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Import and Distribution plan the company “Zero Waste 100% Biodegradable”.

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GRATITUDE

My degree project is dedicated to my beautiful family, who have been my greatest source of inspiration and my reason for completing this valuable stage of my life. I dedicate it to my children Eliani Orozco and Elián Orozco, and I hope I have shown them that all dreams are possible, and they do not have an expiration date, that it doesn't matter how old you are to go ahead and fulfill dreams, regardless of the difficulties that get in the way. That every process requires inspiration, time, dedication and love. I love you deeply and I thank you for your teachings and for being my greatest source of inspiration to complete my studies. I dedicate it to my beloved life partner Nicolas Orozco, thank you for enduring this whole process together, thank you for accompanying me on those harsh nights writing papers, and studying while the children slept, thank you for worrying about me while I was away from home and thank you for being that great emotional support that I needed so much, thank you for always believing in me when I stopped doing it and not letting me give up at any time.

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RESUMEN

El presente trabajo de investigación pretende analizar la factibilidad de poner en marcha una empresa importadora de productos biodegradables en la ciudad de Cuenca, Ecuador. Se realizó un estudio de mercado, un análisis técnico y una proyección financiera para determinar la viabilidad de importar productos biodegradables desde China para comercializar y distribuir en la ciudad como respuesta a la problemática social y ambiental que genera la industria de los plásticos y que ha motivado brindar una alternativa de productos inicialmente a nivel local en el que se considera que el principal objetivo de la empresa importadora disminuir los impactos por los residuos como el de reducir la huella de carbono de la sociedad. Con este proyecto, la empresa Zero Waste 100% Biodegradable pretende a más de ofrecer los productos concientizar los beneficios del uso de productos alternativos reusables y biodegradables.

Palabras clave: factibilidad, importación, biodegradable, reusable, medio ambiente.

ABSTRACT

This research paper aims to analyze the feasibility of starting up a company that imports biodegradable products in the city of Cuenca, Ecuador. A market study, a technical analysis and a financial investigation will be carried out to determine if it is profitable to import biodegradable products from China to sell and distribute them in this city. Due to the social and environmental problems generated by the plastics industry throughout the world, it has been decided to provide alternative products in our city and soon the entire country. The main objective of the company is to reduce the waste humans generate, and consequently reduce the carbon footprint of society. With this project, the Zero Waste 100% Biodegradable company seeks to raise awareness among people and use alternative products that are one hundred percent reusable and biodegradable.

keywords: feasibility, import, biodegradable, reusable, environment.

Introduction

According to the United Nations Environmental Report, each inhabitant of Latin America generates one kilogram of waste per day. Summing up the entire Latin American territory, in tons this would be 541,000 tons per day, that is more or less 10 percent of the world's waste. (Unidas, Noticias ONU, 2022).

Latin America generates an average of one kilogram per person per day, which is less than other OECD countries (Organization for Economic Cooperation and Development) and more than other regions such as Africa. Latin America, Brazil and Mexico are the countries that generate the most waste in the region, while Haiti redundant generates the least waste according to the UN. The United Nations forecasts that the amount of waste will continue to grow, reaching 671,000 tons per day by 2050. However, the biggest problem is waste management in Latin America and the Caribbean, which is one of the biggest challenges for sustainable development in the region. (Unidas, Noticias ONU, 2022).

Ecuador generates approximately 5.4 million metric tons annually, which is quite worrying for ecologists consequently a comprehensive plan is required to handle Ecuadorian's waste. (Encuentro, 2022).

World governments aim to eliminate single-use plastics; however, Ecuador is moving in the opposite direction thanks to the current government's policy which allows Ecuador to import waste from developed countries. According to a study published in March 2022 by Alianza Basura Zero Ecuador and the Simón Bolívar Andina University, between 2018 and 2021, the country imported 47.596 tons of plastic waste worth \$19 million. (Primicias, 2023)

This waste poses two major problems for the country, according to the report. Research coordinator María Fernanda Solís Said explains that “imported waste is used to manufacture packaging, packages, tapas and other disposable products, are techniques that do not fit the processes of current governments, aggravating the environmental problem. The other problem is that “between 30 and 50 percent of these wastes are mixed with other non-recyclable materials so they end up being buried directly in state landfills causing large environmental damage”, it also explains that 94% of imported waste ended and ended in landfill without any treatment. (Primicias, 2023).

As most of us have heard, in news or social media in general, we live in a critical time for our planet. People have very busy lives, and we do not realize the environmental impact of our habits, including everything we buy, and use, often being unnecessary, that is, we are in the very drastic consumer circles. The food packaged, processed, and what we store in our stalls is affecting our home, our planet Earth.

In July of the previous year, the World-Wide Fund for Nature (WWF) warned that Latin America that it had exhausted all available resources of that year, in other words, we had devoured everything! Today, more than ever, a change in our consumption habits is needed. The Zero Waste movement is an excellent way to start with change, zero waste and minimalism go hand in hand, in a culture of little consumerism and realize that not much is needed so much to be happy. Buy only what is needed, reduce and reuse things that we own which in the long run allows for money savings. It is also important to use alternative products, which are reusable and 100% biodegradable. (WWF, 2022)

Zero Waste is not just a global trend or movement that promotes the preservation and optimization of available resources on the planet, it is a way of life for many people in the world. Zero Waste promotes the responsible consumption and production of biodegradable goods, materials

and packaging in order to reduce the amount of polluting waste we generate daily, reducing the carbon footprint of humans and contributing positively to the planet.

With this purpose, international organizations such as the Zero Waste International Alliance (ZWIA), the World Resources Institute or Zero Wastes Europe have emerged, organizations that promote policies for companies and cities around the world to manage their waste responsibly. In addition, they promote programs that adequately incinerate waste in sanitary fillers. They also focus on educating and training public and private organizations on the economic and environmental benefits of reducing and handling waste properly (WWF, 2022).

In Ecuador, the Zero Waste movement is gaining popularity, with many stores promoting the use of natural and biodegradable products, as well as bulk purchase and recycling of plastic packaging (Primicias, 2023).

This is why the great idea of undertaking is born in the company Zero Waste 100% biodegradable where its primary objective is to raise awareness of the population and offer alternative products that are reusable and hundred percent biologically degradable where their products are free of plastics and packages free of foam of polyester. This is why it has motivated me to conduct research such as a Plan of import and distribution of biodegradable products for the company Zero Waste 100% Biodegradables, and to determine its feasibility.

For this research it was considered necessary to investigate the perception of the city of Cuenca's market with respect to reusable and biodegradable products, with the project of importing and marketing these products in the city. The aim is to offer an alternative of purchase, consumption, and way of life for the consumers and subsequently for all Ecuadorians.

The research will evaluate the feasibility of launching a reusable and biodegradable products business, part of the development of a market study, continues with a financial study to know the viability of the company.

In Chapter one I will intend to analyze basic concepts of foreign trade, which allows to understand the world of international trade, with the clear concepts, we will be able to have a clear perspective, and choose the environment that is most favorable to the goals we want as a company. In chapter one will try to explore the external political, economic, social, environmental, and technological factors that could compromise the company in its development.

Chapter two contains the market study and import plan for the Zero Waste 100% Biodegradable company. In the market study will conduct surveys that will allow me to define whether there is a market in the city of Cuenca, the collection of data will be obtained by means of surveys which will be sent to a segment of the target audience population. The data will be analyzed and potential suppliers and customers will be defined. In this chapter it will be possible to anticipate and learn about the potential customers, about their preferences and as a company will be able to develop strategies that meet their requirements and needs. As for the import plan, I will be able to define the processes necessary to import to Ecuador, learn about taxes to be paid, customs regimes and negotiation terms that will be used to make imports from China.

In chapter three, I check the viability of the company through a financial projection. This study will allow the company Zero Waste 100% Biodegradable to know an approximation of the amount it must invest to import its products from China. This chapter shows the availability of resources needed for the execution of the project.

In this study, some scenarios with different budget policies for purchases are proposed, and the most beneficial annual variance is determined for Zero Waste 100% Biodegradable. The most favorable distribution strategies will be proposed, the distribution channels, market coverage strategies such as marketing and advertising to be used to increase the company's sales.

Finally, the conclusions are determined by means of the results obtained during the investigation.

Chapter 1: Bibliographic Review and State of the Art.

1.1 International Trade: Imports

According to (Mones, 2021) international negotiation is when several countries carry out trade transactions, reaching agreements where benefits are given for each region according to their needs. In foreign trade it is necessary to agree on the terms of contractual relations, in addition to generating different commercial scenarios, defining the explicit rules of work, the modes of action and the type of collaboration, avoiding conflicts, specifying the scope and responsibility of the agents that intervene.

The mode of action in contractual relations is determined by local customs and customs. Therefore, in an international scenario, the dynamics must be understood and explained to establish the agreement according to criteria that can be assumed everywhere (Peña, 2016).

1.1.1 Foreign Trade

Foreign trade constitutes the final phase of the production process in the broad sense: that which brings the goods or services to the final consumer located in a different political-economic space. For this reason, foreign trade is the basis for the development of productive labor and for the economic development of a country as a whole. Contributing to production, job creation, and

satisfying product consumption needs. In a word, foreign trade brings benefits to an entire nation. (Silvan, 1995).

1.1.1.1 International Negotiations

International negotiation is the basis on which all processes for development and consolidation in foreign markets are based. Those companies that, at any time, decide to complement the presence in their home market with the commercial expansion of their products or services to other parts of the world, in order for them to be known, desired and acquired by a group of consumers and increasingly broader and global clients (Martínez, 2018).

According to the same author, there are principles that must be considered to follow in an international negotiation. All participants aim to make profits, all participants must know the terms of the negotiation and policies of each country, as well as know international negotiations, participants must know the existing concepts and cultural differences of the country with which they will negotiate, and, finally, they must know negotiation techniques, in order to carry out effective business closures.

1.1.2 Imports

Imports are a set of goods and services purchased by a country or company. These goods or services are purchased abroad to be used in domestic territory, activities that depend on two agents, the one requiring the product or service and the one providing or manufacturing it, these two parties are formally known as the importer and the exporter. (Tejeda, 2019).

Import is the legal income of goods from a country of origin or an exporting country, with the aim of satisfying the consumption of the importing country where it is often difficult to supply with its own resources.

1.1.2.1 The Trade Balance

The trade balance is the monetary register of a country. Imports and exports of goods are recorded, it is obtained from the difference between the country's trade income minus payments. These data serve as guides to diagnose the development and prosperity of countries. (Torres & Jhon, 2021).

Through the trade balance sheet, information about the imports and exports made by a country over a defined period of time is detailed. In particular, this balance shows the difference between what a country sells abroad and what it buys from other countries. It is important to point out that the trade balance does not include services rendered or capital movements. (Torres & Jhon, 2021).

A country's trade balance can be either positive or negative. According to (Quiroa, 2020) the trade balance can be interpreted as follows:

Positive: If the resulting difference is positive, it means that there is trading gain and this result is favorable. This means that sales overseas in a given country outweigh purchases. This result is an ideal situation for the country, because the country's exports bring more economic resources.

Negative: If the result is negative, it means a trade deficit that is unfavorable for an economy. In this case, imports are greater and it is important to understand that when imports are greater it means that there is more money leaving the country. If such a situation prevails in the country, to continue buying goods or services, it is necessary to offset the deficit. This defect would lead to an increase in debt.

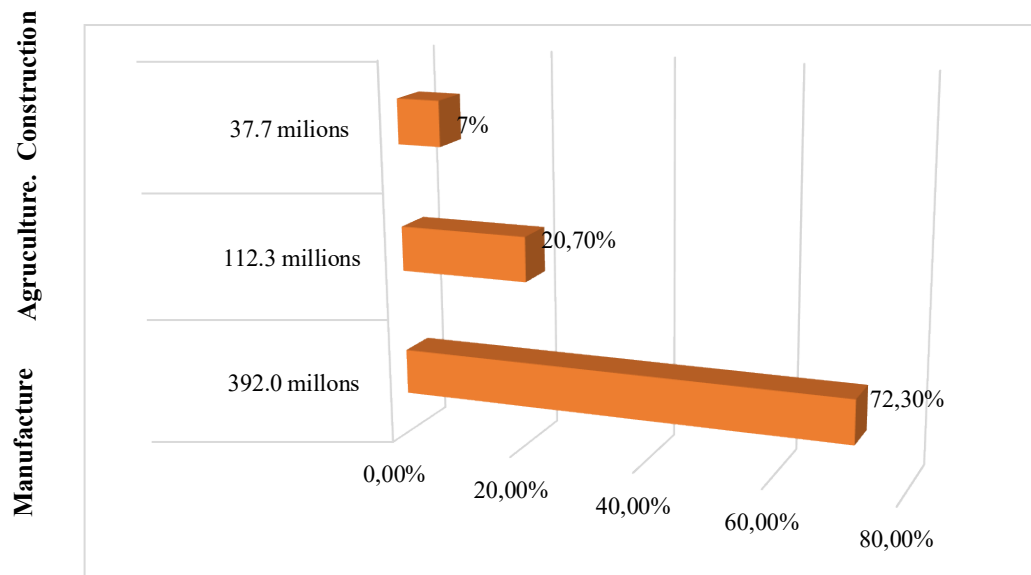
1.1.2.1.1 Trade balance and imports of raw materials to Ecuador

Between June 2019 and June 2020, the value of monthly average imports of raw materials

was USD 542.00 million. The participation of the goods that make up this group is subdivided into: industrial 72.3% (USD 392.0 million), agricultural 20.7% (USD 112.3 million); and, construction materials 7.0% (USD 37.7 million) (Central Bank of Ecuador, 2021).

Figure 1

Distribution of imports from Ecuador between 2019 and 2020



Source: Banco Central del Ecuador (2021)

Note: In Ecuador, according to the Central Bank page, between 2019 and 2020, imports for the industry reached a percentage of 72.3% in consumer goods, footwear, clothing, etc., followed by 20.7% of inputs for agriculture and only 7. % in construction materials.

1.1.2.2 Harmonized System.

The purpose of the HS (Harmonized System) Convention is to facilitate trade and the exchange of information by harmonizing the description, classification and coding of goods in international trade. SA is used to produce customs and trade statistics. It is also widely used by

governments, international organizations, and the private sector for many purposes, including: Internal taxation, trade policy, tracking of regulated goods, rules of origin, freight rates, transportation statistics, price control, quota control. , preparation of national accounts and research and economic analysis (United Nations, 2018).

