



UNIVERSIDAD DEL AZUAY

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School of International Studies

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PROPOSAL FOR THE INTERNATIONALIZATION OF THE COMPANY “HELADERÍAS TUTTO FREDDO S.A.” IN THE PERUVIAN MARKET

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DEDICATION.

This degree work is especially dedicated to my mom, Mayra Elizabeth Vásquez Hidalgo, the most intelligent, capable and strong woman in the whole world who inspires me every day to be a good person. Everything I have and am is thanks to your love and effort to be a good mother, companion and friend.

I also want to dedicate this work to my two sisters, Cristina Orellana Vásquez and Valentina Orellana Vásquez, as well as my grandmother, Yolanda Hidalgo Avecillas. My little family is my motivation to become a professional and achieve my goals. I love you with all my heart.

Finally, I want to dedicate this effort to my grandfather. Your memory has given me support in very hard times, you have pushed me even beyond distance, time and life itself to be a better person, fight for my dreams and repay all the effort and sacrifice that my mother has made for me. Thank you for being in my life and thank you for continuing to give me courage and guiding me from the bottom of my heart.

THANKS.

First, my infinite gratitude to God and my mother. Thank you for your patience, your dedication, your love, your tenderness and your presence in my life, I dedicate all my achievements to you, everything I have and someday will have is due to you. Thank you for all the days where you motivated me not to give up, you pushed me to give my all and realize my own value and ability. Thank you for the sleepless nights you spent to take care of me or help me in what I needed while I did this job. Thank you for all the prayers that were not in vain. Thank you for making me feel so proud of who I am and where I come from. Thanks for everything. Dear mom, you are the love of my life and nothing I say can give you the credit you deserve as a mother, person and woman.

My gratitude also extends to all the staff of the Universidad del Azuay, the teachers and authority figures who expanded my mind and instilled in me the love for my career, as well as the search for a change in the world that will start with me. Thank you from the bottom of my soul for your vocation, knowledge and love.

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ABSTRACT.

In the current global market, internationalization has gone from being an option that companies could choose to take or not, to being a necessity due to the increase in competitiveness and the demands for innovation that come hand in hand with the growth of the company, these are : increase in production capacity which in turn allows the creation of an economy of scale, evolution of the product in line with current trends, innovation and application of automated processes, the need for more skilled labor, etc. Internationalization certainly involves risks and obstacles that vary greatly according to the decisions that management is going to make, but at the same time it provides the business opportunity to maximize profits, acquire knowledge in the foreign market and visualize more business opportunities. This is how this thesis proposes an internationalization plan for the company Heladerías Tutto Freddo S.A where, based on the use of market research and international marketing tools, strategies are defined and knowledge is provided to understand the process of internationalization and the available paths. This analysis would be carried out after demonstrating Peru as the ideal market due to its proximity, country risk and potential demand from consumers. Subsequently, the company's obstacles to the Peruvian market are analyzed, making a comparison of each function of the company: financial, production, market and sales, and administrative, in such a way that the existing gaps for internationalization can be defined. Finally, the best way to enter the Peruvian market is studied, as well as the general commercial strategies, to define the action plan and the best possible proposal.

INTRODUCTION.

Talking about globalization implies addressing multiple challenges and problems from a global perspective, that is, assuming collective commitments that link the States, the different actors of the economy and the international reality, towards common objectives in terms of development, economic growth and social, political and cultural issues.

(Arguello Rueda, 2018).

Globalization is a fusion of transnational processes and domestic structures that allow the economy, politics, culture and ideology of one country to transcend borders and penetrate another. It is a global process induced by the market, but not guided by politics, justifying the existence of flows and commercial activities between States to the constant needs of society. Globalization has paved the way for an exchange of goods, services, knowledge and culture where economies, societies and trade between States is promoted as the main objective within the development of each country (Morales, 2018).

The development of Information and Communication Technologies, known by its acronym ICTs, is directly linked to progress in international trade, this in turn gives them an important role in the capacity, opportunities and competition of the global market. ICTs impacted the entire world by improving connectivity between nations, thus causing a domino effect in the development of the globalized world in which we now live (Medina, 2005). It is under this scenario that not only the possibility but also the need arises for companies to monopolize and consolidate a position in the international market, taking into account that their survival may depend on the adaptation and good use of available technologies, in addition to other factors.

Through the internationalization of a company, the opportunity to obtain a series of benefits is visualized, such as national prestige, international recognition, greater productive capacity that results in the birth of economies of scale, commercial benefits derived from treaties, infrastructure development and access to competitive technology, increased economic profits that strengthen the financial capacity of the organization, among others.

The advantages and opportunities of acquiring an active presence in the international market are causing many companies to consider developing an internationalization project as a means of growth, and in some cases as a means of survival.

Thanks to the advancement of ICTs, companies have managed to increase industrial growth and benefit from issues such as communication, transportation and production:

- Advances in telecommunications, which allow faster and more effective communications, within companies and between them.
- Advances in transportation (containers, air services, super-tankers) that facilitate faster and more efficient movements of goods and people within and between continents.
- Advances in production processes (such as flexible production systems) that facilitate cost-effective product adaptation.
- Advances in manufacturing processes and services, greater focus on total quality (García Lomas, 2014).

An issue that cannot be left aside is the pandemic generated by COVID-19 in 2020 and its impact on the positioning of ICTs as transformative tools for companies and economies, as well as the definitive proof of the importance of the role they play in the survival of business organizations both locally and internationally. Globalization is also the mother of the rise in the use of technological platforms in business processes such as online payment methods, promotion on social networks at more affordable prices, and access to qualitative and quantitative information that allows the application of particular strategies of each company. according to its mission, vision, objectives and project to be carried out (Rueda Galvis, 2009).

The pandemic has forced all countries to apply various health containment measures that have caused a widespread disruption in economic activity. Under this scenario, companies have been strongly affected, especially by their financial inability to bear costs after the considerable decrease in productive activity that is reflected in a drop in net profits, lack of

liquidity and increased risk of survive in a competitive market, which has shown which companies are capable of adapting and overcoming these crises.

There are various methods or analyzes that companies have the possibility of applying in the process to understand their current position and the possible panorama of their business performance in the scenario of internationalization. Despite the fact that the study of the methods or keys of internationalization for companies has been very broad, it has not been possible to determine an effective and generalized scheme to achieve the success of this process in all companies, this is how the work of the management includes detecting certain techniques and analyzes to be applied as long as they generate better opportunities for success. (Garcia Lomas, 2014).

Within this thesis, study and analysis tools are used such as: SWOT analysis, also known as SWOT analysis, which studies internal factors such as strengths and weaknesses, and external factors such as opportunities and threats; the PESTLE analysis, the one that aims to determine the variables on which the success of the application of a specific project depends, factors are analyzed: political, economic, socio-cultural, technological, legal and ecological. Likewise, an Internationalization Plan (IP) is used, a structure consisting of five stages: analysis of the current situation, selection of target markets, forms of entry, company marketing-mix policy, and definition of objectives and provision. of financial resources (profitability and costs).

Based on the above, it can be determined that this work encompasses the comprehensive analysis of the company, its internationalization process, the role of globalization in the evolution of global trade and the ways of entering international markets.

CHAPTER 1- TUTTO FREDDO SA ICE CREAM SHOP: ANALYSIS OF THE COMPANY.

1.1 Concepts and theories: Company.

Companies are organizations formed by various factors: land, work, capital, technology and business management, which seek to meet a series of objectives for the benefit of the development of a particular activity in order to generate economic profits. The creation of companies responds to the need of the market for a specific product or service within a particular environment, based on this the person who undertakes or the entrepreneurs are in charge of gathering the human, financial, logistical and technological resources to form a company making use of the productive factors (Billin, 2020).

Companies develop in the market, an abstract and fluctuating place where the exchange of goods and services takes place. The market has a variety of actors, among which companies, their products and/or services, and consumers stand out, who in turn dictate the trends that force companies to modify product, price, marketing and distribution strategies. which makes them determining members of the trade (Sánchez Jiménez, 2015).

Classification of companies.

Companies can be classified according to various criteria: economic activity, size, scope of action, purpose, ownership of the capital and legal form. Below is a brief explanation of the above classifications.

Depending on the economic activity, a company can be classified as primary sector, secondary sector and tertiary sector. The primary sector revolves around companies in charge of agricultural work or the mining industry, in the case of the secondary sector we talk about companies whose activities include construction and the manufacturing industry

that transforms the products of the primary sector, and finally there is the tertiary sector responsible for services such as banks, insurance companies and emergency services.

There are three types of companies in Ecuador according to their size: microenterprise, SMEs or medium-sized companies, and large companies. The microenterprise has from 1 to 9 employees, a gross value in annual sales equal to or less than 100,000, and assets of up to 100,000. SMEs are divided into: small, with 10 to 49 collaborators, a gross annual sales value of 100,001 to 1,000,000, and assets of 100,001 to 750,000; medium, they have from 50 to 199 collaborators, a gross value in annual sales of 1,000,000 to 5,000,000, and assets from 750,001 to 3,999,000. And finally, the large company that has more than 199 collaborators, a gross annual sales value of more than 5,000,000 and assets of more than 4,000,000 (Rodríguez Mendoza & Avilés Sotomayor, 2022).

Regarding the scope of action of the companies, they are divided into:

- Local company: the activities are focused on a nearby environment.
- Regional company: activities are carried out in several provinces or regions of the country.
- National company: the activities are carried out in a high percentage of the country's territory, the company is recognized and positioned at the national level.
- International company: one whose commercial activity is focused on exporting or importing goods and services from or to a foreign market.
- Multinational company: one that sells or produces in 2 or more countries apart from the country of origin, the country where it maintains its headquarters and most of its profits.
- Transnational company: one that creates exact versions of itself in 2 or more countries.

Finally, there are two types of companies in relation to the purpose: for-profit companies that constitute the vast majority and non-profit companies such as those dedicated to humanitarian aid or donations. There are also three types of companies under the criterion of capital ownership: public, private and mixed companies. Likewise, there are several types

of companies based on their legal form: individual entrepreneur or natural person and various types of companies such as: Limited Company, Corporation, Non-profit Association, Limited Partnership, among others.

Business theories.

The study of what is currently a term known worldwide as a company has its roots in neoclassical theory, which exposes the company as a simple "black box" where inputs are combined with automated decisions and actions with the only Focus on production possibilities. This interest focused on production overshadowed other issues of equal or greater importance when talking about the activities, meaning and essence of companies. There are several authors who have developed approaches promoting more and more the analysis of the company from a more complete dimension, this is how the authors to consider are: Ronald Coase, Armen Alchian and Harold Demsetz, Oliver Williamson, Edith Penrose and Bart Nooteboom (García Garnica & Taboada Ibarra, 2022).

Origin and growth of a company: Ronald Coase

Going through the simplistic concept of neoclassical theory, the "black box" is opened and the company goes beyond being a production maximization organization, technology becomes more important, as well as the very purpose of the company. The neoclassical theory paints a homogeneous panorama where buyers and sellers are many, the same products and technologies are exogenous, that is, they are not developed, only the existing ones are taken. It is here that Ronald Coase is interested in explaining the vertical and horizontal integration that in turn determines the cause of the origin of the company, as well as the introduction of the term transaction cost.

Transaction costs refer to those costs that result from using the market price mechanism, stating that companies are created in order to reduce said costs. Transaction costs include the costs of searching for suppliers of the product or service, contracting costs that include

the cost of negotiating, drafting and verifying compliance with the agreed exchange, and the coordination costs required to obtain the product or desired service. In other words, they are all those costs that are needed to obtain the final product. This is how the existence of companies is due to the fact that they are the only ones capable of organizing resources,

This theory argues that the growth of the company is directly related to transactions. In other words, choosing to produce is choosing to grow, but it should be noted that growth is limited since its border is found when the internal costs of organizing a transaction are equal to the costs of achieving it in the open market. A company can choose to grow in two ways, through vertical or horizontal integration. Vertical integration occurs when the company decides to carry out activities that were previously subrogated to third parties (suppliers, distributors, warehouse, etc.). On the other hand, horizontal integration occurs when companies create or merge with other companies that carry out the same activity, that is, that produce the same product or even substitutes for it.

For Robert Coase, the interrelation between companies constitutes an alternative to reduce the internal cost of the organization in the development of its productive activity. Establishing forms of exchange with other companies, in addition to traditional market transactions, allows the generation of long-term contracts such as franchises, licenses, subcontracts and cooperation agreements that provide confidence and security to the business parties, hand in hand with minimizing the financial risks imposed by the collaboration (García Garnica & Taboada Ibarra, 2022).

Team Production: Armen Alchian and Harold Demsetz

According to Alchian and Demsetz, a company is a specialized and cooperative organization in search of better profits and lower costs. They propose two main premises: production has better results when a work team cooperates, in contrast to the limited scope of individual effort, and the company based on team production means a problem of distribution of tasks among the members of the company. organization. Here the company is considered as a “nexus of contracts” where the collaborators are promoted to work as a team for a long term

under the management, supervision and centralization that the contract grants to each one. Both named the role of the boss as the "principal", in charge of quantifying the contribution and the incentive for the effort of the development of the company.

Organizational framework and transactions: Oliver Williamson

In this analysis, Williamson considers the company, beyond production, as a hierarchical or governance organization. This concept is generated based on the differentiation in terms of authority, opinion and decision-making capacity based on the contractual nature that the collaborator has with the company. In the case of a company that is guided by a centralized decision-making axis, the results will be the ease of coordination of efforts, control of contract compliance and dispute resolution.

The institutional environment defines the rules that the company would have to abide by in a mandatory or involuntary manner when carrying out its economic activities. Here the adaptation of the company in terms of intellectual property, laws, regulations, customs, changes in government and transaction costs plays a very important role. Regarding transaction costs, these are affected by the frequency of the same transactions and the degree of specificity of the assets.

A specific asset is that good that was acquired or developed by a company for a specific purpose, the less adaptable the asset, the more it will depend on the reason for its creation, meaning a cost or loss in the organization. There are many cases where opportunism plays a role benefiting from specific assets, for example, if a state-of-the-art alarm system is installed in a company's production plant and later the subcontracted company decides to increase the rate charged, the company will have no choice but to accept. That is why guarantees play a fundamental role in assuring contractors that the product that was agreed upon is maintained and meets the expectations under which it was acquired (Westreicher, 2021).

For Williamson, the fact of seeing a company as an entity made up of rational people means an obstacle, due to the inherent limitation of a human being to correctly solve problems.

Under this paradigm, it is stated that limited rationality affects the contractual part of a company by being exposed to people whose intentions in a business are based on selfishness and to obtain a greater advantage or compensation from the contract between companies. People then adopt a behavior that revolves around the benefit of the company itself at the expense of fraud, deceit and lies. Contracts between companies can be protected based on contractual safeguards, which consist of enforcing what was agreed in a commercial agreement and offering its termination as soon as one or both parties feel affected,

Proposal for company growth: Edith Penrose

For Penrose, the company is made up of a series of resources, both tangible and intangible, that revolve around human resources. The challenge facing entrepreneurs is trying to blend these disparate resources and come up with a company whose activities are constantly in flux and with ever-increasing productivity and effectiveness. Each company has its own way of integrating and this very diverse capacity is what highlights the unique aspect of each firm, and in turn the competitiveness that each one achieves in relation to how effective its integration of resources and capabilities is.

The company is then a group of people who make available and benefit the firm a productive service based on their knowledge and skills. According to Edith Penrose, the company is the result of its historical trajectory behind holistic vision lenses, that is, it is the consequence of all the changes and progress of all the resources that make it up, but which are maintained around a nucleus that represents the essence of the objective that a firm can have in the market. A company can change its name, vary the products or services it offers and change its organization, but if its objective is not to dissolve or be absorbed by a larger company and its efforts are on the path of remaining competitive in the market,

Knowledge of a company is not something quick to obtain, it is based on interactions and transactions in the market with a variety of companies, either through the exchange of goods such as equipment or spare parts, or the subcontracting of activities. Companies are run by people, known as managers, who determine how far the company goes in response to the

decisions and planning that management makes. The planning that managers offer does not ensure the same response in all companies since planning is limited to the capabilities that management has to face the innumerable situations of market uncertainty, and to investigate the best growth methods that are specifically adapted to your company.

Based on this analysis, a company has three growth options: economy of size, merger and diversification. The first option is the economy of dimension that chooses to maintain existing resources with the only difference being to increase the volume of production of the same type of service or product. The second is the merger of companies under any existing method. And lastly, there is diversification, which implies the generation of a greater variety of products or services available to customers through a productive combination or the addition of resources that generate a new service or product. There is a strong bond between the companies that exchange goods or services, that intend to travel to the customer, with their fluctuating expectations and needs.

Bart Nooteboom's cognitive theory

Nooteboom defines the company as "a system of activities or capacities coordinated, more or less centered or focused, myopically directed and socially constructed." One of the approaches of this character is knowledge and learning, the way in which a company acquires and perceives information based on emotions and professional experience that varies by each member of and that defines how they will reason and act, this It implies that the manager will have to make an effort to focus actions on the collective goals of the company and provide incentives to reduce the distance of the cognitive perception of the individuals that make up the firm.

