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DEPARTMENT OF FOREIGN LANGUAGES



TOPIC:
“LAYUÁ CHEESECAKES”

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ABSTRACT

These days people prefer to improve their eating habits, so they are always on the lookout to consume only the best to maintain good health and a balanced diet. This type of lifestyle has created the need to implement foods with low percentage of sugar and organic ingredients, more natural and aware of the impact on the environment. The objective of this report is to present what the course of Specialization in Tourism, developed in six months in virtual mode, helped us to create the idea of the entrepreneurship of "Layuá Cheesecake". Layuá Cheesecakes is a product born from the necessity of *sugar free desserts* that truly provide a true *nutritional value* and that our audience can enjoy it without any guilt. We determined from the beginning it would capture the delight our *customers* would feel if they indulged in a *cheesecake* filled with our local flavors, seasonal editions, as well as a significant nutritional contribution for those looking for guilty pleasure without negative *health* consequences. This report contains a description of the whole product per se. Finally, this will provide what we as entrepreneurs want to achieve with the idea of helping people have a better quality in the food they eat.

Keywords: *sugar free, desserts, nutritional value, customers, health, and cheesecake.*

Introduction

Tourism encompasses all activities related to traveling and exploring new places for education, pleasure, business, or other reasons. (Oxford English Dictionary, n.d.)¹ Though this term may occasionally be restricted to travel abroad, it is commonly used to describe travel within one's country or area. Several countries now rely significantly on tourism as a source of income, and this industry is vital to the global economy, employing millions of people worldwide.

Hence, we decided culinary tourism will be the focus of this project. This journey will take us to a culinary trip around the different flavors and seasonings while making a new Salvadoran mixture for cheesecakes representing not only on our plating, but also on in the delight of Salvadoran culinary legacy. Secondly, Layuá's core resides in producing desserts that have sugar-free sweeteners. Healthy eating has become a vital factor for consumers. It is common to find people who, due to medical recommendation, health condition or lifestyle, do not consider certain foods in their routine. The elaboration of our product has the purpose of knowing, analyzing, and evaluating the necessary variables to successfully design and commercialize a line of healthy cheesecakes, aimed at consumers with healthy or diabetic eating habits.

In Chapter I, you will be able to explore the presentation of the tourism product, which begins with the general and specific objectives of the project, listing the ideas that we aim to accomplish by the end of this project, the justification will portray the reason and importance of our product, the description of the product (name of the product, location according to the map),

¹ Oxford English Dictionary . (n.d.). Retrieved from Oxford University Press:
<https://www.oed.com/search/dictionary/?q=tourism>

the implementation of strategies for human development and sustainability target audience will provide information and reasoning of the chosen objective given by the United Nations.

Chapter II, Conditional Elements for Tourism Product Design, presents the theoretical framework of the project, which consists of the history of tourism, in El Salvador, it also includes the policies of sustainable development in El Salvador, as well as what does the word tourism mean according to history?, economic significance of tourism, the history of tourism in El Salvador, the creation of the different entities of tourism in El Salvador, our cultural identity, and a proposal of a strategic plan for our project.

Chapter III, Entrepreneurial Responsibility, will detail our entrepreneur profile including its definition, type, ecosystem, fundamental factor for its correct development, skills and characteristics we need to develop as entrepreneurs, barriers, factor that contribute to success, elements of our responsibility as an entrepreneurs, corporate social responsibility, market niche, and strategic alliances.

Lastly, in Chapter IV, Cost Plan of Layuá Cheesecakes, will outline on one hand the thought process behind our logo, color and meaning, Mission, Vision, Values; on the other hand, it will describe the cost plan we will consider to run this project.

CHAPTER I

PROFILE OF THE

TOURIST PRODUCT

1.1 Objectives

General Objective:

- Offer tourists and locals in San Salvador, a wide variety of nutritious and delectable sugar-free desserts, increasing their culinary experience and encouraging a balanced and conscientious lifestyle.

Specific Objectives:

- Create a thorough sales and positioning strategy for the sugar-free dessert line in the district of San Salvador, utilizing digital platforms, local business partnerships, and targeted marketing campaigns to raise brand awareness and draw in a steady stream of customers.
- Provide a wide range of sugar-free desserts, a web-based line of Cheesecakes, in San Salvador to satisfy the various dietary choices and needs of health-conscious tourists and locals.
- Work closely with local farmers and vendors to get fresh, in-season products. This will ensure the highest quality and promote sustainable food production in the historic district.
- Design a streamlined operation, production, and distribution structure for the sugar-free dessert line in the capital city, incorporating effective procedures, improving inventory control, and forging strong alliances with local suppliers and logistics companies to guarantee prompt and affordable product delivery.

1.2 Justification

It has been observed for some time that our society is going through certain changes in its way of living (Wein & Hicklin, 2014)². Some people have changed their eating behaviors by consuming better foods on a regular basis and exercising. We have adopted the concept of developing a line of healthy cheesecakes that are sugar-free as a part of this healthy lifestyle routine.

The goal of creating this product is motivated by the recognition of the value of keeping a healthy lifestyle. People nowadays want to enjoy natural, healthier items that benefit the human body and enhance the well-being of our clients. We also want to spread the word about how crucial it is to consume fewer high-sugar items.

According to (López, 2023)³ and Wein & Hicklin people who are severely obese have an average lifespan that is 8 to 10 years shorter than people who are at a healthy weight. Additionally, every 15 extra kilograms increases the risk of early death by about 30%. Furthermore, the availability of fast food, which is always expanding, and a lack of physical exercise are major factors in the growing number of multiple illnesses linked to poor eating habits.

As stated by López it was found in another recent study published in the journal "Neurology" that indicates that taking large amounts of sugar or refined flours can pose a risk to brain structure and function and for that reason can lead to a deterioration of memory. Therefore, they recommend restricting their consumption. So, for us is important to take into account the

² Sweet Stuff, How Sugars and Sweeteners Affect Your Health. Retrieved from NIH News in Health: <https://newsinhealth.nih.gov/2014/10/sweet-stuff>

³ Estos son los efectos del azúcar, las grasas y la obesidad en el cerebro y la memoria. Retrieved from Sabervivirtve. https://www.sabervivirtv.com/neurologia/efectos-azucar-grasas-obesidad-cerebro-memoria_667

health risks that people nowadays suffer from and will transform it into a mutual benefit by providing the best quality possible desserts.