According to the United Nations, the SA is structured as follows:

- 21 large sections
- 97 chapters (2 digits)
- code (4-digit code)
- Sublines (6-digit code)

The Harmonized System of Classification of Goods (S.A.) is a system structured in the form of a tree, the classification is orderly and progressive, so from raw materials such as animals, vegetables and minerals, then according to their state of processing and ingredients, and then according to use or destination. Explains the meaning of the origin requirement, which is the basis for the conversion of the non-originating character of raw materials, inputs, components and parts, taking into account its structure at the international level, determined according to the following scheme: The Chapters correspond to two numbers of the classification digits of Chapter I. Tariff position, the first 4 digits of the term are called. Finally, we are talking about subcategory 6 at a higher level at the international level (Commission, 2019).

The official interpretation of the HS, which provides for its uniform interpretation throughout the world, is ensured by the HS Committee, composed of representatives of the Contracting Parties to the HS Convention. Other administrations, international organizations, international trade and industry are represented as observers (Commission, 2019).

The code that is detailed below is heading 48.23.69, which is the one that will be used for some products imported by the Zero Waste 100% Biodegradable company.

Tariff Heading 48.23, are other paper, cardboard, cellulose wadding and cellulose fiber web, cut into shape; Other articles of pulp, paper, cardboard, cellulose wadding or fiber web (Miscellaneous, 2020).

Table 1

Classification of the Tariff code 48.23.69

Category	Digit	Description
Section	X	Bioplastics based on cellulose, wood pulp or other cellulosic fibrous materials
Chapter	48	Paper and paperboard; cellulose pulp manufactures
Tariff code	48.23	Other paper, cardboard, cellulose wadding and cellulose fiber web.
Sub-lines	48.2369	All others.

Source: TRADE MAP (2021)

1.1.2.2.1 Tariff Coding in the Harmonized System

The interpretation of the Tariff Codification corresponds to: Chapter. 2-digit code of universal use for the member countries of the WCO (World Customs Organization) that groups together a set of merchandise, the harmonized system is classified by 98 chapters, grouped into 21 sections (United, Harmonized System Agreement (SA), 2018).

Tariff Item. 4-digit code of universal use for the member countries of the WCO, which designates one or more goods, the national tariff is made up of 1222 tariff items.

Tariff subheading. 6-digit code for universal use for WCO member countries that designates one or more merchandise.

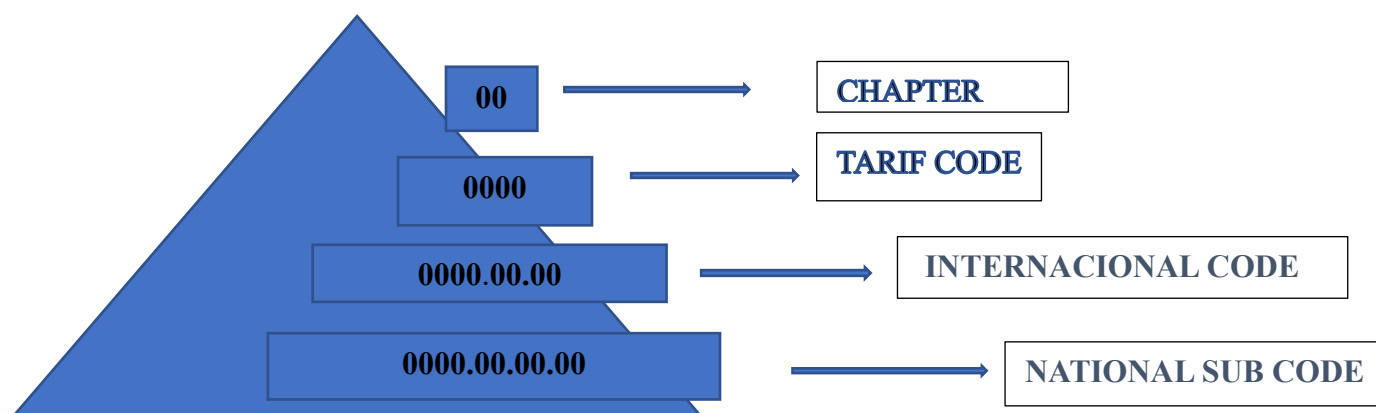
Regional tariff subheading. 8-digit code for regional use for the member countries of the Latin American region that is assigned to one or more merchandise, it is also known as the NAN-DINA tariff subheading (3)

National tariff subheading. 10-digit code for national use that designates one or more merchandise, the national tariff (4) has 5,387 national tariff subheadings.

The importation of biodegradable raw materials is found in section VI of the National Tariff Index of Ecuador (Ecuador, 2022).

Figure 2

Tariff Coding in the Harmonized System



Source: Importaciones del Ecuador (2022)

1.1.2.3 Foreign Trade Taxes

Foreign trade taxes are those economic items that are applied to goods or products that enter or leave the country. These taxes are the active subject of the customs tax obligation in a country, in the case of Ecuador it is through the National Customs Service of Ecuador where three primary functions must be fulfilled: collect, protect and select. The collection function is the means to receive important resources that feed the Public Treasury, and thus, guarantee the execution of state tasks (Mise, 2022).

According to (Mise, 2022), he considers that the taxes on Foreign Trade are:

- Customs duties established in the respective tariffs;
- The taxes established in special laws; and,
- Fees for customs services.
- According to the Foreign Trade Law, there are three classifications for the IGI (General

Import Tax):

- AD-VALOREM: when the value of the merchandise is expressed in percentage terms.
- SPECIFIC: when expressed in monetary terms per unit.
- MIXED: a combination of the two previous ones.

1.1.2.4 Trading Incoterms

Negotiation Incoterms are uniform rules that serve to interpret the main terms of international sales. They are represented by three-letter acronyms that reflect the uses and customs that occur between companies in international negotiations and whose objective is to standardize

different uses and customs of International Trade and establish a set of international rules on them (Huamán, 2020). .

These terms include the price, quantity, and characteristics of the goods. Every international contract contains what is referred to as Incoterm (international rules for the interpretation of commercial terms) (Will & Graw, 2001, pg. 19).

For the Incoterms to apply, it is necessary to indicate in the purchase and sale contract where both parties agree to be subject to the current Incoterms, in this case INCOTERMS 2020 of the International Chamber of Commerce. (Tiba, 2016).

The different types of Incoterms are described below according to the Tiba group page. Incoterms for any means of transport:

Incoterms EXW (Ex Works) - The buyer picks up the goods directly from the seller, which is normally from a warehouse or factory. Thereafter, the buyer is responsible for cost and risk.

- Incoterms FCA (Free Carrier) - The seller delivers the merchandise in the place agreed with the buyer, which must always be in the territory of the country of origin. The procedures and costs related to the cargo are borne by the seller until the moment of delivery at the agreed place.

- Incoterms CPT (Carriage and Paid To)- The seller assumes the shipping cost to the country of destination or the place agreed with the buyer. When the merchandise is in the hands of the carrier, the risk passes to the buyer.

- Incoterms CIP (Carriage and Insurance Paid)- is the same as CPT, the only difference is that the seller also pays the insurance.

- Incoterms DAT (Delivered at Place)- In this case, both parties agree on a delivery point where the seller bears all costs and risks, until the buyer picks up the cargo. Import costs are not included, these are paid by the buyer.

- Incoterms DAP (Delivered at Place Unloaded- With DAP the delivery is with unloading included, it is concluded in the place chosen by the buyer. In this case the buyer only has to pay the import clearance. The other expenses are borne by the seller.

- Incoterms DDP (Delivered Duty Paid)- With this modality, the seller takes care of everything: transport, unloading, insurance, import and its expenses. This negotiation is more comfortable for the buyer.

- Incoterms for maritime and navigable means:

- Incoterms FAS (Free Alongside Ship)- Generally this term is used when the merchandise is very bulky. The seller leaves the merchandise in the agreed port, next to the ship that will transport it.

- Incoterms FOB (Fee on board)- This is one of the most used terms in international trade, for maritime cargo transportation. In this case, it implies that the seller transfers the merchandise on board the ship that the buyer has hired, in the port that the buyer chooses, generally this is in the seller's country. This is the easiest way to do international business, the FOB incoterm is the one that will be used to import Zero Waste 100% Biodegradable merchandise from China.

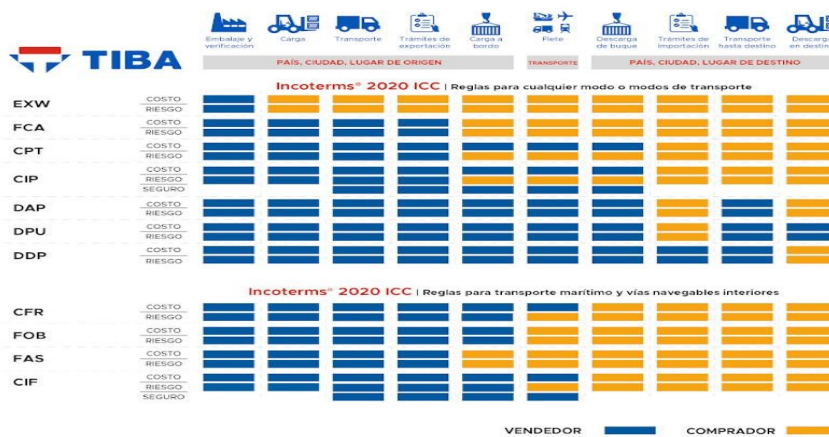
- CFR (Cost and Freight)- In this case, the seller pays all transportation costs, from the time the merchandise is loaded on the ship until it reaches land at the port of destination. However, in this case the buyer must take charge of possible damages from the moment of shipment.

- CIF Incoterms (Cost, freight and insurance- As with the CFR, the seller covers all transportation costs, but in this case, it also includes insurance.

Figure 3 shows an image taken from the TIBA page where the incoterms used in foreign trade can be seen in graphic wood.

Figure 3

Incoterms



Source: Tiba (2020)

1.1.3 Import process to Ecuador of biodegradable products.

Biodegradable products represent an alternative to reduce the contamination of the ecosystem, because they degrade easily, in a maximum of 12 months. Its materials are organic and its production has a lower impact at the time of its production (Riofrío et al, 2019).

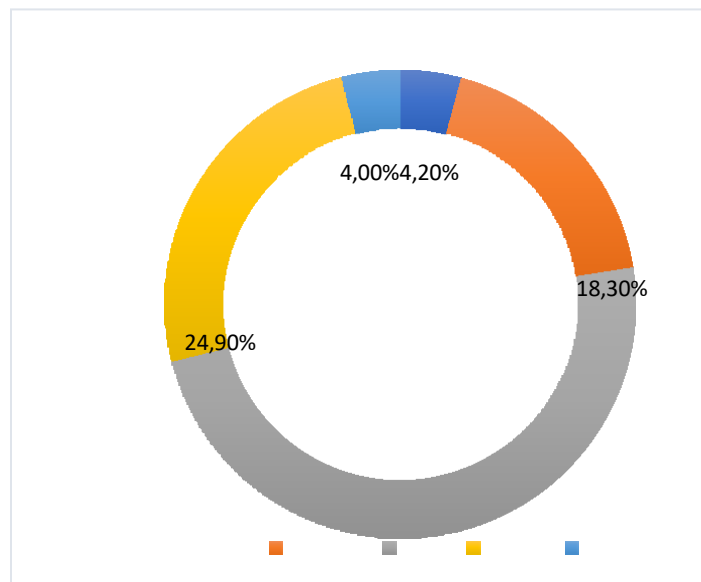
It is important to emphasize the use of plastic containers that are manufactured from petroleum derivatives such as polyethylene, cause health problems when consuming food and beverages in this type of container. Non-biodegradable products such as plastics, fabrics and synthetic materials take hundreds of years to disappear, release toxic substances and are highly polluting for the

environment and therefore for humans from the moment they are produced until they are discarded (Riofrío et al., 2019).

Bioplastics corresponding to the tariff item. 48.23. Its production is mainly concentrated in Asia, where more than 46% of the world total is produced. Europe has a quarter of the production capacity, and it is expected that in 2025 this percentage will reach 28% (European-bioplastics, 2022). See figure 4.

Figure 4

Main producers of bioplastics



Source: European Bioplastics (2022)

The director of European Bioplastics Pogrell (2021) indicated that important investments have recently been announced in the heart of the European Union; Europe is destined to be a key producer of bioplastics, which will play a leading role in achieving a circular economy.

Due to Ecuador's manufacturing structure, imports of raw materials used in the production of plastic products for the home exceed national volumes in really significant amounts, as evidenced in the input-output analysis of the previous section (base year 2007).

According to the Ecuadorian Association of Plastics (ASEPLAS), in Ecuador there is no petrochemical industry, because despite the existence of a large number of millions of dollars Imports, Exports of oil, it is not used in this regard. In other words, the plastics industry has focused its production on articles for industrial consumption.

1.1.3.1 Biodegradable components of the products to be imported.

The biodegradable products that are normally considered for import according to Nudelman (2018) correspond to:

- PLA (polylactic acid). It is a biodegradable synthetic polymer obtained from renewable natural resources with the great advantage of presenting characteristics similar to classic PET (polyethyl terephthalate), widely used in soft drink containers and textile fibers.

- PHA (polyhydroxyalkanoates)- Comes from the bacterial fermentation of vegetable raw materials. They are used in caps and bags.

- Starch-based bioplastics. - These bioplastics are more fragile than the previous ones, their great advantage is that they will degrade more quickly. However, it must be taken into account that they are hydro soluble, that is, they dissolve easily in water.

- Cellulose-based bioplastics- Bioplastics are rigid and of appreciable resistance.

These components are useful for the manufacture of biodegradable plastics, which may be suitable for use for a period of about 18 months from the date of manufacture. Subsequently, they

require between a year and a half and three years to disappear and be absorbed by nature (Plastic Engineering, 2003).

1.1.4 The environmental macro and micro considerations

According to Sánchez et al (2020) imports contribute to the economic development of the country is based on buying raw materials, goods or products that are not produced locally that allow improving the quality of production, manufacturing and marketing processes, in order to to benefit governments, consumers, farmers, industries and the economy in general in this way.

1.1.4.1 Political Factors

Political factors are factors including political actions and processes, and the degree of government intervention in the country's economy. This includes fiscal policies, taxes and duties, the political environment, and more. (Sanchez and Serrano, 2017)

These factors are directly related to the government that directly affect the company. These are tax policies, incentives, employment regulations, the government system and international treaties. In order for the company to become an importer, it must comply with several legalization factors, and obtain some licenses that authorize it as a legal entity capable of importing, some of which are described in the in figure 5.

Figure 5

Legal documents needed to import.



1. Obtaining the digital certificate for electronic signature.
2. Downloading Ecuapass
3. Registration of the importer in the customs system.
4. Learn about restrictions of goods to import.
5. Merchandise clearance procedures.