Likewise, the cognitive distance between companies requires an alignment process that revolves around a cognitive core, that is, the standardization of communication, dissemination of ideas and explanation. This connection of signatures allows you to improve the productivity of your individuals, their motivation and the control of their activities. However, there is a weak point in this approach in cognitive closeness, the myopia it

produces. Myopia is nothing more than the loss or reluctance that a company can have regarding other ways of acquiring knowledge, it is here that companies are recommended to keep an open mind to the implementation of new technologies and productive situations that, in maintaining inter-company communication would increase flexibility and adaptability to their environment in the long term (García Garnica & Taboada Ibarra, 2022).

1.2 Incentives and obstacles for companies in the international arena.

The classification of companies according to their size shows that in 2019 microenterprises are the segment with the highest participation, representing 90.89% of companies nationwide. On the other hand, the number of large companies represents only 0.49%; however, it concentrates the highest proportion of sales and registered employment positions (Technical Bulletin No. 01-2020-DIEE. 2019). This being so, it is important to highlight the impact on the socioeconomic dimension of a country and the commercial importance of large companies as they are the generators of sources of employment and economic growth. From this perspective, the need to motivate the continuation and intensification of the efforts of Ecuadorian companies to acquire presence and recognition in international markets emerges. (Andino, R., & Imbaquingo, J. 2020).

Many times it is not taken into account that it is the large companies that have managed to survive the great world crises and that have lifted so many people out of difficult economic situations, for this reason they have been considered as the silent transformers of the economies around the world (Munoz, 2020).

Companies have an immense capacity for progress, especially thanks to the technology available for business expansion and innovation. One of the most interesting advances has been the activity and development of international marketing through electronic digital devices. Regardless of the reason why a business of this nature decides to expand its scope, it is clear that if a company decides to internationalize, it must apply a vision of expansion based on marketing (Hamill, in Anastasia, 1997).

Internationalization.

Internationalization is a process by which a company decides to locate itself geographically permanently in another country in order to market its products or services. Companies seek to expand into markets that provide opportunities for growth and expansion. When a company monopolizes its maximum productive capacity and has strength as a brand in its national market, it can postulate the option of internationalizing, that is, extending its commercial activity beyond borders. Companies that decide to undertake an international expansion must come up against a series of questions that represent a risk or obstacle when developing a productive activity in another country, in several cases they are forced to adapt to the new market and even develop new products or services for himself.

Obstacles in the international market.

- Conflict of interest in innovation.
- Greater interdepartmental dependency.
- Lack of a defined business model.
- Marketing plan focused on the country of origin, local culture.
- Unqualified staff.
- Cultural and language complications.
- Lack of incentives.
- trade barriers.
- Problems of adaptation.
- Regulations, licenses and customs (Iberglobal, 2019).

Advantages of participating in the international market.

- Competitive advantage.
- Business expansion.
- Target market increase.
- Increased productivity and profits.
- Job generator.
- Promotion of foreign investment.
- Smooth economic cycles.

- Government incentives for the participation of international trade (Case of Ecuador) (Government of Ecuador, 2021).
 1. Refund of the tax on the exit of foreign currency.
 2. Reduction of three percentage points in income tax.
 3. Deferral of the total payment of tariffs for the importation of goods that are not produced in the country and are part of the productive activity.

Integrating globalization processes into a company implies understanding and treating it from a holistic perspective, that is, deeply understanding how the company works and how to improve it in order to grow beyond national borders. The decision-making process around internationalization begins by analyzing the following points:

- Relations and labor obligations of the members of the company.
- Assignment of tasks and goals of the different departments.
- Coordination of efforts.
- Power relations in the organization.
- Formal policies and procedures applied by managers regarding the activities and interrelationships of the members of the company (Puerto Becerra, 2022).

Entering the international market.

Internationalized companies are so exposed to tax, legal, cultural and administrative problems that correctly developing a plan is essential for success in the destination country. Olegario Llamazares developed the methodology of the five stages that include all the variables to be taken into account for the start of the international commercial activities of companies, better known as the Internationalization Plan (IP) (García Lomas, 2014):

Stage 1- Analysis of the situation: The IP begins with the internal analysis of the company, clarifying its position in the market, competitiveness and relationship with its competitors.

Stage 2- Selection of the target country: This point focuses on analyzing which country offers the greatest benefit for the development of the company's potential with easy access that represents the lowest percentage of uncertainty.

Stage 3- Entry form strategy: For this point the company needs to understand the client of the destination country, this by acquiring information from third parties or through research that determines characteristics of the new market that lead the company to adapt and reach it.

Stage 4- International marketing policy: The marketing-mix must encompass the adaptations of the product, price, distribution and communication.

Stage 5- Action Plan: This stage highlights, after a global analysis, the best way for the company to enter an international market and achieve favorable results.

1.3 Description of the company Tutto Freddo SA: element of its macro and micro environment.

Heladerías Tutto Freddo is an industrial company from Cuenca that began its activities as a small family business in the year 2000 and is currently known as the largest artisanal ice cream company in Ecuador. The persistence of maintaining the artisan factor is a competitive strategy to maintain close control of the production and quality of the product. The company offers a wide range of flavors of ice cream based on raw material imported from Italy and is responsible for producing the largest possible amount of raw material without the use of third parties to ensure compliance with quality processes, such as pulp., jellies, toppings, dressings, etc. Tutto Freddo offers complementary products to the ice cream line: bakery, pastry,

Vision: Promote the positioning of the company as a producer and marketer of ice cream, projecting ourselves to grow nationally and internationally to establish ourselves in the market as the best company of artisanal ice cream, shortbread and yogurt.

Mission: Provide all our customers with a 100% natural product complying with the highest quality standards, thus guaranteeing a product of excellence and daily satisfaction to all our consumers.

Illustration 1: Tutto Freddo



Source: (Tutto Freddo, 2022)

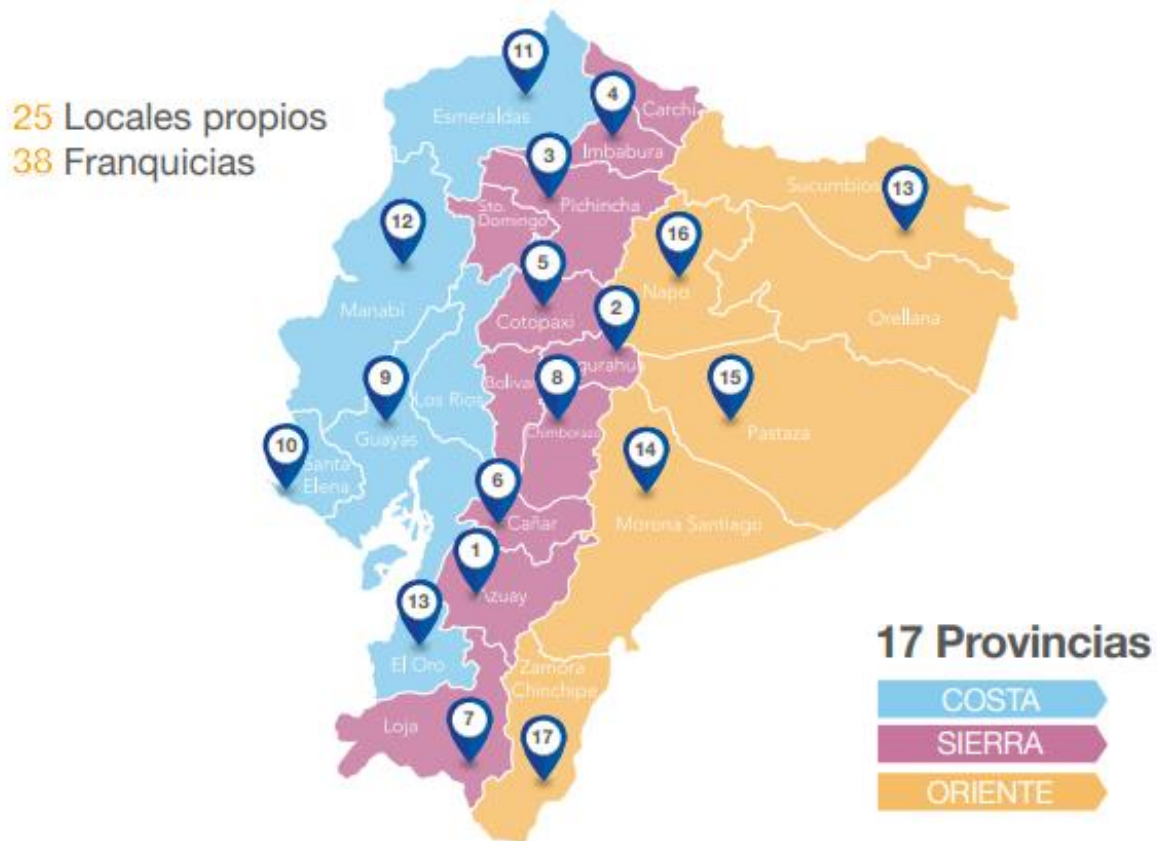
Franchises.

Tutto Freddo SA has franchises since 2007, working with the know-how, a term that means that all the technical and administrative knowledge of the development of a commercial activity will be shared with the franchisee in order to standardize the processes, final products and therefore ensure customer satisfaction by receiving the same product from their own premises in both flavor and quality.

There are 38 Tutto Freddo franchises nationwide, including some franchises of the complementary lines: Angelus and Nice Cream, which includes the Yoguberry yogurt ice cream line, resulting in a total of 63 stores nationwide between owned stores and franchises. The franchises managed to consolidate the Tutto Freddo company as the most attractive in the country by allowing it to have a presence in 17 provinces between Sierra, Costa and Oriente. The dynamics of the relationship between the company and the franchisees is based on control, supervision, support and assistance.

Illustration 2: Map of Tutto Freddo premises

- | | | |
|--|---|---|
| <ul style="list-style-type: none"> 1. Azuay - Cuenca / Gualaceo
23 locales 2. Tungurahua - Ambato / Baños / Pelileo
6 locales 3. Pichincha - Quito
7 locales 4. Imbabura - Ibarra
1 local 5. Cotopaxi - Latacunga/La Maná
5 locales 6. Cañar - Azogues
1 local 7. Loja - Loja
1 local | <ul style="list-style-type: none"> 9. Guayas - Guayaquil
7 locales 10. Snta. Elena - La Libertad
1 local 11. Esmeraldas - Esmeraldas
1 local 12. Manabí - Manta/Portoviejo
2 locales 13. El Oro - Machala / Santa Rosa
2 locales | <ul style="list-style-type: none"> 14. Morona Santiago - Macas/Sucúa
2 locales 15. Pastaza - Puyo
1 local 16. Napo - Tena
1 local 17. Zamora Chinchipe - Gualaquiza / El Pangui
2 locales |
|--|---|---|



Source: (Tutto Freddo, 2022)

1.4 Analysis of the functions of the company: financial, production, market and sales, and administrative.

The engineer Henri Fayol is the father of the classical theory of administration, also known as Fayolism, which proposed the obligations of a company divided by its 6 functions (UTEL, 2021):

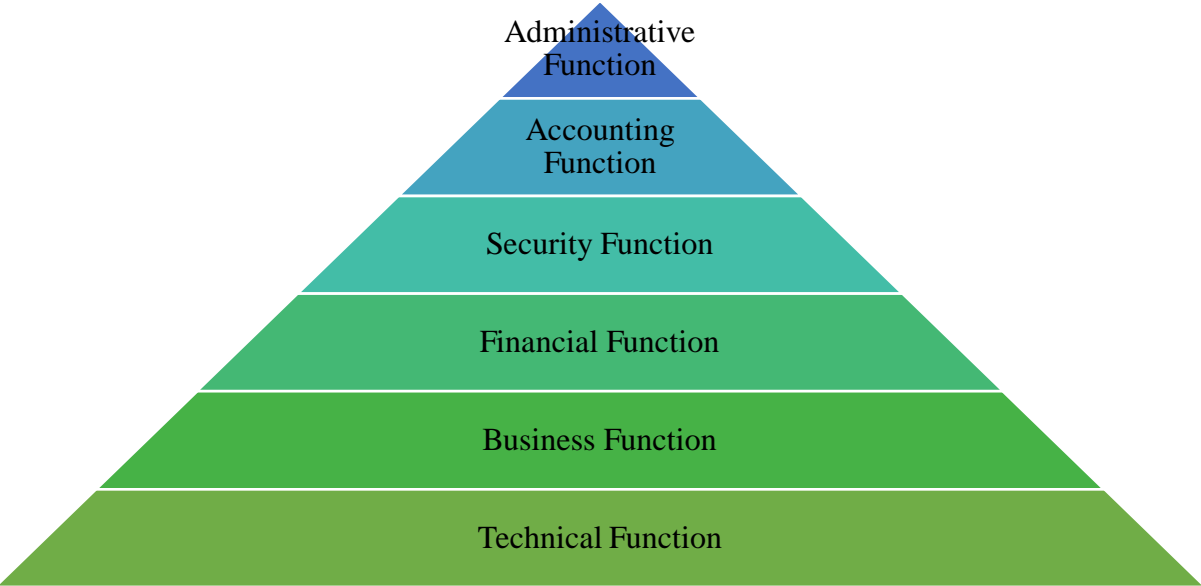


Table 1 Classical Theory of Administration- Fayolism

Production.

Currently, the main production plant is located in the city of Cuenca, on Avenida de las Américas and Mariscal Lamar, two blocks from the offices of Equindecá Cía. Ltda., a company originated in 1994 and belonging to the same management as Tutto Freddo. This plant supplies the entire country with the exception of Quito, a city that has its own plant. Central plant production runs 6-7 days a week due to the high volume of demand they have and the increasing difficulties of limited space. The production is distributed to its own stores, franchises and external clients such as KFC, El Español, Goza, among others.

The activities of the Production Plants of the Tutto Freddo Ice Cream Parlors are controlled and supervised under the authority of entities such as:

- ARCSA: The National Agency for Sanitary Regulation, Control and Surveillance (ARCSA), is focused on controlling and supervising the particular production activity by granting certifications based on the audits and production parameters that are expected. This institution has a certificate issued by the company Société Générale de Surveillance (SGS), mainly intended to provide the audit service for ISO certifications, process verifications, inspections, quality standards, management and strategic planning, etc.
- Fire Department: Responsible for supervising the proper use and compliance with fire extinguishers and signage that guarantees a safe work environment and prepared for any accident or situation of force majeure.

The production plants have been certified with Good Manufacturing Practices since 2015, better known by its acronym as BPM, whose certification lasts 5 years and includes semi-annual controls to verify that the standards are maintained. The fact that a company acquires this long-term certification assures consumers of a product that is based on quality processes and inputs, the result of which is an innocuous final product, that is, a product that does not affect the consumer's health.

Heladerías Tutto Freddo SA also has the certification of Sanitation Standard Operating Procedures (POES), which are a variety of procedures that focus on the sanitation of the entire production environment. There are six main POES to take into account:

- The first POES is water safety, where the use of safe drinking water is guaranteed. The safety of the water is guaranteed with a dosage and chlorination that is tested with a colorimetric coloring kit that indicates if the water has a sufficient amount of chlorine.
- The second POES revolves around food contact surfaces (tables, batch freezers, pasteurizers, etc.), the company guarantees adequate cleaning of organic materials

with the correct use of sanitizers, chemicals, and soaps, the effectiveness of which is also put to the test. with luminometry.

- The third and fourth POES refer to personnel hygiene and health, both of which are factors that can affect and represent losses of production batches due to contamination. The company carries out general tests of its employees in order to detect health problems and treat them urgently. The sick person is moved to a work area where they do not represent a threat. Quarterly talks are also held on sex education and the risk of drugs, as well as practices in case of force majeure events such as the formation of aid brigades and first aid training to respond to an emergency.

- The fifth POES is in charge of validating the use of chemicals, that is, the use of chemicals for cleaning is restricted to those that have a sanitary registry, technical sheets, and safety sheets.

- Finally, the sixth POES focuses on pest management, which, in the case of Tutto Freddo, was chosen to subcontract to a company that can provide a partial and specialized report on the subject, this company sweeps the 23 stations with that the main plant has and implement a system to prevent future situations: lamps catch insects, rubber, mesh, etc.

Tutto Freddo is the only Ecuadorian ice cream company that has BPM, INEN certifications, and the implementation of all POES in its production processes. For a company, the certifications and implementation of quality standards represent a cost as they require investment in the application of new processes and in the training of personnel. Many companies avoid the need to have certifications or quality standards since it appears to be one more expense to include in the price of the products, with the price and product being the starting point of their positioning strategies.

The safety guarantees of the Tutto Freddo Ice Cream products resulted in a process based on high quality standards and standardized production procedures, all under the constant control and supervision of the plant's workers. There are weekly training sessions on all the standardized production processes that review not only the correct management of the production chain, but also the personal care of each plant employee. Next, the process with which the production area is managed is presented, which gives a clear idea of the procedures that govern the plants and their employees:

- Certified suppliers: The first step is to establish commercial agreements with companies specialized in supplies that Tutto Freddo cannot produce or whose result could be of lower quality compared to a specialized third party. A certified supplier is one that provides one or more inputs following the food standards that guarantee the safety of the products. For example, the company Nutri Leche is the certified supplier of dairy products for Tutto Freddo SA. The process begins by requesting a batch of milk that must have a quality certificate that demonstrates compliance with the standards of the INEN Standard.

