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**PROPOSAL FOR A BUSINESS PLAN FOR THE DIESELTRONIC TURBOCHARGERS
MICRO-ENTERPRISE**

AUTHOR:

María Camila Palacios Miño

Director:

CPA. Ximena Abril Fajardo

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DEDICATION.

I dedicate this work in the first place to my parents Pablo and María Dolores, for the love, patience, sacrifice and unconditional support provided in all these years, thanks to their example and motivation it has been possible to conclude this stage of my life, which will allow me to continue developing my plans for the fulfillment of future goals.

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ABSTRACT

The Proposal of a Business Plan for the company dedicated to the importation of Dieseltronic Turbochargers, seeks to create a renewed focus on business management. This will help the company act more confidently in future decisions and deal with problems. The function of this Business Plan is to analyze in detail the way in which the company has been managed, examining both the technical feasibility of the proposal, as well as the different types of feasibility such as: economic, financial, social and environmental. Likewise, the procedures, strategies and other measures will be described to make this proposal viable.

Key Words: Business plan, Dieseltronic, Strategy, Macro environment, Micro environment.

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INTRODUCTION.

Microenterprises are considered very important in the national economy. The Management Magazine (2016) mentions that it represents 10% of GDP, translating into total sales in dollars that year they obtained \$ 4,796 million. According to this report, in Ecuador the distribution of companies according to their size is: I) 50% micro-companies, II) 32% small, III) 10% medium-sized; and iv) 3% large companies, for this reason the purpose of this work is to propose a Business Plan, in order to help the administrative and financial operation of the Dieseltronic Turbochargers company.

Since its creation, this company has been empirically managed; in a way it is prone to risk. The Business Plan is an important factor to achieve the fulfillment of the objectives of the organizations, that is why it must be correctly defined, in a timely manner and with the necessary clarity among the members of the organization. At the organizational level, the need for senior management, together with the rest of the members of the organization, to fully understand its impact on management results, thus eliminating a mediocre business culture. These micro-businesses can be victims of fraud because they do not have an adequate application of procedures that are well established within a Business Plan.

The company can obtain notable changes through the improvement of its Business Plan, in order to maintain the balance between business management and alignment with the strategy. As a result, you can increase your expectations, optimize your performance and obtain lower costs. This will allow you to make the right decisions and improve globally. This project aims to provide managers with the necessary tools to lead a clear, effective and precise direction. In this way, they can have a correct operational and financial management, in addition to having key aspects that will help them face the challenges of the sector in which the business is developed.

This work is composed under the following structure: a) Theoretical Foundation: Reference Framework, Conceptual Framework, Research Methodology, Methods and Techniques. b) Chapter 1: Strategic Planning; its concepts, components and internal and external analysis of the company's situation. Chapter 2: Analysis of the Industrial Sector; microenvironment analysis,

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competition, suppliers, customers and PESTEL analysis. Chapter 3: Business Plan Proposal; Analysis of income, costs, expenses, depreciation, cash flow and financial indicators.

Referential framework

Conceptual framework:

In recent years, the economic situation has been uncertain as it has had a major effect on how organizations operate these days. Micro-businesses that used to run smoothly with the help of forecasts and projections, now refrain from expressing business criteria that are unchangeable, so they have a renewed focus: learning to manage the business, which is the same when using new ones. paradigmatic models. The same ones that will help these micro-businesses to act with more confidence in future business decisions. Knowledge about issues that involve their manifestations will provide them with several options on how to deal with possible problems.

On the other hand, this project will be very diverse because it will analyze the management and feasibility of costs within the automotive sector.

In this logical order of ideas, the Dieseltronic Turbochargers company since its creation has been empirically managed, which leads to a failure of control systems, lack of definition of its policies, deficiencies in the structure of its processes and work objectives. , among other situations. In this way, the organization is exposed to a systemic risk that hinders the scope of further development that favors it, and prevents optimizing its human potential, all subject to the incorrect use of resources.

Therefore, the company presents a notable current need to improve its Business Plan to maintain the balance between business management and alignment with strategy, so that it can optimize its performance and obtain lower costs. This will allow you to make wise decisions and thus improve in all the aforementioned aspects.

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Investigation methodology:

Methods and techniques:

Within the methodology to be pointed out of the project, it will start with the synthetic method, because it will focus on meeting the criteria of all the people who collaborate in the company's management, in order to know what activities represent certain events for them. that would significantly affect the company both in terms of management and feasibility. Within the research techniques, surveys, interviews and a focus group will be used and it will be taken according to the level of responsibility and involvement in the different areas, for that reason a list of events that have a negative effect on the performance of the company, and it will be identified through brainstorming, SWOT and finally an analysis of the financial structure, which allows to diagnose the negative effect and be able to work on it.

On the other hand, the surveys are questions elaborated on the relevant topics within the research that seeks to carry out a market study in order to draw conclusions about the acceptance and preferences of the market.

CHAPTER 1.

1. MANAGEMENT:

1.1 Importance of strategic planning:

Today, the future has become uncertain and has generated insecurity in the society in which we develop. As a consequence, each culture organizes its ideas differently and takes different actions to manage this uncertainty. In this sense, the process of forecasting the future, better known as strategic planning, seeks to control said indecision, thus generating prospective scenarios for SMEs. This type of planning also defends the importance of knowing the different points of view that entrepreneurs have towards the future, and how they adapt to it to favor their development. For example, many times you have a wrong idea when you think that only large companies are the ones who must make plans for the proper functioning of the business; However, this is false, since all companies, regardless of their size, must develop strategic planning that allows them to be more competitive in the environment in which they develop. In addition, this plan contributes to ensuring that those actions have a logical direction and that their objectives are measurable in the short and medium term (Castaño-Ramírez, 2011).

In the same way, Valenzuela-Argoti (2016) also highlights the importance of strategic planning in companies, since it argues that it contributes with innumerable benefits such as: the definition of measurable objectives and goals, an inclusive vision with all members of the organization. organization based on the present and also a concentration of efforts. Due to this, in the business world this tool is one of the most important, since it provides companies with companies have different solution options to be able to survive in an environment as competitive as the one in which they develop today. In summary, with the correct application of strategic planning, companies begin to improve their competitiveness early, resulting in their development and growth.

Likewise, this tool enables the identification of an internal and external diagnosis on the current situation of the company, which will allow knowing a specific situation, so that, subsequently, the results that are intended to be achieved, establish priorities in decision-making. In this way, it seeks to use the best practices, evaluate them and in turn correct results; In addition, it improves communication between the members of the company. Similarly, it facilitates the process of

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adaptation of the organization to political, social, technological, economic and legal changes that may occur during the implementation of the strategic plan (s).

Thus, strategic planning is a method that is based on the need of companies and their administrators to take actions that direct all processes towards a common goal. By having a clear idea of what needs to be improved, both in terms of resources and personnel, it is easier for the company to bring any idea to fruition; since without an action plan any company has very little chance of fulfilling the required purposes. As a consequence, strategic planning has the power to adapt to each situation and at the same time allows a correct administration of the process, thus giving clarity in the objectives, always seeking that all its personnel participate actively, generating adequate strategies for success.

It is important to note that strategic planning is a tool that any manager at any level of a company must know and apply it, since nowadays the direction, planning, organization and control are vital to achieve the success of the companies (Valenzuela -Argoti, 2016).