Source: Servicio Nacional de Aduana del Ecuador (2022)

Before the Ecuadorian Customs Service as an importer, an importer must register to a series of steps and requirements requested by the national government. Table 2 shows, we will see a table with the requirements demanded by the aforementioned identity.

Table 2

Import Requirements

Import Requirements	
Executing Entity	Documents

Civil Registration I	Digital Certificate for Electronic Signature
SRI	Be up to date with tax obligations.
Customs Platform	Check in ECUAPASS platform
SENAE	Entry documents required by SENAE
SRI	RUC (Unique Taxpayer Registry)
Ecuadorian National Bank	Electronic signature

Source: Servicio de Aduanas del Ecuador (2022)

According to the Customs Service (2022), the persons authorized to carry out import activities in Ecuador are those who can meet or have met the following requirements: They have been accepted by the National Customs Service of Ecuador, have been registered as an importer In the ECUAPASS system, these persons may be natural and legal, Ecuadorian or foreigners settled in the country. This legal basis is governed by the following articles that are detailed below:

- Organic Code of Production, Trade and Investment, Official Gazette 351 of December 29, 2010.
- Regulation to the title of customs facilitation for trade, from book V of the COPCI, Official Gazette 452, May 19, 2011.
- Resolutions of the Foreign Trade Committee.
- Internal Revenue Service (Ecuador S. N., 2016).

1.1.4.2 Economic Factors

According to the authors, Martínez & Gutiérrez (2012) mention that the evolution of certain economic factors can influence the evolution of the sector in which the company operates, each company must choose those economic indicators whose evolution has had or may have a important influence in their current environment, and with a positive projection in their future.

There are a multitude of influential economic factors in the environment of a society, and not all of them can have a positive impact. Next, the economic factors that are of the utmost importance are detailed, especially when constituting a company according to (Alonso, 2017).

1.1.4.2.1 Permanent Economic Factors

The level of economic development of the region- This reflects the labor specialization, the use of technologies, the processes and levels of production, and the salary income of the employees, these factors can increase or decrease the consumption capacity of a country, positively or negatively affected an economy.

The population growth rate- This could affect the development of a company, because some people can access some inputs and another group of people find it difficult or even impossible to obtain them.

Availability of raw materials. Raw materials are extremely important for the economy of a country and the most required must be available for massive exploitation, if this is not the case, it can bring many economic failures and therefore a negative impact for certain enterprises.

1.1.4.2.2 Temporary factor at the national levels

The balance of payments reflects information about the transactions of a country, this shows what enters and leaves a country; To this must be added the balance of services, which are: financial services, construction, communication, tourism, among others. These results, being negative, can be detrimental to a venture.

The interests and interest rates that a country manages also show the level of stability of a country's economy.

1.1.4.2.3 International temporary factors:

The global economic level is essential, because it greatly influences local economies. The degree of state protectionism is another essential factor since according to its degree of protectionism to the local economy, tariffs and taxes will be established on products that are imported or exported from the country.

1.1.4.4 Social Factors

The demographic and cultural components of the microenvironment are social factors that affect the needs of consumers and the size of potential markets. The population growth rate, the emphasis on safety and health awareness are some social factors (Dychtwald, 2007). Cejas and Lanza (2011) argue that, in the future, the environment will be redesigned to adapt to the aging of the population, this means that vision aids will be included, such as brighter lights, and larger type-faces in books; Systems will also be implemented to compensate for hearing and communication problems, modifying conversation spaces in the parks.

In recent years it has been possible to see a great evolution in the bio industry, more and more companies around the world are joining in generating and promoting sustainable awareness, with a positive impact on the environment. The Zero Waste 100% Biodegradable company has a great social responsibility since its objective is not only to sell its products, but also to make people aware of using alternative products that meet the needs of the human being and that their environmental impact after being discarded is less or zero

1.1.4.5 Technological Factors

It is about taking into account investments in R+D+i (research development and innovation), the degree of penetration of technology, the digital divide and the evolution of new technologies. Technological factors can lower barriers to entry, reduce minimum levels of efficient

production, and influence outsourcing decisions. Some technological factors include: research and development activity, automation, technological incentives and rate of technological change (Cejas & Lanza, 2011).

In the case of Zero Waste 100% Biodegradable, being an importer, it would not require great production or development technology. Zero Waste will exploit ICTs (information and communication technologies), especially the media, such as social networks to raise awareness, promote and sell our products

1.1.4.6 Environmental Factors

According to what was written by Hernández (2020) “The availability and depletion of natural resources; national or international programs on sustainable development, etc.” (p.84) The most important factors to analyze are awareness of environmental protection, environmental legislation, climate change and temperature fluctuations, natural risks, recycling levels, energy regulation and possible regulatory changes in this area (Martín, 2017).

It was the environmental factor, the reason why the idea of starting the Zero Waste company was born, since the needs can be seen to start raising awareness in the community, and thus contribute a grain of sand to the environment, by choosing products of first necessity that are more friendly with the environment

1.1.4.7 Customs Regimes

Customs systems are the way in which merchandise is handled, regardless of whether they are exports or imports, in Ecuador imports play a very important role, this is where its economy is based, reflecting large revenues to the national government (Cordero, 2018).

The customs regime in the final entry of merchandise into the country, whose procedures for its application will be established by the general director of the National Customs Service of Ecuador. The merchandise covered by this regime can circulate freely within the country, after being dispatched by the customs of Ecuador. (Customs clearance. Art. 120) (Ecuador S. N., 2010).

The import regimes are:

- Import for Consumption (Art. 147 COPCI)
- Temporary Admission for Re-export in the same state (Art. 148 COPCI)
- Temporary Admission for Active Improvement (Art. 149 COPCI)
- Replacement of Merchandise with Tariff Excess (Art. 150 COPCI)
- Transformation under Customs control (Art. 151 COPCI)
- Customs Warehouse (Art. 152 COPCI)
- Re-importation in the same state (Art. 153 COPCI)
- The Organic Code of the Social Economy of Creative Knowledge and Innovation- Its purpose is to regulate the National System of Science, Technology, Innovation and Ancestral Knowledge provided for in the Constitution of the Republic of Ecuador and its articulation mainly with the System National Education System, the Higher Education System and the National Culture System, in order to establish a legal framework in which the social economy of knowledge, creativity and innovation is structured.
- Import for consumption - It is a customs regime according to which merchandise imported from abroad or from a special economic development zone can circulate freely within the customs territory to remain there permanently after payment of import duties and taxes, surcharges and

eventual fines and compliance with customs formalities and obligations, Organic Code of Commerce and Investments (COPCI, 2010, Art. 147).

- Import for consumption - It is the customs regime for the definitive entry of goods into the country whose procedures for its application will be established by the general director of the National Customs Service of Ecuador (COPCI, 2011). Merchandise entered under this regime may circulate freely in Ecuadorian territory once the customs tax obligation has been satisfied (Art. 120).

- Temporary admission for re-export in the same state. - According to (COPCI, 2015) It is the customs regime that allows the introduction into the customs territory of certain imported merchandise to give various uses of these, the complete suspension is carried out or a percentage of the taxes, except the original depreciation for use, that has been made of the same, to be re-exported within a determined period without undergoing any modification, as determined in the regulation (Art.148).

According to the Organic Code of Commerce and Investments (COPCI, 2015) in its article 149 called Temporary Admission for Active Improvement, it is a foreign trade tool enabled for producers, businessmen, natural persons that allows the total suspension of tax obligations for the concept of Advaloren – FODINFA (which is FODINFA) – VAT, for those who choose to use this regime.

- FODINFA (development fund for children)- This tax has a value of 0.5% on the imported value.

- CIF (cost, freight insurance) - is paid by all imports for consumption.

- ICE (Special Consumption Tax)- This tax is paid by items such as cigarettes, beers, soft drinks, alcohol, and alcoholic products.

- VAT (Value Added Tax)- Taxes the value of the transfer of ownership or the import of movable property of a tangible nature, in all its stages of commercialization, as well as copyright, industrial property and related rights (Velazco , 2020).

- Safeguards-It is a tariff surcharge, temporary and non-discriminatory. Its objective is to regulate the level of imports and generate an equilibrium in the balance of payments. This rate is additional to the applicable and current tariffs.

- Tax on currency outflows - A value of 5% is paid on the outflow of money abroad. It is important to clarify that there are several products that do not pay these taxes, such as: electric and induction cookers, parts and pieces of pots designed for the use of induction cookers, electric water heating systems for domestic use including electric showers, without However, these rates have been subject to the governments in turn. (Velazco, 2020).

- Transformation under customs control. - It is the special customs regime that allows
 - Introduce merchandise into the country, with suspension of the payment of taxes on foreign trade to submit them to operations that modify their species or status (Art. 150).

- Transformation under customs control.- (COPI, 2010) The customs regime allows goods to be introduced into the customs territory to submit them to operations that modify their species or status, with suspension of payment of import duties and taxes and applicable surcharges for the subsequent importation for consumption of the resulting products obtained from these operations, with the application of import duties and taxes and surcharges that concern them according to the tariff nature of the finished product (Art. 151).

- Art. 152.- Customs warehouse. - Customs regime according to which imported goods are stored for a determined period under customs control in a place enabled and recognized for this purpose, without payment of applicable duties, taxes and surcharges.

- Art. 153.- Reimportation in the same state.- It is the customs regime that allows the importation for consumption with exoneration of import duties and taxes, applicable surcharges of the goods that have been exported, provided that they have not been subjected to any processing, processing or repair abroad and provided that all amounts due for reimbursement or repayment, conditional exemption from duties and taxes, or any subsidy or other amount awarded at the time of export, have been paid (COPCI, 2015)

- The Production Code has a structure in Book I, it relates to productive development, mechanisms and competition bodies; Book II deals with the development of productive investment and its instruments; Book III, indicates "the business development of micro, small and medium-sized companies, and the democratization of production" 1; Book IV of foreign trade, its control bodies and instruments; Book V of systemic competitiveness and customs facilitation; and, Book VI sustainability of production and its relationship with the ecosystem.

1.1.5 Marketing and distribution strategies

The purpose of strategic marketing is to understand the current and future needs and positioning of customers. Identification of new market niches, potential market segments, and interest in these markets, encouraging companies to seek these opportunities. Every small and medium business needs a good advertising strategy to target its own market. These strategies focus on finding ideas to sell products or services (Pursell, 2022).

Advertising is a long-term form of impersonal communication that attempts to increase the consumption of products or services; it is generally paid for by sponsors. In a company, this area is responsible for gathering the factors and facts that influence marketing, to create what the customer wants, wants or needs, making it available at all times, to achieve customer satisfaction. All of this is marketing, some functions of this area are: Competitor analysis, sales plan, market segmentation, and research. (Pursell, 2022).

In an organization, marketing is essential for business success since it allows you to identify consumer needs and develop products that offer greater value, establish adequate prices, distribute and promote them effectively, develop competitive strategies; facilitate the sale of products, position the company in the minds of customers, increase market share, expand coverage and thereby increase competitiveness (Limas, 2011).

1.1.5.1 Michael Porter's Generic Strategies and Marketing

There are innumerable strategies that digital marketing allows the application of generic strategies in a company, among the most common are generic strategies, the objective of generic strategies is to consolidate a competitive advantage that is sustained over time, and causes greater profitability. It is designed to create a competitive advantage so the 5 market forces can be met. Therefore, the application of any of them can help to: obtain a good competitive advantage and maintain a market share (Porter, 2010).

According to Porter's competitive advantage model, competitive strategy takes offensive or defensive actions to create a defensible position in an industry in order to successfully cope with competitive forces and generate a return on investment. According to Michael Porter: "the basis of performance above the average within an industry is sustainable competitive advantage" (Porter, 2010). Please refer to Figure 6.

Figure 6

Michael's Porters Genetic Strategies.



Source: The generic strategies of Michael Porter.

Obtained from: Agencia de marketing (2022)

Cost Leadership- A competitive advantage for companies using this strategy is the ability to offer the best prices. This means that a large number of units must be sold, resulting in a lower profit per unit. To achieve this, they need highly effective negotiations with suppliers, quick and easy access to production technology, the most efficient sales team or marketing model with a quick return on investment, and a large target audience.

- Differentiation Strategy- In order to compete based on this strategy, it is essential to know the client in depth since the competitive advantage will determine the organization's ability to offer what others cannot and keep an eye on the market and its trends in order to react quickly. In case of change. In this strategy, the client and his preferences mark the activity of the organization,

although the organization has more freedom to set prices, even slightly above the competition, since they offer something different for which the final client will be willing to pay a slight premium.

- Focus Strategy- This competitive model is based on offering something very specific to a very specific audience, a little-exploited market niche with little competition. For this, what is truly important is knowing which markets to be in and how to reach them efficiently. This is a competitive strategy that is not exclusive of the other two, but until years ago it used to be applied in conjunction with differentiation or cost leadership, serving only a part of the market based on location, the ability to distribution or demographic profiles (Tools, 2021).

Designing a marketing strategy is one of the main aspects of working in marketing. Marketing strategies define how the company achieves its business goals.

For this, it is important to identify and prioritize the products with the greatest potential and profitability, in the same way select the target audience to which you want to address, define the brand positioning that you seek to achieve in the minds of customers, and more, it is necessary to work strategically on various variables that make up the marketing mix (product, price, distribution, communication) (Espinoza, 2015, pg. 1).

1.1.5.2 Functional Marketing Strategy

Functional marketing is the application of 4 fundamental factors for the functionality of an organization. According to Muelas (2020), the success of this will depend on the correct application of each factor, since they are complementary. These are the variables:

- Product- It is in charge of everything relevant to the brand image, packaging, marketing policy, etc.

- Price- These are the payment methods or payment policy that the company must use to receive payment for the purchase of its products or services.

- Distribution- Consists of order management, monitoring, storage and location of points of sale.

- Communication- It is one of the most important variables of the functional strategy, since it is in charge of publicizing the company's products and establishing client-company relationships, and it must be adapted to the type of product, price and person/customer to whom the product is to be sold (Muelas, 2020).

1.1.5.3 Undifferentiated segmentation strategy

This type of strategy is, to some extent, the "anti-strategy" since it does not distinguish between different market segments. In other words, it aims to reach practically the entire public and does not use differentiated communication channels or messages (India, 2022).

This strategy is typical of large companies with a very large audience; For example, consider a utility that reaches the entire country. We also commonly see it in SMEs that limit themselves to promoting products and publishing offers or discounts (India, 2022).

1.1.5.4 Differentiated segmentation strategy

The differentiated strategy favors the approach of different and individual products and marketing mixes for each of the profitable segments that the company recognizes and that it can serve according to its resources (Vega, 1991).