Tutto Freddo can refuse to receive an order under the following cases:

- If it failed at any point in the quality chain, either due to a breakdown in the transport refrigerator or poor packaging of the raw material.
 - When the quality certificate presents parameters outside those established for the reception of innocuous inputs, such as a surplus in the percentage of antibiotics allowed in milk.
-
- Production order: Prior to production, there are people assigned to monitor compliance with the batch agreed in the production system: client, quantity, type of product, safety and quality certificate.
 - The production process:

Step #1: The orders are received and the necessary supplies are requested in advance from certified suppliers to complete the purchase orders.

Step #2: Daily in the warehouse area, the exact quantities to be produced are established according to orders approved by the system.

Step #3: Later it is dispatched to the production area. After acquiring those supplies subcontracted by certified suppliers, the plant employees begin the process of preparing the ordered products. The goal of production is to ensure that all products offered under the Tutto Freddo brand maintain a constant line of flavor and quality parameters. Those in charge of production know the processes to be carried out and the exact times at each production station according to the requested product line.

Step #4: Packaging and labeling. After the production processes are finished, the final products must be packaged correctly and labeled according to: flavor, batch, production date and expiration date.

Step #5: Storage and dispatch. Each type of product has a designated area for storage while awaiting dispatch. To avoid problems of temperature variations in the storage of products such as ice cream, freezers are also labeled to mark the finished products that must go in each one. In this way, time loss is avoided and the minimum variation in the appropriate storage temperatures is sought. Finally, the product is dispatched and transferred to the final customer.

- Control points: Each product has fixed processes that are facilitated by the strategic distribution of the plant. The construction and organization of the plant is such that it represents a U, where the activities begin at the disinfection point and end with the output of the finished product in an optimal state. In addition, a supervisor controls the inventory and ensures that there are no leftovers from the previous day's production in order to avoid the risk of supplies leaking. There are three important records regarding control: reception of raw materials, temperature control and dispatch control. Temperature control refers to pasteurization, a vital process that is responsible for destroying microorganisms that can affect the safety of products, in

the case of milk that in itself arrives pasteurized, it goes through the process again. Finally, dispatch control aims to avoid prolonged storage of final products by working under the motto that the first thing that is produced is the first thing that comes out, or better known as first in, first out.

- Obligations of the workers: The employees of the plant are governed by the previously mentioned processes and have constant training to reinforce their knowledge. One point that stands out is the control of clothing and presentation where everyone has a uniform for the day distinguishable by color code and must abide by guidelines such as: no makeup or jewelry, short nails, and short hair (men) or tied back (women). Likewise, the importance of hand washing is highlighted in each change of activity due to their own responsibility, and the use of masks, gloves and tights that intends to make the maximum effort to avoid the transfer of bacteria and microorganisms to the work space.

The plant and its parts

Watch [Appendix 1](#) of silver from Cuenca: its parts, seasons and characteristics that illustrate the entire production process explained above.

This point of the investigation could be carried out thanks to the collaboration of the management in the authorization to take first-hand images on a daily production day. According to the Head of Production, Eng. José Sarmiento, there are mandatory rules that stand out and require compliance for all plant personnel in both Cuenca and Quito:

- Staff hygiene must be meticulous and according to the standards mentioned above (short/tied hair, short fingernails, illnesses, etc.), personal awareness of this obligation is promoted.
- The flow of personnel must be respected at all times, that is, the prevention of contamination of the production space included the establishment of a manual that indicates the stations of the plant and how the personnel must interact with it.

- Compliance with the regulations regarding the management of supplies with the rule of first in first out.

Tutto Freddo production problem.

The growing demand for the products of this brand has caused a crisis at the production level where the times must be perfectly matched in order to comply with the purchase order and the need for a more comfortable space according to the volume of the demand and the variety of production lines. The space limits the possibility of implementing new equipment to the production chain and forces to extend the working hours and days of the employees, likewise, it causes in several cases the inability of the production department to comply with the planned volume.

It is due to this crisis in the limited production capacity of the company that the Administration decided a few years ago to start the construction project of a third production plant located in the Chaullayacu industrial park, Cuenca.

Production lines.

- Ice cream parlor line: soft ice cream or shortbread based on a milk pre-mix that comes in two flavors: vanilla and chocolate, artisanal ice cream with almost 40 flavors based on milk or water and fruit popsicles. This line is complemented with cold drinks and slushies that are directly made on the premises, also including the combination of ice cream with waffles or crepes. Likewise, the latest novelty of the ice cream line is the incorporation of three light flavors, that is, low in fat: blackberry, vanilla and chocolate. This latest development is ideal and very attractive for people who take care of their health, suffer from pre-diabetes or have diabetes.

Illustration 3: Tutto Freddo Menu



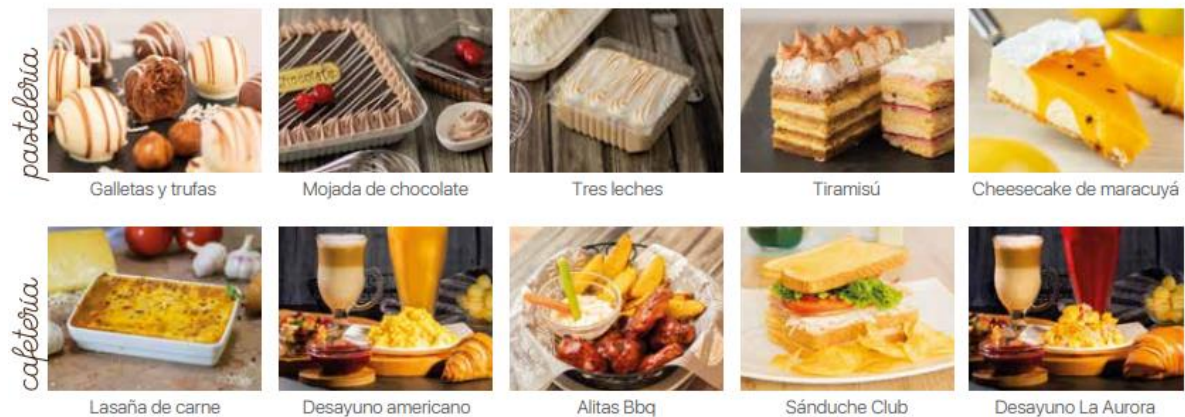
Source: (Tutto Freddo, 2022)

- Pastry line: the production came to monopolize products such as desserts, cakes and artisan breads. Tutto Freddo recently completed the development of a new product that is in the final stages of entering the market, macarons, a unique type of biscuit originating in Italy and noted for its difficulty in preparation, a feature that is attributed to the high price of sale to the public. The production team, headed by a gastronomy specialist, is searching for new flavors and combinations.
- Hot kitchen line: the production of pizzas, lasagna and sandwiches forms part of this production category, where the sales volume of meat lasagna stands out in particular. The production of these products is particular since pizzas and lasagna are distributed to own stores and pre-cooked franchises, while the varieties of sandwiches are made directly by the local staff.

Illustration 4: Featured products Tutto Freddo



productos destacados
PASTELERÍA & CAFETERÍA



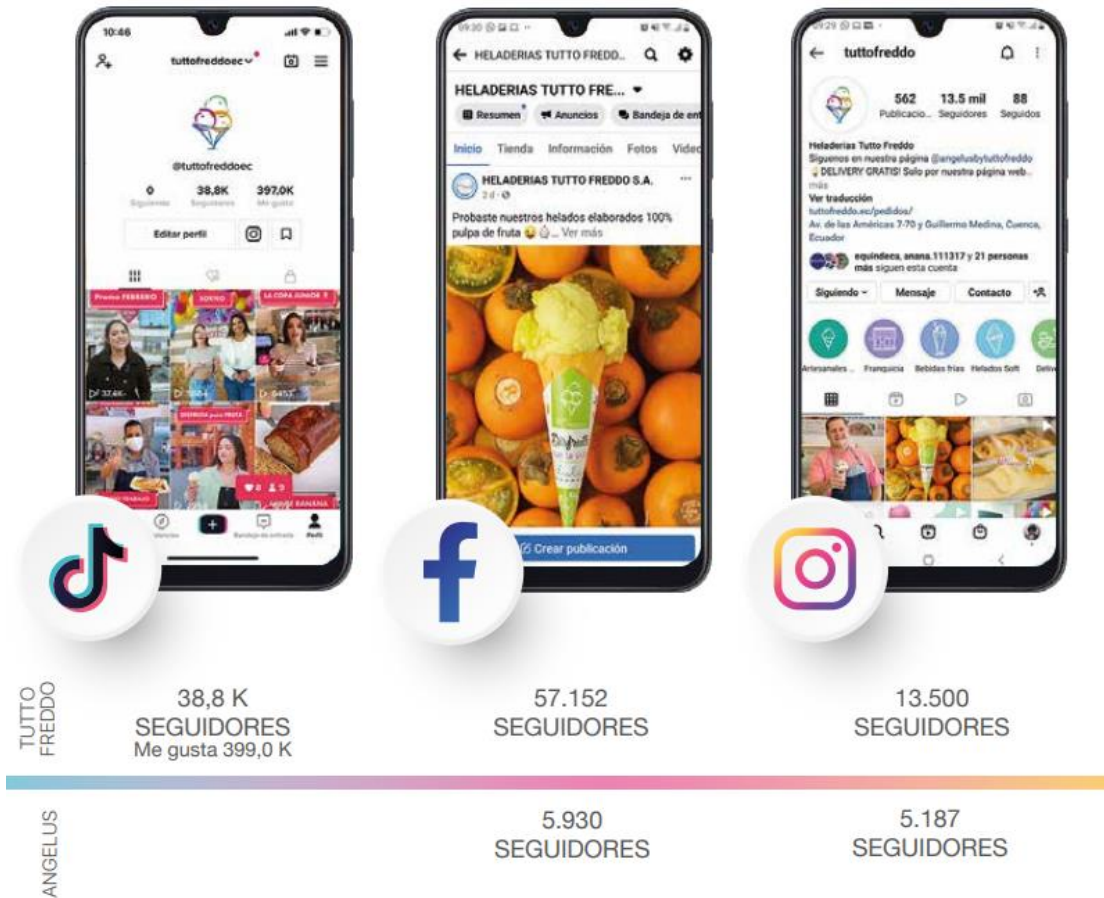
Source: (Tutto Freddo, 2022)

Market and sales.

The work of this department is the development of campaigns, promotions, image management, development of new products and their diffusion through social networks of Tutto Freddo, among others.

- The promotions are applied to their own stores and are offered to the franchises, while the campaigns are carried out at a national level.
- This department developed a new image, fresher for the contemporary consumer and that aims to establish guidelines such as color palette, fonts and designs to be used in promotions or campaigns, ice cream labels, napkins, wrappers and store upholstery. The development of the new image line and the promotional posts on social networks are carried out with applications such as: Premier, Photoshop, Illustrator, Blender and After Effects.
- Due to the demand for healthier products, the marketing area is developing a line of light ice creams suitable for diabetics.
- The Tutto Freddo, Nice Cream and Angelus brands are patented and registered for the security of their intellectual property, an issue that is also handled by this department to maintain surveillance of possible cases of image or name theft.
- Tutto Freddo is active on various social networks such as Twitter, Tik Tok, and Instagram. Virtual places where it is known that reaching the public is not that expensive and the results are quite effective. Likewise, there is already a web ordering option that is being promoted through free shipping for a limited time. Something that the department extols from the results obtained with social networks are the raffles for holidays such as Mother's Day, which have greatly contributed to the reach and growth of followers more willing to interact with the company's networks.

Illustration 5: Tutto Freddo social networks



Source: (Tutto Freddo, 2022)

The financing of the marketing activities is done with a budget from the accounting area through the delivery of a percentage on the sales of the own premises and the franchise area. Likewise, franchises benefit to a lesser extent from a percentage allocated to promotion and sales, and are granted benefits such as covering a percentage of the loss of profitability caused by promotions, an example of this occurs when Tutto Freddo covers with Notes of Credit a percentage that is lost with the application of mandatory promotions such as the Promo of the Month.

Financial.

This department is in charge of collecting, directing and planning the flow of capital that allows the company to continue its productive activities with the greatest possible benefit. Tutto Freddo SA maintains a constant cycle of reinvestment, something that drives business growth. The finances are not open to shareholders, but the proper management of profits and timely investments are concentrated in the company itself.

The company's own premises are financed with direct capital, that is, operating capital from sales, while when the company undertakes major projects such as the current construction of the new production plant in the Chaullayacu industrial park, the management opts for bank financing. that do not affect the liquidity of the firm. That is to say, the agreements with banks and the terms of provision they propose enter into negotiation and consideration.

Regarding franchises, Tutto Freddo acquires a monthly percentage of the profits of each franchised location, however, they also strive to balance the investment load required by franchises with deferral of the initial payment and benefits in special prices for promotions, advertising, import of inputs, etc. All this shows that the company is not focused merely on short-term profits, but also on preserving the proper functioning of the premises. The franchises grant the company 2.5% of the net monthly sales for advertising and an additional 1% for the sales achieved by the brand, a value that will be divided between the commercial and accounting areas.

Business Security (HR).

Human Resources, known by the acronym HR, is the business department that focuses on recruiting, interviewing and selecting qualified personnel to work, as well as managing benefits or employee benefits, all while maintaining a focus on harmonization of the work environment. Among its activities is also to maintain control of working hours, vacations, permits, and other labor benefits. This department also leaves the personnel in charge of

monitoring, controlling and taking care of occupational hygiene and safety both in movable and immovable property and in the organization's employees.

Accounting.

The accounting of the company is handled according to the national regulations and the MIT (international regulations), whose main characteristic is to present the accounting files or financial statements with a simple and feasible language. This company has a tax incentive that is deferred tax, that is, the opportunity to pay income tax in installments to reduce the burden of costs that affect liquidity. This department is in charge of supervising and controlling the management of the accounts in such a way that they demonstrate the development of a legal and fair commercial activity.

The results of the production are reflected in the cost center, the accounting area is in charge of taking out the PIG (Income Statements) for its own premises and it is based on this result that it takes out all the costs of each place such as transportation, gasoline, cleaning, etc., to later divide them among all the premises. This with the aim of maintaining equitable liquidity for each location by absorbing a fraction of expenses equivalent to their income.

Net sales flow.

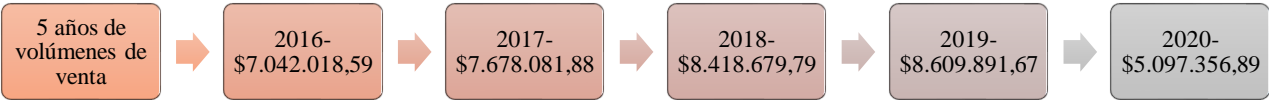


Table2 Flow of net sales Tutto Freddo

Net sales flow.

The net sales of recent years reflect the commercial environment and the results of the planning of Tutto Freddo SA You can see the constant growth until the year 2020, in which

the global market was paralyzed causing millionaire losses that are also reflected in this enterprise. The decrease in sales of USD 3.5 million imposes a current and future challenge in managing this crisis unleashed by the COVID-19 pandemic.

The main activities that each member of the accounting department performs are:

- Entry of invoices: inventory purchases and purchase expenses.
- Collections: collections from clients, income withholdings, balance portfolio, permits and applications (Uber, Orders Now and Rappi).
- Setting sales prices: unit costs and profit.
- Petty cash balances, credit cards, accounting journals and account balances.
- Review of cash closings by location: two daily cash closings that give 1,500 monthly cash closings.
- Banks: loans, credits and reconciliations.
- General balances: supervision of the general work of the area.

Management.

The administrative area is the one that is in charge of merging the activities of the other functions of the company mentioned above based on its planning, organization, direction, coordination and control. The head of the management of Tutto Freddo is in Equindecá, the first company created by the founder of Tutto Freddo, Engineer José Ochoa, dedicated to importing equipment and spare parts for the HORECA area (Hotels, Restaurants and Caterings), a person who would later create a third company with the Ibis Hotels chain.

Equindecá was founded in 1994 and has 27 years of experience in the field of importing supplies for hotels, laundries, restaurants, fast food chains, catering, institutional canteens, bars, cafeterias, pizzerias, bakeries, as well as supplies for catering large companies in the oil, mining, penitentiary, hospital sector, etc. Being companies under the same management there is a coordination of efforts that generate a competitive complement around the acquisition of imported inputs.

Tutto Freddo is characterized, like most in the Latin American market, by its considerable power distance with respect to the employees in front of the main authority figure, as well as its labor hierarchy and the organization of commercial activities through division of positions. The administration, general management, determines trained and experienced personnel who closely guide and control each department of the company, they are known as area heads or coordinators. The sub-management of each area allows a more accurate recognition of the company's situation in each area and allows the emergence of ideas that promote the improvement of the general administration.