In short, strategic planning implies projecting a desired future and at the same time obtaining the effective means to achieve it. It is the forecast of future scenarios and the determination of the results, the same ones that are intended to be achieved through the analysis of the environment so that in this way risks are minimized. All this in order to optimize resources and define the strategies that are required to achieve greater competitiveness.

1.2 Elements of strategic planning.

According to Chiavenato and Sapiro (2016) in their book “Strategic planning: foundations and applications”, this type of planning is made up of the following elements:

1.2.1 Organizational Mission:

For its part, the organization's mission symbolizes its reason for being or its role in society; In other words, it acts as that “invisible hand” that guides its employees to act independently and at the same time collectively to achieve goals and objectives; providing the company with better vision and direction for the next 10-20 years. Additionally, it is the element that translates the responsibilities of the organization in its environment, through the definition of the “business” and

the delimitation of its scope of action. It is, explicitly, a definition that precedes the strategic diagnosis.

On the other hand, Kotler (2001) emphasizes that the mission must be motivating, it should not be mentioned as if its purpose was to capture higher profits or make more sales. This occurs accordingly for those people who take risks and invest in useful activities for the company. In fact, the missions reach their maximum expression as long as the policies that the company since its foundation has wanted to honor prevail; since these define the way in which employees must treat customers, suppliers, distributors and their competition, in order for employees to perform safely in important matters and at the same time experience the feeling of belonging to said organization, as a result to make a contribution to people's lives, which is very important. (Kotler, 2001)

Finally, the organizational mission defines what the company intends to accomplish in the environment in which it develops, what it seeks to do, and for whom it is going to do it. In turn, it is influenced by some elements such as: the history of the organization, the preferences of the bosses or owners of the company, both external and internal factors, the resources it has to achieve the proposed objectives and finally its distinctive capabilities. .

1.2.2 Organizational Vision:

The organizational vision or also known as the vision that the company has or what it wants to be in the future, shows an image of the organization in terms of the execution of its long-term purposes, but not necessarily reinforcing them in the present. This element of strategic planning is very inspiring, first because it creates a positive kind of tension in the members of the organization; It makes them imagine between the world that they would like it to be, with the world that they really live, so that in this way they are motivated and thus successfully fulfill their purposes, since the more linked the vision of the business is to the interests of their partners, the more certain it will be that the organization can deliver on its intentions. Finally, what is generally understood by organizational vision is that maximum aspiration, dream or desired goal to be achieved in the future.

1.2.3 External strategic diagnosis:

According to Eyzaguirre-Rojas (2006) in his module "Integrated methodology for strategic planning", this element of strategic planning analyzes the environment or environment in which the organization develops; with the aim of recognizing current or future opportunities and threats. This environment is separated into two: the general environment, which refers to the global trends of society and, on the other hand, the specific environment which refers to individual circumstances considering different areas: social, economic, political, technological and ecological among others.

In this way, an adequate external analysis consists of knowing what is the environment in which the company must take a strategic position, the effectiveness of its performance in relation to other similar organizations, the external circumstances and the options we have.

At the same time, the external analysis experiments the factors that are outside the control of the company, both in the current environment and in the future environment, in order to discover what factors can contribute to the organization's improvement and what factors can have a negative effect on the organization, either directly or indirectly.

To conclude, it can be established that the external strategic diagnosis of strategic planning is one that allows the company to recognize both opportunities and threats that could arise in the environment. Resulting in the identification of the opportunities that must be taken advantage of by the organization and the threats, which affect the fulfillment of the vision, mission and objectives. In addition, an analysis is carried out of those factors that directly influence the organization, taking into account the different dimensions, sectors and competencies.

1.2.4 Internal strategic diagnosis:

This element is the one that diagnoses the reality of the organization against the environment in which it operates, recognizing its strengths and weaknesses. The purpose of this diagnosis is to formulate strategies that better represent the company in its own environment.

In this sense, the internal analysis includes the diagnosis of the resources, capacities and central aptitudes that the company possesses and that can be used to generate certain goods and services.

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It should be noted that not all organizations have the same strengths and weaknesses. This is because each organization has some resources and capabilities that the others do not, or at least not in the same percentage. At the same time, to carry out an internal strategic diagnosis correctly it is necessary to take into account several aspects, for example, the internal factors of production; that is to say, production costs, quality of goods or services and technological innovation. Also, it is necessary to take into account the human resources of the same, their due training, motivation and remuneration to the members of the organization. In the same way, there are the finances of the available economic resources, the level of indebtedness, profitability, liquidity and budget. Likewise, Research and Development, that is, innovations, patents and new products. Finally, the alignment of the external and internal diagnosis constitutes the so-called maps of the environment and generates the premises that facilitate the construction of scenarios (Eyzaguirre-Rojas, 2006).

In conclusion, Chiavenato and Sapiro (2016) complete that the company, when carrying out the internal strategic diagnosis, shows the strengths that must be expanded and the weaknesses that have the need to improve, in turn, this analysis must be compatible with the external strategic diagnosis; In other words, an approach to adjusting the internal aspects of the organization must be required, with respect to resources, competencies, the potentialities that offer competitive advantage and the external aspects of the environment.

1.2.5 Determinants of success:

This element, also known as a critical factor for the success of organizations, is the basis of business policies. In addition, it is situated between the diagnosis, the definition of objectives and the formulation of fixed strategies in the dynamics of the competition. The factor seeks to demonstrate relevant issues for the company, which are subject to a specific analysis called SWOT. The analysis is carried out at the beginning of a strategic planning, and it is what helps the company to compare and contrast those strengths and weaknesses, against the opportunities and threats presented by the market in which companies develop. In this sense, it is of great importance to emphasize that the determinants of success must always be based on the objective, goals, control points and those responsible (Chiavenato & Sapiro, 2016).

1.2.6 Definition of objectives:

The strategic objectives are designed within the organization once its mission has already been determined; Through them, the operations that will be carried out are established to give a respective efficient and effective fulfillment of the mission, taking into account the vision and above all respecting the values to which the company is governed. This is how the objectives must answer a basic question, to what? of the organization, that is, what will we do? or what do we want to achieve? These in turn establish a course to follow, that is, they determine the activities, components and products of the proposed plan. They even serve as a powerful source of inspiration and motivation, since it means the solution to an identified problem. It should be noted that in order to successfully define the objectives of the company, we must express them in qualitative terms, analyze internal and external factors; And without a doubt, they must be clear, realistic, challenging, measurable and proportionate to each other. (Eyzaguirre-Rojas, 2006)

In short, the objectives are fundamental for the execution of a strategic plan, since, in a clear and precise way, they will help the company to fully comply with the proposed goals in a certain time, therefore, this objective should be properly designed. It must have measurable and quantifiable goals, but above all be linked to the strategic goals of the company, where the actions that will be taken to fulfill these great objectives are carried out. As a consequence, the organization can be put in a good position. In addition, it will be possible to achieve acceptable profitability, differentiation and innovation of products or services that will allow to compete in the industry. Ultimately, it is the managers of each department who must actively participate in defining the objectives of the company; since they are essential for the success of any company, regardless of its size.