Naturally, this differentiated strategy must be based on the needs of its consumers, who benefit from finding available products that satisfy their desires. For its part, the company will be building a better image in the market by identifying brands and products with each group of

consumers. Product differentiation is one of the best ways for a company to diversify risk into various groups, which gives it a stronger position in the market (Vega, 1991).

1.1.5.5 Segmentation Strategy

The niche strategy is applied when the company decides to focus all its marketing efforts to serve a market segment that is relatively small and well defined. These small groups are known as market niches, which have unique and specific needs (Muelas, 2020).

Above all, this requires that the company clearly understands and understands the needs of that small group that it chooses as its target market. Then come up with a specific product and marketing plan that will fully and superiorly satisfy the need. (Teeth, 2020).

1.1.5.6 Distribution Strategy

The niche strategy is applied when the company decides to focus all its marketing efforts to serve a market segment that is relatively small and well defined. These small groups are known as market niches, which have unique and specific needs (Muelas, 2020).

Above all, this requires that the company clearly understands and understands the needs of that small group that it chooses as its target market. Then come up with a specific product and marketing plan that will fully and superiorly satisfy the need. (Teeth, 2020).

1.1.5.7 Initial Investment Marketing and Advertising Table

Implementing a marketing plan will help the company penetrate the market and make decisions regarding the desired objectives.

In addition, the strengths and weaknesses will be identified in order to create strategies that help to obtain a better position within the market. For this reason, it is important to allocate an economic item in order to implement this marketing plan. See table 3.

Table 3

Initial Investment Marketing and Advertising Table

Advertising Investment	
Concep	Cost
Advertising stands for fairs	\$1.000,00
Paid advertising press	\$1.000,00
Billboards	\$900,00
Digital Marketing Campaigns	\$700,00
Total	\$3.600,00

1.1.6 Budget for International Purchases

According to Ludeña (2021) the purchase budget is a type of budget that limits the number of raw materials that a company acquires. Its goal is to optimize resources and keep track of sales and inventory.

1.1.7 Financial Study

It is the process through which the feasibility of a project is analyzed. Based on the economic resources that we have available and the total cost of the production process (Pérez, 2021).

Amat (2000) states that from an internal perspective, a company's management can make decisions that address weaknesses that may threaten its future, while taking advantage of strengths to help the company achieve its objectives. From an external point of view, these processes are also very useful for all those who are interested in understanding the situation and future development of the company.

The main objective of this research is to evaluate the viability of the Zero Waste company, in order to know if it would be feasible to make an investment in said project. Through this study, an analysis of each factor is carried out, which allows knowing risks and opportunities that will

serve as the basis for the study of the market to which the negotiation proposal is directed. The analysis of financial statements is a set of factors that are used to evaluate the current economic situation of the organization, to face its financial responsibilities.

1.1.7.1 Clients and Suppliers

A client is a natural or legal person who acquires goods or services, the term client is also used as an equivalent to:

- User: is the person who pays for the service.
- Consumer: person who consumes a product and/or service.
- Buyer: The person who buys the product.

• Suppliers are natural or legal persons who offer their products and/or services in exchange for money, either as cash payments or as credits under the agreed terms. It is important to categorize the providers:

- Product providers: They seek to satisfy tangible needs by providing products with monetary value.

- Service providers: They provide intangible goods such as the internet, electricity, among others.

- Resource providers: They seek to satisfy financial needs, such as credit and loans.

The provider categories are:

- Retailer: It does not deal with intermediaries and goes directly to the end customer.

- Wholesalers: they are intermediaries between manufacturers and sellers for final customers.

- **Manufacturer:** The person who manufactures creates the product.
- **Distributor:** He is the one who sends the finished product to the customer.
- **Importer:** Introduces products purchased abroad into the national market.
- **Exporter:** Send local products to other countries.

Suppliers want to satisfy customers and listen to their needs and desires (GENERAMÁS, 2022).

1.1.7.2 Clients

Due to the manufacturing components of most of the inputs that companies offer, such as: non-reusable plastic bags like those in supermarkets, bottles with PET chemicals, glasses, cutlery, plastic plates and straws, among others, a need has been generated for alternatives to look for alternatives that have a lower impact on our environment (OpenMind, 2022).

The Zero Waste 100% Biodegradable client is a person who is friendly to the environment, whose priority is to reduce their ecological footprint, feels committed to nature and looks for totally natural, biodegradable and quality products. Our customers love and take care of life, that is why they trust in using biodegradable products that raise awareness and are willing to pay their price.

According to (OpenMind, 2022), For some years now, society has been demanding different products and services, since they seek to be of high quality, safety and respect for the environment.

This profile of people is based on four types:

- **Ecologists-** protectors of the environment.
- **The Convinced-** who act as opinion prescribers.
- **Concerned about health-** consuming products without chemicals.

- The Uninvolved - who consume organic products following trends.

Figure 1 shows the potential customers of Zero Waste 100% Biodegradable:

Figure 1

Zero Waste 100% Biodegradable clients



Zero Waste's ambitious objective is to provide large food franchises such as KFC, MC DONALD'S, BURGER KING, among others, with biodegradable inputs for the sale of their products.

1.1.7.3 Suppliers

The purchase of the supplies will be made through the massive online purchase platform Alibaba, located in the Yuhang province, Hangzhou, Zhejiang, in China. It is here where the shipping costs and the purchase of inputs will be determined.

1.1.7.4 Products

The products to be imported are basic necessities, and for daily use. These products are considered to be in high demand, they are reusable and biodegradable with less impact on the environment, upon being imported they would be immediately ready to be made available and sold to the public.

Zero Waste products will be sold wholesale and retail, such as glasses, plates, diapers, plastic bags, straws, etc. Table 4 shows some of the products offered by the company.

Table 4

Products to import

Products to Import
Cups
Plates
Bamboo straws
Bamboo Q-tips
Cardboard
Diapers
Toothbrush
bags
Gift boxes

Chapter 2: Market Study and Import Plan

2.1 Market research

The market study allows obtaining useful information in multiple areas and on numerous aspects of market management, which gives the company the opportunity to reduce negative effects and take advantage of the positive ones, also generates information on the unmet needs of consumers, is the fundamental basis for the development of commercial strategies that satisfy that demand (Fernández, Á, 2004).

To carry out an analysis of the market that Zero Waste plans to enter, several useful instruments will be applied to know its potential market.

2.1.1. Analysis of the Bioplastics Industry in Ecuador

Biodegradable products represent an alternative to reduce environmental pollution, since the use of plastic containers made from petroleum derivatives such as polyethylene generates health problems when consumed in food, products and beverages in this type of packaging (Egas, 2018).

Non-biodegradable products such as plastics, fabrics and synthetic materials take hundreds of years to disappear, releasing toxic substances and seriously polluting the environment. When we talk about non-biodegradable materials, we are referring to products that do not contain materials of organic origin, but are chemical products made by humans, such as plastics and other fabrics or synthetic materials, these products will not degrade easily, if not taking time. between fifty to a thousand years to be degraded, and thus end up accumulating waste and damaging the environment (Riofrío et al., 2019).

The use of biodegradable products is recommended, which can be destroyed by microorganisms, and thus provide safety and well-being to our planet and do not leave chemical or toxic

residues after being discarded. They are not harmful because, being biodegradable, they decompose easily avoiding the greenhouse effect and due to their rapid decomposition, they do not need to be recycled (Egas, 2018).

The decomposition of any biodegradation product is essential for an ecosystem. When organic matter breaks down, it releases energy and materials that nature uses to make more energy and organic matter. The biodegradability of the product depends on the environmental conditions, it is important to reuse the material, cloth, cardboard or paper bags, and in this way contribute to the reduction of environmental contamination (Egas, 2018).

2.1.2. Main Competitors

Despite the fact that the environmental issue has become a trend in recent years, in Ecuador there are already some companies that offer environmentally friendly products, and that, like Zero Waste, seek to raise awareness by using reusable and biodegradable products. Table 5 shows other companies with biodegradable products.

Table 5
Competitors

DIRECT COMETITORS IN THE NATIONAL MARKET		
Company	Products	location
Ecuaplastic	Gaskets, Hoses, covers	Quito
Epesa	Household products, biodegradable raw material	Quito
Plastex	Flex foam, plastic drawers, plastic buckets	Quito
Dalmau	Plates, tubs, sheets	Quito

Wayruro Tienda Consciente	Household and personal care products	Quito
Zero Waste Store	Household and personal care products	Online
Zuyana	Gifts and personal care	Quito

2.1.3. Porter's 5 forces.

When carrying out the analysis of the company, the objective is to have a greater vision of the viability of the company. Starting from relationships with customers, suppliers and competitors.

Table 6

Porter Analysis

PORTER'S 5 FORCES	
Bargaining power with customers	<p>People's interest in caring for the environment is constantly growing, which is why the Zero Waste 100% biodegradable company will estimate prices for its products that are attractive to its customers, guaranteeing their quality. Importing the products ensures that a profitable costing strategy can be implemented that benefits the company and does not harm the customer.</p> <p>The products are aimed at the general public, but it is estimated that their buyers are mainly millennials, who are mostly interested in consuming products that are friendly to the planet.</p>
Power of Negotiation with suppliers	<p>The main suppliers of Zero Waste are in China, the suppliers being wholesalers, their prices are considerably low, even more so when buying in large quantities.</p>
Threat of Incoming Products	<p>In Ecuador, there are currently some policies that prohibit the use of single-use plastic, such as the Organic Law for the Rationalization, Reuse and Reduction of Single-Use Plastics, which came into force in 2020, which it generates the possibility that some companies want to enter the biodegradable plastics market. Biodegradable products are still plastics with little circulation in the country, despite this there are some companies dedicated to importing and marketing this type of product.</p>
Threat of Substitute Products	<p>Ecuador still does not have a culture of recycling, the plastic products that circulate are highly polluting, and toxic to health and the environment. Substitute products correspond to products that have traditionally been used, such as plastics, glass, among others. That is why, in order to reduce the consumption of traditional products, the objective of Zero Waste is also to make people aware of the environment, encouraging them to use our products.</p>

The intensity of competitors in the sector Although in the country, there are companies that are dedicated to the commercialization of biodegradable plastics, there is no tradition or tendency to purchase this type of product, therefore, Zero Waste considers the possibility of commercializing this type of product through the viability of the import process of high-quality plastic inputs.

2.1.4. SWOT Analysis

The SWOT internal and external factors tool allows evidence of the incidence of these factors in the company, which will allow importers to prepare various strategies to enhance strengths and eradicate weaknesses and in the same way reduce threats and take advantage of opportunities.

Figure 7

SWOT Analysis



Strengths – Internal characteristics and abilities.

- Environmentally friendly company.
- Innovative products.
- Imported products with good prices.

-Environmental technology

Weakness- Internal difficulties and limitations

- Old plastic habits in the country.
- New company in the market, low demand.
- Low recycle culture
- Resistance to change from people.

Opportunities - External characteristics and abilities

- Online store, greater reach of customers.
- Policies in favor of sustainable and responsible companies.
- Meet the demand of other kinds of markets.
- Existence of substitute products.

Threats- External characteristics and difficulties

- Increase in tariff rates.
- Little public reception.
- High investment
- Presence of experienced competitors.
- Disagreement with suppliers.

2.1.5. Zero Waste 100% Biodegradable Product Portfolio

The Zero Waste product portfolio, 100% biodegradable and reusable, is made up of a series of products, all of them friendly to the environment, it has several lines, such as personal use, kitchen with some useful and necessary products.

2.1.5.1. Personal Hygiene line

This line consists of hygiene products such as: natural deodorant without bicarbonate, solid toothpaste. solid body lotion, soaps, solid make-up remover, solid insect repellent, solid shaving bar, also reusable products for personal use such as plastic-free reusable razor, bamboo cotton swabs, bamboo toothbrush, bamboo hairbrush, bath sponges' reusable diapers with bamboo cloth, see figure 8,9,10,11, 12,13,14,15.

Figure 8

Bamboo toothbrush



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 9

Bamboo reusable diapers



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 10

Bamboo Q-tips



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 11

Reusable razor



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 12

Bamboo hairbrush



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 13

Bath scrub



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 14

Shampoo, Conditioner and lotion in Bars



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 15

Solid Toothbrush



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

2.1.5.2. Kitchen Line

The kitchen line has products such as: plates, glasses, cutlery, cleaning brushes, straws, tableware, disposables, etc. These are made of biodegradable material and bamboo. Refer to figure 16,17,18,19,20,21.

Figure 16

Dishwasher Brush



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 17

Biodegradable cups



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 18

Biodegradable plates



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 19

Biodegradable Straws



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 20

Biodegradable Dishes



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 21

Food containers



Sources: Suzhou Jintai Antistatic Products Co., Ltd (2022)

2.1.5.3. Gift boxes

The line of boxes and bags are made of cardboard, reusable fabric and biodegradable plastics (PLA), these products include gift boxes, boxes and storage bags.

Figure 22

Sugarcane gift boxes



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 23

Bulk giftbox



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 24

Biodegradables bags



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 25

Reusable supermarket bags



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 26

Silicone reusable bags



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 27

Biodegradable anti-spill bags



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

Figure 28

Alternative eco-friendly bags



Source: Suzhou Jintai Antistatic Products Co., Ltd (2022)

2.2. Definition of the problems and research of the objectives

There are two main reasons why I decided to start this investigation. The first serious reason, the economic situation that Ecuador has suffered during the pandemic and after the economic reactivation where COVID 19 was the protagonist. It should be noted that the economic crisis has not only been for Ecuador, but it is a problem worldwide. Economic growth estimates are very low, however, there are recovery scenarios to emerge from this crisis. Starting new businesses, such as Zero Waste, satisfies the needs of the population, generates most of the employment in a country, and also companies, by paying taxes, give more resources to the government and thus these are redistributed to the population. . That is why entrepreneurship is a key point in an economic recovery, since it generates more and better employment that contributes to increasing the added value of the economy (Solange, 2017).

The second reason, and in my opinion the most important is the environmental issue. Today, the pollution of our environment has started to show its impacts. The poles are melting, the sea level is rising significantly every year and the air we breathe is much more polluted, reducing its quality and I feel this is detrimental to all of us who inhabit planet earth. Global warming is real and it threatens us. A lot of garbage ends up without recycling, we throw our garbage directly into the sea, it is even in space.

Due to anthropocentric thinking, and the consumerist capitalist system, where there is no control over what we consume, every year, human beings generate more garbage, generating waste that lasts between fifty to a thousand years to be degraded. This is why new ideas are born and a new market has been born for people who do not want to be part of this destructive system, where the needs of human beings are met and where the impact is not so harmful, where humans generate less waste by reducing their carbon footprint.

Since there are not many establishments in Ecuador that are dedicated to the commercialization of the zero-waste industry, it is necessary to know the perception of the Cuenca market regarding the zero-waste trend. This will allow us to know if the Zero Waste company would be viable in Ecuador.