Layuá Cheesecakes is a company that makes conventional cheesecakes without the use of added sugar. Our company intends to distribute our products via various social media platforms such as Facebook and Instagram, as well as other social media platforms. Also, we will accept orders via WhatsApp and several delivery service apps like Pedidos YA and Uber Eats. All of this is done to provide our consumers with a quick and efficient service in order to have an easy way to satisfy our customers and have a better approach to them.

All age groups are included in our target market, but specially people living in the city of San Salvador who prioritize their health are our main goal. As claimed by (Wein & Hicklin, 2014)⁴ “In the long run, if you want to lose weight, you need to establish a healthy lifestyle that contains unprocessed foods, moderate calories, and more exercise,” so, our people that are target often look for desserts that complement their eating patterns while also providing a range of flavors and good quality that enhances their well-being, we’ll prioritize the health benefits to our customers.

⁴ Sweet Stuff, How Sugars and Sweeteners Affect Your Health. Retrieved from NIH News in Health: <https://newsinhealth.nih.gov/2014/10/sweet-stuff>

1.3 Product description

The name that was decided for our dessert service is *Layuá Cheesecakes*.



Figure 1. Layuá Cheesecakes logo. Image provided by us.

The name Layuá derives from the French word “la joie”; ([la ʒwa]) which means *joy* and it is derived from the way of how its Spanish pronunciation “layuá” sounds. It was decided on that name because as a company, what we want to represent is the joy that our customers will have when they taste our desserts. Since they can enjoy it without any guilt because it will not contain any added sugars nor colorants and will always be made with high quality ingredients. Because our intention as company is that everyone can taste our desserts without putting their health at risk nor losing your daily calorie intake for people on a diet.

Our headquarters will be located in San Salvador from where we will be taking online orders that are going to be spread our goods to nearby areas in the hopes that various customer demographics will embrace our brand and our goods. Also, it would be done with a certain amount of time in advance in order to always maintain our principles as a company.



Figure 2. Image taken from <https://www.elsv.info/mapa-de-san-salvador>

Some attributes that can be found in our Cheesecakes may be the quality ingredients that will differentiate us from the competition, good consistency, good taste, good presentation. Our products would not have any added sugars, which makes us stand out from the competition in terms of dietary options and health-conscious services. Always respecting the weight that should be assigned to each Cheesecake, by carefully balancing premium ingredients, we hope to deliver an exceptional tasting experience that exemplifies our dedication to culinary excellence. Our goal is to provide our customers with a great sensory experience; therefore, we concentrate on creating the best possible consistency, flavor, aroma and presentation. Not neglecting the hygiene and safety measures that we will always implement in our protocols when making our Cheesecakes according to the (World Association of Chefs Society 2018)⁵.

⁵ Higiene en la estación de trabajo y procedimiento de limpieza. Retrieved from World Chefs Academy: <https://app.worldchefsacademy.com/?lang=es>

1.4 Implementation of strategies for human development and sustainability

According to the objectives given by the United Nations, as a company, we will focus on the objectives number twelve of production and responsible consumption and the objective number five of gender equality, (United Nations, 2015)⁶.

Regarding the objective number twelve of responsible production and consumption, according to the United Nations in article 12.3, food waste and loss must be reduced. Also, to support activities involving prevention, reduction, recycling, and reuse.

We as Layuá Cheesecakes will take much into account the different items and our main base will be to reduce in a considerable amount the waste of food since, this is a factor that can be witnessed in all food chains. We can put this into practice in a way that we can find a second life to ingredients or products that are no longer going to be used or even materials that we believe are already reaching the end of their useful life.

We will also focus on using products that are friendly to the environment so that not only we are protecting the environment, but also considering our customers to generate a culture of reuse and recycling. To encourage sustainable practices in our operations, we are committed to actively supporting efforts that support prevention, reduction, recycling, and reuse. Also utilizing eco-friendly products and choosing materials and ingredients that adhere to ecologically responsible concepts will be our top priorities as we as a company want to help to preserve the environment and involve everyone in the movement. On objective number five on gender equality as one of the essential foundations for building a

⁶ Sustainable Development Goals. Retrieved from UN Website: <https://www.un.org/sustainabledevelopment/>

peaceful, prosperous, and sustainable world according to the United Nations. As a company we will consider non-discrimination against women and how they will have equal rights to economic resources.

As Layuá Cheesecakes being a company founded with gender equality, we will promote non-discrimination to any work that our coworkers want to do and will take into account all the proposals provided for better functionality as a company. Because as a company we shall respect the idea of gender equality and make sure that women are not subjected to unfair treatment within our company since we are committed to developing a workplace culture that values inclusivity and respect and supports non-discrimination and equal chances for all workers. Because we will aggressively engage in joint initiatives with other business owners, forming alliances and partnerships to use our combined knowledge and resources for growth and success as entrepreneurs, we can take into account the work of other women entrepreneurs and make a fusion of products for mutual benefit and take everyone's idea into consideration.

CHAPTER II
CONDITIONAL
ELEMENTS FOR
TOURISM
PRODUCT DESIGN

2.1 History of Tourism



Figure 3 Image taken from: <https://www.goraymi.com/es-ec/ecuador/historias/historia-turismo-ah3lh5o0h>

What is Tourism?

(Amparo Sancho, 1998)⁷ cites that in 1981, Burkart and Medlik defined the tourism as “the short and temporary trips of people to destinations outside the place of residence and work, and the activities undertaken during the stay in those

destinations.

Tourism encompasses all activities related to traveling and exploring new places for education, pleasure, business, or other reasons. (Oxford English Dictionary , n.d.) Although the term is sometimes used to refer only to foreign travel, it is widely understood to include a trip within one's own country or region. Tourism has become a significant source of income for many countries and an essential part of global economies; the tourism industry employs millions of people around the world.