1.5 SWOT analysis of the company Tutto Freddo SA

<i>STRENGTHS</i>	<ul style="list-style-type: none"> - Innovation in processes and constant training of personnel - Adaptability to the national market - Nationally recognized and established brand - standardized production process - Permanent control and supervision of the correct fulfillment of all processes - Good investment management and accounting area, agreements with national banks - Ability to purchase imported supplies and machinery through Equindecá Cía. Ltda. Company of the same owner of Tutto Freddo dedicated to the import of HORECA products
<i>OPPORTUNITIES</i>	<ul style="list-style-type: none"> - National and international expansion - Brand recognition in foreign markets - Development of new manufacturing practices - Boosting technological development and process automation - Ability to position itself as an economy of scale - Specialization and training of personnel and Administration

WEAKNESSES

- Limited current production capacity, there is more demand than supply
- The search for direct entry into international markets through direct investment imposes a very high risk that the company would cover on its own.
- The company does not have experience in the international market

THREATS

- Increased competition
- Possibility of changes in market trends that negatively affect the profitability of the company
- Vulnerability to new policies and laws, and their enforcement costs
- Mostly traditional production system
- Current crisis of the COVID-19 pandemic, linked to the possibility of a global shortage or some consequence that slows down the production process that depends on imported inputs

Table 3 SWOT Analysis Tutto Freddo

CHAPTER 2- DIAGNOSIS OF THE PERUVIAN MARKET.

2.1 The international market for the manufacture of ice cream and desserts.

According to the research carried out by the company Imarc Group, specialists in market analysis, when we speak of the ice cream market we refer to one valued until 2020 at 65.8 million US dollars (USD) and that, despite the challenges and blows presented by the pandemic, demonstrates a broad adaptability capacity that would allow said market to reach a value of 83.7 million US dollars (USD) by 2026 (IMARC, 2022).

The COVID-19 virus pandemic put the global ice cream industry at a point of transformation, given the closure of the main ice cream sales points: the HORECA sector (Hotels, Restaurants and Caterings). There is no doubt about the negative impact that ice cream parlors around the world suffered during the first months of the pandemic given the rules of confinement and social distancing that directly affected the status quo of the distribution channel to the consumer. However, this great challenge led several companies to open up to new methods of reaching their customers through the use of distributors in supermarkets, delivery applications and the development of suitable packaging for the transport of the product.

The important question that this chapter tries to answer is then: is the ice cream and dessert manufacturing industry capable of withstanding and even overcoming the crisis in order to further entrench its status in the international market? Fortunately, the answer is YES. There are two main points around this premise: alternatives for development and innovation and focus on the consumer.

To begin with, there is a wide range of distribution alternatives that have been taken and that will remain beyond a pandemic context. Ice cream companies from around the world, taking the Unilever Group and Smooy as an example, initially adapted to the delivery option through platforms such as Glovo. The integration of delivery in the dessert and ice cream industry represents a new step that must be implemented after a timely study, analysis and

development of communication channels, presentation, packaging, etc. In the case of Tutto Freddo, each product would require packaging suitable for its particular texture and content.

This is where the same group mentioned above, Unilever, launched a manual called the Practical Guide for First Steps at the beginning of the pandemic, shared with #wewanttohelpyou, with the aim of granting access to knowledge that a large part of those who make up this sector do not have. For its part, Froneri Iberia, better known as Helados Nestlé, began to promote the action "Always open for you", where they were the pioneers in developing digital menus under QR codes and new packaging methods.

The aforementioned are alternatives that give the company a greater degree of knowledge for the management of its own company, the alternatives can range from new delivery methods to the use of technology as a tool that prevents the stagnation of the market, both ice cream and restaurants. since the same practices have been implemented in other sectors, thus demonstrating their current and future importance (Corresponsables, 2020).

When it comes to having a consumer focus, it is about making every business decision hand in hand with the interests and desires of the target market, otherwise the development path that a company arbitrarily takes can negatively impact consumer response. The market is increasingly demanding, and being an abstract entity that results from the interpretation of consumer tastes and preferences, companies must be aware of the context that surrounds them: social development, health and environment, etc.

Currently you can see a wave of importance for social and environmental responsibility in consumers of all market sectors, this in the case of the ice cream and dessert sector has involved the evolution and appearance of market segments with different preferences:

- Lactose free products.
- Appropriate labeling that shows the BPM and other certificates that guarantee a healthy product and suitable for the public.
- Low calorie, fat and sugar content.

- Organic components.
- Eco friendly packaging.
- Natural flavors.
- New mixes of flavors and textures.
- Higher quality raw material is more important than price.

Part of the development that the study of this market teaches is that there are several ways to innovate and promote the consumption of ice cream. Ice cream is a rich source of carbohydrates, calcium, phosphorous, thiamin, riboflavin, niacin, and folic acid, as well as vitamins A, C, D, E, K, B-6, and B-12. These benefits to the health of the consumer, which are mostly overlooked due to the lack of capacity or experience that the company has to sell the product based on its comparative and competitive advantages, together with the aptitude that ice cream possesses regarding the use and development of new flavors, organic ingredients and better quality are what cement the roots of an industry that goes hand in hand with time. The future of ice cream materializes even in the mix that already exists with technology,

Ice creams and desserts are the type of product whose target market is not defined by the product as such that they offer, but rather the form, ingredients and characteristics in which they are sold to the final consumer. From a commercial perspective, this industry has potential consumers of all ages and conditions, which provides companies with more presentation options, such as ice creams for diabetics, lactose-free ice creams, gluten-free desserts, low-fat desserts and ice creams, and made with organic ingredients.

Being this the scenario of the ice cream and dessert manufacturing industry, the following can be concluded:

- It is a strong market with great projections of global growth.
- It is a market that has the ability to expand to more niches.
- It is a market capable of adapting to the wishes of consumers.
- It is a market with great opportunities for innovation.

2.2 Market selection.

For this study, countries belonging to South America will be taken into account as potential destinations, due to the fact that the main attraction is geographical proximity and cultural similarity. Thus, Tutto Freddo may have Peru and Colombia as the main destination countries for its internationalization pilot plan, since they are neighboring countries, there are more facilities and they represent less expenses in terms of transportation and logistics, in addition to being known for their kinship in terms of consumer tastes.

Illustration 6: Geographical location of Ecuador, Colombia and Peru



Source: Google images

Analysis of Colombia:

President Iván Duque Marquéz began his presidential term on August 7, 2018 until the current date. Belonging to the Democratic party, he won the elections against Gustavo Petro after reaching 53.95% of the popular votes. The main pillars of his government are legality, entrepreneurship and equity, with transversal axes in terms of infrastructure, environmental sustainability and innovation. The COVID-19 crisis has highlighted the economic weaknesses with high unemployment and the informality of jobs that are on the rise, and on the other hand the crisis of productive personnel due to educational barriers and poor access to a decent education. The Colombian economy is based on non-renewable resources such as oil, which translates into a constant vulnerability to the external environment. Although there was an increase in the economy in 2021, according to the World Bank, Colombia will return to the socioeconomic levels of 2019, which were already considered unfavorable.

Ecuador and Colombia are territorial neighbors, thanks to this proximity advantage, transportation costs would be low. It does not have any trade restrictions with Ecuador and has easy availability and access to information.

Analysis of Peru:

At the beginning of the COVID-19 pandemic crisis, Peru was affected both politically and socially, as well as economically, in a way that had not been seen in more than a decade. Peru has been characterized as the Latin American country with strong roots and constant growth, which it managed to recover in mid-2021. The current Peruvian government is represented by Pedro Castillo, president who during his campaign showed populist overtones, but given the responses refusal of the Peruvian society and industry chose to demonstrate support for the free market and privatization.

This country, like Colombia, is at the Ecuadorian territorial limit, which also represents a low cost of transportation. On the other hand, the availability of information is good and extensive given the public character with which the government of Peru is managed. The previous commercial experience with this country has been recognized since some Ecuadorian industries are based in Peru and show very favorable results.

Illustration 7: Selection of markets: Colombia and Peru

<i>Criteria</i>	<i>Colombia</i>	<i>Perú</i>
Geographical proximity	5	5
Level of development	1	4
Economic growth	2	4
Political stability	3	3
Consumption habits	5	5
Language	5	5
	21	26
1: Very unfavorable conditions		
2: Unfavorable conditions		
3: Neutral conditions		
4: Favorable conditions		
5: Very favorable conditions		

Source: self-made

Among the territories of interest for the internationalization of Tutto Freddo, Peru stood out. Thus, the proposal and study of the internationalization process will revolve around the Peruvian territory. Peru has been presented as the most favorable country for all the aforementioned criteria, where local recognition is also highlighted for being the country that Ecuadorian companies choose when starting their cross-border activities, such as: Banco Pichincha, Indorama, Marathon Sports, Inversiones Rim better known for its Zhumir brand, among others.

Ecuadorian companies see Peruvian labor as prepared and low-cost. According to a publication by Diario El Comercio in 2021, the Ecuadorian Embassy in Lima has recorded commercial activities of more than 100 Ecuadorian companies in Peruvian territory in sectors: financial, industrial, trade, transportation, tourism and construction.

2.3 Diagnosis of the Peruvian market.

First, it is not possible to talk about the study of the Peruvian market without first knowing the type of government and its current characteristics:

<i>Country</i>	<i>Republic of Peru</i>
<i>Capital</i>	Lima
<i>Independence</i>	July 28, 1821
<i>Head of state</i>	President Pedro Castillo Terrones
<i>form of government</i>	It is a democratic, independent and sovereign Republic. Its Government is unitary, decentralized and representative, and is formed under the principle of the division of powers. Congress has a single chamber.
<i>Population</i>	33.035 million inhabitants
<i>Language</i>	Spanish, Quechua, Aymara, among others.
<i>Surface</i>	1,285,220 km ²

<i>Currency</i>	Peruvian sol (PEN-S/.)
<i>Unemployment rate</i>	9.4%
<i>Trade agreements in force</i>	2020
<i>Agreements with Ecuador</i>	Yes

Table 4 General data for Peru (World Bank, 2022)

There is no doubt that the last presidential election caused uncertainty for Peruvian industries and companies due to the ideology of the current president, Pedro Castillo, who in his campaign was based on promoting measures and activities under a leftist and populist position. This undoubtedly reflects the reason for the short-term consequences generated during this period of instability and doubt: lack of support for Castillo's management with 46% of the population, according to data provided by the Institute of Peruvian Studies, as well as the increased international mistrust regarding investment in the country (El Universo, 2021).

The harsh political, social and economic situation that Peru faced is not only due to the effects of the COVID-19 pandemic, but also to the instability on the part of the State that translated into protests condemning the government's actions against public investment and a cloudy political landscape. This is, according to a report in the newspaper El País of Peru, because the policies proposed by former President Martín Vizcarra were aimed at taking care of macroeconomic indicators, but not the application of public policies that protect and support the population: investment in public works, increased funds for health and education, subsidies against poverty. Added to this was the battle between Pedro Castillo and Keiko Fujimori for the presidency,

It is despite this scenario that Peru managed to recover stability and now has indicators that give hope of constant economic growth in the future:

- In the last quarter of 2021, Peru capitalized on its position in the global market by placing debt bonds for 4,000 million USD, of which 1,000 million mature in a 100-year period (2121), this being a sign of confidence from foreign investors (Kuan Veng, 2020).

- Although past governments have had different ideologies that often cast doubt on the consequences that can affect the market, the presidents of recent decades have proven to be pragmatic and show separate paths between politics and the economy, that is, maintaining the continued support for free markets, privatization, investment and foreign trade. Thanks to this characteristic, Pedro Francke is appointed as the main economic adviser, a fact that brings confidence to the country's market as he is a figure that enjoys business and academic recognition. This is how an increase in mining taxes is proposed, the fight against tax evasion and greater public spending.
- By mid-2021 Peru aimed to be the weakest economy followed by Venezuela, by the end of the year the country's risk fell by 8 basis points, thus closing with 1.32 percentage points, a calculation made by the investment bank JP Morgan. Peru became the country with the lowest country risk in the region, followed by Mexico and Colombia.
- According to the Ministry of Foreign Trade and Tourism of the Peruvian government, a report up to October 2021 registered a 38% increase in exports and sustained growth in the textile, agricultural and manufacturing sectors (Government of Peru, NA).

Market research.

Market analysis or research refers to an identification of relevant information, followed by data collection and analysis that will serve as a guide for the development of a company, because the results are a tool that allows improving the commercial vision. and choose the best path for development. It is a marketing strategy driven by the analysis of a specific sector or market caused by the need of a company to penetrate the niche to which its product or service is directed.

There are four types of market research, the first two refer to the way of studying the market (variables), while the final ones refer to obtaining data (sources):

- Qualitative: analysis based on non-measurable variables (consumer sentiments).

- Quantitative: analysis based on measurable data extracted from a population sample (surveys: statistics).
- Primary: obtaining first-hand data (field studies: surveys).
- Secondary: use of existing data (reports, books, articles) (Barrientos-Felipa, 2021).

Although a company can take care of the market study, they also have the option of outsourcing. That is, trust the work of a company specialized in market research.

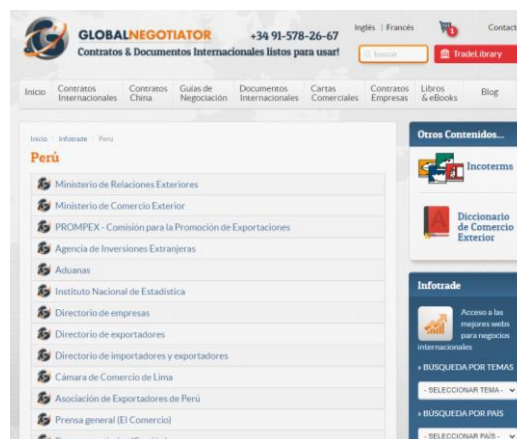
This is how one of the relevant sources of information for the management of a company with a view to penetrating the Peruvian market is the public entity of the General Directorate of Research and Studies on Foreign Trade, which works hand in hand with the General Directorate of Policies Foreign Trade Development. The first is in charge of obtaining information and analysis of the statistics that are provided to the second entity, giving it a vision based on commercial intelligence in order to formulate new policies and strategies that benefit international commercial relations and activities (Government of the Peru, 2020).

Likewise, there are private companies dedicated to market research and capable of providing a specialized service to companies seeking advice to successfully penetrate the Peruvian market:

- International Datum (Peru).
- The Contracting Society (Peru).
- DataSurvey | Consulting, Statistics and Business (Lima, Peru).
- ISM | Social and Market Research (San Isidro, Lima, Peru).
- CPI – Peruvian Market Research Company SA (Peru).

Among the best sources of information, the Global Negotiator web portal stands out, which provides a detailed analysis and all the information necessary to develop feasible and successful business strategies in Peru:

Illustration 7: Global Negotiator



Font: <https://www.globalnegotiator.com/es/infotrade/74-peru>

According to the official website of the Peruvian government, there is great interest in seeking to generate new commercial ties with various countries, internationalize their companies and attract foreign investment. In order to understand foreign trade trends, there are entities in charge of studying and analyzing the data obtained: General Directorate of Research and Studies on Foreign Trade, which has two branches, the Information Development and Processing Directorate (DDPI) and the Department of Economic Studies (DEE). The first is responsible for collecting information, process it and analyze the results in a quantifiable way with the aim of communicating it to the General Directorate, which in turn is in charge of developing and contributing to the creation of policies and strategies that promote the growth of the commercial sector. The second direction develops research around existing trade policies and their socio-economic impact on society, in this way it can contribute to the prosperity of trade agreements, regional or international integrations, development and facilitation of foreign trade activities (Government of Peru, 2020).

Trade agreements Peru-Ecuador.

The elimination of trade barriers originating from economic integration at its different levels is undoubtedly one of the main drivers for cooperation and trade openness between two or

more countries. Economic integration aims to achieve deep international cooperation that can be visualized in the case of the European Union where its member countries have managed to achieve a Single Market, which is characterized by the free movement of goods, merchandise, capital and people, as well as by the use of a single currency thus reducing the possibility of being affected by economic or currency fluctuation. However, taking Latin America as an example, integration has turned out to be an objective that has been fought for several decades and that often stalls before reaching the highest point of integration. In the case of Peru, this country is part of 22 active trade agreements, those relevant in this research are those shared with Ecuador: The Andean Community (CAN), the Latin American Integration Association (ALADI) and the Pacific Alliance (PA).

- Andean Community of Nations (CAN): Previously known as the Andean Pact, it is a regional organization formed in the Cartagena Agreement in 1969. Its main objectives are focused on the equitable development of the member countries (Bolivia, Colombia, Ecuador and Peru), facilitating regional integration with a view to achieve a common market, improve the regional position in the international market, strengthen international relations.



Illustration 8: CAN

In 1993, the Andean Free Trade Zone came into operation, one of the most important achievements of the CAN. Thanks to this, the path of economic integration begins, starting with a free circulation of goods between the Member Countries, that is, products or services can circulate without tax expenses involved.

Likewise, as of 2003, the free movement of persons is allowed, which exempts the need for a passport to the country of destination of a member. It should be noted that Peru has the best social and economic indicators among the members of the CAN, among these the most significant in terms of economy can be highlighted: The Human Development Index (HDI), which reaches a current 0.77 out of 1, thus classifying 4th best in Latin America, followed by Colombia, Brazil and Ecuador.

- Latin American Integration Association (ALADI): It is the largest Latin American integration organization that exists, and is made up of thirteen member countries: Argentina, Bolivia, Brazil, Chile, Colombia, Cuba, Ecuador, Mexico, Panama, Paraguay, Peru, Uruguay and Venezuela. This organization originated with the



Illustration 9: ALADI

Treaty of Montevideo in 1980, which establishes its legal framework. As in the case of the CAN, ALADI intends to promote the generation of a Latin American common market through preferential agreements, whether applied to the entire region or between two or more member

states. The nature of the treaties can be of all types of cooperation: tariffs, technological development, tourism promotion, financial cooperation, among others (ALADI, 2020).