2.2.1. The research questions

- Is an import and distribution plan viable for the Zero Waste 100% Biodegradable company?

2.2.2. Research Design

Regarding the types of study that were carried out in the investigation, they were exploratory and descriptive. It was necessary to know the problem in detail, to then establish contact with the case study. It was descriptive because the reasons that explain and respond to the problem of the case were investigated. In addition, according to the data collection, a documentary investigation was carried out because specialized literature was needed and used, reading books, degree thesis, referring to import plans and feasibility as well as company positioning. It was also of a qualitative nature, since opinions, perceptions and uses were evaluated, as well as quantitative when analyzing the frequency of purchases and prices.

2.2.2.1. Data Collection Techniques

To collect the data, structured surveys were used based on the objectives set out in this research, in order to obtain all the information necessary for its development. The surveys were necessary to know the feasibility and acceptance of the product in a certain population and thus know and define the potential market.

2.2.2.2. Population and Sample

The population is made up of 636,996 inhabitants of the Cuenca canton, from which it is intended to choose the people who pass through the commercial center of the city, which is defined

as the Historic Center of the city. The sampling of this research project is intentional, since in this sector there is a conglomerate of all kinds of businesses, such as entertainment, clothing, food, bars, pharmacies, etc.

The population of the investigation was 173,697 which belongs to the historic center of the city. Due to this variety, the results could be accurately determined, since it is a place with a large influx of people daily.

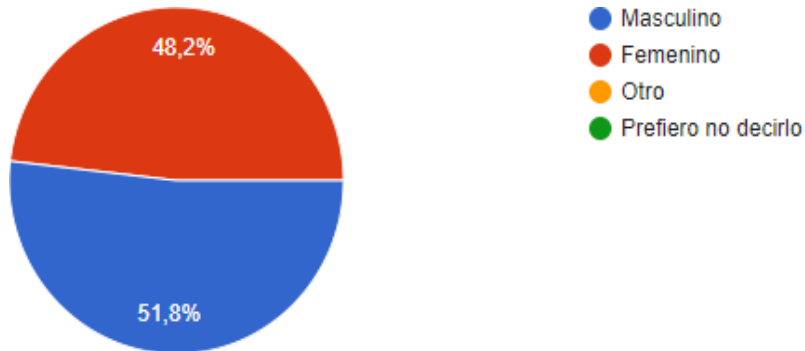
2.2.2.3 Sample Size

The sample size consisted of a total of 220 people. To which a survey was applied, digitally in order to obtain more precise answers

2.2.2.4. Survey Results

Figure 29

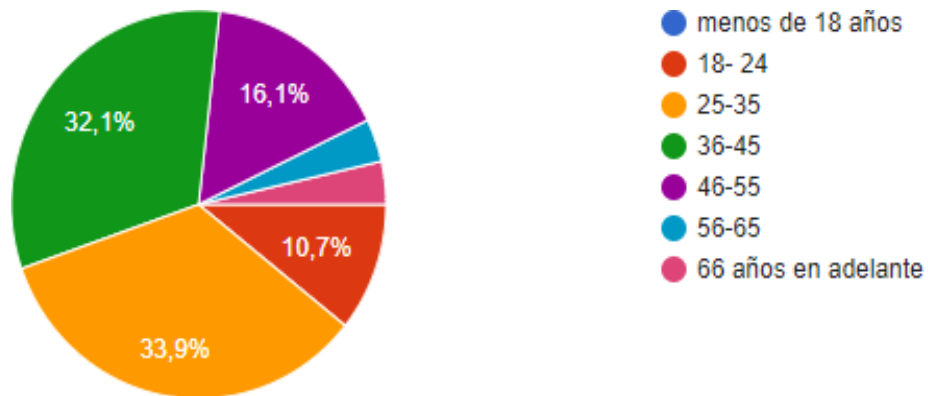
Gender



Of those surveyed, there was an average of 52% women and 48% men.

Figure 30

Age of the surveyed

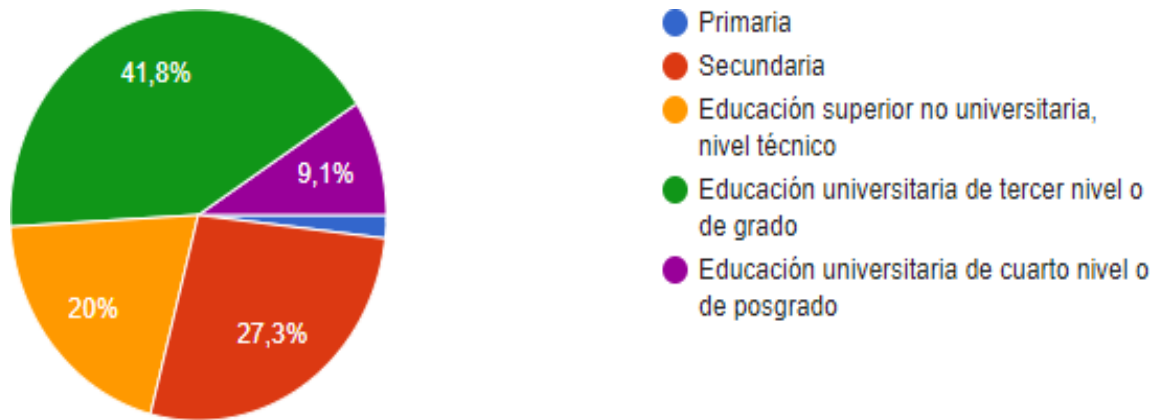


The largest number of respondents were in an age range between 25-35 years of age that belongs to 33.9%, who are young people, committed to reducing the environment, and responsible consumption with the planet. followed by 32.1% with people between 36-45 years of age. The

ages with the lowest percentage were from 46 to 55 with 16.1% and from 18 to 24 years of age, which are 10.7%. of the participants

Figure 31

Academic Level of the surveyed

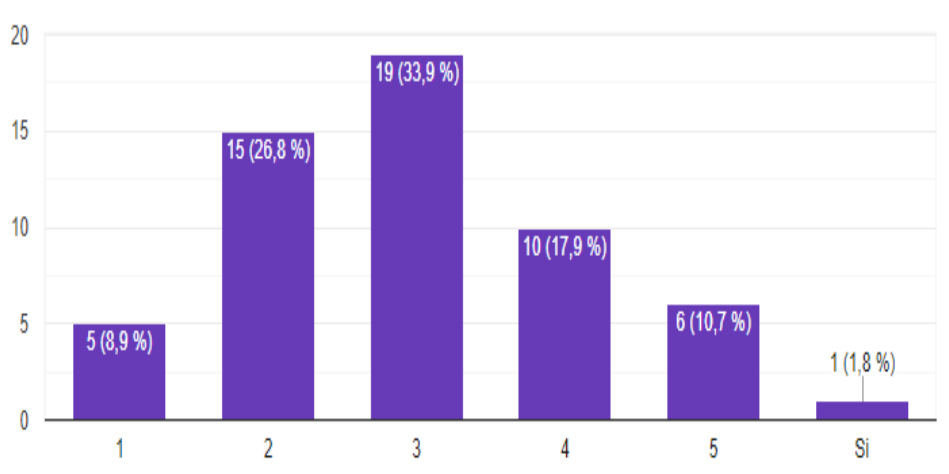


The degree of schooling of the respondents is mostly made up of the third level or university degree, with 41.8%, followed by 27% made up of the population that has only completed high school, likewise professionals with technical degrees, occupy the 20% of the sample, while only 9% have only completed basic primary education

Do you consume or have you consumed biodegradable or reusable products?

Figure 32

Consumption of Biodegradables products

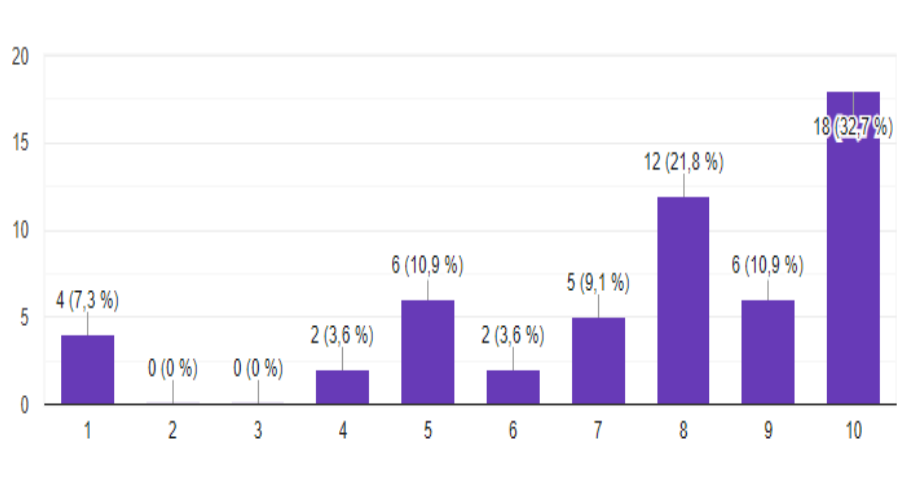


Of those surveyed 8.9% mentioned that they have never consumed biodegradable products, followed by 26.8% and 33.9% who have done so, but very little, only 1.8% mentioned that they have consumed this type of product

On a scale from 1 to 10, with 1 being the minimum value, have you thought about purchasing biodegradable products?

Figure 33

Considering buying biodegradable products

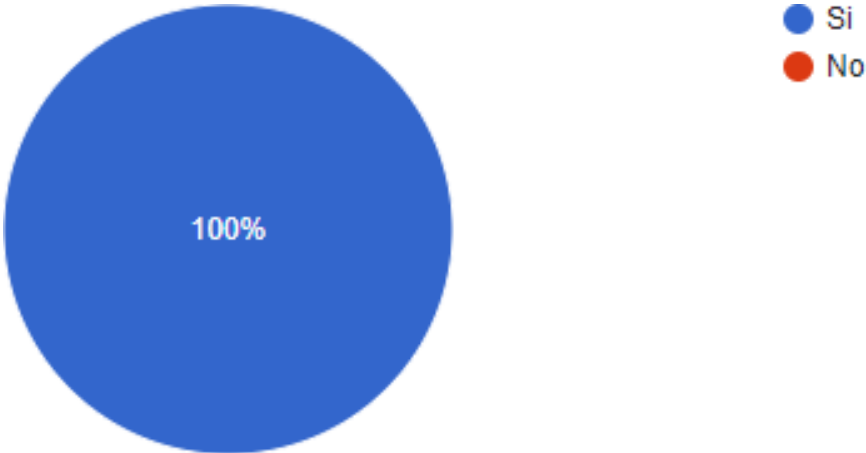


A percentage of those surveyed have thought about acquiring a biodegradable product, this being 32.7%, on the other hand, 7.3% mentioned that they had not considered it.

Would you like to find biodegradable products at city fairs?

Figure 34

Prescense of biodegradable products in fairs



The entire sample agrees that they would like to find biodegradable products at entrepreneurship fairs in the city

¿Por qué consumiría un producto biodegradable?

Figure 35

The reason why the population would buy biodegradable products

Source: Surveyed

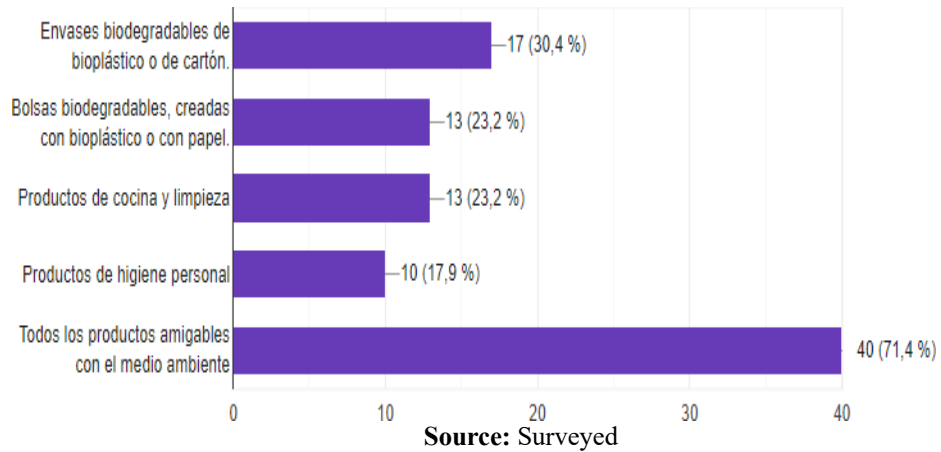


92.7% of the population stated that the reason why they would be willing to purchase these products is because they are friendly to the environment, and this contributes to caring for the planet, minimum percentages bet that they are economical and do not generate garbage, and besides that it is in fashion

What kind of environmentally free products are you willing to buy?

Figure 36

Types of biodegradable reusable products

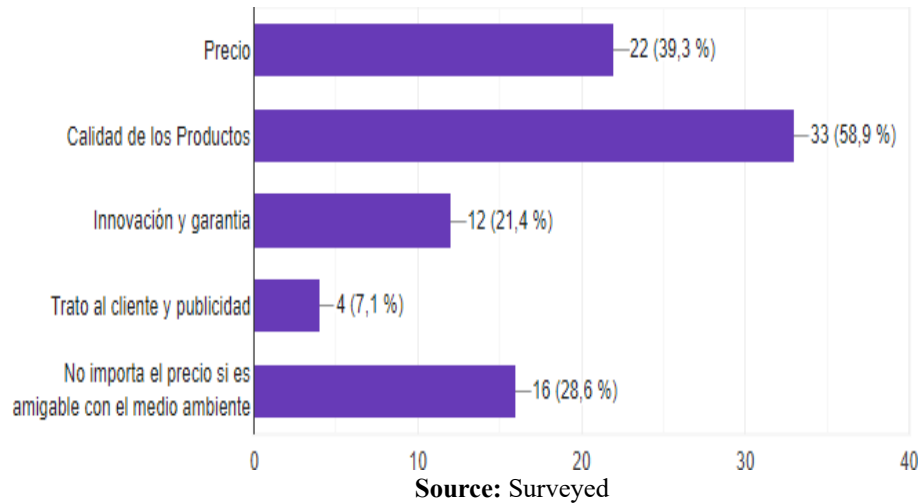


In this question, all the products are of interest to those surveyed, reflecting the results in 71.4%, followed by 30.4% who answered their preference for cardboard or bioplastic products, personal hygiene products have 17.9% of preference, while cleaning and kitchen products or bioplastic-based plastic bags accounted for 23.2%.

What factors do you consider important when purchasing biodegradable products?