Some work in tourism directly, such as tour guides and hotel staff, while others work in related industries, such as the airline and cruise ship industries. Studying the history of tourism is vital because it provides an understanding of the industry from pre-historic times to the current times; it also helps in understanding its future.

⁷ Sancho, Amparo (1998). **Introducción al Turismo**. Madrid. Organización Mundial del Turismo

What does the word tourism mean according to history?

It originates from turn (to go around), a word of English origin that has its first records in the 12th century. This, in turn, comes from tornare (turn, round) or tornus (turn), which carry "the idea of turning, of circular travel, back to the starting point" (Fernández Fúster, 1973, p. 21)⁸.

It began during the industrial revolution, in the 19th century, when working days began to be 8 hours and in some cases paid rest systems were established. It was then that the workers began to think about visiting scenic areas or places with monuments or beaches.

The History of Tourism

The history of tourism is rich and extensive and has undergone many changes and evolutions. For thousands of years, people have been moving from place to place for one reason or another, whether for seasonal work or just a change of scenery. During pre-historic times, the model of tourists was more inclined to search for food and safety. People traveled to other places in times of drought and famine to look for food. Additionally, during times of war, people would relocate to safer areas. As time progressed, people started traveling for leisure. However, it is hard to know when people began to travel for pleasure. Therefore, the history of hospitality and tourism did not start with pleasure.

Ancient Tourism

There are records of travel in the ancient world. For example, Chinese travelers can be traced back to 5,300 BC. These people traveled miles and visited places like the Yellow Mountains and the Great Wall of China. Herodotus of Halicarnassus is considered the father of tourism. He is famous for his books *The History of Herodotus* and *The Persian Wars*, in which he describes

⁸ Teoría y técnica del turismo (Vol. 1) (4.a ed.). Madrid: Editorial Nacional.

the famous ancient monuments and his travels around the world. He mentions all seven of the ancient wonders of the world, which include: The Temple of Artemis, The Hanging Gardens of Babylon, The Mausoleum at Halicarnassus, The Colossus of Rhodes, The Statue of Zeus at Olympia, The Great Pyramid of Giza and The Lighthouse of Alexandria.

The Ancient wonders were some of the most impressive buildings in the ancient world. Travel was extremely popular in the Roman Empire. This was due mainly to the network of roads they built. These roads were so extensive that they would extend from one end of the empire to another and connect Rome with other major cities and settlements. The fact that these roads were accessible to all travelers made it possible for many people to visit various places.

Medieval and Renaissance Tourism

Pilgrimages have been a part of human culture for thousands of years, but few periods saw them flourish as much as the Middle Ages. There was also a growing belief that a pilgrimage would bring spiritual blessings. And while some made these journeys out of necessity, others saw it as an opportunity to travel and earn money. The trip was often just as crucial for early tourists as the destination. On the way, adventurers frequently stopped at inns and taverns to rest and replenish their supplies. Therefore, there existed a network of inns and taverns to support pilgrims.



Figure 4 Pilgrimage to Rome – What was the Pilgrimage to Rome like in Medieval Times? Taken from: <https://traveling-cook.com/history-travel/history-of-tourism-in-middle-ages-medieval-travel/>

Few tourists are as famous as the merchant Marco Polo, who explored the Orient in the 13th century. Because of the sheer scale of his journey and the meticulous detail of his accounts, Marco Polo's travelogue has become the go-to source for anyone interested in the Middle Ages in Asia. The merchant Polo was such an inspiring figure that many Europeans were eager to follow in his footsteps. One of his travels to China lasted for 24 years, during which he encountered all sorts of conditions, including aridity.

According to some historians, Cyriacus of Ancona is considered one of the first true leisure tourists. He had a fascinating journey and was one of the first Europeans to visit the Middle East, India, and China. In the 15th century, he searched for ancient ruins in the Mediterranean world. He traveled to these places on a pilgrimage to Jerusalem, which he could not finish due to the outbreak of the Black Death.

Early Modern Tourism

It is widely accepted that the modern-day tourism industry originates from the European Grand Tour. The Grand Tour was a journey made by upper-class European tourists. It was a journey of discovery and adventure, undertaken to broaden the traveler's horizons and make new friends. Reinforcing status and upper-class position through participation in the social and cultural activities of the destination was also an aspect of the Tour. Italy and France were the most popular destinations for this excursion, but travelers also visited other European countries, the Middle East, North Africa, and India. It was almost obligatory for young men from the wealthier classes to go on a Grand Tour as part of their education. They were expected to travel and "expand" their knowledge, bringing back an appreciation of art and architecture and an understanding of different cultures and customs.

Ancient

Travel outside a person's local area for leisure was largely confined to wealthy classes, who at times travelled to distant parts of the world, to see great buildings and works of art, learn new languages, experience new cultures, and enjoy pristine nature and to taste different cuisines. As early as Shulgi, however, kings praised themselves for protecting roads and building way stations for travelers. Travelling for pleasure can be seen in Egypt as early



Figure 5 Image taken from:
<https://www.britannica.com/topic/tourism/Day-trippers-and-domestic-tourism>

on as 1500 BC. Ancient Roman tourists during the Republic would visit spas and coastal resorts such as Baiae. They were popular among the rich. The Roman upper class used to spend their free time on land or at sea and travelled to their villa urbana or villa maritima. Numerous villas were located in Campania, around Rome and in the northern part of the Adriatic as in Barcola near Trieste. Pausanias wrote his Description of Greece in the second century AD. In ancient China, nobles sometimes made a point of visiting Mount Tai and, on occasion, all five Sacred Mountains. (Clifton, 2022)⁹

Medieval

A Japanese tourist consulting a tour guide and a guidebook from Akizato Ritō's Miyako meisho zue in 1787. By the post-classical era, many religions, including Christianity, Buddhism, and Islam had developed traditions of pilgrimage. The Canterbury Tales (c. 1390s), which uses a

⁹ *The History of Hospitality and Tourism*. Retrieved from study.com: <https://study.com/learn/lesson/history-tourism-origin-modern-examples.html>

pilgrimage as a framing device, remains a classic of English literature, and *Journey to the West* (c. 1592), which holds a seminal place in Chinese literature, has a Buddhist pilgrimage at the center of its narrative.