- Pacific Alliance (PA): Although Ecuador is not part of the member countries of this alliance, the State has the objective of becoming part of it starting from being an observer, that is, the country that has access to private meetings and exclusive files, but I did not have a vote or direct participation. The government of the current president of Ecuador, Guillermo Lasso, has shown its interest for several years in



Figure 10: Pacific Alliance

forming part of this economic organization, with the treaty soon to be signed with Mexico being the last step to establish itself as a full member in order to enjoy in all its depth of current and future benefits. Created in 2011 and established in 2012, it is an organization made up of Mexico, Peru,

Colombia and Chile whose objective is integration at a deeper level and encompassing various areas: social, fiscal, monetary, commercial etc. This treaty is of the utmost importance since it focuses efforts on penetrating the Asia Pacific market, targeting China directly, one of the few countries that managed to close 2020 with positive economic growth despite the COVID-19 pandemic. The Pacific Alliance also prioritizes Foreign Direct Investment, which is gradually promoted by

entering more dynamic economies, thus encouraging FDI both among its member countries and those that are not part of this bloc (SELA, 2021).

2.3 PEST analysis.

A scientist can develop several theories and hypotheses, but the materialization of these does not depend only on the knowledge he possesses but on the use of precise tools together with the choice or adaptation of an adequate environment to guide him.

It is the same when talking about business, the strategic planning of the Administration allows the application of methods and decision making that achieve the objectives of the company based on the study of the market in an integral way and from all its approaches. Ignoring consumer preferences, new trends, competitors, and the sociocultural, political, and economic factors of the country where the service or product is intended to be sold is the main cause of a company's failure (VSI Consulting, 2022).

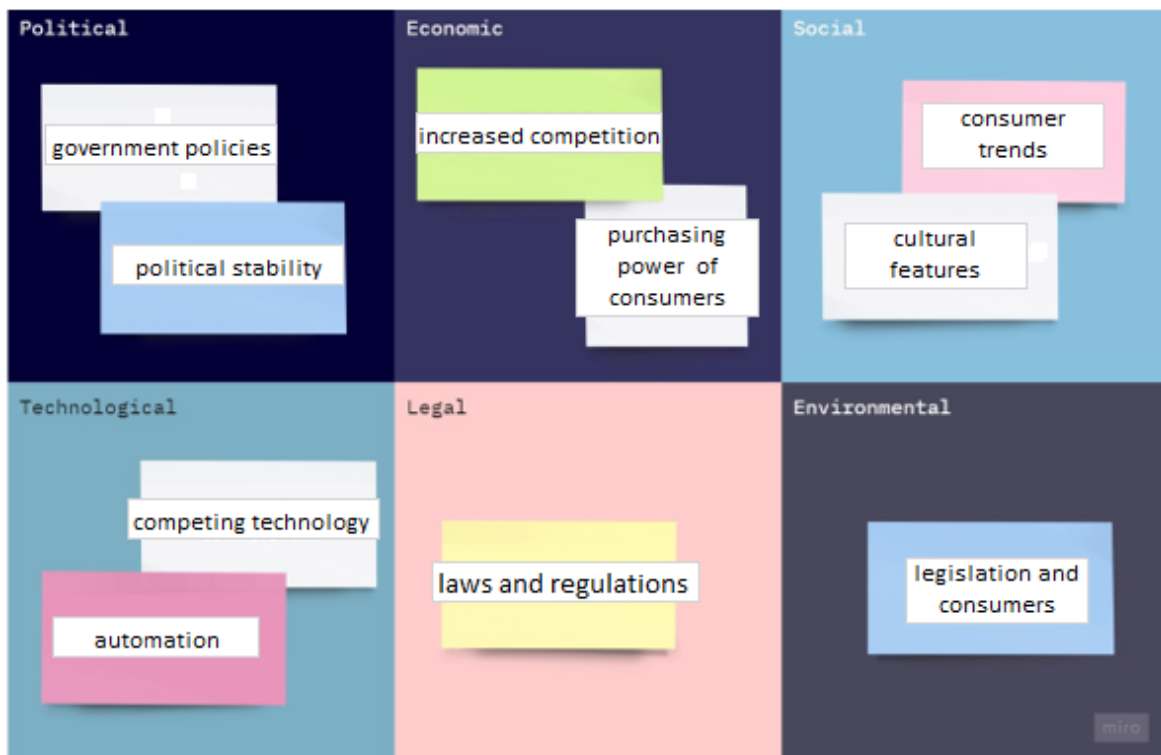
Benefits of environmental analysis.

- Decision making with the total focus of the current environment that in turn allows projecting future market scenarios.
- Commercial intelligence for the development of commercial and productive activities.
- Identification of market risks and threats.
- Identification of growth opportunities and higher profitability.

The PEST analysis is the study of the 4 main factors that affect the business environment: Political, Economic, Sociocultural and Technological. According to the phrase, attributed to Sir Francis Bacon and known worldwide after appearing in the famous Leviathan by Thomas Hobbes, "Knowledge is power", and for a company whose nature is intrinsically influenced by the environment that surrounds it, knowledge symbolizes a fundamental tool for your growth and success.

That a company has strategic knowledge about the market in which it participates, opens the way to recognizing its commercial options and better ways to face crises. Although the PEST analysis is the best known and used, the analysis that was derived will be taken into account: PESTEL (PEST + Ecological, Legal) since it provides us with a more complete and accurate vision of the globalized market in which we live. The analysis of complementary factors appears given the growing importance that consumers are acquiring in environmental issues and social justice that surround companies (García Brito, 2022).

Illustration 11: PESTLE-Tutto Freddo in the Peruvian market.



Source: self-made)

1. Political Factors: The laws and regulations that can influence a business are analyzed, as well as the political situation of the country.

Government policies-. The current Peruvian government has emphasized being in favor of the market, private industry, foreign trade, internationalization and foreign investment. Although his actions have been the solution to the mistrust that was initially shown both

nationally and internationally to the Castillo government, there will always be a risk where the government's intention to allocate more resources to public investment translates into policies that come to oppress profit margins of companies, causing their slowdown or impediment of development. However, if we talk about commercial activities in a general way, companies are made visible as actors in constant risk, either to different degrees, caused by market uncertainty.

Political stability-. Peru is among one of the most stable countries in Latin America and one of the main countries for Foreign Direct Investment (FDI), however, the arrival of the pandemic affected the spheres of global society and Peru was no exception. In a period of 2 years, the Peruvian government has had 4 presidents, a clear characteristic of a period of political chaos and social confusion. Despite this panorama, Peru has maintained constant economic growth in less than 2 years of the start of the pandemic, after a strong economic contraction, and assured the confidence of foreign investors by showing itself as a State whose government does not intend to control the market with leftist politics.

2. Economic factors: They are those economic variables related to companies such as competition, market size, macroeconomic trends, indicators, etc.

Increased Competition-. The sale of ice cream in Peru is headed by the company D'Onofrio, belonging to Nestlé Peru, with USD 162.5 million in annual sales in a country with an average consumption of 1.8 liters per year per inhabitant, followed by the ice cream producer Artika. Both companies focus on constant investment and innovation to further penetrate the market, which, according to their studies, is constantly increasing. It is under this scenario where, according to Euromonitor, the ice cream market aims to reach USD 200 million by 2024. Tutto Freddo can aim to enter and capture the market using its comparative and competitive advantages guided by a correct market study. Nonetheless,

Purchasing Power of Consumers-. The economic trends of the country point to sustained macroeconomic growth, among them the Purchasing Power Parity (PPP) of the Peruvian country stands out, which exceeds that of Ecuador, reaching 11,490 in 2020. When talking about a sector such as the ice creams and desserts, we can assume that they are products

capable of being acquired by most people regardless of tastes or preferences. Thus, in a country with a market with greater purchasing power and a wide range of scope, an attractive environment for investment and internationalization is generated. Even if the risks of the economic crisis caused by COVID-19 are taken into account, a point of view can show the strange benefit that it has caused: By not being able to buy very expensive products, people can take advantage of these resources and choose to use them in cheaper products, increasing their consumption. The consumer market for ice cream and desserts maintains an upward trend, which makes it attractive for this study, which aims to take Peru as the ideal country for the internationalization process of Tutto Freddo, a company that offers cheap and high-end products.

3. Sociocultural Factors: this factor implies the understanding of the market to which the product is focused, understand their beliefs and attitudes in order to anticipate their reaction to what is offered by the company.

Consumer Trends-. The ice cream market is affected by global trends that are gaining strength and that are aligned to take care of health, use organic raw materials and follow production processes that do not affect the environment or dignity or labor justice. In the development of desserts and ice creams, it is possible to play and experiment with a variety of inputs or innovations that, although they imply a challenge, are also the way in which a company can differentiate itself from another and impose itself in the mind of the consumer. Tutto Freddo then has the opportunity to identify local flavors and preferences to create new products or adapt existing ones to market trends in the destination country.

Cultural features-. In Latin America, eating an ice cream is synonymous with emotions and experiences, it is a product full of sensations and linked to society for a long time. It is a typical product of sunny Sundays in the park with the family, afternoons with friends or a casual meeting with friends. As there is a diversity of ranges, it is also an accessible product for the vast majority of the population, as well as attractive for people with different tastes or needs given its wide possibility of innovation and development. The cultural baggage of the Peruvian market society is something fundamental to analyze for Tutto Freddo and its objective.

4. Technological Factors: These are the variables that relate to technology, which a company can acquire or create, and its impact on the commercial and competitive development of a market.

Competition Technology-. It is important to have a clear idea of the capacity of competing companies in terms of access and use of technology and how this represents an obstacle for the company, but at the same time a starting point in the development of its own technology. In the case of Peru, there are 2 main competitors due to size and income: D'Onofrio and Artika. The leading company is D'Onofrio with an annual income of USD 162.5 million US dollars in sales nationwide, it is the main brand of consumption outside and inside the home. One of its main obstacles is the inability to cover the demand, an issue that is intended to be corrected with strong and constant investments for the development of more production plants, Both D'Onofrio and Artika invest hundreds of thousands of dollars annually in the technological development of their plants and processes in order to improve flavors and the consumer experience. These main competitors have industrialized products that are easy to distribute to their end customers.

In the case of the artisanal competition, Paletas Factory is the main competitor with a presence in 22 cities in freezer carts as the main points of sale. By mid-2020, the company planned to end the year with its own store in Lima, as well as the future plan of developing a line of healthy popsicles and popsicles for dogs. Although the pandemic has already marked the obstacle of delivering the product to the customer, all the aforementioned companies have opted for the use and promotion through social networks, as well as the use of delivery applications: Rappi, Glovo, Pedidos Ya (El Comercio, 2022).

Automation-. Tutto Freddo is a mainly artisanal company because its production processes require a considerable amount of human capital, this being the case, the need for internationalization also promotes the need to automate certain processes that can be carried out to the fullest extent as long as they do not alter the original features of the product, that is, technology applied correctly since everything carries an investment risk for the company. Although automation is necessary for Tutto Freddo when facing the environment of automated competitors, there are points for and against that must be taken into account:

Advantages	Disadvantages
<ul style="list-style-type: none"> • Improved quality levels <ul style="list-style-type: none"> • Cost savings • Personal security • Higher productivity (less time) <ul style="list-style-type: none"> • Improved data flow • Competitive advantage 	<ul style="list-style-type: none"> • Business training (employees) <ul style="list-style-type: none"> • Investment cost • Technological obsolescence risk <ul style="list-style-type: none"> • Application complexity • Production dependency on technology

Table 5 Advantages and disadvantages of automation

5. Legal Factors: It is the study of the legislative environment that the company has to face and identification of the laws that will affect the campaigns and activities of the business to be carried out.

Laws and regulations-. Thanks to the CAN trade agreement, at the legal level there are great commercial advantages shared by the Member Countries where the borders have a state of free movement of goods. This treaty also benefits the integration of companies given the animosity of their current commercial relations as States. According to the Law for the Promotion of Foreign Investments, in its legislative decree No. 662, Title No. 1 Art. 05, foreign investors are governed by the same conditions as national investors in terms of intellectual and industrial property. Additional and very important is the legal stability of investors, where the State guarantees three points: stability of the current tax regime, stability of the currency availability regime, and stability of the right to non-discrimination.

- Direct investment of no less than USD 2 million US dollars.
- Generation of a minimum of 20 permanent jobs (Government of Peru, 2022).

6. Ecological Factors: those obligations related to the health and well-being of the environment, are derived from economic activities that must follow the regulations of the territory in which they are carried out.

Legislation and consumers-. The authority in charge of regulating the manufacturing industry on environmental issues is the MITINCI, Ministry of Industry, Tourism, Integration and International Trade Negotiations, which through environmental management

instruments have the purpose of enforcing the standards and obligations to manufacturing companies in the country. It is important to point out that the person who bears the legal weight of the obligations is the owner of the company, the representative figure behind the commercial activities. The environmental management agencies, regulations, projects and laws have among their objectives the promotion of the use of technologies that adapt to the needs that climate change presents us, adopting their use in production processes in order to achieve continuous improvement in management. environment at the industry level.

The owner has obligations that seek to mark the limit of development of manufacturing activities through regulations that protect the rights of the environment:

- Establish pollution reduction and waste generation programs.
- Execute prevention, corrective and planning programs: EIA (Environmental Impact Study), DIA (Environmental Impact Statement), DAA (Environmental Adaptation Declaration), PAMA (Environmental Adaptation and Management Program), EAE (Strategic Environmental Assessment), among others.
- Adopt an integrated system that allows collecting accurate data on manufacturing processes and their consequences or environmental reactions (Government of Peru, 2015).

In addition to the aforementioned, there is the preference of consumers to acquire products or services that maintain the eco-friendly trait, that is, whose ingredients or processes do not have a negative impact on nature.

2.4 Analysis of requirements to competitively enter the market.

Competitive advantages are those unique and long-term sustainable qualities that a company possesses and that make it stand out from others that participate in the same market. Tutto Freddo can apply this concept and be a competitive company thanks to the inputs and its production method where they handle raw material that several companies cannot access or do not have knowledge of, thus making their products difficult to imitate. The term

competitive advantage was inserted by Michael Porter in 1980 and through 3 methods you can maximize this advantage in the market:

- Cost advantage: Tutto Freddo manages stable profit margins and consistently high profits year after year, minimizing costs as much as possible in order to achieve greater competitiveness. What defines this competitiveness is its vertical integration model where, by taking charge of production and management of the entire supply chain, it is possible to lower costs and arrange profits.
- Differentiation advantage: Tutto Freddo's differentiation lies in its quality, an aspect that has been constantly highlighted. The elaboration of the inputs, in addition to reducing costs, benefits to achieve the quality established in the production process and maintain the flavor with which the company wishes to stand out.
- Focus advantage: Tutto Freddo has already developed exclusive ice cream lines for particular segments: diabetics, low-fat, lactose-free, organic, etc. Constant innovation and technological momentum can help the company maintain and evolve this advantage.

CHAPTER 3- ESTABLISHMENT OF OBSTACLES FOR COMPANIES AGAINST THE PERUVIAN MARKET.

This brief chapter focuses on a personal analysis based on what has been exposed and previously studied in order to determine the main obstacles that Tutto Freddo could face in the case of applying a plan to internationalize in Peru. This is where the weak points are exposed according to each function of the company:

3.1 Comparative analysis of the financial function.

In an internationalization scenario, the tool to consider first-hand is the ability to finance an internationalization project which, whatever the form of entry chosen, translates into a risky investment. The risk that Tutto Freddo runs is choosing a plan that can be negatively altered if new laws are applied or regulations are generated by the State, taking into account that the government campaign began with populist and leftist features where it cannot be ruled out 100% a future country that is closed to commercial relations resulting in an impossibility of staying in the market. Another obstacle would be the behavior of the Peruvian market,

3.2 Comparative analysis of the production function.

Tutto Freddo will most likely choose to maintain the centralization of production as this guarantees compliance with its quality standards, a key aspect of its competitiveness. However, if the company chooses to enter the market with all its pre-established products and produce them excessively, this can generate a negative impact on the Peruvian market since it is a new brand that, like most companies, you will not count on an immediate profit. By wanting to take care of production without outsourcing, the economic, legal and ecological risk is added: the economic risk stands out by requiring a greater investment for the creation of a production plant, hand in hand with state permits and environmental regulations whose non-compliance cannot be justified by the lack of knowledge of Peruvian legislation and which can cause the suspension of productive activities. On the other hand, the delegation of production to a local company also imposes risks in terms of its manufacture and the possible disparity in flavor, presentation and quality. Other risks can

be attributed to the increase in local competitors or the popularization in the Peruvian market of a substitute product for ice cream.

3.3 Comparative analysis of the commercial function.

The threat facing the marketing department is nothing more than the impact of competitors with their ability to promote and established brands in the mind of the consumer, this is where the Tutto Freddo department must correctly plan various points of its Commercial activity:

- Promotion channels analyzing the competition of the Peruvian ice cream market and its methods.
- Ease of access to information on competitors to develop strategies more adapted to the Peruvian market.
- Study and analysis of consumer preferences.
- Determine if it is convenient to standardize or adapt the products to the new market.

The ability of a company beginning its international expansion to determine the most suitable actions to enter a new market cannot be guaranteed. It is the choice of the company to designate a local third party as support for this department or to risk following the results of its own study, which has a greater margin of error. If a product is not properly promoted, implanted in the consumer and established as a competitor in the market, its projection to last in it decreases.