Figure 37

Important factors when purchasing

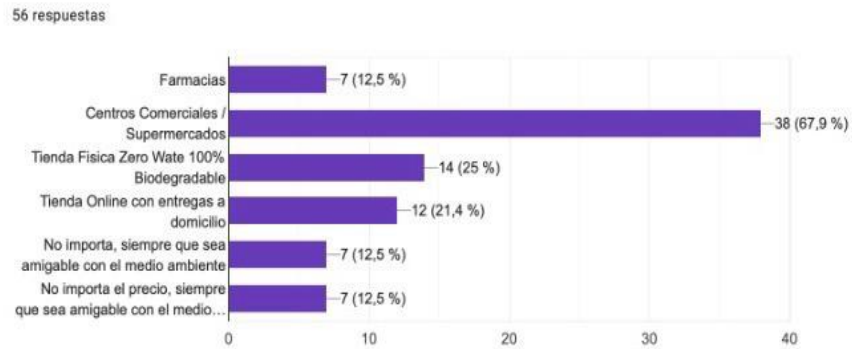


The quality of the products is the most important characteristic when making a purchase from the perspective of 58.9% of those surveyed, followed by the price factor where 39.3 consider it important, on the other hand, 28.6% pointed out that would be willing to pay anything, in order for the product to be friendly to the environment.

Where would you like to buy biodegradable products that are friendly to the environment?

Figure 38

Where to buy the biodegradable products

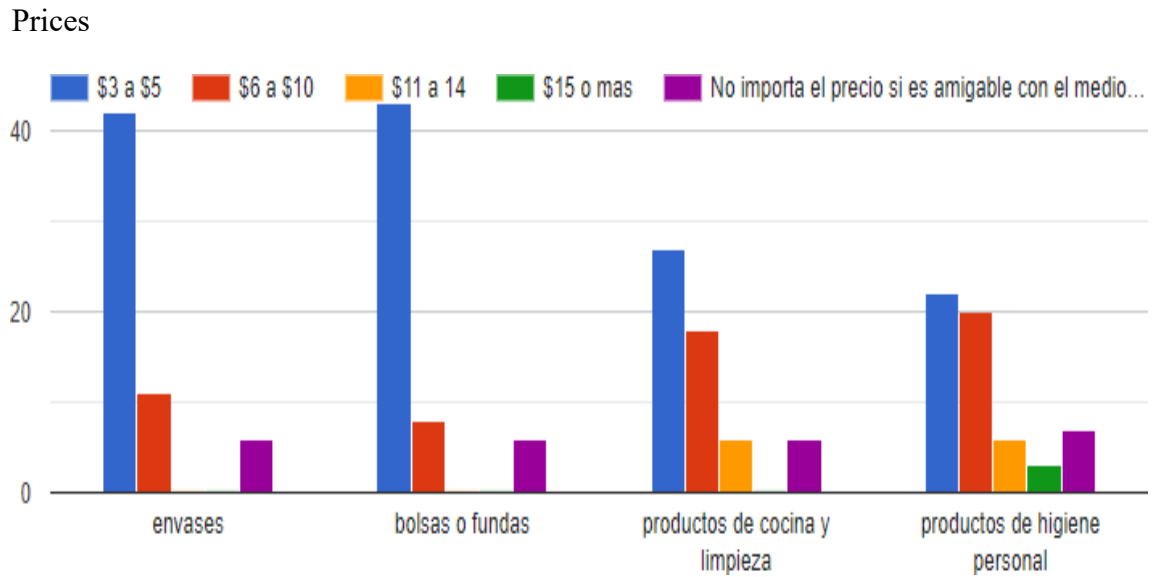


Source : Surveyed

Those surveyed indicated that they would like to purchase biodegradable products in shopping centers and super markets with an acceptance of 67.9%, followed by a 100% Zero Waste physical store with an acceptance percentage of 25% and the store would be very close. Virtual Zero Waste with 21.4%.

How much would you be willing to pay for a 100% biodegradable, environmentally friendly product?

Figure 39



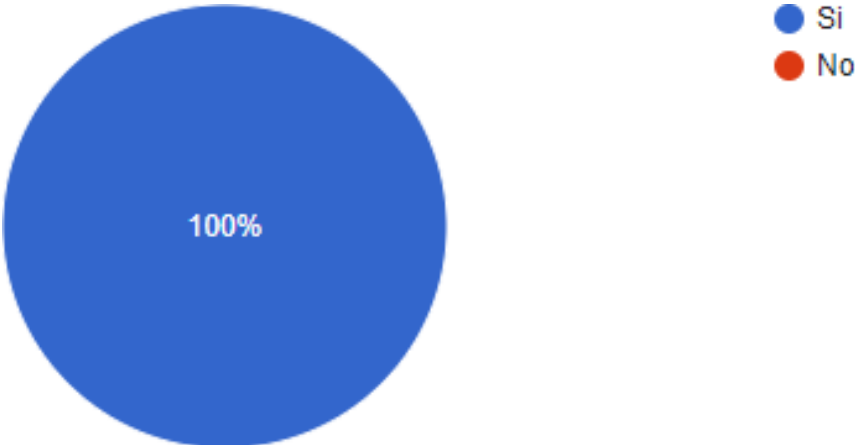
Source: Surveyed

The surveyed sample indicated that their preferred prices range between \$3-\$5, in personal hygiene products, 42% responded that they would be willing to pay up to \$10, although a minimum percentage responded that if the product is biodegradable, that is, friendly to the environment, they are willing to pay, regardless of the price.

? Do you think that large supermarkets should necessarily have a section for biodegradable products

Figure 40

Selling biodegradable products in supermarkets



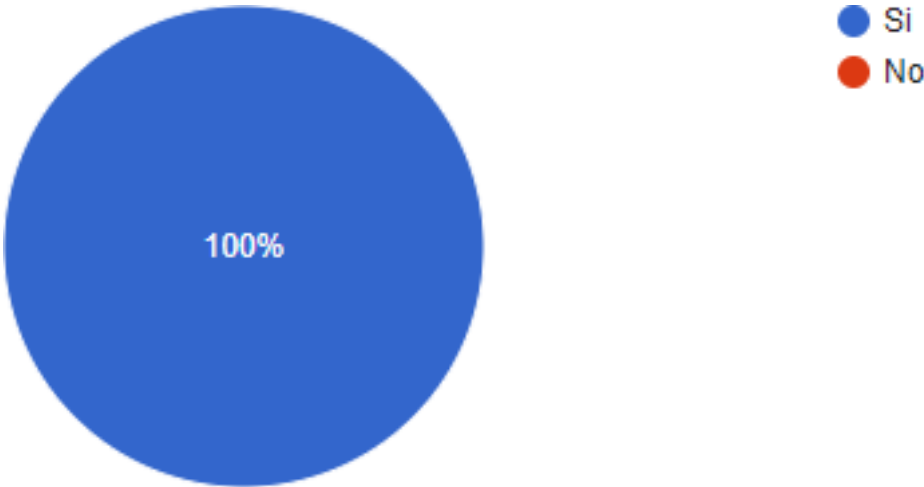
Source: Surveyed

The sample agrees that large commercial chains must have a section on their hangers dedicated to all kinds of biodegradable products.

Would you recommend to friends and family the use of biodegradable products?

Figure 41

Recombination products



Source: Surveyed

100% of the respondents answered that they would recommend this type of product to their friends and family

2.2.2.5. Analysis of the Results

The survey was carried out in the commercial area of the city of Cuenca, the population ranged in age from 18 years to 66 years, of which 51.8% were made up of men and 48.2% women.

Among those surveyed, 41.8% had university or undergraduate education, followed by 27.3% who were people who finished high school and 20% of people with a post-secondary education at a technical level, finally 9% of the respondents were people with a fourth level university education degree. It can be argued that the majority of people surveyed were people with higher academic preparation, this is positive, since they have more knowledge of the environmental issue and therefore of alternative products such as biodegradables.

On the other hand, the trend is positive, since they stated that they would be happy to find biodegradable products at the entrepreneurial fairs that are held in the city. In the survey, it was also highlighted that when acquiring them, their focus is on products being 100% bio and friendly to the environment. Considering this information, it can be said that they would be willing to purchase any product that meets their expectations.

As a fundamental characteristic when executing a purchase of biodegradable products, there is the quality of the products and their price. In addition, they stressed that they would like to find these products in shopping centers, a 100% biodegradable Zero Waste physical store as well as a virtual store where their purchases are delivered to their homes. This would indicate that a large import would be needed to be able to supply the needs of the clients.

2.2.3 Goal Market

The 100% biodegradable Zero Waste venture is focused on the consumption of a target from 0 to 80 years of age, whether they are women or men of all social strata. The target market would be people who are aware of the environmental problems that we are going through as a planet and who prefer alternative products over those made with chemicals that pollute the environment, it is also aimed at consumers who want to live a change and a different experience with personal hygiene products, cooking, and everyday products in general, we want to contribute to personality, attitude and health, contributing to a different lifestyle for consumers. It is important to mention that these products are totally reusable and biodegradable, since they do not cause contamination or harm health.

2.2.3.1. Segment and Market Niche

Zero Waste 100% Biodegradable, it is focused on a broader market, and everyone can consume it. However, our focus is to meet the needs of a niche made up of consumers committed to the environment, offering alternative products that are biodegradable and reusable on the market.

2.2.3.2. Client Profile

The Zero Waste 100% Biodegradable customer is a person who is friendly to the environment, whose priority is to reduce their ecological footprint or carbon footprint, and feels committed to nature and seeks totally natural and quality products. Our customers love and take care of life, that is why they trust when using biodegradable products that raise awareness and are willing to pay their price.

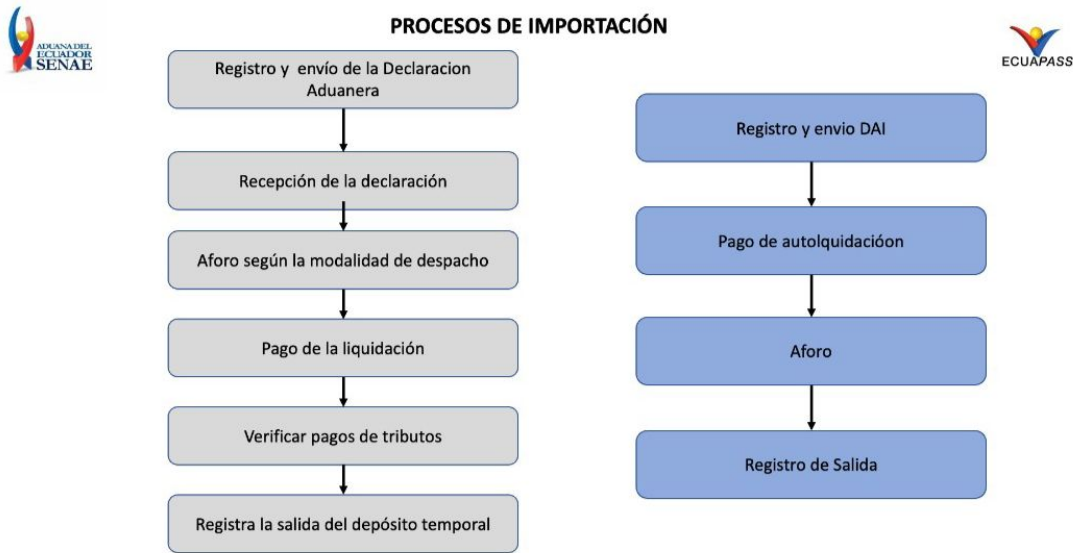
2.3 Import Plan for Zero Waste 100% Biodegradable

With the importation of biodegradable products, the aim is to cover existing local and national demand. The Zero Waste 100% Biodegradable company seeks to penetrate the national

market, with a wide portfolio of products and services, and thus meet the requirements of its main customers, thanks to the importation of a series of innovative products. For the expansion of the company, all the requirements that the import of inputs necessary to meet the market demand must be used, that is why the steps to be followed by the company are detailed.

2.3.3 Import Process

Table 7
Import Process



Source: Aduanas del Ecuador (2022)

. The company must obtain the digital certificate that is used for electrical signature, from the person in charge or administrator, this is done on the civil registry platform. Consecutively, it's important to enter the Ecuapass platform and register as an importer, there, too, must know the guidelines or restrictions on the entry of the merchandise to be imported and consult which are the tariffs that must be paid. It is important that the importing company has the advice and service of a certified Customs agent, in order to make the customs declaration of imported inputs (Customs of Ecuador, page 2022).

2.3.4 Foreign Trade Taxes

To carry out foreign trade activities The National Customs Service of Ecuador has certain taxes detailed below.

This legal basis is governed by the following articles that are detailed below: Organic Code of Production, Trade and Investment, Official Gazette 351 of December 29, 2010.

Regulation to the title of customs facilitation for trade, from book V of the COPCI, Official Gazette 452, May 19, 2011, Resolutions of the Foreign Trade Committee. Tax Measures for Goods of National Subheading 3923.29.90.00 (biodegradable products, bags, packaging, brushes, etc. established for their entry into the country).

Table 7

Current Taxes

Current Taxes	Value
Ad / Valorem	10%
Fodinfra	0.05%
ISD (Currency exit tax)	4%
Iva	12%
Specific Tax	5.5%
Surcharge	0%
Unit of measurement	U

Fuente: Aduana del Ecuador (2022)

2.3.5 Customs Regimes

The company will import its products under regime number 10, called imports for consumption, in this way the imported products, after the customs clearance process has been

carried out and all taxes have been paid, may circulate freely in Ecuadorian territory (COPCI, 2010, Art. 147).

Import for consumption- It is the customs regime by which goods imported from abroad or from a special zone of economic development can circulate freely in the customs territory, in order to remain there permanently. The release of the merchandise occurs after payment of import duties and taxes, surcharges and sanctions if that is the case, and compliance with customs formalities and obligations, Organic Code of Commerce and Investments (COPCI, 2010, Article 147).

2.3.6 Negotiation Incoterms

In the import process, once Zero Waste 100% Biodegradable has made the purchase on the Alibaba Group platform, the FOB incoterm will be chosen.

When we buy in FOB conditions, unlike in the case of CIF, the responsibility of paying, contracting and managing international maritime freight falls on us as buyers (Logistics, 2021).

Although the buyer will have to manage it, this will result in a much less risky shipment, especially when doing business with China. Having the power of the merchandise from the beginning avoids unexpected expenses, delays and extra expenses, this will depend solely on the fact that as a company we manage a correct planning to import the products (Logistics, 2021).

In summary, importers are advised not to commit to a CIF purchase, especially when importing from China unless THEY know the buyer first-hand.

This term of negotiation will be chosen, in the first purchases, since there is not such a close relationship with the new suppliers in China.