1.2.7 Strategy formulation:

By definition, a strategy is the pattern or plan that unites the main goals or policies of an organization and establishes a sequence of actions to be carried out so that they can be fulfilled. Above all, when a strategy is well carried out, it helps to put order and appropriately allocate the organization's resources, based on both attributes and internal deficiencies. Therefore, achieve a

positive situation and in this way be able to anticipate possible changes in the environment and unforeseen actions of the competition. It is important to note that a certain strategy can be common to several objectives and that strategic planning requires constant feedback about how the strategies are working. Finally, the strategies establish specific courses of action and defined paths to obtain the expected results; therefore, strategies are the means or ways by which an organization seeks to achieve its objectives. (Eyzaguirre-Rojas, 2006)

1.2.8 Formalization of the strategic plan:

It is necessary to understand that strategic planning is a process that arises from learning, both individual and collective, and that, in turn, overcomes stages. For example, first you act, that is, you take action, and then comes the stage where you discover and select what really works to preserve successful behaviors. For this reason, organizations must be transformed into organizational learning systems, so that they encourage teamwork and allow people to obtain autonomy and self-realization. In this way, the members of the organization will be more motivated and committed to the organization and consequently will participate actively in the process and will focus on the strategy and plan. Every strategic plan depends on integrated leadership, which must be based on value and oriented towards collaborative relationships, aligned strategies, process improvement and self-management based on responsibility. In addition, for the plan to be successful, it is essential to share the vision and process with the members that make up the organization (Chiavenato & Sapiro, 2016).

1.3 Stages of the strategic planning process

The stages that constitute strategic planning have been explained according to various approaches and consists of several elementary processes to develop it successfully. According to Fred (2003) in his book "Strategic Management Concepts", it consists of three stages: the formulation of the strategy, implementation of the strategy and evaluation of the strategy.

1.3.1 The formulation of the strategy:

This stage involves the creation of a vision and mission, identification of external opportunities and threats of a company, as well as the determination of internal strengths and weaknesses. At the same time, measurable objectives are set, it also focuses on the creation and choice of specific strategies to put them into practice, since no company has unlimited resources. On the other hand, it is decided which will be the strategies that will provide greater benefits to the company. In the same way, this period includes everything that involves making decisions about the businesses that the company will enter, the businesses that it must abandon or those that it must resume. Also, the distribution of capital and resources, the spread or diversification of operations, the convenience of entering international markets or expanding nationally should be examined. Even determining whether it is better to merge with another company or form a joint company, and how to avoid aggressive control.

In this sense, the decisions on the formulation of the strategy involve the company in all its aspects, be it products, markets, resources or technologies. The value of a company is what determines the long-term competitive advantages. Either way, strategic decisions have important consequences on various functions and long-lasting effects of a company. Senior managers are those who have the power to fully understand and in their best representation the different aspects of the decisions to formulate said strategies, in addition to having the power to obtain the necessary resources for their implementation.

1.3.2 The implementation of the strategy

The implementation of the strategy is considered the most difficult stage of strategic planning, since it demands the company to establish measurable objectives, draw up action policies, encourage employees to have a culture of motivation and in turn distribute resources in such a way that the strategies formulated in the first phase are executed. Therefore, this stage includes the creation of an efficient organizational structure in order to obtain a better commercialization, as well as an improvement in the preparation of budgets for the planning and control of said company. In the same way, the creation and use of information systems is carried out, but above all the linking of the compensation of the employees with the performance of the company.

The implementation of the strategy is known as the action stage of strategic planning, as it mobilizes employees and managers to put into action the strategies formulated above. It should be taken into account that a successful implementation depends on the ability of managers to motivate employees, because, if the strategies have been formulated, but not implemented, they lose validity.

Finally, it is very significant to note that at this stage interpersonal skills are important to achieve success in the implementation of each strategy defined by the company. Therefore, the execution activities to be carried out will affect all employees in a certain way and more directly the managers of an organization. Each department must respond to the different processes, for which they were created from its general work plan. In this space, the challenge is generated to stimulate the managers and employees of an organization, so that they can have more beneficial communication, better express their ideas, and work with pride and enthusiasm towards the achievement of the established objectives. (Parra & Durán, 2014)

1.3.3 The evaluation of the strategy

The evaluation of the strategy is the final stage, so it is key to evaluate the methodologies that are not developed as planned. This stage helps the company to obtain the necessary information to

evaluate its weaknesses and strengths, so that in this way its effectiveness is guaranteed. In a relevant way, it should be noted that all the strategies put into practice are undergoing constant changes due to external and internal factors of the organization. To carry out this last stage, three important actions must be highlighted. The first action consists of the review of the different factors of the company both external and internal. Then the strategies will be measured, which will help us to know the performance of each applied measure. The last action that will be carried out is taking corrective measures, this will help to avoid later errors.

In this way, it is important to carry out the different formulation, implementation and evaluation activities with their respective steps and hierarchical order, in order to obtain a strategic planning that favors the operation of any company. All this through the use of good communication and interaction techniques between bosses and subordinates.

1.4 Environment analysis tools

The analysis of the environment forms an important part of the strategic planning and the construction of scenarios; In addition, it is the key for the manager, since with its tools which will be developed next, they support a total understanding of the reality where the organization operates. In the same way, they help define the type of strategy and innovative behavior of those who will execute it.

1.4.1 SWOT

According to Ramírez-Rojas (2017), one of the fundamental tools for analyzing the environment and in turn strategic planning is situational analysis, also known as SWOT analysis (strengths, opportunities, weaknesses and threats). This tool diagnoses the internal situation of an organization, as well as its external evaluation, in order to obtain a general perspective of the determined strategic situation. In addition, it enables the collection and use of data that allow to know the operating profile of a company at a specific time, and from there to establish an objective diagnosis for the design and implementation of strategies, which are intended to improve the competitiveness of an organization .

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Bearing this in mind, we will start with the concepts of the internal variables and then with the external ones, with the aim of grouping the concepts within the same category. For their part, strengths include factors and elements that the company has under control, generating present benefits and projecting itself in an attractive way to a future with possibilities. For this reason, when we speak of strengths, we refer to the strengths that generate a competitive advantage for the organization and can be assumed in different ways such as developed skills, valuable physical assets, low costs, recognized image, agreements, etc.

Then, we have the weaknesses, which express a lack or lack of a certain element in the organization, this puts the company in a vulnerable position against the competition. In addition, they form an obstacle to achieving the objectives, even though they are under the control of the organization. Like strengths, these can be shown through skills, technology, products, etc.

On the other hand, there are opportunities and threats, which are external variables that constitute the definitive limits for the productive sector to which an organization belongs, and the general context that defines the competitive environment. Instead, opportunities are considered as positive environmental conditions for the organization, since they are changes or trends that can be managed for the benefit of it, either to achieve or exceed objectives. Similarly, opportunities can arise in any field, such as political, economic, social, technological, etc. Because of this, it is necessary to emphasize that a strategy cannot be created or adapted without first identifying and evaluating the growth potential, and the benefits of each one of the promising or potentially important opportunities.

On the contrary, we have threats, which consist of different factors, be they economic, technological, social or political, that prevent the maximum extension of a company. They create a feeling of uncertainty and imbalance on a day-to-day basis, putting the established objectives and their future development at risk. Threats come in different forms; for example: aggressive competition, the establishment of government restrictions and taxes, the introduction of similar cheaper products or inflation. Therefore, managers and different entities must recognize threats, and create different strategies to combat them, taking into account their nature.