3.4 Comparative analysis of the administrative function.

The administrative function is perhaps the one with the most risks due to the considerable increase in tasks that an internationalization project implies. Planning, supervising and controlling developing departments requires greater investment, effort and order when determining the work system within the company. Internationalization implies a greater number of people in charge of certain areas and a greater number of employees, probably creating a bureaucracy that makes it even more difficult for the company's management to communicate with those in charge of each function in the destination country. It is important

to see the Administration of Tutto Freddo as the heart of the project, here lies both the possible success in the Peruvian market and its failure. This function is responsible for coordinating and merging the efforts of the other departments to achieve the correct application of the plan. A simple failure or error in another area will have a domino effect on the others. The risk of a lawsuit or legal problems in Peru caused by a possible bad commercial practice derived from bad administration is highlighted here, who runs the risk is the legal representative of the company and who would be sanctioned. Another of the main risks would be around the personnel to be hired in the country of destination and the difficulty that their training may represent. The risk of a lawsuit or legal problems in Peru caused by a possible bad commercial practice derived from bad administration is highlighted here, who runs the risk is the legal representative of the company and who would be sanctioned. Another of the main risks would be related to the personnel to be hired in the country of destination and the difficulty that their training may represent. The risk of a lawsuit or legal problems in Peru caused by a possible bad commercial practice derived from bad administration is highlighted here, who runs the risk is the legal representative of the company and who would be sanctioned. Another of the main risks would be related to the personnel to be hired in the country of destination and the difficulty that their training may represent.

3.5 Determination of other existing gaps for internationalization.

All spheres of the company can be affected by the obstacles and threats that internationalization imposes. Although a company has the opportunity to grow in a foreign market, the excitement of expansion should not overshadow the importance of researching the best entry methods, target market and correctly forecasting the investment. The lack of analysis and study of the target market can affect the effect of the product or service on it, thus being able to represent an obstacle to the long-term survival of the company. There are 5 main points to consider as repressors of internationalization:

- Indefinite investment since in practice problems can arise that would require a greater expense to solve them, this directly affects the liquidity of the company

- Lack of trained personnel in production, either due to lack of human resources or a low number of people specialized in the company's activity in the foreign market
- Not knowing the market directly prevents the identification of opportunities or potential business partners
- Difficulty accessing market information
- Dependence and permanent vulnerability to the Government and its legislation

CHAPTER 4- ACTION PLAN FOR THE INTERNATIONALIZATION OF DESSERTS AND ICE CREAM.

4.1 Action plan for each of the company's functions.

Despite the palpably competitive environment that surrounds the international marketplace, a company's entry strategy into a foreign country demonstrates that risks can have high business rewards. The benefits are summarized in three main points: first, the organization has the opportunity for financial growth after beating the competition and generating profits; second, every company begins international expansion not knowing first-hand its implications, benefits or possible obstacles, this is where experience plays a fundamental role in effective future productivity in the country of destination; Finally, there is the value that a company is capable of generating through consumer satisfaction and its positioning in one or several international markets.

Below are the steps and points to be taken into account from the perspective of each departmental area that forms the company Heladerías Tutto Freddo SA:

Administrative function. The Management is in charge of delegating the market study to its own company or subcontracting to one specialized in this service to subsequently define, plan and organize a detailed plan on the activities that each department of the company must take charge of as part of the internationalization project.

His function is based on directing, guiding and supervising the efforts of all the elements of the company in order to obtain a favorable result in the path of establishing a brand and competitiveness in the Peruvian market.

Activities of the administrative function:

- Management personally travels to the chosen location to establish the internationalization project after analyzing the pertinent market study.

- Establish links with local suppliers and monitor the activities of the competition, as well as the behavior of consumers and possible market segments.
- Acquire the necessary sources of information to obtain knowledge of legal issues that are of interest to business activities, thus avoiding the possibility of errors or legal blockages that lead to delays and production losses, and in some cases the impossibility of continuing with activities commercial.
- Determine the capacity of specialized labor and the challenges they may face in personnel matters of the Production Area in the destination country, as well as the elaboration of a plan that prevents and mitigates possible problems in said department.
- Define the required personnel, as well as take care of their preparation and timely training.
- Monitor the decisions and activities of the members of the company, mitigate the adverse effects by correcting on the fly.
- Effectively apply management instruments in international markets taking advantage of Information and Communication Technologies (ICTs).

Financial function. For the Finance department, it is essential to know and keep online all the requirements or obligations that the company must take into account in terms of government policies and laws that apply to its activities, that is, adapt its actions to Peruvian regulations.

Activities of the financial function:

- Appropriate choice of the form of entry to choose from the company, variables such as risk and future profitability depend on this.
- Establish the internal financing rules for each department, adapting them to the new market, and how they react and adapt progressively during the positioning of the brand in the destination country.

- Establish short and long-term goals to achieve rising profitability, as well as better positioning and investment capacity in: infrastructure, marketing, and product.
- Make good management of finance strategies in international markets to mitigate and prevent liquidity problems that Tutto Freddo may face during the internationalization project.

Production function. The product department bears the obligation to implement an effective production system that meets the standards held in the country of origin or, in the best cases, exceeds it.

Activities of the production function:

- Training of personnel for activities in the production plant and customer service.
- Management of machinery and supplies for the production of products, as well as their maintenance and care.
- Development of an improved production flow that increases productivity and results in a good result to achieve an economy of scale for the company.
- Head the activities under the various Peruvian regulations such as the Food Sanitary Regulation DTO No. 1222 (FAO, 2015).
- Local consumer trends infer in the application, use and presentation of the final product, a subject of which production is a part.

Market and sales function. Establishing a country brand is an activity that consists of the evolution of tactics and strategies that vary according to the particular situation of each company. International marketing strategies can be perceived as something that transcends business benefit, being an important piece that impacts relations between States. Brands often appear to be the card with which countries are presented and the determinants of their prestige and recognition in the international arena. Marketing strategies are then much more valuable than what is painted in a local panorama, giving benefits to the country of origin as well as the destination.

Activities of the market and sales function:

1. Adapt the product and strategies aligned with the needs and tastes of consumers or target segment.
2. Ensure the acceptance of the brand in the local market, adapt the image to the Peruvian market.
3. Analyze the strategies of local brands and adjust them to the vision and mission of the company.
4. Acquire knowledge of the prices, distribution places and volume of production of the competition for strategic decision making.
5. Take care of the image of the premises, initially being a single local test, in terms of upholstery, colors, fonts, menu, location, etc.

4.2 Marketing-mix application based on the Peruvian market.

The Marketing Mix is a strategy focused on analyzing the internal part of a company through 4 central points, better known as the 4Ps: product, price, place and promotion. It was Jerome McCarthy who introduced this study model in 1960, from then on it became a business tool to facilitate the setting of goals and objectives originating from an in-depth study of the company's own functioning.

The variables to study in the International Marketing Mix are:

- Price: positioning against the competition, differentiation strategy.
- Product: focus on consumer satisfaction (warranty, after-sales service).
- Distribution: channels of the product until it reaches the final customer.
- Promotion: intelligent marketing (maximizing reach and profits) (García, Lomas, 2014).

Tutto Freddo case: the 4Ps.

4.2.1 Product.

There are two paths in terms of the approach taken by the product at an international level, the company can decide either for standardization or for adaptation. In the first case, the product would maintain the image, promotional style, packaging, price and brand that the company used in the country of origin; on the contrary, adaptation implies making strategic changes to the product given the cultural, social and economic environment. of the new market in order to soften the impact of entry and guarantee success to a greater extent.

Products such as ice cream lend themselves to standardized strategies that benefit the company in terms of lower costs and simplified processes. The reason is due to the appearance of prevailing general characteristics in the entire global ice cream market and the opportunity that companies have to innovate.

In the case of Tutto Freddo, and keeping in mind the cultural similarity and commercial openness between Peru and Ecuador, the method to be adopted would be standardization, since maintaining the country brand is part of the company's objectives when internationalizing. and acquired image, an objective that appears to be viable thanks to the visible homogenization of consumer tastes and the benefits of the proximity of the territories: similarity in the behavior of the market segments of each country.

Required adaptations:

- Sanitary certifications.
- Industrial safety regulations.
- environmental standards.

Voluntary accommodations:

- Price adjustments.

- Image adapted to culture.
- Linguistic aspects.
- Consumption habits.

Product characteristics:

Figure 12: Product Features



Source: (Garcia Lomas, 2014)

Intrinsic attributes.

- Composition: Tutto Freddo has products based on milk, water, low in sugar and low in fat. The ingredients that are used are acquired by certified suppliers or thanks to the importation of first class raw material.
- Quality: despite covering a higher cost than its local competitors in the elaboration of its products, Tutto Freddo maintains a limit where the purchasing power of the market is taken into account. In the case of Peru, with a higher PPP index than Ecuador, the market is able to better assess quality by accepting a higher price.
- Design: the presentation is an important aspect for this company that maintains a marketing and sales department focused, among other objectives, on providing a presentation that is easy to use and attractive to consumers. The latest designs developed have focused on ideal packaging for home deliveries, an issue that gained strength as a result of the pandemic.
- Guarantee: through its quality raw material and integrated processes under this principle, Tutto Freddo guarantees the innocuousness of its products, that is, that

they do not cause discomfort to its consumers. This is a powerful competitive tool for the company, allowing it to have the viability to compete internationally.

- **Brand:** the distribution of all products, despite being in franchised stores, maintains the use of the Tutto Freddo brand, which has been able to acquire national recognition. The intention of the company is to maintain the brand and achieve international recognition with the same name with which it originated.
- **Made in:** the impact of the place of production is an important issue given the increase in national campaigns in Peru, and at a general level in all countries, which drive local consumption. Tutto Freddo intends to make the products directly in the country of destination, so the made in can be the proof that wins the trust of customers regarding the commercial intention of an Ecuadorian brand carrying out commercial activities in Peru.

External attributes:

- **Label:** thanks to the linguistic similarities with Peru, language is not a barrier, however aspects to consider are the way in which Tutto Freddo decides to communicate with the customer in order to encourage the purchase of the product and the legislation that regulates the characteristics that the labels must have within the country of destination.
- **Container:** Tutto Freddo maintains the use of containers with measures handled both in Ecuador and Peru: cone, liter, half liter, portion, etc. The company is developing eco-friendly packaging that aims to attract more consumers (García Lomas, 2014).

Product's release:

Tutto Freddo's offer of new products in the Peruvian market requires a special analysis where the products that need modification in the international market and those that need to be adapted to the needs or tastes of a particular segment are identified, to later go through the following six phases (García Lomas, 2014):

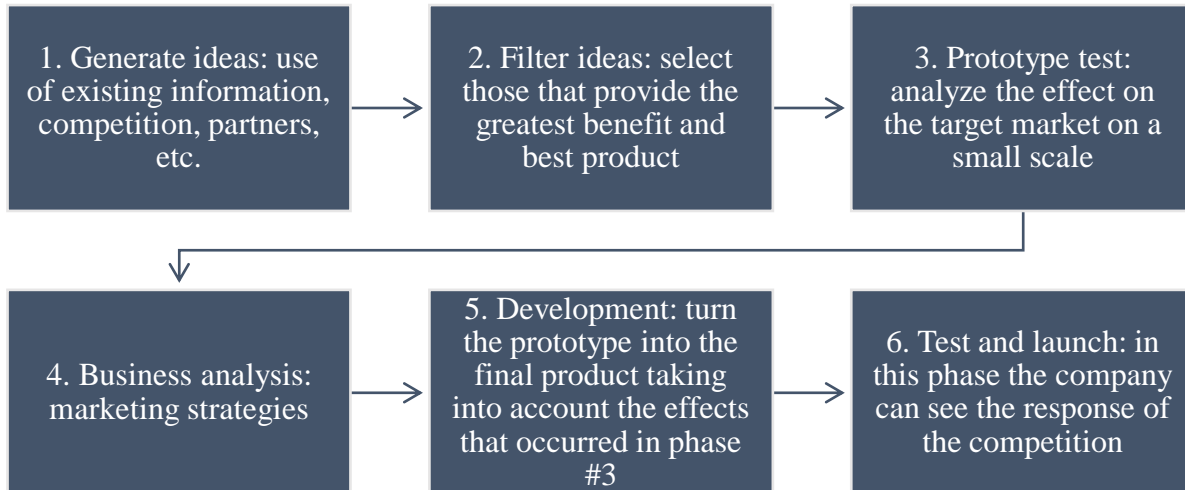


Table 6 Phases of creating a new product in the international market

Comparative advantage of the product.

Tutto Freddo focuses a lot on the issue of quality, an issue that should not be overlooked and even more so in a society that is constantly searching for better practices focused on health care. As civilization advances, companies must always take into account variations in the preferences and demands of the target market.

Issues such as sustainability or the use of improved products play a leading role in the mind of the consumer when choosing to purchase a product offered by more than one company.

When talking about comparative advantages, we talk about the way that a company finds to make or offer a product or service in a better way than its competitors. In the case of Tutto Freddo, this advantage is the raw materials and the provision of a lower profit margin than those used by the competition, thus being due to the high cost of the raw material chosen for its processes. The purpose is to establish itself automatically in the mind of the consumer when he, on his own, identifies with his palate the difference between any ice cream versus one from the Tutto Freddo brand. An example of the aforementioned is reflected in the preference for the use of cream of animal origin, ice cream base imported from Italy, ice cream imported from Mexico and Brazil, certified suppliers,

4.2.2 Price.

It is the only variable of the Marketing Mix that generates income and from which the profitability of the company can be obtained and calculated. It directly influences the sales and profitability objectives that have been planned, resulting in an important factor given its effect on both consumers and the company. The price turns out to be an element that the company maintains with greater control, that is, it is considerably easy to vary prices based on strategic commercial decisions that result in a benefit either due to competition or penetration into a new market.

In the case of Tutto Freddo, the pricing policy provides a range of options where products can be purchased by people of different purchasing power. Two market segments under which the company operates stand out here: price consciousness and value for money. Price consciousness refers to the public that is aware of the price in purchasing decisions, while value for money corresponds to the market willing to put quality before price.

Tutto Freddo's main mission is to maintain its competitiveness through quality differentiation, despite this, the company does not neglect the importance of offering products at affordable prices aimed at expanding its consumer reach. The price requires a complete analysis of the market in which the economic activity is going to be carried out, since it is from here that the variables to be considered in the prices arise.

Cost variables for pricing:

- Logistics and customs cost: raw material imported from Italy
- Product adaptation cost: flavors, packaging and image
- Distribution cost: direct sales, delivery and local distributors
- Establishment cost: own premises, offices and production plant
- Fixed costs: basic services, employee salaries, training.

The cost variables, in other words, are the expenses made by the company that must be included in the calculation that takes the product of the cost towards the price to the final

consumer. Depending on the strategy chosen by the company, the variables to be considered will change. However, the price not only depends on cost variables but also on consumer variables: exchange rate, purchasing power, positioning, made in effect.

There is an advantage in terms of the exchange rate where the Ecuadorian company Tutto Freddo, with its handling of the US dollar, maintains financial resources considered strong against the Peruvian sol due to the purchasing power and level of investment it offers given its exchange rate, \$1 American dollar is equivalent to S/3.87 Peruvian soles. A company that manages a strong and stable currency against a national currency leverages costs and remains resilient in the face of adaptation to the local price. The main competing companies show a range of reasonable and quite accessible prices, however, they can be considered as scale producers due to the volume they handle and the image of their products that are more similar to factories such as Pingüino in Ecuador,

4.2.3 Place.

This stage of the Marketing Mix determines the form of entry to the Peruvian market, the main alternative being the establishment of the company in the destination country, better known as implantation. It is worth mentioning that implementation is the method that the company currently maintains as the #1 option to take in its internationalization process. For Tutto Freddo, the management and control of processes is the key to guaranteeing customer satisfaction, as well as allowing them the ability to monopolize first-hand the data and information of the market and the entry routes.

After considering Peru as a suitable country for Tutto Freddo's internationalization proposal, the company would start with the physical establishment where its main distribution channel is through its own stores and digital platforms.

As the commercial growth of the brand progresses in the new market, new distribution points such as supermarket chains or sales islands in shopping centers can be considered. Exclusive distribution is another option for the company, taking into account that national

distribution is governed by this principle: own stores and authorized franchises. Likewise, there is the opportunity to develop selective distribution points according to the location of the segments and criteria such as: financial situation, range, product quality and image. Ex: establishment of premises in areas considered to be upper class where a greater variety of macarons can be offered, a product considered to be high-end that Tutto Freddo develops under a high level of quality aimed at a public with high purchasing power.

4.2.4 Promotion.

It is not enough to manufacture the product and launch it on the market without first considering the importance of product communication. The purpose of the promotion is to provide consumers with enough information to motivate them to purchase or try the product. Aspects to consider about international communication are: language, culture, economy and laws.

In the case of Peru, the proximity and social and cultural kinship due to a shared past, and similar political and economic trends is something remarkable, but at the same time a target of criticism given the persistent difficulty of commercial integration that Latin America has had in terms of commercial cooperation compared to the scenario of the European Union where, despite cultural and linguistic differences, there is a solid and deep commercial integration. However, it is thanks to treaties such as the CAN and ALADI that Peru is considered a suitable country for Tutto Freddo's internationalization proposal given the commercial advantages derived from them.