2.3.6.1 Purchase Process from China

The company supplying the biodegradable products is located in Zhejiang, China. The purchase will be made through the Alibaba platform, the quantity and products that we wish to purchase are sent, Alababa sends a purchase order to the supplier. The company waits for the supplier to draw up a commercial guarantee contract and contact the supplier to negotiate the details of the contract. The supplier will send a proforma invoice with the negotiation terms and the total cost of the purchase. The product to be imported comes under the incoterm. FOB, or "Free on and Board" this implies that the seller must deliver the merchandise on board the ship that the buyer has hired at the port of shipment that has been agreed.

2.3.6.1.1 Product Data Sheet

Table 8

Product Data sheet

TOTAL	WEIGHT kg	QUANTATY	COUNTRY
Biodegradable Corn Starch Plates	36	3000	CHINA
Biodegradable Corn Starch Cups	36	3000	CHINA
Bamboo Toothbrushes	45	3000	CHINA
Estetic bamboo brushes	85	2000	CHINA
bamboo kitchen brush	22	2000	CHINA
bamboo kitchen brush	45	2000	CHINA
Biodegradable cardboard boxes	28	2000	CHINA
Spill-proof paper bags	20	2000	CHINA
Chopsticks	13	2000	CHINA
biodegradable straws	20	5000	CHINA
biodegradable diapers	92	3000	CHINA

bath sponge	16	1000	CHINA
biodegradable dental floss	12	3000	CHINA
Hand Bag	18	3500	CHINA
Plastic bags	20	3500	CHINA
food boxes	52	1500	CHINA
biodegradable cutlery	66	6000	CHINA
Colored gift box (assorted)	60	1500	CHINA

2.3.6.1.2 Proforma Invoice

The proforma was obtained from the Alibaba store, where the purchase and the respective import will be made, the FOB expenses, were calculated by means of an average of expenses issued by a customs agent, who has extensive knowledge about the import process and nationalization procedures. imported merchandise.

Table 9

Proforma Invoice

AVERAGE IMPORT COSTS		
Invoice to: Zero Waste 100% Biodegradable		General Import Costs of Biodegradable Products, Tariff Item: 4823.61.00.00
Country of Origin:	China	Country of Destination: Ecuador
CONCEPT	PERCENTAGE	COST
TAXABLE BASE OF MERCHANDISE		\$4.728,75
INTERNAL FREIGHT		\$365,00
COMISSON		\$350,00
TOTAL FOB		\$5.443,75
INTERNATIONAL FREIGHT		\$1.500,00
TOTAL INTERNATIONAL FREIGHT		\$1.500,00
COST IN ECUADOR		
ISD (Impuesto salida de divisas) 4%		\$236,44
Storage Warehouse		\$300,00
Nationalization		\$250,00

Internal freight in Ecuador		\$350,00
TOTAL COSTS IN ECUADOR		\$1.136,44
CIF VALUE		
Customs Tax		
Advaloren	10%	\$472,88
Specific Tariff	5%	\$236,44
FODINFA	5%	\$18,25
IVA	12%	\$567,45
TOTAL TAXESS		\$1.295,01
TOTAL COST OF IMPORTS		\$9.375,20

Transportation, storage, coordination and handling expenses are quoted per container and can be declared as a bit per kilometer, a bit per "radii" (different strips of distance between the port and the loading or unloading points).

2.3.6.1.3 International Transport

The products that we will acquire are from Zhejiang, which is a province of China, destined for the port of Guayaquil, Ecuador where they are cleared of customs, however their final destination would be Cuenca, Ecuador.

The port that I have selected for the delivery of the goods purchased in China is the port of Ningbo in Shanghai. The travel time is approximately 38 to 45 days, the commercial term used will be FOB, due to greater control over freight and costs, apart from having greater control over routes and transit time.

When the merchandise arrives at the port of destination, which in this case is the Libertador Simón Bolívar port in Guayaquil, that is where the customs clearance procedures begin. This process will be carried out by a Bonded Customs Agent accredited by SENAE.

2.3.6.1.4 Customs Clearance of Imported Merchandise

The Customs Agent accredited by SENA and hired by Zero Waste 100% biodegradable must carry out the following procedure according to the National Customs Service of Ecuador. (National Customs Service of Ecuador, 2016) (Art. 73 of the Regulations to the Copci Book).

The digitalization process of DAI documents (Customs Import Declaration) is carried out. This process has a period not exceeding fifteen calendar days prior to the arrival of the ship, and up to thirty calendar days following the date of its arrival. By not meeting that term, the merchandise would remain tacitly abandoned.

The following documents will be sent electronically in PDF format:

- DAI, B/L (Bill of Lading)
- Certificate of Origin (when applicable)
- Commercial invoice,
- Insurance policy,
- Packing list
- Licenses, in case there is any tariff restriction
- Transport document
- Commercial invoice or document proving the commercial transaction

The documents must not weigh more than 8MB so that they can be uploaded to the Customs portal.

- Acceptance by Customs is received, this includes: endorsement number, gauging (physical, documentary or automatic) and liquidation value to be cancelled.

- The contracted Agent will pay the taxes.

- In the event that the merchandise was raffled for a physical appraisal, Customs will indicate the time and date where the physical appraisal of the imported merchandise will be carried out. In the absence of news or observations by customs, the merchandise would be released and with freedom of movement.

2.3.6.1.5 Internal Transportation of the destined Country

Once the merchandise is released by the Ecuadorian Customs, it will be ready to be withdrawn from the port. Due to the fact that its final destination is the city of Cuenca, the service of the transport company Tramaco Express will be hired, they will be in charge of mobilizing the merchandise, from the port of Guayaquil to the warehouses of the 100% biodegradable Zero Waste company located in city of Cuenca. The route is 193 km and has an approximate cost of \$350,000 (Express, 2022).

CHAPTER 3: Distribution Strategies and Financial Statuses of the Project.

3.1 Distribution Strategies

Distribution strategies consist of making decisions about the types of distribution and systems that will be used to reach the largest number of customers. The more accurate the decisions are, the Zero Waste 100% Biodegradable company will be able to offer the products more accurately to its customers; In this way, customers will be able to have their products more comfortably and easily, and thus reach an effective level of sales. The distribution strategies will allow defining the sales strategies and that these are in accordance with the clients and the products offered in Zero Waste 100% Biodegradable (Quiroa, 2020).

Taking into account what was proposed by Quiroa (2020), it is proposed, on the one hand, physical points of sale in places highly used by people where Zero Waste 100% Biodegradable products can be sold and, on the other hand, the creation of a Web page for online sales where customers can choose between the different products of the brand and know their benefits, taking into account the main differentiator, since these are biodegradable. It should be considered that sales in e-commerce as well as physical points of sale will be boosted with marketing strategies aimed at achieving a market segment, in order to achieve a space among the competition.

The specific marketing process consists of the following:

Figure 42

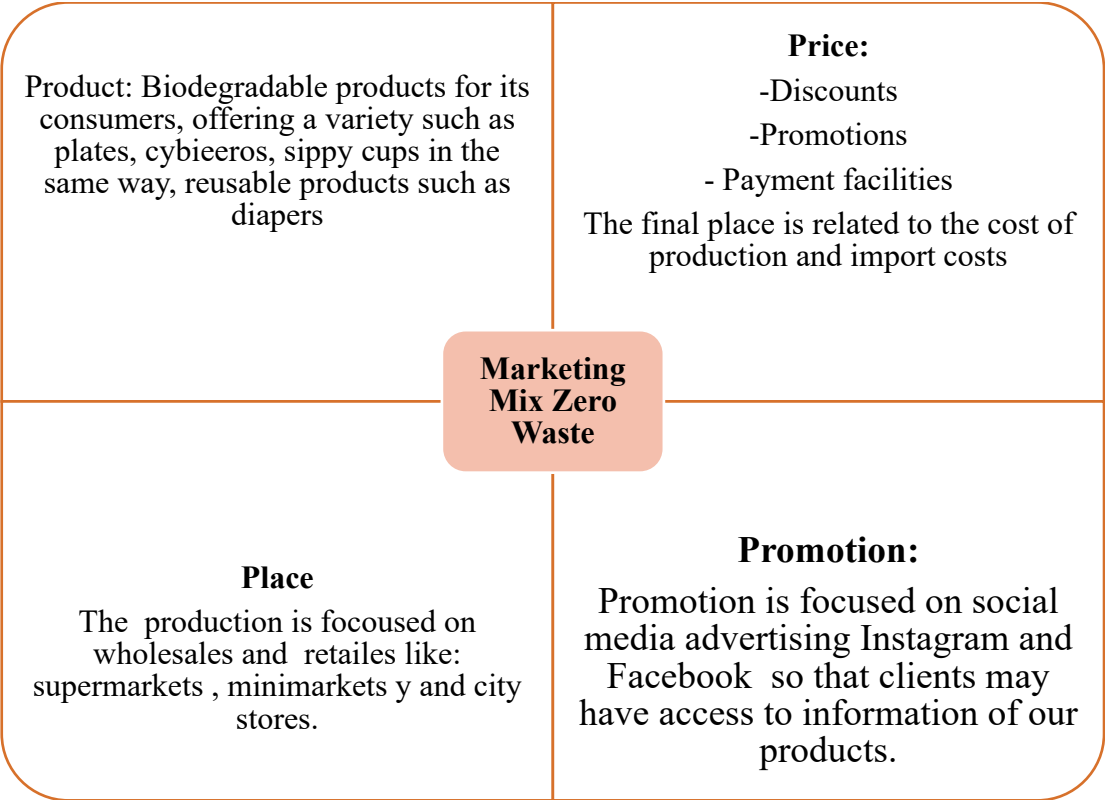
Marketing Process



Distribution strategies based on Marketing Mix are also considered: product, price, place and promotion. As for the product, it would focus on strategies that emphasize that the products are biodegradable. In price, you can offer discounts for brand launches, and offer payment periods for customers who buy a certain amount of product. In place and promotion, as will be detailed below, have a marketing strategy that is based on mass dissemination of the product, focusing on an already consolidated market niche in order to reach more customers.

Figure 43

Zero Waste Marketing Mix



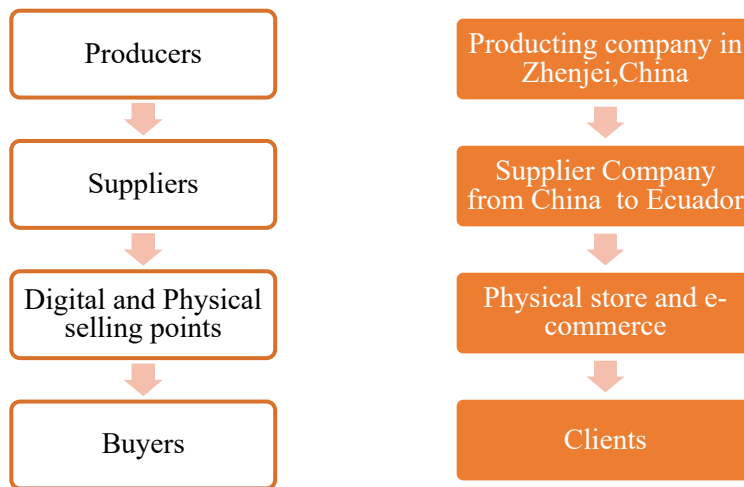
Source: Aprende Ingeniería (2022)

3.1.1 Distribution Channels

Based on the products that the Zero Waste 100% Biodegradable offer, the following distribution channel for mass consumption products is proposed because the most suitable to obtain coverage within the city of Cuenca and neighboring cantons (Hull & de Miguel, 2009).

Figure 44

Distribution Channels of Zero Waste.



3.1.2 Distribution

Given the previous graph, the distribution of products for the Zero Waste 100% Biodegradable company is based on a direct distribution because the Zero Waste 100% Biodegradable company will be in charge of distributing its products to buyers who make wholesale purchases. In this way, the distribution channels begin with the production and distribution of biodegradable and reusable products in China, then the Zero Waste 100% Biodegradable company will carry out the import process explained in the previous chapter. After this, the products are taken to a physical store that will be located in a busy part of the city, where customers can purchase the products, compare prices and quality. In the same way, online sales through the website and social networks, aimed at marketing strategies that enhance the quality of products and how they are pleasant for the environment.

3.1.3 Market coverage strategies

Ownership of a particular product must somehow pass to the person or organization that manufactures or distributes it to consumers in need. In most cases, the so-called intermediaries usually carry out the functions of promotion, distribution and final sale. It is important to consider the size and the market that will be served (Hull and de Miguel 2009).

For example, if a manufacturer has direct access to the end consumer and also four retailers, the total number of in-market contacts increases to sixteen. In this way, there is a selective strategy that eliminates the intermediary; an intensive strategy aimed at selling as much as possible; and an exclusive distribution strategy that aims to establish a single point of sale in a given area (Hull and de Miguel, 2009).

3.1.3.1 Definition of Selective Distribution Strategies

Because the proposed distribution channel contains several phases, it is intended to achieve a broader market coverage, but less product control towards customers, but assumes lower distribution costs (Peña & Gómez, 2014). In this way, a strategy focused on market coverage is proposed, which considers it as a set of very similar segments, providing products with uniform characteristics, in addition to having several points of sale to reach the largest number of buyers. The advantage of this strategy is the immediate availability of the products, ensuring high brand exposure.

It is intended that imported products will be found in the future in large supermarket chains, this is due to the surveys carried out in the previous chapter, where 69.7% of respondents indicated that they would like to purchase our products in supermarkets. The strategy will also be focused on covering as many points of sale as possible, starting with one and then expanding, the advantage we would have is that biodegradable products are offered, being a competitive advantage and a striking product for the market (Peña & Gómez, 2014).

3.1.4 Marketing

Marketing is a work philosophy focused directly on the client and which is also oriented towards the commercialization of a company's products. Its main objective is to build customer loyalty and give greater positioning of the products against the competition, and to position the company as the first purchase option for consumers (Luque, 2021).

Marketing can be applied to any type of company or organization, regardless of its size. The application will be effective for the growth of the company, although sometimes the techniques vary according to the characteristics of each sector. Its strategies and tools are based on knowledge of customer needs, since it organizes, designs, executes, and controls the marketing of products based on market demand. Therefore, the investment in marketing must have strategies that increase the response capacity of the company to be able to match the demand and will have to be reviewed periodically (Beltrán & Neira, 2021).

The importance of making an investment in marketing and advertising lies in knowing what funds should be allocated for each type of resources and actions, knowing that with this strategy more should be earned. It also helps to control the costs that this implies and make budget adjustments if necessary. Also, it helps to dedicate more resources to the actions that are giving the best results, since there is clarity in marketing campaign expenses, it will be possible to evaluate the return on investment much better. (Beltrán & Neira, 2021).