1.4.2 Porter's Five Forces.

Michael E. Porter (2008) in his book "The five competitive forces that shape strategy", states that competitive forces are those that provide a certain structure to competition in the sector. These are considered as the determinants of the profitability of a sector and are also the starting point for the development of a strategy. It is important to note that every company should know what the average profitability of its sector is, and how it has changed over time. The five competitive forces show the reason for the profitability of each sector. Only in this way can an organization incorporate the conditions of the sector into its strategy.

Similarly, Porter's strengths show the most significant aspects of the competitive environment, in addition to providing a baseline to measure both strengths and weaknesses of a given company. More importantly, these forces provide an understanding of the structure of the sector, as a guide for managers towards excellent possibilities of strategic action. These could include: positioning the company so that it is prepared to face the current competitive forces, anticipating and exploiting the alterations in them and finally shaping the balance of forces to create a new structure of the sector to make it more favorable for the company. The best strategies exploit more than one of these possibilities.

Finally, these five competitive forces that shape the strategy, offer a framework to identify the five most important developments in the industry, and are the key to define the important sectors in which the company develops. In this way, once the boundaries of the sector are correctly located, it will clarify the causes of profitability to give way to the development of a strategy, since a company requires a separate strategy for each sector.

Dieseltronic Turbochargers begins its commercial activities on December 11, 2012, having as its main objective the direct import of all types of turbochargers, their repair, reconstruction, VSR electronic balancing and finally their respective commercialization. Then, since October 2013 the company carries out important negotiations with the brand "Niitsu Turbo Industries" to become its exclusive distributor in the country, adopting this contract especially for the distribution and sale of turbo parts and pieces. Later, in the same year Dieseltronic Turbochargers decided to distribute its own brand "Dieseltronic" in both kits, turbos and parts. Which is specialized in the importation and commercialization of accessories, which led to a large growth in its sales.

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As of the period between 2013-2014, this company is reactivated by the manager of the organization, in such a way that said company began to have representations in different cities of the country, such as Machala and Loja. Having a representation means for said organization, having a point of sale in each city of the aforementioned, with clients belonging to them, and that merchandise is sent to it on consignment monthly.

During these years, the company already has its own infrastructure. That is, it has the main warehouse, located in the City of Cuenca on Miguel Heredia 3-03 and Vega Muñoz streets. In addition, it has service workshops and a highly qualified and specialized work team. By 2014, the number of stores in the city increased, by opening a branch on Av. Hurtado de Mendoza and Los Andes. In this way, a commercialization process began in the corporate sector, which led the organization to a great diversification of the product portfolio, increase and expansion of the distribution channels, generating a great growth of the total of products commercialized in that year.

1.5 Mission

The mission of the Dieseltronic Turbochargers Company was elaborated by the senior management, including in a participatory manner the other members of each department. It is important to mention that the fundamental part of it is mainly the fundamental reason why the organization exists; which serves as a general guide and motivation for staff.

"Our mission is to provide the best support to our customers, offering a wide variety of solutions, both in the import and in the rebuilding of turbochargers, with exceptional prices and quality" (Dieseltronic, 2020)

1.6 Vision.

On the other hand, the vision is always constantly rethinking higher challenges. Because when the company approaches its goal, it must be reformulated. In this case, the vision so far of the Dieseltronic Turbochargers company is:

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"The evolution of the automotive sector in our country, commits us to become a strategic ally of the same, with a horizon of innovation and daily progress" (Dieseltronic, 2020)

1.7 Corporate values

Corporate values are defined as the elements of the business culture adjusted to each company, given its competitive characteristics, the conditions of its environment, its competition and the expectations of customers and owners. Specifically, they refer to certain attitudes, concepts, customs, behaviors that the company is responsible for following as a distinctive characteristic of its positioning or of its competitive variables.

It is very important to note that each company has characteristics that make it different from its competitors. Elements such as: the size, the property, the image of the company, its location, etc.

Corporate values are made up of three elements. The desire or the will, means the legitimate desire of the entrepreneur to be recognized in one way or another, it depends on his business conception, his inclinations and his aspirations. Then, the strategy, which can be defined as the orientation of your business, how you want to compete and position yourself in the minds of consumers and competitors. The last element is commitment, which corresponds to those things that are decided with the will or with reflection and how these develop in reality.

In conclusion, each company must have its own corporate values and make them culture, custom and reality so that the market recognizes and appreciates them as part of the identity of the company of its products or of its employees. These will be part of your unique mix of value. (Mejía, 2004).

1.8 Policies.

Policies play an important role when meeting objectives, because they are considered an action plan to proactively take advantage of the resources that the company has. In addition, there must be adequate control over the behavior of the members that make up each department of the organization, in order to correctly guide their work.

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On the other hand, they help the administrative part in making decisions. An organization with the correct direction is clearly in possession of strategies to carry out its operations; As well as in order to achieve its goals, it is necessary to carry a plan which guides its members through different lines of conduct that they must comply with; which is known as policies (Prieto-Herrera, 2017).

The Dieseltronic Turbochargers company considers that as long as the policies and objectives are clear, stable and managed jointly, the organization will be able to achieve everything that is proposed in the medium or long term. Undoubtedly, any organization that seeks to be competitive in the environment that it develops regardless of its size, must be clear about what it does and where it wants to go; in order to carry out a good strategy and, consequently, obtain the commitment and correct compliance with the policies by each member of the different departments. So, this will help the company to increase its productivity and effectiveness in the processes.

Figure 1.- Company policies

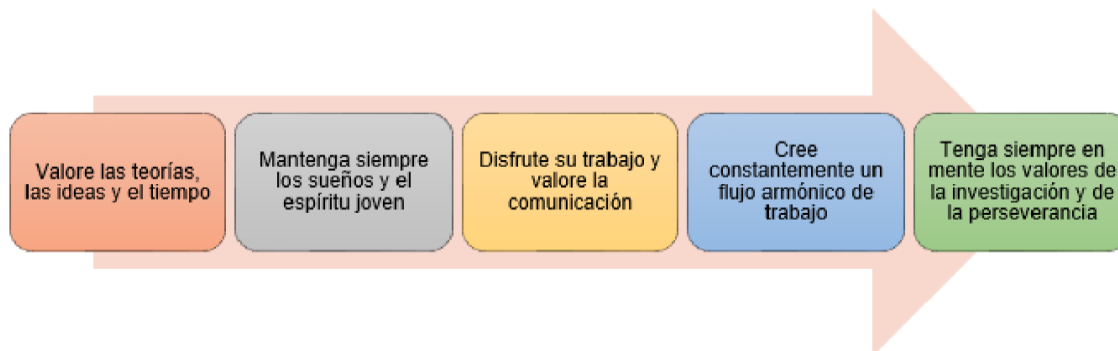


Figure 1-Company Policies

Source: Own Elaboration.

1.9 Organizational structure

Figure 2- Organizational Structure of the Company

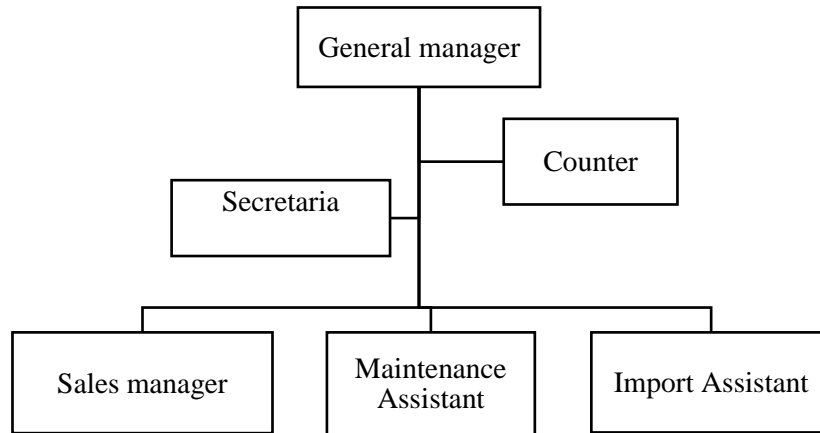


Figure 2

Source: Dieseltronic Turbochargers Cía. Ltda.

