 and 64 Elaboration: The author

# Annex 3. - OFFERERS AT NATIONAL LEVEL

STRANGE OFFERER	SERVICES	ADDRESS
Secured agent of Customses (those interviewed did not point out name)	Import / export steps	
Comexter	<ul> <li>Trade External</li> <li>Steps of Import / export</li> <li>Previous authorizations,</li> <li>Origin certificates</li> <li>International movings.</li> <li>Air, marine rates</li> </ul>	<ul> <li>Dir: Cuenca: Gil Ramírez</li> <li>Dávalos 3-75 e/ Elia Liut y</li> <li>Francisco Pizarro.</li> <li>Tel: 2869327</li> <li>Fax: 2803605</li> </ul>
Proveedor	<ul> <li>Merchandise suppliers</li> </ul>	
Sercomex	• Integral services of external trade	Dir: Quito: Av. Juan de Ascanay y Amazonas Tel: 2253354 Fax: 2227777
Valero y Ochoa C. A.	<ul> <li>Steps of Imports / exports</li> <li>Service customs officer</li> </ul>	<b>Dir:</b> Quito: Juan Gonzalez Nro. 35-26. Edif. Torres Vizcaya II, 4to. piso <b>Tel:</b> 2265373
Impexa	<ul> <li>Steps of Imports / exports</li> <li>Service customs officer</li> </ul>	<ul> <li>Dir: Quito: Núñez de Vela 913</li> <li>y Av. N.N.U.U. Edf. Donald II.</li> <li>Piso 1</li> <li>Tel: 2469529</li> <li>Fax: 2458972</li> </ul>
Comexport S.A.	<ul> <li>Logistics for the international and national transport of merchandises</li> </ul>	<b>Dir:</b> Guayaquil: Vía Perimetral Km 25 <b>Tel:</b> 2101064
Comexterior	<ul><li>Steps of Imports/exports</li><li>Service customs officer</li></ul>	Dir: Guayaquil: Urdaneta 1313 Tel: 2293467
Comertex Cia. Ltda.	<ul><li>Steps of Imports / exports</li><li>Service customs officer</li></ul>	Dir: Guayaquil: Chile 264 Tel: 2957645
Impor-Com	<ul> <li>Steps of Imports / exports</li> <li>Service customs officer</li> </ul>	<b>Dir:</b> Quito: Av. La prensa Nro. 42-54 y la Y <b>Tel:</b> 2433826
Trami Austro	<ul> <li>Steps of Imports / exports</li> <li>Service customs officer</li> </ul>	Dir: Cuenca: Elia Liut y Gil Ramírez Tel: 2861735 Fax: 2863215

# Annex 4. REMOVES OF THE CALCULATE OF THE POINT OF BALANCE

#### Chart 63: Classification of costs (Year 1)

DESCRIPTION	FIXED COST	VARIABLE COST	TOTAL COST
INDIRECT COSTS			
Depreciations	544,29		544,29
Maintenance of Teams		180,00	180,00
TOTAL INDIRECT COSTS			724,29
COSTS OF OPERATION			
Administrative expenses			
Remunerations	12.600,14		12.600,14
Supplies of Office		138,15	138,15
Office lease	6.000,00		6.000,00
Telephone		300,00	300,00
Useful of toilet	15,00		15,00
Electric power		300,00	300,00
Dilutes		120,00	120,00
Internet		360,00	360,00
Paying-off Differed Assets	402,33		402,33
Paying-off of Systems	60,00		60,00
Total Administrative Expenses			20.295,62
Financial expenses			
Paying-off of Credit	0,00		0,00
Interest	121,74		121,74
Total Financial Expenses			121,74
Expenses of Sales			
Publicity		1.708,12	1.708,12
Total Expenses of Sales			1.708,12
TOTAL COST OF			
OPERATION			22.125,48
TOTAL COSTS	19.743,51	3.106,27	22.849,78

Source: Chart 27 Elaboration: The author

Calculation of the balance point in function of the installed capacity:

YEARS/ COSTS	FIXED	VARIABLE	TOTAL	TOTAL SALE
YEAR 1	19.743,51	3.106,27	22.849,78	26.460,00

Source: Costs of the year 1 Elaboration: The author 
$$\begin{split} \textbf{BP} &= \text{fixed Cost / (budget Sales - variable Costs) * 100} \\ \textbf{BP} &= 19.743,51 / (26.460,00 - 3.106,27) * 100 \\ \textbf{BP} &= 84,54\% \\ \text{Calculation of the balance point in function of the revenues:} \\ \textbf{BP} &= \text{fixed Cost / (1 - (Costs variable budget total Total/Sales)))} \end{split}$$

**BP** = 19.743,51 / (1 - (3.106,27 / 22.849,78))

**BP=** \$22.369,58

#### Chart 64: Classification of costs (Year 3)

DESCRIPTION	FIXED	VARIABLE	TOTAL
	COST	COST	COST
INDIRECT COSTS			
Depreciations	544,29		544,29
Maintenance of Teams		192,08	192,08
TOTAL INDIRECT COSTS			736,37
COSTS OF OPERATION			
Administrative expenses			
Remunerations	13.445,47		13.445,47
Supplies of Office		147,42	147,42
Office lease	6.402,53		6.402,53
Telephone		320,13	320,13
Useful of toilet	16,01		16,01
Electric power		320,13	320,13
Dilutes		128,05	128,05
Internet		384,15	384,15
Paying-off Differed Assets	402,33		402,33
Paying-off of Systems	60,00		60,00
Total Administrative Expenses			21.626,22
Financial expenses			
Paying-off of Credit	1.521,69		1.521,69
Interest	84,70		84,70
Total Financial Expenses			1.606,39
Expenses of Sales			
Publicity		1.822,72	1.822,72
Total Expenses of Sales			1.822,72
TOTAL COST OF			
OPERATION			25.055,33
TOTAL COSTS	22.477,03	3.314,67	25.791,69

Source: Chart 27 Elaboration: The author

YEARS / COSTS	FIXED	VARIABLE	TOTAL	TOTAL SALE
AÑO 3	22.477,03	3.314,67	25.791,69	44.177,48

Source: Costs Year 3 Elaboration: The author

BP = fixed Cost / (budget Sales - variable Costs) \* 100 BP = 22.477,03 / (44.177,48 - 3.314,67) \* 100 BP= 55,01%

Calculation of the balance point in function of the revenues:

BP = fixed Cost / (1 - (Costs variable budget total Total/Sales)) BP = 22.477,03 / (1 - (3.314,67 / 44.177,48)) BP = \$24.300,29

#### **Chart 65: Classification of costs (Year 5)**

DESCRIPTION	FIXED	VARIABLE	TOTAL
	COST	COST	COST
INDIRECT COSTS			
Depreciations	544,29		544,29
Maintenance of Teams		204,96	204,96
TOTAL INDIRECT COSTS			749,25
COSTS OF OPERATION			
Administrative expenses			
Remunerations	14.347,51		14.347,51
Supplies of Office		157,31	157,31
Office lease	6.832,07		6.832,07
Telephone		341,60	341,60
Useful of toilet	17,08		17,08
Electric power		341,60	341,60
Dilutes		136,64	136,64
Internet		409,92	409,92
Paying-off Differed Assets	0,00		
Paying-off of Systems	60,00		60,00
Total Administrative Expenses			22.643,75
Financial expenses			
Paying-off of Credit	1.582,85		1.582,85
Interest	23,54		23,54
Total Financial Expenses			1.606,39
Expenses of Sales			
Publicity		1.945,00	1.945,00
Total Expenses of Sales			1.945,00
TOTAL COST OF			
OPERATION			26.195,14
TOTAL COSTS	23.407,35	3.537,04	26.944,39
Source: Chart 27			

**Elaboration: The author** 

# Calculation of the point balance in function of the installed capacity:

YEARS / COSTS	FIXED	VARIABLE	TOTAL	TOTAL SALE
AÑO 5	23.407,35	3.537,04	26.944,39	66.202,79

Source: Costs Year 5

Elaboration: The author

**BP** = fixed Cost / (budget Sales - variable Costs) \* 100 **BP** = 23.407,35 / (66.202,79 - 3.537,04) \* 100 **BP** = 37,35%

#### Calculation of the balance point in function of the revenues:

**BP** = fixed Cost / (1 - (Costs variable budget total Total/Sales) **BP** =23.407,35 / (1 - (3.537,04 / 66.202,79)) **BP** = \$24.728,53