It is necessary to identify the socioeconomic characteristics of the destination country since these reflect the channels through which the promotion reaches potential clients. The capacity that a person has to acquire a cell phone or computer compared to the level of people who maintain the use of traditional communication channels such as radio, newspaper and national television, and the quantitative data of the technologically active population are some of the variables that They will guide the company in its way and method of promoting its products.

According to data from the World Bank, until 2020, 65% of the Peruvian population has obtained access to the internet. This figure is constantly increasing and should be considered when developing campaigns aimed at the market with internet access:

- Content on social networks.
- Google and Facebook advertising tools.
- Mobile application development.
- Tutto Freddo website: blog and comments.
- Other forms of digital marketing.

The remaining 35% of the population can be covered through promotions where samples are given to random people, fairs and exhibitions, and advertising through traditional media such as television, magazines and radio. Tutto Freddo also has the opportunity to choose a local advertising company that is in charge of this entire stage with the advantage of knowing the local commercial terrain, this option reduces the margin of error (World Bank, 2022).

4.3 Forms of proposal.

Internationalization can occur through multiple ways that a company may prefer in terms of entry into the foreign market (Peris Ortiz, Rueda Armengot & Benito Osorio, 2017):

Indirect Export	Direct Export	Cooperation Agreements	Implantation
<ul style="list-style-type: none"> • Broker • Distributor/importer/wholesaler 	<ul style="list-style-type: none"> • Direct sales to end customer • Sale to large retailers 	<ul style="list-style-type: none"> • License • Franchise • Joint Venture • Piggy-back 	<ul style="list-style-type: none"> • Production Subsidiary • Commercial Subsidiary • Commercial Delegation

Table 7 Forms of entry to foreign markets

<i>Method</i>	<i>Description</i>
<i>Indirect export</i>	The company exports through an intermediary in the country of origin and would be in charge of the logistics management of the product to the company in the country of destination, which is in charge of customs procedures, sales and distribution. The exporting company shares with the importer the knowledge on marketing and brand management issues. Here is also the relationship of the company with commercial agents who are in charge of the sale to the final customer in their country (local agent).
<i>Direct export</i>	The local company, without any intermediary, is in charge of the contact with the company of the destination country, as well as all the logistical, administrative and financial procedures. The company sells directly to the final customer or to large retail chains.
<i>License</i>	This type of internationalization method is part of the contractual type, that is, here there is a negotiation between companies from different countries. The license is based on granting, under legal limits and clauses that protect the benefits of the company in the country of origin of the product, the right to a foreign company to use the brand, patent and the production process. All this focused on ensuring the same characteristics of the products manufactured by the local company.
<i>Franchise</i>	The franchise is another contractual agreement that varies from the license for the simple fact that it intends to replicate in a more perfectionist way the model used by the local company in its franchisee (company in the destination country). That is, it provides an exact detail of operations, marketing, and sales, generating a standardized manufacturing system.
<i>Joint venture</i>	This method merges the contractual part with the direct investment. It allows companies to share a risk and take advantage of strengths, since both are responsible for providing investment, the local

	<p>partner manages knowledge of its own market versus the foreign partner that contributes with knowledge and process technologies.</p>
<i>Piggy-back</i>	<p>It is a type of commercial agreement that consists of cooperation with a local company that allows the use of its established distribution network, it is an alliance between manufacturers of the same product or providers of complementary services. The sale of the product of each company can be unilateral, when the sales of the products happen only in the international market, or bilateral, when the local company, in addition to selling the products of the foreign company, sells its own in its own market. .</p>
<i>Production Subsidiary</i>	<p>This method can be considered the riskiest from the position of the company that wants to penetrate the international market. In its own subsidiaries, the company controls 100% of the internationalization process, which, although it means a greater risk, will represent a higher percentage of profits. The company establishes itself directly in the target market through commercial or production subsidiaries. The advantages of this implementation method are centered on costs and the possibility of supplying a new and larger market.</p>
<i>Commercial Subsidiary</i>	<p>This form of implementation consists of the creation of a Legal Company that is controlled by the parent company, that is, the Administration in the country of origin. The parent company is in charge of providing logistics, marketing and sales services, and carries out importer and distributor procedures.</p>
<i>Commercial delegation</i>	<p>This implementation method turns out to be the least risky as it aims to create sales offices with reduced staff that fulfill the role of commercial agents. The advantage of applying this form of internationalization is the progressive knowledge and expansion of the company's own sales network in the target market.</p>

Table 8 Internationalization methods

4.3.1 Proposal forms: Tutto Freddo case method selection.

As a proposed plan for the internationalization of Tutto Freddo, there is the choice to start with a Production Subsidiary, an option chosen thanks to the characteristics that the company possesses and that were previously described in the previous analysis of the company, which allows the expansion of the sale of the local product to an international first-hand market with opening to the creation of an economy of scale, meaning lower costs and greater possibilities for market growth.

If this option of direct implantation is chosen through the presence of all the branches of the company in the foreign market, it is necessary to keep an eye on the obstacles and threats that the entry of a company into a chain of sales, market and culture entails. new. This option is the one that contains the greatest possibility of selection by the company itself in the development of its internationalization project, this given that above the risks is the need and importance of maintaining the standards of production and management of physical premises, marketing campaigns and particular image of the brand.

Establishing itself directly in the foreign market allows the company to acquire knowledge of international trade directly, facilitating and opening the possibility of continuing to expand Ecuadorian brands to more territories.

4.4 Economic plan: objectives and financing.

An economic plan within a company internationalization project is the stage of study, analysis and determination of the viability of the project itself from an economic point of view. It is here that the profitability of the internationalization of Tutto Freddo in Peru is evaluated under the following steps: analysis of the competition's prices, determination of the prices of the star products (variable costs to be considered) and flow of the IRR and NPV project.

To begin with, it is essential to highlight the economic objectives of Tutto Freddo in terms of the internationalization proposal of its brand, since this allows not only to see the goal but also to shape the path to achieve it:

- The company seeks to expand to a larger market taking as its main focus the city of Lima-Peru and thus support its economic strengthening, which results in greater refinancing power and in turn the possibility of continuing the expansion to more territories. or to greater volume within them.
- Development of an economy of scale and competitiveness with renowned brands in international markets, as a goal would be to return to Tutto Freddo part of these brands.
- Determination of an economic policy of prices and effective financing, capable of balancing profitability with access to the target market and the leverage of production costs.
- Acquire commercial experience in the international market, mainly in internationalization projects where the company acquires valuable knowledge and learning, which can be an advantageous tool when it comes to continuing with international commercial expansion or motivating companies from the country of origin to perform these

4.4.1 Analysis of prices of the competition.

In order to carry out an effective economic plan, it must first be taken into account that we are talking about an international economic plan where economic factors of the destination country to which the company is heading play. It is logical that the reason for the analysis of the factors of the destination country is due to the fact that consumers will depend on them to be able to make decisions about the products or services that they can and want to acquire.

In this case, the company Tutto Freddo focuses its interest on penetrating the Lima, Peru market. According to the Expatistan.com website, dedicated to summarizing and explaining the relationship between the cost of living in one individual's country and another, the cost of living in Peru is summarized as follows:

Illustration 13: Cost of living in Peru

SUMMARY OF COST OF LIVING IN PERÚ			
Estimated costs for a family of 4 people: \$ 2.046 (S/. 7.762)			
Estimated costs for a single person: \$ 931 (S/. 3.530)			
The cost of living in Peru is the 3rd. Cheapest in Latin America (No. 16 of 18)			
The cost of living in Peru is cheaper than 84% of countries in the world. (No. 81 of 96)			

Source: (Expatisan, 2021)

By making a brief analysis of the information recorded on this website and other sites responsible for teaching the relativity of the currency between two countries, the Peruvian cost of living can be seen as one very similar to that of our reality and to a certain extent cheaper. When the prices of the ice cream market in Peru compared to Ecuador are studied specifically, the result is as follows:

ICE CREAM MARKET PRICES			0.26
	Ecuador	Peru	CT (EC-PE)
retail	\$0.50	S/ 2.00	\$1.92
handcrafted	\$1.25	S/ 7.50	\$4.81
*average prices			TC: 1 Peruvian sol is equivalent to 0.26 USD

Table 9 Ice cream market prices: Ecuador and Peru- Own elaboration

Although the price of ice cream brands such as Pinguino in Ecuador and D'Onofrio in Peru in retail-style ice cream popsicles, that is, ice cream products produced industrially and distributed by commercial agents that sell at a lower volume to end customers, the price of artisanal ice cream varies and for the benefit of the American currency.

Below is a brief summary of the prices of Tutto Freddo's competitors in Peru:

1. The leading ice cream brand in Peru is D'Onofrio, followed by Artika. Although these brands are the best sellers in terms of volume, they are brands that work under a distribution and retail system. Their prices are around S/ 2 (\$0.53).
2. Another famous brand located in Lima is Anelare, born as a venture as a result of Romina Remy's degree work, now it is a successful company with 2 own stores and presence in 5 shopping malls. Their ice creams are also advertised as 100% homemade, healthy and traditional, and they have a choice of 15 flavors available. Their prices start at S/ 7 (\$1.85).
3. In the case of popsicles, there are brands in Lima such as Palettas, a renowned Chilean franchise located in more than 4 shopping centers, and Paletas Factory, with a presence in 22 cities including Lima, which stand out for offering a variety of flavors worthy of a Peruvian palate such as: lucuma, suspiro limeño, aguaymanto, dulce de leche with nuts, etc. Both companies distribute palettes at prices starting at S/ 7.50 (\$1.98).
4. There are other companies dedicated to the sale of desserts and ice creams that point to a market with higher incomes, this is the case of Laritza D' and Gelarti. Both brands highlight their products by being Italian, free of preservatives and artificial colors. An example of their prices, in the first case of Laritza D', 1 liter of ice cream is sold at S/ 55 (\$14.52) while, in the second case of Gelarti, 1 brownie with ice cream is sold at S/ 13 .50 (\$3.56).

4.4.2 Analysis of company expenses in Peru

In order to prove that the company Tutto Freddo and the proposal of internationalization to Peru is a viable and profitable option from the economic point of view, a count and analysis of all the expenses that the company would face and would have to be carried out. cover, these expenses are reflected in the final calculation of the prices of the products. Below is a breakdown of the variables that a company interested in international expansion must take into account:

1. Salary: in Peru it is the obligation of the employer to register their employee in the Ministry of Labor under a written contract stating their salary and the benefits they have; in Peru the minimum salary is S/ 930 (\$250). This expense is of a fixed nature, that is, it is a constant expense that the employer must consider.
2. Training cost: the employer must train local personnel to operate the machinery, as well as the correct application of production processes and regulations. All expenses related to staff training are located here. Although this cost is not something recurrent, the search by the company for continuous development that goes hand in hand with the need to reinforce or implement new training is not ruled out.
3. Equipment and machinery: the acquisition of equipment for the operation of a Tutto Freddo plant represents a strong but necessary investment if a direct entry with its own premises is considered, that is, the creation of a foreign branch. An advantage of this point is the fact that a constant change of machinery or renewal of the same is not needed from the first acquisition.
4. Land: corresponds to all costs arising from the use of the facilities where the production plant and the premises would be located in Peru. Taking this into account, in Peru a lease in an expensive area of the city of Lima costs approximately S/ 3,127 (\$825), while in a normal area of the city it would be S/ 1,660 (\$435). Likewise, the company can opt for the direct purchase of land and also assume construction costs.
5. Raw material or inputs: this item corresponds to a fixed expense where the employer is in charge of managing with the rest of the work team the acquisition of the necessary inputs for the manufacture of the products that are expected to be marketed

in the foreign market. In the case of Tutto Freddo, the company must decide whether to directly handle the import of raw materials and the direct production of inputs or purchase the necessary inputs from certified suppliers.

6. Outsourcing expenses: refers to all the expenses connected to Tutto Freddo's commercial relations with Peruvian companies that can provide the input that the company needs to comply with its production process in a more efficient way and without having to face unknown obstacles due to the new environment.
7. Sales and advertising expenses: the company, when entering a new market, must do everything possible to position itself and make itself known, this is how these expenses represent a strong value that aims to advertise and promote in a way that the vision and mission of the company are reflected in the activities of this department.
8. Commercial advisers: when entering the Peruvian ice cream market, Tutto Freddo must think as a priority of obtaining correct advice on its commercial activities in order to ensure a positive performance and a good reception of the products in the Peruvian market. Business consultants can determine if a company decides to adapt its product, image or advertising based on their knowledge of the local market and consumer behavior.

Next, a series of calculations are presented that will determine if the investment project tends to be favorable for the company or not. It is here that Tutto Freddo analyzes data, projects and defines its ability to leverage manufacturing and operating expenses, profitability percentage of the most popular products, cash flow projection, cost and expense projection, etc.

BEST SELLING PRODUCTS OF TUTTO FREDDO S. A. ICE CREAM SHOPS

PRODUCT	LINE	PRODUCTION COST	% LOGISTIC OPERATION	PROD. COST + LOG. OP.	PRICE WITHOUT VAT	RETAIL PRICE	% Cost of Sale	% Contribution Margin	GROSS RETURN	NET RETURN
Freddo Simple	Ice cream shop	0,363967	0,13	0,49	1,16	1,30	31,38%	68,62%	218,71%	136,08%
Junior cup	Ice cream shop	0,5455	0,19	0,74	1,78	1,99	30,65%	69,35%	226,31%	141,71%
Meat Lasagna	Pizza shop	2,557	0,89	3,45	4,24	4,75	60,31%	39,69%	65,82%	22,83%
Ham pizza	Pizza shop	1,5109	0,53	2,04	3,79	4,25	39,82%	60,18%	151,11%	86,01%
Wet chocolate paste	Cake shop	0,9664	0,34	1,30	2,05	2,30	47,14%	52,86%	112,13%	57,13%
Black jungle cake x 12	Cake shop	6,2592	2,19	8,45	13,39	15,00	46,75%	53,25%	113,93%	58,46%

Currency USD

PRODUCT	PRICE WITHOUT VAT/ TOTAL COST	WEEKLY SALES VOLUME							Weekly Sales	Weekly Earnings	Monthly Sales	Monthly Income
		Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday				
Freddo Simple	\$ 0,67	112	86	92	122	152	132	92	\$ 788,00	\$ 526,89	\$ 3.152,00	\$ 2.107,57
Junior cup	\$ 1,04	62	72	76	88	102	106	52	\$ 558,00	\$ 582,31	\$ 2.232,00	\$ 2.329,26
Meat Lasagna	\$ 0,79	42	52	62	66	76	76	32	\$ 406,00	\$ 319,95	\$ 1.624,00	\$ 1.279,79
Ham pizza	\$ 1,75	18	22	22	28	42	52	28	\$ 212,00	\$ 371,91	\$ 848,00	\$ 1.487,63
Wet chocolate paste	\$ 0,75	12	16	22	22	32	42	16	\$ 162,00	\$ 120,75	\$ 648,00	\$ 482,99
Black jungle cake x 12	\$ 4,94	3	4	5	6	7	14	10	\$ 49,00	\$ 242,06	\$ 196,00	\$ 968,26
											Total	\$ 8.655,50

Tutto Freddo La Corte

Average daily sales per product	
Freddo Simple	112,57
Junior cup	79,71
Meat Lasagna	58,00
Ham pizza	30,29
Wet chocolate paste	23,14
Black jungle cake x 12	7,00

Table 10 Monthly income Tutto Freddo

After collecting data from the local Tutto Freddo located near La Corte (Parque de La Madre), it was possible to calculate the monthly net income, that is, without accounting for expenses and taxes. Likewise, it is thanks to this projection that it was possible to average the units sold of the most famous products of the brand's consumers. For the determination of the prices of said products, the calculation used by the company to determine its prices is broken down, since, although these are guided by market prices and those of competitors, each company determines its profit margin based on the costs you are willing to bear.

WORKING CAPITAL	
Indirect Service Costs	\$ 750,00
Administration expenses	\$ 750,00
Labor cost	\$ 3.500,00
Supplies	\$ 1.500,00
Total	\$ 6.500,00

PROJECTION OF COSTS AND EXPENSES						
	1 month	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
<i>interest rate</i>			3%	3,15%	3,30%	3,50%
Indirect Service Costs	\$ 750,00	\$ 9.000,00	\$ 9.270,00	\$ 9.562,01	\$ 9.877,55	\$ 10.223,27
Administration expenses	\$ 750,00	\$ 9.000,00	\$ 9.270,00	\$ 9.562,01	\$ 9.877,55	\$ 10.223,27
Labor cost	\$ 3.500,00	\$ 42.000,00	\$ 43.260,00	\$ 44.622,69	\$ 46.095,24	\$ 47.708,57
Supplies	\$ 1.500,00	\$ 18.000,00	\$ 18.540,00	\$ 19.124,01	\$ 19.755,10	\$ 20.446,53
Total	\$ 6.500,00	\$ 78.000,00	\$ 80.340,00	\$ 82.870,71	\$ 85.605,44	\$ 88.601,63

Table 11 Projection of Expenses and Costs

Similarly, the analysis of data related to the cost of the company's activities represents the amount that the company is obliged to cover to guarantee the proper functioning of its processes. Based on these amounts, the expense that the company must consider over the course of a few years is projected, applying a percentage that adjusts the costs with the price inflation that the market may have in the future.