Elavboration: Own Elaboration.

An organizational structure is a fundamental tool for the operation of any company, since this is what defines the functions of each member within it, as well as the relationship between each of its departments. In the same way, the planning of the structure affirms the correct use of both human talent and the materials found in the organization to achieve the goals established in the plan.

On the other hand, every company needs a good organizational structure to develop and in turn be profitable. In addition, the design of a good organizational structure promotes success and helps the different bosses to identify the talent that needs to be added to the company. (Tituaña-Sotalin, 2014)

CHAPTER 2:

2. ANALYSIS OF THE INDUSTRIAL SECTOR

It is important to note that, in order to carry out a business plan for the company or organization, it is necessary to start with an analysis of the industrial sector, in this way you will be able to evaluate the different business activities in which it is developed. Also, this business environment is divided into two; the macroenvironment or also known as PESTEL analysis, where there are those fundamental political, economic, social, technological, ecological and legal factors, which must be analyzed when the organization has decided to carry out a diagnosis of its company. On the other hand, the microenvironment is made up of elements that are closer to the company but that in the same way influence the daily activities of the company; for example: competitors, suppliers, substitutes, customers, intermediaries and the public.

2.1 Analysis of the Microenvironment

2.1.1 Competitor analysis

According to Michael E. Porter in his book "Being competitive" (2009), he highlights that competition is one of the most powerful and strongest forces that society possesses, with the aim of advancing in many areas of human endeavor. Similarly, competition is extensive, whether it involves companies struggling to get a better place in a market, or countries facing globalization. Every organization needs a properly planned and structured strategy. Each of your departments are properly aligned towards objectives common and always collaborating together towards the same direction; so that in this way the company can offer a superior value to its customers.

Over the years, competition has increased dramatically in almost all areas, especially in the automotive sector, it has intensified surprisingly. That is why the Dieseltronic Turbochargers company is concerned every year with satisfying the needs of customers by performing each of its processes in an efficient manner. The organization currently faces different types of competition, on the one hand, it has direct competition, since there are currently a large number of companies that are dedicated to the import and marketing of turbochargers. Through information provided by

the company, critical factors have been established that are very important in determining the positioning of Dieseltronic Turbochargers.

Consequently, there is indirect competition due to the large number of workshops that also offer products for turbocharger rebuilding finishes among their portfolios, thus affecting businesses that are solely dedicated to the commercialization of finishes. According to information provided by the company, the workshops when offering products for the rebuilding and commercialization of turbochargers, offer too low prices. This has a damaging effect on the finish market in this sector.

2.1.2. Customer analysis

Influential customers can retain more value by forcing prices down, demanding better quality or more features and generally pitting different players in an industry against each other. All this is generated at the cost of the profitability of an automotive industry, which, as mentioned above, has many competitors in its field of action. Buyers are powerful if they have bargaining influence over participants in an industry, especially if they are price sensitive. They use that weight to put pressure on reducing business values. In turn, there may be different groups of clients that differ in their negotiating capacity. (Porter M., 2009)

2.1.3. Supplier analysis

Within any industrial sector, the more the suppliers are developed and technified, the more power they will gain, that is, they will gain more value for themselves and in some cases they will be indispensable. In addition, if there are only a few suppliers in this sector and there are few companies that can replace them, they acquire even more power. Even when suppliers become very powerful, they can obtain the highest profitability from an industry that cannot pass on a cost increase to the final price. In addition, companies or organizations depend on a wide variety of different groups of providers.

By way of closing, it can be argued that a group of suppliers is influential if they offer products that are differentiated from each other, also, if the group does not depend in a high percentage on the industry to obtain benefits and finally if there is no substitute for the product they offer. Providers. (Porter M., 2009)

2.2. Macroenvironment Analysis

2.2.1. Bargaining power of customers

The clients that make up the industrial environment fight so that the balance of negotiation is in their favor. In this way, it is forced to lower prices, always negotiating for a higher quality or for receiving a better service; as a consequence, it causes competitors to compete with each other, all at the expense of industry profitability. In turn, the power of each of the buyer groups depends on different characteristics. For example, the situation in which they develop in the market, as well as the relative importance of their purchases from the sector, compared to their total sales. (Sánchez, 2020)

Therefore, a group of powerful buyers is considered, when they buy a substantial part of the total product of the industry. Because of this, the sales of the product they purchase represent a large part of the suppliers' annual revenue. In addition, this group of customers must pose a credible backward integration threat into the vendor business and therefore must be well informed about costs and prices of the products offered by the vendor side. (Auquilla-Jewels, 2006)

2.2.2. Bargaining power of suppliers

The bargaining power of suppliers has different variations, these depend on the circumstances of the market in the supplier's industry, and in turn on the importance that a certain product has in the environment in which it is developed. As a consequence of each of these variations, the power of each provider can become strong or weak. In the same way, suppliers begin to gain power in the market at a time when the products offered are scarce and consumers generate great demand to obtain them; creating in this way, a position of strength towards the client. This uncertainty is generated for the consumer, provided that good substitute products do not coexist and that the cost of change is high.

Similarly, this power that suppliers have decreases when the goods and services delivered are common and there are substitutes. In an industrial environment, the group of suppliers has high bargaining power when it is concentrated in a few large companies, which do not have the obligation to compete with other substitute products. Similarly, suppliers sell products that the

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consumer considers as important materials for their business and in turn, this customer sells to different industrial sectors. (Auquilla-Jewels, 2006)

2.2.3. Threat of new incoming competitors

When speaking of a threat from new competitors, we refer to the moment in which a competitor enters a sector for the first time; so it brings with it several new capabilities. Their desire for market share puts pressure on prices, costs, the investment ratio necessary to compete, and on some occasion's certain substantial resources. Similarly, when competitors enter and come from different industries as they decide to diversify, they can influence existing capacity and cash flows to stimulate competitiveness.

That said, the entry warning of a new supplier sets a limit to an industry's profit potential. That is, when the threat exists, the members of a certain market must reduce or increase investment to contain new entrants. To a great extent, this entry of competitors depends on two main factors; first, on how high the barriers to access are and second, on the reactions that applicants can expect from established members. For example, if entry barriers are low and newcomers expect little retaliation from veteran competitors, the threat of entry is high and industry profitability becomes moderate. (Porter M., 2009)

2.2.4. Substitute product threat

A substitute product or also known as a substitute, performs a function similar to that of an industry product, but in a different way. Sometimes the threat of a substitute product cannot be seen directly when a substitute occupies the product of the buyer's industry. It is necessary to emphasize that substitutes are always present, but it is also possible and very easy for us to ignore them, because they can seem very different from the product of the sector. In this way, we have a substitute product when it can be dispensed with, for example, it is preferred to buy a used one instead of obtaining a new one or when it is made by the consumer himself. At the same time, it is strategists who should pay particular attention to changes in other industries, as they make them attractive substitutes. (Porter M., 2009)

Finally, taking into account that the Dieseltronic Turbochargers company is dedicated to the import and commercialization of turbochargers, the products imported by the different companies in the automotive sector that are not manufacturers are their direct competition. On the other hand, the competition of substitutes would be given by the products of the national industry, the same ones that have been identified by the company based on what each competitor produces.