Figure 6 Image taken from:
<https://puertoplatahabla.com/pp/historia-del-turismo/>

In medieval Italy, Petrarch wrote an allegorical account of his 1336 ascent of Mont Ventoux that praised the act of travelling and criticized *frigida incuriositas* (a 'cold lack of curiosity'); this account is regarded as one of the first known instances of travel being undertaken for its own sake. The Burgundian poet

Michault Taillevent. Later, composed his own horrified recollections of a 1430 trip through the Jura Mountains.

In China, 'travel record literature became popular during the Song Dynasty (960–1279). Travel writers such as Fan Chengda (1126–1193) and Xu Xiake (1587–1641) incorporated a wealth of geographical and topographical information into their writing, while the 'daytrip essay' *Record of Stone Bell Mountain* by the noted poet and statesman Su Shi (1037–1101) presented a philosophical and moral argument as its central purpose.

Economic significance of tourism

(Adrián Bull, 1991)¹⁰ argues that: Tourism is neither a phenomenon nor a simple set of industries. It is a human activity that encompasses human behavior, use of resources, and interaction with other people, economies, and environments.

The tourism industry, as part of the service sector, has become an important source of income for many regions and even for entire countries. The Manila Declaration on World Tourism of 1980 recognized its importance as "an activity essential to the life of nations because of its direct effects on the social, cultural,



Figure 7 Image taken from:
<http://www.elsalvadorturismo.com.sv/turismoelsalvador/ciudad-de-san-salvador-el-salvador-del-mundo/index.html>

educational, and economic sectors of national societies, and on their international relations.

Tourism brings large amounts of income into a local economy in the form of payment for goods and services needed by tourists, accounting as of 2011 for 30% of the world's trade in services, and, as an invisible export, for 6% of overall exports of goods and services. It also generates opportunities for employment in the service sector of the economy associated with tourism. It is also claimed that travel broadens the mind.

The hospitality industries which benefit from tourism include transportation services (such as airlines, cruise ships, transits, trains and taxicabs); lodging (including hotels, hostels, homestays,

¹⁰ Achieving Economic Benefits at Local Events: A Case Study of a Local Sports Event. School of Tourism and Hospitality Management Papers.

resorts and renting out rooms); and entertainment venues (such as amusement parks, restaurants, casinos, festivals, shopping malls, music venues, and theatres).

2.2 History of Tourism in El Salvador

In a country as rich in tourism as El Salvador, it is common to perform "tourism" in a way that would be understood as self-taught and be carried away by different recommendations, without knowing the background of all the history we, as a country, we have had to be in the position we are in.

For example, the beginning of tourism development in our country had its beginnings in the nineteenth century with the construction of railway lines for the installation of the railroad throughout the Salvadoran territory since, this was to allow the mobilization of the population to different places. Then, the first initiative for the promotion of tourism in the country was given in 1924 under the government of President Alfonso Quiñones Molina, founding the Primera Junta de Fomento de Turismo y Propaganda Agrícola e Industrial due to the demand of tourism promotion in our country to provide people with knowledge of new historical places and increased trade between countries. (Quintanilla, Morales, Polanco, & Granados, 2013)¹¹

In 1939 the Junta de Ornatos de las Carreteras, Balnearios y Jardines Públicos was created to take responsibility for economic progress through each department. And it is not until 1947 that under the government of General Salvador Castaneda Castro that the creation of the National Tourism Board is proposed, defining it as the entity of public utility. A year later, in 1948, it was

¹¹ Evolución y Desarrollo del Turismo en El Salvador. . Antiguo Cuscatlán.

created and the construction of a network of Turi centers began throughout the territory in order to provide new places of recreation for Salvadorans. (ISTU, 1985)¹².

During this period (1947 - 1960) different recreational and tourist parks were built, such as the one in Apulo, on Lake Ilopango in 1948, Balboa Park in 1949, Atecozol, Sonsonate and Ichanmichen in San Vicente, 1956; Amapulapa in 1958; Los Chorros and Mountain Hotel in Cerro Verde in 1959. Serving these as a tourist attraction for foreigners and Salvadoran families.

In 1961, the Salvadoran Tourism Institute (ISTU) was founded as a governing body of tourism activity, assigning it main functions such as the elaboration of projects for the development and promotion of the sector, the regulation of tourism enterprises, the administration of the country's tourist heritage and the preparation of statistical reports on the evolution of the tourism sector. (ISTU, 1989)¹³ The sixties is considered as "the golden age" of tourism in the country because, different factors contributed to the boom



Figure 8 Aeropuerto de Ilopango, 1952. Foto Cortesía/ Twitter Historia de El Salvador. Image taken from: <https://www.elsalvador.com/fotogalerias/entretenimiento-fotogalerias/lugares-populares-antiguos-el-salvador/963804/2022/>

in tourism as are economic growth, the political stability of the country and the management of new businesses promoted by the ISTU in alliance with different entrepreneurs which leads to the creation of different hotels in San Salvador such as the Camino Real, the Ritz, the Alameda and the Terraza.

¹² Historia del Turismo, Departamento de Información Interna, El Salvador, San Salvador, 1985

¹³ Historia del Turismo, Departamento de Información Interna, El Salvador, San Salvador, 1989

In 1966, the Central Reserve Bank's Economic Development Fund was created as a form of state financing to boost the country's economic and social development. This helped to support the construction of first-class hotels and motels, because it was given financing for the acquisition of assets by companies engaged in tourism. (Anónimo, 2023)¹⁴

Due to the armed conflict in the country, there was a significant drop in tourism due to the fact that foreigners were warned about the danger of visiting the territory, it was not until the signing of the Peace Accords that there were reforms for a better economic performance for the country.