3.1.4.1 Initial Investment Marketing and Advertising Table.

The following marketing and advertising table is proposed for the company Zero Waste 100% Biodegradable:

Table 10

Initial Investment Marketing and Advertising Table

Item	Concept	Value	%
	DISTRIBU- TION		10%
1	Advertising Agency and Market re- search “SeosSpace”	\$ 50,00	4%
2	Sales Strategies	\$ 50,00	4%
3	Focus groups and meetings	\$ 30,00	2%
	PRICE		4%
4	Competitiveness Strategies	\$ 50,00	4%
	COMUNICA- TION		75%
5	Product Launch	\$ 500,00	40%
6	Advertising Events	\$200,00	10%
7	Monitoring and follow- up activities	\$80,00	6%
8	Delivery of Fly- ers	\$150,00	12%
9	Transport	\$10,00	1%
	OTHERS		10%
10	Training of logistics personnel	\$100,00	8%
11	Administrative training	\$30,00	3%
	TOTAL	\$1250,00	100%

3.2 Financial Study of the Project

It's understood that the financial study of the project is the process by which the Zero Waste 100% Biodegradable company will analyze the feasibility of this research. Taking into account economic resources, the total cost for the entire import and sale process. The purpose

is to show whether the project is viable in terms of profitability and economy. For the development of the financial study, financial ratios must be managed, in order to convert all the information into figures that are easier to compare and analyze. This study is based on what is proposed in marketing and distribution (Coello & Brito, 2018).

For this study, the resources that the company has to start the project has been presented. Three scenarios were considered with different budget policies for cash purchases and sales, plus a percentage on credit. The annual variable increase was set as 2%, 2.5% and 5% respectively. All the data was be analyzed and the policy that most benefits the company will be determined.

As it is an estimate, data close to reality that the company may have been used. It is also intended to finance the project with a loan made to the bank of Pichincha, using three real figures for the amortization of the debt. A calculation was made with cash outflow variables where the Internal Rate of Return and the Net Present Value will give accurate information on the feasibility of the project.

Concluding with obtaining the profit margin through an income statement which was based on a five-year sales estimate. Finally, the study was concluded with the preparation of a statement of financial position that will result in accumulated profits in relation to the total assets, liabilities and equity of the Zero Waste company.

3.2.1 Budgets for International Purchases

As previously stated, three different scenarios with different policies were considered for international purchases. The percentage that Zero Waste 100% Biodegradable would pay in cash and on credit changes depending on the annual increase.

Table 11

First budget purchase scenario

Criteria	First Year	Second Year	Third Year	Fourth Year	Fifth Year
Unit	10000	10500	11025	11576.25	12155.07
Purchase Price	15	15.75	16.53	17.35	18.21
Total Purchaes	100000	105000	110250	1157625	1163413.12
<i>This table is based on a 5% annual increase</i>					

Within this scenario, growth of 2% per year is intended, taking into account the following 5 years, also taking into account any atypical variation in the price of purchases. In this way each year begins with a purchase price of 15 and ends in the fifth year at 16.22, also the total purchases end with a value of 108242.21.

Table 12

Second purchasing budget scenario

Criteria	First Year	Second Year	Third Year	Fourth Year	Fifth Year
Unit	10000	10250	10506.25	10768.9	11038.12
Purchase Price	15	15.37	15.75	16.14	16.54
Total Purchaes	100000	102500	105062.5	107689.06	110381.29
<i>This table is based on a 2,5% annual increase</i>					

Within this scenario, growth of 2.5% per year is intended, taking into account the following 5 years, also taking into account any atypical variation in the price of purchases. In this way each year begins with a purchase price of 15 and ends in the fifth year at 16.54, varying in a small amount with the previous scenario; also, the total purchases end with a value of 110381.29, being a somewhat significant difference with respect to the previous scenario.

Table 13

Third purchasing Budget scenario

Unit	First Year	Second Year	Third Year	Fourth Year	Fifth Year
Purchase Price	10000	10200	10404	10612.08	10824.32
Total Purchaes	15	15.3	15.6	15.91	16.22
Total Purchaes	100000	102000	104040	106120.8	108242.21
<i>This table is based on a 2 % annual increase</i>					

Within this scenario, growth of 5% per year is intended, taking into account the following 5 years, also taking into account some atypical variation in the price of purchases, this being the most ambitious scenario with respect to the other two. In this way, each year begins with a purchase price of 15 and ends in the fifth year at 18.21, varying considerably with the previous scenario; also, the total purchases end with a value of 116413.12, being a more significant difference with respect to the previous scenario.

3.2.2 Administrative Expenses

Below are the administrative expenses in relation to the payment of employee salaries.

Table 14

Administrative Expenses

Budget of Monthly Administrative Expenses		
Annual and monthly period		
Zero Waste		
Concept	Monthly Budget	Annual Budget
Salaries	25,000	300000
Depreciation	5,400	64800
Public Services	3,000	36000
Office Supplies	800	9600
Fees	5,000	60000
Ensurance	2,000	24000
Rent	2,500	30000
Total	43,700	524400

The vision that the company has lies in the importance that all its staff carry out their work correctly, always attentive to social networks to answer any customer concerns. Zero Waste 100% Biodegradable with its philosophy tries to promote the use of biodegradable products, to generate awareness in the population through personalized advice so that their products go on the market as soon as possible.

3.2.3 Estimate Future Sales

Table 15 shows different variations according to the aforementioned increase of 2%, 2.5% and 5%

Table 15

First scenario of future sales

Criteria	First Year	Second Year	Third Year	Fourth Year	Fifth Year
Units	10000	10500	11025	11576.25	12155.07
Purchase Price	20	21	22.05	23.15	24.30
Total sales	70000	73500	77175	81033.75	85085.43
<i>This table is based on a 5% annual increase</i>					

Table 16

Second scenario of future sales

Criteria	First Year	Second Year	Third Year	Fourth Year	Fifth Year
Units	10000	10250	10506.25	10768.9	11038.12
Purchase Price	20	20.5	21.01	21.53	22.07
Total sales	70000	71750	73543.75	75382.34	77266.90
<i>Este cuadro esta basado en un incremento de 2,5% anual</i>					

Table 17

Third scenario of future sales

Criterio	Primer Año	Segundo Año	Tercer Año	Cuarto Año	Quinto Año
Unidad	10000	10500	11025	11576,25	12155,07
Precio de venta	20	21	22.05	23.15	24.30
Total de ventas	70000	73500	77175	81033.75	85085.43
<i>Este cuadro esta basado en un incremento de 5% anual</i>					

The importation of the merchandise depends on the flow of orders that the Zero Waste 100% Biodegradable company has, but it could be done on a quarterly basis, with the aim of

having product rotation and diversity in its portfolio, all with the aim of providing the better service to customers. Through this analysis, the increase of 5% with respect to the increase in sales should be considered.

3.2.4 Costs

Next, the costs of the Zero Waste 100% Biodegradable company will be presented on a monthly and quarterly basis to proceed with the analysis.

Table 18

Costs

Costs		
Zero Waste 100% Biodegradable		
Concept	Costo Mensual	Costo Trimestral
Water	341.00	1023.00
Electricity	1568.50	4705.50
Transport	350.00	1050.00
Office Supplies	82.20	246.60
Import costs	9575.28	28725.84
Total	11916.98	35750.94

For the company to function properly, it needs \$28,725.84 to operate properly, covering items of concepts detailed in the table.

3.2.4.1 Investment

Next, the monthly and annual values that the company needs to cover to operate normally will be presented, taking this into account for the calculation of the initial investment.

Table 19

Investment Table

Costs		
Zero Waste 100% Biodegradable		
Concept	Costo Mensual	Costo Trimestral
Water	341.00	1023.00
Electricity	1568.50	4705.50
Transport	350.00	1050.00
Office Supplies	82.20	246.60
Import costs	9575.28	28725.84
Total	11916.98	35750.94

The total cost of annual operations of the Zero Waste 100% Biodegradable company will be \$185,123.76, so the initial investment will be of this amount, taking into account its costs given in previous tables.

3.2.4.2 Demand

Next, the demand was calculated on the surveys carried out in the previous chapter and with the antecedent of the acceptance of the product, comparing it in prices of products of direct competitors.

Table 20

Zero Waste Company Demand

Number of people Surveyed	Product	Sales Price	Market Price
55 people	Cups	1.25	1.88
	Plates	1.33	1.96
	Bamboo straws	2.5	3.12
	Bampoo Qtips	2	2.56
	Carton	2	2.18
	Dipers	15	18
	Toothbrush	2	2.34
	bags	1	1.12
	Purses	12	14
Total		39.08	47.16

As shown in the results, the estimated demand for the products that Zero Waste 100% Biodegradable plan to import will be focused on customer needs, therefore their level of acceptance must be high, since the products offered are biodegradable, environmentally friendly.

3.2.4.3 Labor costs

Table 21 shows the labor cost.

Table 21

Costs Structures

Administrative cost structure		
Zero Waste		
Concept	Monthly Costs	Quaterly Cost
plant manager	1200	3600
Administrative boss	1110	3330
Advertising	650	1950
sales advisors	550	1650
Total	3510	10530

For the company to function properly, it needs \$10,530 to operate properly, covering administrative items of concepts detailed in the table.

3.2.4.4 Financial costs

For the possible financing of the project, requesting a loan from the Pichincha bank was evaluated due to the facility offered as shown in table 22 and 23.

Table 22

Credit Information

Project Financing			
<i>Zero Waste</i>			
Amortization Table			
Beneficiary	Zero Waste		
Amount	45000	Interés	11.34%
payment term	20 trimestres	Forma de pago	Trimestral
grace time	0		
Start date	1 de septiembre de 2022		
Dividend	2250		
Initial Investment	45000		
Annual rate	7%		
Discoun	12%		

Table 23

Amortization Table

Payments	Balacce	Amortization of the capital	Interest	Dividends	Quarterly	
					Interest	Capital
1	45000	2250	1275.75	3525.75		
2	42750	2250	1211.96	3461.96		
3	40500	2250	1148.18	3398.18		
4	38250	2250	1084.39	3334.39	4720.28	9000
5	36000	2250	1020.6	3270.6		
6	33750	2250	956.81	3206.81		
7	31500	2250	893.03	3143.03		
8	29250	2250	829.24	3079.24	3699.68	9000
9	27000	2250	765.45	3015.45		
10	24750	2250	701.66	2951.66		
11	22500	2250	637.88	2887.88		
12	20250	2250	574.09	2824.09	2679.08	9000
13	18000	2250	510.3	2760.3		
14	15750	2250	446.5	2696.51		
15	13500	2250	382.73	2632.73		
16	11250	2250	318.94	2568.94	658.48	9000
17	9000	2250	255.15	2505.15		
18	6750	2250	191.36	2441.36		
19	4500	2250	127.58	2377.58		
20	2250	2250	63.79	2313.79	637.88	9000
TOTAL			13395.4	58395.4		

Taking into account that the payment of the clients is not continuous, payments were estimated quarterly, especially to comply with the agreed payments.

3.2.5 Evaluation Indicators

Project evaluation indicators are indexes that allow measuring the performance of a company, as well as determining costs, measuring margins and evaluating difficulties before any problem arises. Taking into account the indicators to be evaluated, each one will serve as a reference for future decisions in the company, aimed at achieving a solid position within the country (Tato, 2019).

3.2.5.1 VAN

Table 24 shows the calculation of the Net Present Value for the Zero Waste 100% Biodegradable company was carried out, considering the last 5 periods, following an estimate.

Table 24

VAN of the company Zero Waste 100% Biodegradable

Income Flow		Flow of Expenses		Net Cash Flow	
Year	Amount	Year	Amount	Year	Amount
1	15350.65	1	10923.23	1	4427.42
2	17564.56	2	11836.54	2	5728.02
3	17435.87	3	9858.44	3	7577.43
4	19567.91	4	11943.56	4	7624.35
5	20341.55	5	10890.45	5	9451.1
Total	90260.54	Total	55452.22		

N=	5 Year
I=	0.1
O=	15426.98

VNA	\$10.473,36	Viable
-----	-------------	--------

After having calculated the NPV, it can be determined that its percentage is viable since it is greater than zero, which indicates possible profits for the company, emphasizing the fact that these are projections.

3.2.5.2 TIR

Table 25 shows the calculation of the Internal Rate of Return of Zero Waste 100% Biodegradable will be carried out.

Table 25

TIR of the Zero Waste 100% Biodegradable.

Income Flow		Flow of Expenses		Net Cash Flow	
Year	Amount	Year	Amount	Year	Amount
1	15350.65	1	10923.23	1	4427.42
2	17564.56	2	11836.54	2	5728.02
3	17435.87	3	9858.44	3	7577.43
4	19567.91	4	11943.56	4	7624.35
5	20341.55	5	10890.45	5	9451.1
Total	90260.54	Total	55452.22		

N=	5 Year
I=	0.1
O=	15426.98

TIR	31%	Viable
-----	-----	--------

After having calculated the IRR, and having obtained 31%, it can be said that the project is viable according to this calculation, when obtaining this percentage, it can be said that after one year the funds obtained would be reinvested at 31%.

3.2.5.3 Breakeven Point

Table 26 shows the calculation of the break-even point, taking into account its cost of sales and its sales price, making an estimate with an average made to the products.

Table 26

Break-even Point

Fixed cost	11917
Variable cost	335
Sale Price (Average cost of 10 products)	4.96
Break-even point	36.1077445

After having calculated the break-even point of Zero Waste 100% Biodegradable, it can be determined that 36 units are needed to reach the break-even point.

Chapter 4: Conclusion and Recommendations

To conclude, the current investigation was able to determine that the acceptance of the products based on the market study and satisfaction surveys were in accordance with what was expected. According to the survey the Cuencano public is willing to purchase Zero Waste 100% Biodegradable products, since they offer unique products, friendly to the environment and focused on reducing the carbon footprint of each of their clients.

Despite the fact that estimated costs were used, the balance between expenses and profits would be good for the company, determined by the positive break-even point. The company has the support of ecological products, maintaining the trend towards these, which is a good way to reach new customers.

Continuing with the import process, all the steps are detailed and could be applied at any time by the person in charge of the import.

The growth percentage was made based on sales estimates, which are supported by the possible acceptance of the product taking into account the surveys. As a distribution route, human capital is highly prioritized, it is recommended to maintain a good relationship with customers and suppliers. In addition, maintaining diversification in the product portfolio due to the environmental benefit as a way of attracting customers.

Process standardization and gradual growth are recommended while maintaining the quality of customer service.

Finally, it should be noted that the financing of the project has the support of the Pichincha bank itself, which could provide credit facilities.

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