2.2.5. Rivalry between existing competitors

The rivalry between existing competitors is one that takes various forms, including new product improvements, discounts, advertising and service improvements. The fact of having a high rivalry limits the development of an industry in its environment. Likewise, this force can be recognized when it is presented in an intense way, since there are several competitors in the environment of the same size and at the same time with the same power: In turn, the barriers to exit are high and there is to some extent a fondness for your business. So competitors tend to be highly engaged and want to be leaders.

At the same time, the degree to which rivalry lowers an industry's profit potential depends on two factors; First, the intensity with which companies or organizations compete and second, the basis on which they are competing. Finally, the intensity of the rivalry becomes greater when the competitors are numerous or very similar in their size, influence and also when the growth of the industry is slow. (Porter M., 2009)

2.3. PESTEL (PEST) analysis.

To know the current situation of the automotive industry in Ecuador, it is necessary to determine certain factors that influence this sector and the importance of each of them. In this case, the Dieseltronic Turbochargers company has had a growth or decline in the market. Carrying out a PESTEL analysis will be very useful, because it is a business measurement tool, because it analyzes those external factors that are out of the company's control, but that may affect its future development. This instrument is made up of political, economic, social, technological, ecological and legal factors, which are under analysis to evaluate the market in which a certain business is located (Chapman, 2004).

2.3.1. Political

This factor is the one that is associated with all governmental aspects that directly affect the organization. Tax policies or business incentives are involved in certain sectors, promotion of foreign trade, duration of government, measures about work, government system, international treaties and the possible existence of current or future conflicts with other countries. It also includes the way in which certain companies organize their administration both locally and regionally, as well as the national spectrum is included at this point.

In the same way, it evaluates how the government intervention can affect the company in the changes of government and its electoral programs, in its fiscal policy, wars and conflicts, changes in trade treaties, international agreements, external and internal conflicts and movements. politicians. In short, an analysis of this type can help the company create certain types of “strategies” (Juan, 2017).

Finally, political processes and legislation influence environmental regulations, to which the sectors must submit. Government laws can clearly benefit or harm the interests of a company (Martínez-Pedrós & Milla-Gutiérrez, 2012).

2.3.2 Economic

The economic aspect consists of evaluating and analyzing certain economic factors, through which the organization is going through or future decisions that may affect the execution of the strategy. For example, macroeconomic data, the evolution of GDP, interest rates, inflation, the unemployment rate, the level of income, exchange rates, access to resources, the level of development and economic cycles. In addition, present and future economic scenarios must be investigated; as well as economic policies, because they are the tools of State intervention in the economy to achieve important objectives.

It also considers how the national and international macroeconomic environment can affect the organization with its employment rates, economic cycle, GDP, taxes, inflation, economic decisions of other governments, devaluation and revaluation of the currency, trends in distribution channels,

government deficit, index of consumer confidence, financing and protectionism of the markets (Juan, 2017).

These are some of the most important economic factors to take into account when conducting a PESTEL analysis. Likewise, we must take into consideration that some may influence more than others depending on the sector in which the company specializes. Similarly, the development of some indicators may have an influence on the evolution of the sector in which the company operates.

In conclusion, there are many influential economic factors in the environment of a society, but not all of them have an important mark on the activity carried out by a certain sector, therefore, society must choose those whose evolution may be useful to consult (Martínez-Pedrós & Milla-Gutiérrez, 2012).

At this point, we must highlight the fiscal determinants; which continuously influence a decision to relocate. The tax burden can become a factor that has a decisive impact on the results of the organization, because of that, the differences between countries will be considered an important part of the ability to generate profits. Therefore, it is important to evaluate the tax benefits to investments; since they can substantially alter the fiscal reality of the country, at least for a certain period of time.

Finally, tax incentives are instruments through which countries seek to attract international companies in the decision process on where to invest (Torradabella et al., 2015).

2.3.3 Social

The social factor can be considered in turn as a sociocultural aspect, since an analysis of our target audience must be carried out, in order to understand the state in which said product or service is to be offered by the company or organization. Additionally, the elements to take into account are the trends that may affect the business purpose, which may be related to demographic evolution, social mobility and changes in lifestyle. Likewise, they can alter other cultural patterns such as religion, beliefs, customer opinion, perception of the information media, gender roles, lifestyle, income levels, age level and tastes (Juan, 2017).

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Companies or organizations, being part of a regularized society, are affected by the problems that coexist in it; therefore, a pertinent analysis of this factor must be carried out from time to time. This will allow companies to better carry out their activities and correctly fulfill their objectives; as it will prevent minor problems from spreading to a greater degree. In conclusion, this factor is mainly based on demographics, as it is the starting point of many changes in society.

2.3.4 Technological.

The technological factor is very important to be analyzed, because they create new products and services and at the same time perfect the way in which they originate and are delivered to the final consumer. At the same time, it is a bit complex to examine it due to the rapidity in which the changes occur in this area. It is necessary to know the public investment in research and the promotion of technological development, the penetration of technology, the degree of obsolescence, the level of coverage, the digital divide, as well as trends in the use of new technologies. It is important to emphasize that the challenge it brings is for the organization to be aware of what type of technologies can benefit it (Juan, 2017).

On the other hand, it is important to note that, for the Dieseltronic Turbochargers workshop, its technology makes the job much easier and provides better quality to its consumers. This is because they have a precise and efficient CMT-48 VSR Twin balancer, which contains two machines in one housing, the unit on the left side is used for high-speed balancing and the one on the right side is used for the balancing. Balancing of the turbocharger core assemblies of vans and heavy-duty trucks, with a maximum weight of 16 kg.

Even the automotive sector, the more technology it has, its work will be more precise, it will consume less energy and in turn it will generate less waste, that is why this company has seen the need to invest in this area.

2.3.5. Ecological

One of the biggest problems today is the continuous degradation of the environment, therefore, we must fight for its preservation. As the days go by, the planet changes and it is increasingly difficult to adapt the demands of economic development with the conservation of the environment. Even environmental deterioration is strongly related to social deterioration, which have grown rapidly and thus have reached a global dimension. In the same way, it evaluates how the environment affects the organization; that is to say, in the consumption of non-renewable resources, recycling, pollution, liquid gases, climate change and in its environmental policies.

In the same way, this phenomenon occurs due to the ability of human beings to shape the environment that surrounds them. In other words, human beings have changed the driving force behind the balance of the earth system, through the development of their economic activities without understanding the environmental process.

Furthermore, we must bear in mind that we are also experiencing global social changes, in which exponential population growth, accelerated economic development and a process of economic and technological globalization are observed, which seem to have a positive meaning. Globalization is a reality; however, poverty and suffering have increased. (Gómez-López, 2020).

2.3.6. Legal

Finally, the legal factor is one that includes all the legislation that is directly related to the project, information on licenses, labor legislation, intellectual property, health laws and the regulated sectors. In the same way, companies must comply with these constantly changing laws. Sometimes the law of the country where the organization is located not only applies, the law of the country where you want to be also applied; regarding intellectual property, health and safety at work, sector regulation, protection laws, minimum wage and licenses.