The creation of the different entities of Tourism in El Salvador

The Salvadoran Institute of Tourism -ISTU



Figure 9 Image taken from: www.transparencia.gob.sv

The ISTU was created in 1961 with the general objective of meeting the recreational needs of the population in a comprehensive manner. Its main function is to promote and implement the

national family and social recreation policy and plan, with the aim of promoting family union as the fundamental basis of society. Specifically, the ISTU is the institution in charge of managing the recreational centers of its property: 3 natural parks: Walter T. Deninger, Balboa and Puerta del Diablo, Cerro Verde; and 11 water parks: Ichanmichen, Apulo, Costa del Sol, Laguna de



Figure 10 Image taken from: www.transparencia.gob.sv

¹⁴ La comunicación integral como una herramienta efectiva en el fortalecimiento de la atracción del turismo interno en las rutas turísticas de El Salvador. San Salvador: biblioteca.utec.edu.sv.

Apastepeque, Quezaltepeque, Altos de la Cueva, Atecozol, Sihuatehuacán, Los Chorros, Agua fría, Amapulapa. (Cabrera, 2016, p.10)¹⁵

The Salvadoran Tourism Corporation -CORSATUR

The creation of CORSATUR responds to the need to conceive an entity whose main



MINISTERIO
DE TURISMO

purpose was the promotion of the most attractive sites in the country and the promotion of domestic and foreign investment.

This institution was created as an autonomous entity with legal personality and its own

assets, with full powers to exercise rights and assume obligations, as well as the power to carry out its administrative management with absolute independence, following the decisions of the Board of Directors. (Cabrera, 2016, P.11)¹⁶

The Ministry of Tourism -MITUR

The Ministry of Tourism was created by Legislative Decree No. The Tourism Act was enacted with the aim of promoting and regulating tourism services in the country provided by national or foreign natural or legal persons. The Ministry of Tourism works on the promotion and development of sustainable tourism, starting with a combined strategy between International tourism, under the umbrella of the brand "EL SALVADOR IMPRESIONANTE" and domestic tourism, under the brand "PUEBLOS VIVOS" in order to influence the practices and customs of Salvadorans to make tourism in their country and establish the minimum conditions of image country, both in regional and international markets with the territories and tourism actors of

¹⁵ *Guía de planificación Turística: Un instrumento para el desarrollo local en El Salvador.* San Salvador: MITUR.

¹⁶ *Guía de planificación Turística: Un instrumento para el desarrollo local en El Salvador.* San Salvador: MITUR.

Pueblos Vivos in improving the quality of services to visitors with requirements of global standards of care. (Cabrera, 2016, p.12)¹⁷

In this sense, actions are promoted aimed at positioning the country's brand, capturing international markets through the culture, customs, and traditions of El Salvador, incorporating the integrative strategic of "Pueblos Vivos", to make each municipality with tourist potential, a highly competitive destination, and a pole of development.



Figure 12 Image taken from:
<https://www.mitur.gob.sv/el-salvador-preve-cerrar-el-2021-con-mas-de-1400-millones-en-divisas-por-turismo/>

Importance of tourism in El Salvador

Tourism as it is known is a sector which the importance in the economy has steadily increased over the last decade, providing significant help to families who have benefited from this. The development of this sector produces necessary income for the different entities involved in this activity. Also, the development of the tourism industry is characterized by a high generation of jobs, as it uses large amounts of labor, both in the construction of basic infrastructure, hotels, and commercial areas, as in the operation and maintenance of these same, ensuring that the benefits remain at the local level, and at the same time allows to raise the standard of living of large segments of the population of diverse socioeconomic strata. (Quintanilla, Morales, Polanco, & Granados, 2013)¹⁸

In recent times it has been seen that entrepreneurs also benefit in terms of domestic tourism since, having a greater influx of tourists, they have more income and are even a new source of jobs

¹⁷ *Guía de planificación Turística: Un instrumento para el desarrollo local en El Salvador.* San Salvador: MITUR.

¹⁸ *Evolución y Desarrollo del Turismo en El Salvador.* . Antigua Cuscatlán.

and more work is generated so that everyone benefits. As well, the inclusion of women in different activities that were previously considered "only for men" now also benefit them.

The tourism industry is strategic for a country. In the case of El Salvador, we have that this sector produces to the economy an income of millions of dollars; in addition to that, it produces multiplier effects on employment prepares an offer of infrastructure and investment through small and medium-sized enterprises and microenterprises. Another important aspect is the image of El Salvador abroad, which would help promote public and private reinvestment, in its conservation and improvement, to satisfy the visitor and that the latter is willing to return and recommend the tourist destination so that there is a greater flow of new visitors and contribute to the economic development of the country.

Current situation of tourism in El Salvador

Undoubtedly, in a few years El Salvador has begun to take a privileged place as a regional tourist destination. In its territory lies a wonderful corner open to the world that offers the possibility of finding a wide variety of places and charming tourist sites. From beautiful beaches, mountains, rivers, lakes, and hidden villages.

CORSATUR (Corporación Salvadoreña de Turismo) is the private entity in charge of promoting tourism in El Salvador both nationally and internationally and its main objective is to place tourism as one of the main sources of employment in the country.

Currently CORSATUR has grouped the tourist sites of El Salvador through the so-called Tourist Routes, which cross the whole thumb of Central America, each of these routes

contemplates a different type of tourism and for all tastes, from archaeology, until the visit to the traditional beaches of tropical water. (Anónimo, 2023)¹⁹



Figure 13 Image taken from: https://www.familysearch.org/es/wiki/San_Salvador,_El_Salvador_-_Genealog%C3%ADa

selection.

In this digital age, we will use accessible tools, such as the "Profile Description" on our social media platforms, such as Facebook and Instagram, to outline our tourist map and present our diners with up-to-date information about our business strategy. Furthermore, we will strengthen our company model by introducing online ordering, which is crucial in today's environment.

2.3 Natural resources of destination areas

Understanding the nature of our culinary product, "Layuá," and the virtual market segment into which we have decided to introduce our variety of cheesecakes with local flavors, it is critical that we properly specify the borders of our tourist map. The urban areas of San Salvador, Antigua Cuscatlán, and Santa Tecla will be our primary focus. These represent significant destinations in El Salvador, and our strategy is built around careful geographical



Figure 14 Imagen taken from: https://www.familysearch.org/es/wiki/La_Libertad,_El_Salvador_-_Genealog%C3%ADa

¹⁹ ANTECEDENTES Y SITUACION ACTUAL DEL TURISMO EN EL SALVADOR Y LA MONTAÑONA . Universidad Dr. José Matías Delgado.