FIXED ASSETS	
Intangibles	
Image and Marketing	\$ 5.000,00
Civil work	\$ 2.000,00
Franchise brand cost	\$ 9.000,00
Tangibles	
Batch freezer	\$ 4.500,00
Oven	\$ 5.000,00
Freezer	\$ 4.000,00
Preparation table	\$ 3.000,00
Ice Cream Machine	\$ 3.500,00
Granita	\$ 2.500,00
Household	\$ 2.000,00
Blender	\$ 500,00
Blastchiller	\$ 3.000,00
Counter	\$ 1.500,00
Local	\$ 1.200,00
Forniture	\$ 5.000,00
Security equipments	\$ 2.000,00
Computer	\$ 1.600,00
Cash register	\$ 1.000,00
Datafast	\$ 200,00
Others (mixers, filters, scales, microwaves, etc.)	\$ 5.000,00
Working Capital	\$ 6.500,00
Construction and installation expense	\$ 10.000,00
Total Investment	\$ 78.000,00

Fixed assets are those company assets that are characterized by a duration or permanence period of more than 1 year, this includes assets or rights used, in this case by Tutto Freddo, in order to produce the good or service. On the one hand, there are the intangible assets, those not perceived by the senses but that have value in the execution of the activities planned by management. On the contrary, tangible assets are those that we can perceive and acquire in a material way.

Fixed assets are not intended to be converted into cash or income for the company directly, but are used as instruments for the production of products or services that are going to be sold to the final customer.

The sum of the fixed assets, working capital and the expense involved in the equipment and installation give the total investment that a Tutto Freddo location requires for its operation.

CASH FLOW						
	Month 1	Year 1	Year 2	Year 3	Year 4	Year 5
Cash receipts	\$ 8.655,50	\$ 103.866,03	\$ 109.059,34	\$ 114.512,30	\$ 120.237,92	\$ 126.249,81
<i>Sales</i>	\$ 8.655,50	\$ 103.866,03	\$ 109.059,34	\$ 114.512,30	\$ 120.237,92	\$ 126.249,81
Cash outflows	\$ 6.500,00	\$ 78.000,00	\$ 80.340,00	\$ 82.870,71	\$ 85.605,44	\$ 88.601,63
<i>Supplies</i>	\$ 1.500,00	\$ 18.000,00	\$ 18.540,00	\$ 19.124,01	\$ 19.755,10	\$ 20.446,53
<i>Transportation</i>	\$ 150,00	\$ 1.800,00	\$ 1.854,00	\$ 1.912,40	\$ 1.975,51	\$ 2.044,65
<i>Management</i>	\$ 750,00	\$ 9.000,00	\$ 9.270,00	\$ 9.562,01	\$ 9.877,55	\$ 10.223,27
<i>Fixed Costs</i>						
<i>Salaries</i>	\$ 3.500,00	\$ 42.000,00	\$ 43.260,00	\$ 44.622,69	\$ 46.095,24	\$ 47.708,57
<i>Rent</i>	\$ 400,00	\$ 4.800,00	\$ 4.944,00	\$ 5.099,74	\$ 5.268,03	\$ 5.452,41
<i>Light</i>	\$ 75,00	\$ 900,00	\$ 927,00	\$ 956,20	\$ 987,76	\$ 1.022,33
<i>Internet</i>	\$ 50,00	\$ 600,00	\$ 618,00	\$ 637,47	\$ 658,50	\$ 681,55
<i>Telephone</i>	\$ 25,00	\$ 300,00	\$ 309,00	\$ 318,73	\$ 329,25	\$ 340,78
<i>Water</i>	\$ 50,00	\$ 600,00	\$ 618,00	\$ 637,47	\$ 658,50	\$ 681,55
Cash flow	\$ 2.155,50	\$ 25.866,03	\$ 28.719,34	\$ 31.641,59	\$ 34.632,47	\$ 37.648,18
Accumulated cash flow	\$ 2.155,50	\$ 25.866,03	\$ 54.585,37	\$ 86.226,96	\$ 120.859,44	\$ 158.507,62

Table 13 Cash Flow

The next step is to project the cash flow of Tutto Freddo, which shows the tentative net income of the company in the long term given the data of sales income and expenses that the box has. To determine these data, the cash income is subtracted from the expenses and its total is added to the result of the following year, thus giving the accumulated cash flow over 5 years.

4.4.3 IRR and NPV flow

Making an investment carries a risk of failure and loss, this is how the IRR and NPV appear as tools to check the viability and profitability of an investment project. The NPV, for its acronym Net Present Value, is a financial indicator that adds the flows of future expenses and income of a project and subtracts the initial investment, in the event that the operation results in a positive value, it is proven that it is a viable project. On the other hand, the IRR, better known as the Internal Rate of Return, is another method of analysis that aims to

determine the rate of profit or profitability that a company has if it invests in a project. The IRR uses the projected cash flow and the initial investment amount to determine the percentage of profit or loss on an investment.

NPV= Current Net Profit (CNP) – Initial Investment (I₀)

$$VAN = -I_0 + \sum_{t=1}^n \frac{F_t}{(1 + TIR)^t} = -I_0 + \frac{F_1}{(1 + TIR)} + \frac{F_2}{(1 + TIR)^2} + \dots + \frac{F_n}{(1 + TIR)^n} = 0$$

I₀: initial investment

F: money flow (income-expenses)

N: number of periods (time)

IRR: investment discount rate (opportunity cost-COK)

CNP: updated value of cash flow (estimated future sales)

This operation can result in three possible results that will allow the company to make the viability of its investment project visible:

- **NPV = 0.** If the result is equal to zero (0), it is determined that the project will not give profits or losses, that is, it is indifferent.
- **NPV > 0.** When the value obtained is greater than zero (0), it is assumed that the project will be profitable.
- **NPV < 0.** If the value obtained is less than zero (0), the project is considered non-viable.

IRR= Cash Flow (discount rate applied) – Initial Investment

$$\text{TIR} = \left[-I + \left[\frac{\text{FC}}{(1+X)^n} \right] \dots \right] = 0$$

Inversión inicial ← I
 Flujo de Caja Neto → FC
 Tasa de descuento o incógnita ← X
 Período de tiempo → n

I: initial investment

FC: money flow (income-expenditure)

n: number of periods (time)

X: discount rate

- **IRR = 0.** If the result is equal to zero (0), it is determined that the project will not make a profit, however, it does not represent a loss either. From a financial point of view, this result proves that the result of the investment project does not compensate for the risk assumed.
- **IRR > COK.** When the value obtained is greater than the percentage of the discount rate, which represents the opportunity cost, it is assumed that the project will be profitable.
- **IRR < COK.** When the value obtained is less than the percentage of the discount rate, which represents the opportunity cost, it is assumed that the project will not be profitable.

Application of IRR and NPV to the case of Tutto Freddo

After understanding the nature of these tools and how they are applied within investment projects, the best-selling product is taken to verify that Tutto Freddo maintains a very good profit margin and is capable of meeting the operating and manufacturing costs of the products in such a way that it is positioned as a viable investment. Given the results, it is clear that the company obtains considerable profits after expenses and initial investment ($NPV > 0$) as well as a rate of return higher than the discount rate applied to cash flows ($IRR > COK$).

IRR and NPV					
Income Flow		Expense Flow		Net Cash Flow	
Year	Value	Year	Value	Year	Value
1	\$ 103.866,03	1	\$ 78.000,00	1	\$ 25.866,03
2	\$ 109.059,34	2	\$ 80.340,00	2	\$ 28.719,34
3	\$ 114.512,30	3	\$ 82.870,71	3	\$ 31.641,59
4	\$ 120.237,92	2	\$ 85.605,44	2	\$ 34.632,47
5	\$ 126.249,81	3	\$ 88.601,63	3	\$ 37.648,18
				Initial Investment	\$ -78.000,00
Discount Rate	10%			CNP	\$ 158.507,62
				NPV	\$ 40.053,37
				IRR	27%
					0,27197

Table 14 Calculation of the NPV and IRR

		Data Formulation					
		<i>f1</i>	\$ 25.866,03				
		<i>f2</i>	\$ 28.719,34				
		<i>f3</i>	\$ 31.641,59				
		<i>f4</i>	\$ 34.632,47				
		<i>f5</i>	\$ 37.648,18				
		<i>n</i>	5 years				
		<i>i</i>	10% interest rate				
		<i>I₀</i>	\$ 78.000,00				
VAN=		<i>f1</i>	<i>f2</i>	<i>f3</i>	<i>f4</i>	<i>f5</i>	- <i>I₀</i>
		$(1+i)^{n1}$	$(1+i)^{n2}$	$(1+i)^{n3}$	$(1+i)^{n4}$	$(1+i)^{n5}$	
VAN=		25866,03	28719,34	31641,59	34632,47	37648,18	-78000,00
		$(1+0,10)^1$	$(1+0,10)^2$	$(1+0,10)^3$	$(1+0,10)^4$	$(1+0,10)^5$	
VAN=		25866,03	28719,34	31641,59	34632,47	37648,18	-78000,00
		1,1	1,21	1,331	1,4641	1,61051	
VAN=		23514,58	23734,99	23772,80	23654,45	23376,56	-78000,00
VAN=		40053,37					
VAN=		25866,03	28719,34	31641,59	34632,47	37648,18	-78000,00
		$(1+i)^1$	$(1+i)^2$	$(1+i)^3$	$(1+i)^4$	$(1+i)^5$	
0=		25866,03	28719,34	31641,59	34632,47	37648,18	-78000,00
		$(1+i)^1$	$(1+i)^2$	$(1+i)^3$	$(1+i)^4$	$(1+i)^5$	
0=		25866,03	28719,34	31641,59	34632,47	37648,18	-78000,00
		1,27196749	1,617901296	2,057917851	2,617604603	3,329507957	
0=		20335,45	17750,98	15375,54	13230,60	11307,43	-78000,00
0=		0,00					

Table 15 Manual application of the NPV and IRR formulas

CONCLUSIONS.

After the study and development of an internationalization plan proposal for the Tutto Freddo company, several central points have been determined that management can consider when starting this foreign trade project:

- A business internationalization plan in this new globalized world is something that is increasingly presented as a necessity to ensure the long-term survival of a company in the market, rather than as an option that can be considered in the future.
- In order to determine the best internationalization plan, companies must carry out an arduous and in-depth analysis of their environment, the way in which they have managed themselves internally and also against their competitors in the market to which they belong. Thanks to these studies, it is possible to obtain a comprehensive vision of the company internally and externally, also allowing a clearer idea of the feasibility of applying an internationalization project.
- There are several methods of entering international markets that companies can apply depending on factors: financial, human resources, etc. Tutto Freddo has proven to be a company capable of developing its activities directly in the Peruvian market.
- The calculations made based on real sales data, costs, and information related to production and administration prove that Tutto Freddo is a company with the ability to generate income and reinvest it in its growth. It is important to highlight the importance that has been pointed out in this study of promoting the growth of Cuenca companies.
- The flow of the IRR and NPV show satisfactory results that prove the viability of the project and its positive impact on the company at an economic and financial level.
- Just as an expansion project represents benefits such as job growth, country brand renown, international expansion with a greater possibility of reaching markets, and development, the aforementioned risks and obstacles must also be taken into account, which Tutto Freddo must analyze, study, determine and plan correctly.

ANNEXES.

Appendix 1.

Cuenca's Production Plant: Av de las Américas and Mariscal Lamar (near El Punto)

- | | |
|-------------------------------------|----------------------------|
| 1- external part | 11- pre-mix mixer |
| 2- Pastry raw material warehouse | 12- leavener |
| 3- ice cream raw material warehouse | 13- industrial ovens |
| 4- bathrooms and lockers | 14- blast chiller |
| 5- staff income | 15- pastry drawers |
| 6- personnel disinfection | 16- milkshake area |
| 7- pulp zone | 17- product labeling |
| 8- ice cream area | 18- finished product zone |
| 9- pasteurizer | 19- departure and delivery |
| 10- refrigeration chambers | |



Illustration 13 Planta Tutto Freddo Cuenca

Unpublished images of the Tutto Freddo Plant- Cuenca, Ecuador.



Illustration 14 Ingreso principal a la planta



Illustration 15 Baños y lockers del personal



Illustration 16 Puerta de entrada de materia prima



Illustration 17 Área de desinfección



Illustration 18 Ingreso al área de producción



Illustration 19 Control de plagas



Illustration 20 Cuadro de flujo de personal

FECHA	HORA	ESTADO	ACCION A TOMAR	CANTIDAD	VERIFICACION	RESPONSABLE	VERIFICACION
DE LIMPIEZA		DE CLORO	DE CLORO	DE CLORO	DE CLORO	DE CLORO	DE CLORO
01/01/2020	08:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro
01/01/2020	12:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro
01/01/2020	16:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro
01/01/2020	20:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro
02/01/2020	08:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro
02/01/2020	12:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro
02/01/2020	16:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro
02/01/2020	20:00	OK	Se verificó el nivel de cloro	100 mg/l	Se verificó el nivel de cloro	Se verificó el nivel de cloro	Se verificó el nivel de cloro

Illustration 21 Control de horarios de limpieza



Illustration 22 Materia prima heladería



Illustration 23 Zona de ingreso de materia prima



Illustration 24 Materia prima panadería



Illustration 25 Amasadora de pre mezclas



Illustration 26 Área de helados

DISTRIBUCION DE LAS BASES DE HELADO DE ACUERDO A LA COLORACION DE LOS BALDES

BALDE	BASE A ALMACENAR
	BLANCO BASE DE LECHE
	AZUL BASE DE MANIAR
	ROJO BASE DE AGUA
	AMARILLO BASE DE CHOCOLATE

Illustration 27 Codificación de normas alimenticias



Illustration 28 Materia prima pastelería



Illustration 29 Instrucciones e insumos de limpieza

DOSIFICACION ADEREZOS HELADO

HELADO	ADEREZO	CANTIDAD	BACHA GRANDE	BACHA PEQUEÑA	
			nochebata N°	nochebata N°	
Almendras	Nuez	100g/35g	1	1	para cada nivel. 3 capas
Quilgama	Tiramisu	100g/35g	1/3	1/4	para cada nivel. 3 capas
Menta	Chocolate derretido	120g/40g	1C	1/2	para toda la tacha, desde a la manguera
Chicle	Mintachicle	50g/15g	1/3	1/4	para cada nivel. 3 capas
Banana split	Margar	40g/12g	1/4	1/3	para cada nivel. 3 capas
	Galleta de chocolate	40g/12g	1/3	1/4	para cada nivel. 3 capas
Chococornet	Nuez	100g/35g	1C	1/2	para cada nivel. 3 capas
Margar con nuez	Nuez	100g/35g	1C	1/2	para cada nivel. 3 capas
Variegado Frutilla	Mermelada fresca	160g/50g	2/3	1/3	para cada nivel. 3 capas
Yogurt	Mermelada de mora	160g/50g	2/3	1/3	para cada nivel. 3 capas
Crocantito	Nuez	40g/12g	1/2	1/4	para cada nivel. 3 capas
	crucantino	40g/12g	1/2	1/4	para cada nivel. 3 capas
Straciatella	Chocolate derretido	200g/140g	1C	1/2	para toda la tacha, desde a la manguera
Oreo	Galleta recreo picada	147g/74g	2C	1C	solo dos capas, la tercera se galleta con 112 unidades para 80 y 10 unidades para 80P
Martingala	Margar		1/2	1/4	para cada nivel. 3 capas
Kinder	chocolate blanco/negro	100g/35g	3/4	1/3	para cada nivel. 3 capas
Nuella Kinder	Granadilla	107g/37g	1/3	1/4	para cada nivel. 3 capas
Bom bom	Variegado bom bom	120g/40g	1/2	1/4	para cada nivel. 3 capas
Baladin	Variegado Gaudio	120g/40g	1/2	1/4	para cada nivel. 3 capas

Illustration 30 Dosificación de aderezos

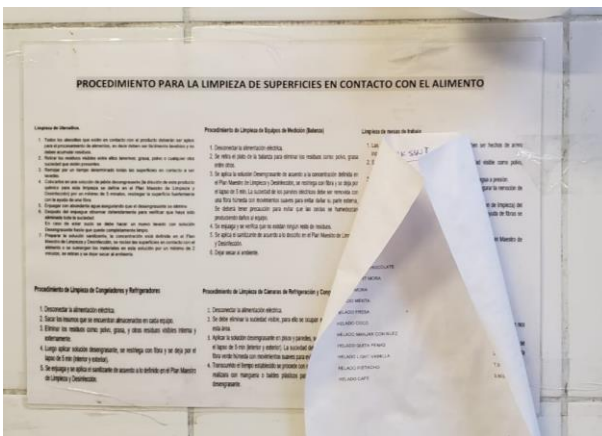


Illustration 31 Procedimiento de limpieza del personal



Illustration 32 Materia prima para producción del día



Illustration 33 Blast chillers (zona de enfriamiento)



Illustration 34 Pasteurizador de helados



Illustration 35 Proceso producción pastelería



Illustration 36 Área de hornos y ensamblaje



Illustration 37 Hornos industriales



Illustration 38 Personal de pastelería



Illustration 39 Hornos industriales



Illustration 40 Zona salida producto final



Illustration 41 Vista de planta desde oficinas



Illustration 42 Oficinas del Departamento de Producción

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