The mandatory implementation of the occupational health and safety management system. Once this is done, the company defines how these factors impact, the expected timeframe and the type of impact (Juan, 2017).

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In conclusion, this PESTEL analysis with the different factors that it comprises, serves as a tool for certain organizations to analyze and evaluate their opportunities and threats for the development of a strategic business plan. In this way, risks are reduced and opportunities in the market are increased; because, creating and working on a successful strategy, will undoubtedly make the company achieve the proposed objectives.

CHAPTER 3:

3. FEASIBILITY STUDY

The Business plan for the Dieseltronic Turbochargers company will be used as a management and planning tool as it will guide each stage in the administration of the company, as well as being a cover letter. Since through this plan the structure of the organization will be adequately defined, both in the mission, vision, goals and strategies that the company has. Since every good strategy must be developed in an adequate way and with due process of analysis and study of it. On the other hand, the feasibility study will be of great help for the company, since it will provide the necessary tools to measure the chances of success or failure of a project, relying on it the company will make the decision to proceed or not to implement any objective they have for the future.

Table 1.-Cost of the Product in the market-Core

Detail	Unit of measurement	Quantity	Unit value
Core	Unit	1,00	260,00
		Value per unit	260,00
		TAX 12%	31,20
		AD VALOREM 0,1%	0,26
		FODINFA 0,5%	1,30
		TOTAL	292,76

Source:Diesletornic,2020

Made by: Camila Palacios.

Table 2.- Cost of the product in the Market-Kit

Detail	Unit of measurement	Quantity	Unit value
Kit	Unit	1,00	65.00
		Value per unit	65.00
		TAX 12%	7.81
		AD VALOREM 0,1%	0.07
		FODINFA 0,5%	0.33
		TOTAL	73.19

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Source:Diesletornic,2020

Made by: Camila Palacios.

Table 3.- Cost of Production in The Market-Turbo.

Detail	Unit of measurement	Quantity	Unit value
Turbo	Unit	1,00	350.00
		Value per unit	350.00
		TAX 12%	42.00
		AD VALOREM 0,1%	0,35
		FODINFA 0,5%	1,75
		TOTAL	394.10

Source:Diesletornic,2020

Made by: Camila Palacios.

With these tables, the profit in each of the elements that make up the raw material can be revealed as a result, considering the total values as the sale price to the public, in addition, the different taxes that the product pays to enter the market are being considered. national. This shows that you make a profit by selling this product domestically.

Table 4.- Cost of Raw Materials

Detalle	Unit of Measurement	Quantity	Unit Value
Core	Unit	1,00	292,76
Kit	Unit	1,00	73,19
Turbo	Unit	1,00	394,10
		Subtotal	760,05
		Imprevisto 2%	15,20
		Total	775,25

Source:Diesletornic,2020

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Cost is understood to be the sum of the distributions that a person incurs for the acquisition of a good or service, with the intention that it generates an income in the future. (Rojas-Medina, 2007)

In any project it is necessary to know what are the costs involved of the product that is used for sale. By means of this table the Core, the kit and the turbo are indicated, as for the indirect materials for their production, mobilization and national sale, we find the basic services salaries and salaries that are immersed within the assets of the company. For the realization of the tables that will be shown in subsequent lines, the percentage of 2% will be used for unforeseen events or risks that could be incurred in the importation of this product, or due to any change in the market. This table represents the products that are used to obtain the final product that will serve to satisfy the needs of the Dieseltronic company customer.

Table 5.- Indirect Materials Cost.

Details	Unit of measurement	Quantity	Unit value
Corrugated cardboard	Unit	50,00	1,35
Packing	Unit	50,00	2,50
Packaging	Unit	50,00	1,50
Tags	Unit	50,00	0,25
		Subtotal	5,60
		Imprevistos 2%	0,11
		Total	5,71

Source:Diesletornic,2020

Made by: Camila Palacios.

Indirect material costs that are included in the manufacturing of the product are detailed in the table below. The cost of corrugated cardboard, packaging, packaging and labels are considered indirect materials for the execution of the final product, in this case these indirect materials are essential for identification and mobilization within the national territory.

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Table 6.- Input Costs (Electric Power).

Details	Unit of Measurement	Monthly Cost	Total
Electric Energy	Kwh	80,00	960,00
		Subtotal	960,00
		Imprevistos 2%	19,20
		Total	979,20

Source:Diesletornic,2020

Made by: Camila Palacios.

This cost is applied in the production or manufacture of other goods or products in this case the input cost will be the cost of electrical energy used in the production plant, counting on the variation of 2% in the unforeseen.

Table 7.- Indirect Labor Cost.

Detail (One person)	Salary	Tenth ThirdTenth Third	14 Salary	Input Patronal	Reserve fund	holidays	Total per person
General manager	10.800,00	900,00	394,00	1.020,60	900,00	450,00	14.464,60
Counter	7.200,00	600,00	394,00	680,40	600,00	300,00	9.774,40
Sales manager	6.000,00	500,00	394,00	567,00	500,00	250,00	8.211,00
Secretaria	4.800,00	400,00	394,00	453,60	400,00	200,00	6.647,60
Maintenance Assistant	4.560,00	380,00	394,00	430,92	380,00	190,00	6.334,92
Import Assistant	4.560,00	380,00	394,00	430,92	380,00	190,00	6.334,92
						Subtotal	51.767,44
						Imprevistos 2%	1.035,35
						TOTAL MOI	52.802,79

Fuente: Dieseltronic 2020

Elaborado: Dieseltronic 2020

This table shows the breakdown of the indirect labor of the people who work within the Dieseltronic company, through which we can visualize that, if the work benefits established in the

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Ecuadorian Labor Law are respected, in terms of salaries, we say , employer contribution, reserve funds, vacations.

Table 8.- Asset Maintenance Cost.

Details	Investment	Percentage	Annual Value
Processing plant	2.180,00	0,01	21,80
Own transportation	5,00	0,01	0,05
Industrial Warehouse Land	30.000,00	0,20	6.000,00
Stock Rooms	3.150,00	0,01	31,50
		Subtotal	6.053,35
		Imprevisto 2%	121,07
		Total	6.174,42

Source:Diesletornic,2020

Made by: Camila Palacios.

Within this table, the cost of processing silver is considered, the space established to place the stocks of the raw material that arrives from abroad. The cost of own transportation, the investment in the land and the stock rooms with the proper equipment of these materials.

Table 9.- Operational Assets Insurance Costs.

Detail	Investment	Percentage	Annual Value
Industrial Warehouse Land	36.000,00	0,01	360,00
Processing plant	2.201,80	0,01	22,02
Own transportation	5,05	0,01	0,05
Stock rooms	3.181,50	0,01	31,82
Participation in fairs	45,00	0,01	0,45
Advertising and marketing	145,00	0,01	1,45
Office furniture	350,00	0,01	3,50
		Subtotal	419,28
		Imprevistos 2%	8,39
		Total	427,67

Source:Diesletornic,2020

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This table presents the insurance costs of the operational assets calculating the investment value plus the annual value of the cost of maintenance of the asset explained in the previous table, we also consider their participation in the different fairs by the president of the company and the office furniture that this business has; This is how the assets are consolidated against any risk that may arise, such as the case of fire, theft, among others

Table 10.- Depreciation.