Our tourist map will be critical in presenting the places of interest and services available in the area in which we operate in a clear and accurate manner. We want potential customers to have access to relevant and valuable information that will allow them to understand more about our culinary offering and the experiences available in our geographic area of influence.

Similarly, we have proposed using strategic places in the areas mentioned above to highlight significant historical sites in our geography. We intend to make deliveries at iconic locations such as San Salvador's Historic Center, the renowned Salvador del Mundo, the charming Paseo El Carmen, and the picturesque Central Park of Antiguo Cuscatlán, as well as to your home, workplace, or any other location of your choice.

This thorough and strategic approach to developing our tourist map and picking delivery places highlights our commitment to providing those we serve with a unique and accessible gastronomic experience in an ever-changing virtual environment. We are excited to share the authentic flavors of "Layuá" with individuals who want to experience the delight of our culture-inspired cheesecakes.

2.4 Cultural Identity

Since its origin, Layuá's identity has stood for the fusion of our language with the excellent opportunity we had to broaden our intellectual horizons and develop new skills to express ourselves in many languages. This has enabled us to reach a wider audience and produce a product that reflects our desire to add a touch of "ours" to a dessert that, while not indigenous to our countries, is universally accepted by our community.

The use of local flavors and seasonal editions in our cheesecakes is one of our distinguishing features. This technique allows us to stand out in a crowded market and provide our consumers with a one-of-a-kind culinary experience.



Figure 15 Image taken from:
<https://www.elsalvador.com/noticias/negocios/turistas-gastaron-117-dolares-cada-dia-el-salvador/945832/2022/>

Seasonal cheesecakes and limited editions that emphasize our roots are an important element of our identity. For example, our "Cadejo" editions will have two cheesecakes: one black and one white. This concept honors a legendary folklore from our culture and displays our commitment to culinary authenticity and

originality.

Furthermore, we are pleased to offer our limited-edition cheesecakes in horchata, mamey, and pitahaya flavors. These flavors, which are an important part of our culinary tradition, are infused into our goods in such a way that they emphasize and delight our guests with their authenticity and excellent taste.

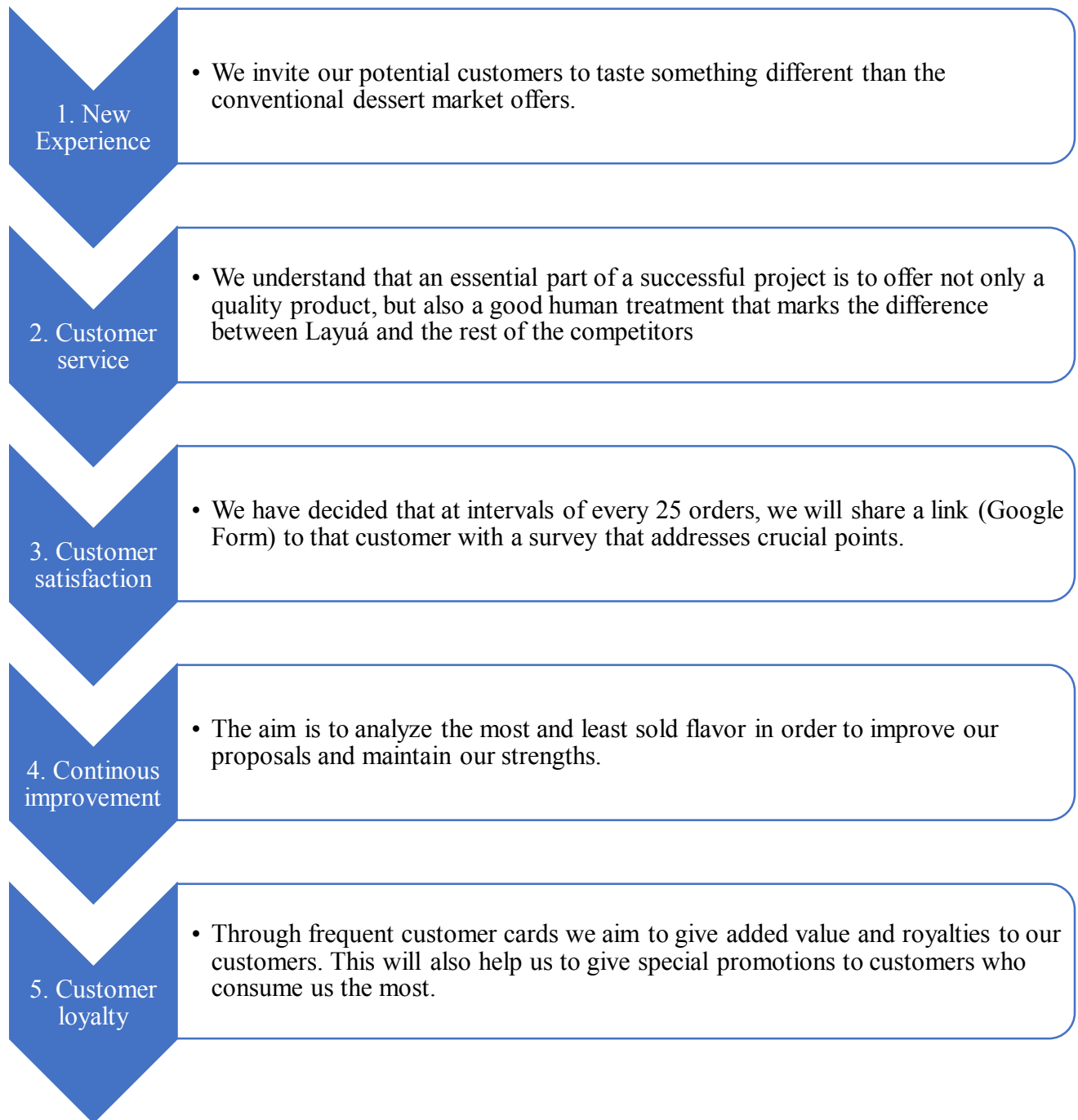
Layuá's identity is defined by our passion for merging cultures and flavors, our agility, and our determination to provide our clients with great products. Our cheesecakes, with their unique flavors and limited editions, reflect our commitment to pastry excellence and our desire to share a piece of El Salvador's rich culinary legacy with the globe.

2.5 Strategic plan

Table 1: *It describes the actions, responsibilities, and improvements we as Layuá Cheesecakes will take into account to distinguish ourselves from others.*

Action	Responsibility	Improvement
<ul style="list-style-type: none"> • The main thing will be working on our advertising, because for the moment our project does not have a place, our focus will be social networks, advertising us by all media and platforms, such as Instagram, Facebook, Tik Tok, etc. • We will also develop our service through home covering the entire metropolitan area as we will be located in San Salvador for this, we will have different delivery platforms such as Uber eat, Orders now, among others. 	<p>The responsibility for our project to succeed will be everyone, in which each one will contribute ideas and strategies. Also, each will have different responsibilities.</p> <ul style="list-style-type: none"> • Emilio: President of the company. • Dew: Production • Edwin: Marketing & Advertising • Karen: Financial area 	<p>Our main focus will be on the satisfaction of our customers, for this we will work to give them a high-quality service and offer the best care, with which the customer is satisfied.</p> <p>It will work to get the product shipped and delivered as quickly as possible as you know that the time of our customers is very valuable.</p> <p>We will focus on providing quality service with premium ingredients that do not present many chemicals and provide true nutrition to the customer.</p> <p>As well as providing frequent customer cards for when you reach an amount of product consumed, you will be offered free products or discounts.</p> <p>We will use all our packaging with environmentally friendly products and encourage recycling.</p>

Figure 1: *It describes the Strategic Plan we will focus on to improve our customer service.*



CHAPTER III

ENTREPRENEURIAL

RESPONSIBILITY

3.1 Entrepreneur profile

3.1.1 Definition of an entrepreneur

After doing a search we conclude that our concept of entrepreneur is a person able to identify an opportunity in a need presented in a group of individuals and although he knows and limits the risks that his idea entails, with its own means or resources creates a project with which it seeks to create a company or business in order to make long-term profits and improve the quality of life both its own and that of its social environment.

3.1.2 Type of entrepreneur

Currently, there are different types of entrepreneurs, according to personalities, experiences, and skills because an entrepreneur usually sees opportunity everywhere. (Bcombinator, 2021)²⁰ For example, there are some entrepreneurs who are true creators and inventors who see challenges as opportunities to build a business as necessary for others. Others tend to be more analytical and rely much more on numbers to raise a business. (Hotmart, 2023)²¹ It is necessary to know what type of entrepreneur we are among the many types that exist because it will be a guide that will help us to take into account our strengths and weaknesses for our project. With respect to our product, we will consider two types of entrepreneurs:

Creative entrepreneurs: We have that, this type of entrepreneurs is those who have a competitive differential that is, their creative capacity because, while some copy, they are creating

²⁰ *Los 10 tipos de emprendedores*. Obtenido de Bcombinator : <https://www.bcombinator.com/es/los-10-tipos-de-emprendedores>

²¹ *Tipos de emprendedores con ejemplos: ¿estás tú entre ellos?* Obtenido de Hotmart Blog: <https://hotmart.com/es/blog/tipos-de-emprendedores>

new products or looking for new creative processes (Q., Oviedo, & S., 2015)²². Considering the above, as a company, we have taken into account that we are part of this type of entrepreneurs since, in this case, there would be our healthy cheesecakes, without sugar and with a real nutritional contribution, those who grant us the go-ahead to be part of this type of entrepreneurs considering that, was developed by ourselves yearning to differentiate from the competition and that people enjoy it and get a true nutritional value.

Entrepreneurs in the gastronomic sector: This type of entrepreneur is considered as those who have a base in the gastronomic sector. Undertaking this type of business involves different things like having a vision for innovation, having knowledge of culinary management, understanding the consumer and their needs. (HUB, 2023)²³. In view of the above, we consider ourselves part of this type of entrepreneur because, being our healthy dessert project, and finding our bases in gastronomy, we claim to be part of this business sector.

3.1.3 The entrepreneurial ecosystem

According to the publication of (David Birch in «The Job Generation Process» (Birch, 1979)²⁴, the consideration of entrepreneurship as a key activity in socio-economic development has grown exponentially, to the extent that there is now a broad consensus among policy makers worldwide on the need to promote innovation and entrepreneurship as fundamental pillars of their growth strategies.

²² (2015). *Manual de Emprendedorismo. Page 9*

²³ *CLAVE DEL EMPRENDIMIENTO GASTRONÓMICO: LA ORIGINALIDAD*. Obtenido de Barcelona Culinary Hub : <https://www.barcelonaculinaryhub.com/blog/negocios-gastronomicos-originalidad#:~:text=Emprender%20con%20un%20negocio%20gastron%C3%B3mico,elementos%20que%20rodean%20la%20gastronom%C3%ADa.>

²⁴ Birch, David G.W., *The Job Generation Process* (1979). University of Illinois at Urbana-Champaign's Academy for Entrepreneurial Leadership Historical Research Reference in Entrepreneurship