Depreciation	Asset Value	Accounting useful life	Actual lifespan	Percentage of depreciation	Residual value	Depreciable value	Depreciation Expense 10%
Depreciation Expense							
Tangible Investments Fixed Asset Operational							
Industrial Warehouse Land	36.360,00	0,00	0,00	0,00	0,00	0,00	0,00
Processing plant	2.223,82	10,00	10,00	0,10	222,38	2.001,44	200,14
Stock rooms	3.213,32	10,00	10,00	0,10	321,33	2.891,98	289,20
Own transportation	5,10	0,00	0,00	0,00	0,00	0,00	0,00
Office furniture	353,50	10,00	10,00	0,10	35,35	318,15	31,82
Total Administrative Fixed Assets							521,16
Fixed Assets Sale							
Participation in fairs	545,40	0,00	0,00	0,00	0,00		545,40
Total Depreciation Expense							1.066,56
Amortization Expense							
Intangible Investments deferred assets							
Trademark registration for 10 years	300,00	5,00	0,00	0,00	0,00	0,00	30,00
Procedures annual costs	785,00	5,00	0,00	0,00	0,00	0,00	78,50
Total Amortization Expenses							108,50
Total Depreciation + Amortization							1.175,06

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Source:Diesletornic,2020

Made by: Camila Palacios.

Both depreciation and amortization refer to the wear or depletion suffered by an asset to the extent that its use contributes to the generation of the company's income. We can then refer to amortization to deferred and intangible expenses, and Depreciation to fixed assets (Zenon-Gonzalez, 2014).

Table 11.- Basic Services Expenses.

Personal	Monthly value	Annual Value
Electric power	80,00	960,00
Drinking water	30,00	360,00
Phone	35,00	420,00
	Subtotal	1.740,00
	Imprevistos 2%	34,80
	Total	1.774,80

Source:Diesletornic,2020

Made by: Camila Palacios.

An expense is an item that reduces the profit of the company or, failing that, increases the debt or loss. The expense will always imply the disbursement of an amount of money, either in cash or by another means of payment, and will be associated with a consideration. This table represents the monthly and annual consumption expenditure of the basic services that this company pays for these values.

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Table 12.- Export costs.

Detail	Value per shipment	Annual Value
Commercial invoice	0,30	3,60
Unitarization	15,00	180,00
Local / National Tampering	30,00	360,00
Storage	80,00	960,00
Customs Agent Hours	80,00	960,00
Vans	180,00	2.160,00
	Subtotal	4.623,60
	Imprevistos 2 %	92,47
	Total	4.716,07

Source:Diesletornic,2020

Made by: Camila Palacios.

All the documents that involve importation are considered here, from the commercial invoice to obtaining the corresponding certificates of customs agent fees, the handling of the merchandise from one place to another, etc.

Table 13.- Input values or Input.

Input values / Inputs	Investment	25.059,00
	Income	6.174,42
	Annual fixed cost	14.299,20
	Annual variable cost	0,60
	Annual bank fee	0,15
	Discount	0,18

Source:Diesletornic,2020

Made by: Camila Palacios.

Cash flow is a management control tool that measures the value of an investment project, operationally it is the difference between the operating income of an investment project and its operating costs and expenses. (Buenaventura-Cárdenas)

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Table 14.- Cash flow.

Input Values	0	1	2	3	4
Income		6.174,42	9.879,07	15.806,51	25.290,41
Fixed cost		14.299,20	14.299,20	14.299,20	14.299,20
Variable cost		3.704,65	5.927,44	9.483,90	15.174,25
Total cost		18.003,85	20.226,64	23.783,10	29.473,45
Utility	-25.059,12	-11.829,43	-10.347,57	-7.976,60	-4.183,04
5	6	7	8	9	10
40.464,66	64.743,45	103.589,53	165.743,24	265.189,19	424.302,71
14.299,20	14.299,20	14.299,20	14.299,20	14.299,20	14.299,20
24.278,80	38.846,07	62.153,72	99.445,95	159.113,51	254.581,62
38.578,00	53.145,27	76.452,92	113.745,15	173.412,71	268.880,82
1.886,66	11.598,18	27.136,61	51.998,10	91.776,48	155.421,88

Source:Diesletornic,2020

Made by: Camila Palacios.

Table 15.- Output Values or Output.

VNA	28.332,62	The project is viable
TIR	25%	The Interest Rate is viable
RCB	1,25	Profit is profitable

Source:Diesletornic,2020

Made by: Camila Palacios.

NPV: Measures the desirability of a project in absolute terms. Calculate the total amount in which the capital has increased as a result of the project.

IRR: Internal rate of return or return of an investment project. This concept has a specific utility when we want to know the profitability that an investment project creates for us that requires a series of disbursements over time and that, also at different times, allows obtaining a series of income (Carrasco-Castillo & Domínguez- Martínez, 2011).

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Cost benefit ratio: It is the process that determines whether or not the project is economically profitable by adding the benefits of a project and subtracting them from its costs, taking into account absolutely all the existing variables. To calculate the flow of this project, the information presented in the previous tables has been used and for a better analysis the table of inputs and outputs that are part of the production process of this Dieseltronic company has been drawn up.

Percentage rates are taken in accordance with the reference rate of the Central Bank of Ecuador. The cash flow presents favorable results to be able to sell the product at the national level, despite having figures with a negative sign, it does not mean that they will be lost, but that the economic capacity to respond to debts in the short term will be difficult to cover, but with a good saving and a good negotiation of the importer and distributor from abroad will not be a problem in solving this result.

We must also take into account the amounts with a positive sign that tell me that the project will be profitable. The output variables are those results of productive development. The result gives a positive NPV of 28,332.62, which means that the project will have very favorable economic results. In addition to a good performance and profitability in the discount rate because the IRR is 25% which is higher than the 18% which is higher according to the Central Bank. And the result of the cost-benefit ratio is 1.25, which means that income is greater than expenses, generating profits for the company. All these data have been calculated thanks to the information obtained by the central bank, by FEDEXPOR, the regulations and laws established and in force of Dieseltronic.

CONCLUSIONS.

It was possible to conclude as a result of the study that micro-enterprises have to know how to correctly manage a Business Plan in terms of their sector, size, operational and financial structure, which will allow the entity to obtain reasonable security in what has to do with the processes, information, results, so that management can achieve levels of efficiency and effectiveness in operations and plans drawn up for excellent decision-making that will allow for continuous improvement.

The Dieseltronic company can favorably position its product at the national level, consequently, it could have very good results both in its sales and in the generation of profits. All this considering the aspects from the product, price, distribution and communication.

Therefore, the proposal tells us that this product is very well positioned with its name, logo and history. The owners of the company must pay attention to all the tables of costs, expenses and cash flow that allow to know the expenses and profits in the realization of this project applying the financial tools presented. The same ones that make known the nationalization of this product and analyze the economic benefits with a feasible profitability.

For there to be an adequate function between what is proposed and the business line, the owner of the company must understand that everything is done for the benefit of it, making it known that his role is there, that he directs the organization and his. Instead, it should be supported by a Business Plan that studies the environment of the company, analyzing and evaluating the possible results, if the objectives set in the project will be achieved. For this, it is important that the business plan contains on its pages the various variables that make up its objectives and the resources that will be necessary to dedicate to them to start its operation and to achieve those objectives. To achieve the objectives, this will help business growth, effective management of operations and obtaining real and reasonable information.

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