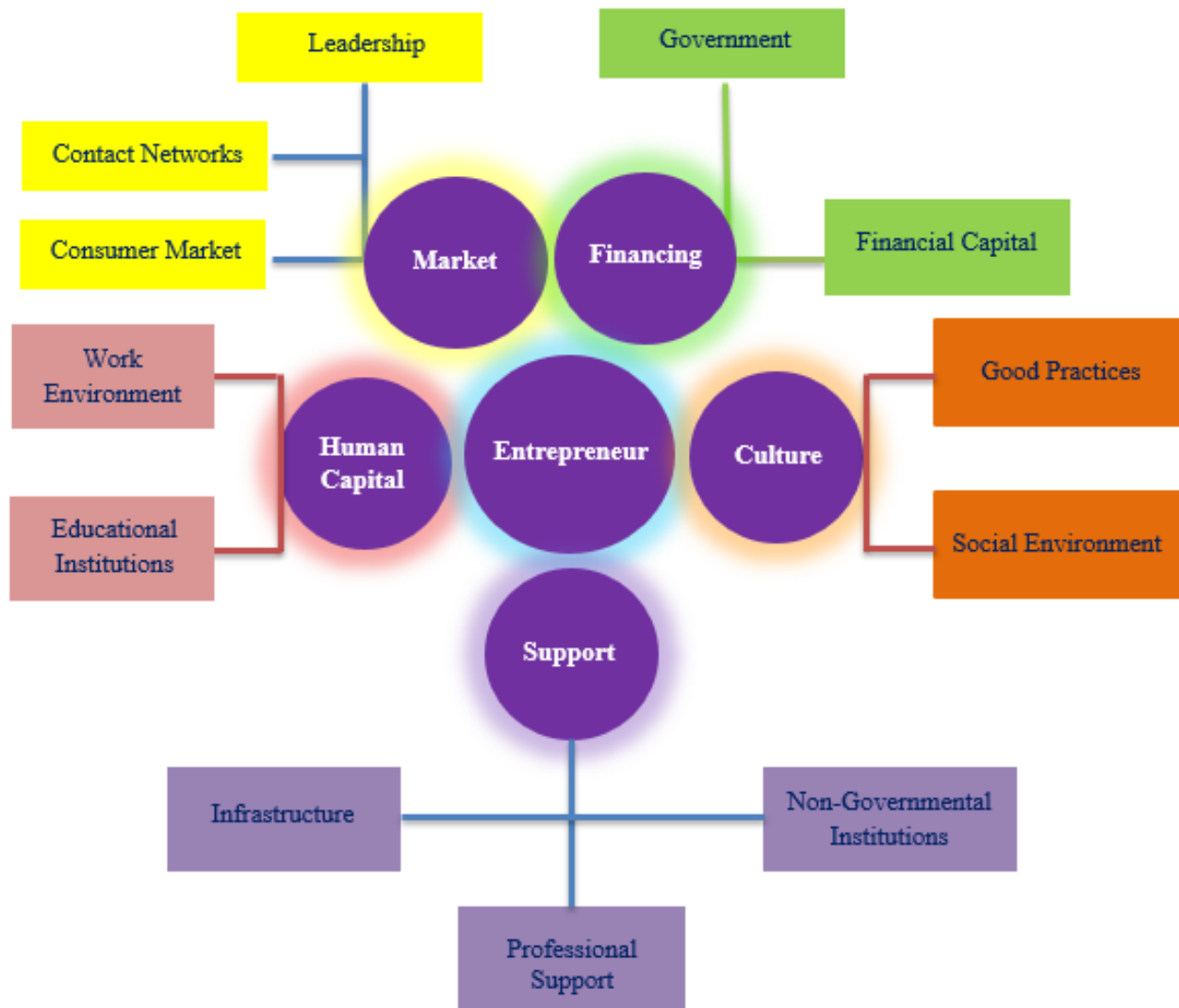
The term "entrepreneurial ecosystem" is increasingly heard and is linked to the growth of startups, the emergence of hubs and the entrepreneurial impulse from incubators and accelerators. An entrepreneurial ecosystem refers to the context in which new businesses can create valuable connections with other companies, institutions, or investors to develop innovative ideas that can be capitalized.

Ecosystem quality is key to fostering good entrepreneurship. It starts in universities, with government support for young entrepreneurs and with a focused environment for research and development of innovative ideas.

A good entrepreneurial ecosystem is where the technical support, specialized advice, and infrastructure necessary for development are provided. But the quality of an entrepreneurial ecosystem is not only measured from the logistical and technical point of view, but also from the mental point of view. A good ecosystem helps to develop entrepreneurial thinking.

A good ecosystem helps create a new mentality. The entrepreneur's mentality is not vertical or pyramidal. It is a horizontal mentality with exponential growth. It focuses on the ability to find solutions or improvements to the problems encountered. It tries to connect its differential factor with others' factor in order to grow faster and more efficiently.

Graphic 2. It describes the entrepreneurial ecosystem we as Layuá will use.



Fundamental factors for its correct development:

An entrepreneurial ecosystem can present itself in different ways, for example, (Isenberg, D. 2011)²⁵, groups in 6 key areas, certain elements in an ecosystem:

²⁵ Isenberg, D. (2011). *The Entrepreneurship Ecosystem Strategy as a New Paradigm for Economic Policy: Principles for Cultivating Entrepreneurship.*

1. Market: We take into account that this point is our main focus, as it is our sales and marketing system. To accomplish this, we will rely on all available social networks as well as different platforms for home service. These will be our main means to reach our customers, with these resources we will publicize to achieve the greatest reach of the sector both regional and national.
2. Policies: A government's policies can accelerate the growth of the entrepreneurial ecosystem, for example by facilitating the opening of new businesses, providing tax incentives, and providing financial support.

As entrepreneurs, we will consider The Tourism Act, Decree No. 899, Chapter IV, Requirements for Registered Persons:

Art. 13.- Tourist enterprises, in cooperation with public authorities, shall ensure the safety, prevention of accidents, health protection and food hygiene of those who use their services.

For us as a food company will always be very important the quality of service provided to our customers and we will constantly maintain the standard that will characterize us of offering that characteristic service to our community avoiding accidents and without neglecting the quality and hygiene of our products since, being a company in the food business, we will have more responsibilities as entrepreneurs of high hygienic standards.

Also, The General Regulation of the Tourism Act, Executive Decree No. 108, Chapter III, On Tourism Enterprises:

Art. 10.- In accordance with the provisions of Art. 2 paragraph G of the Law, tourist enterprises are considered those that offer and provide services to tourists in the areas of:

a) Food.

- b) Accommodation.
- c) Recreation.
- d) Information.
- e) Transportation.

In this case, our entrepreneurship is focused on food services, which means that we can be considered a tourist company under the food category.

Art. 11.- Tourist companies, as established in articles 12, 13 and 14 of the Law, shall be subject to the following obligations:

- a) To display to their customers and visitors the price of their products or services, as well as the taxes and special contributions affecting them and the currency in which they must pay.
- b) Comply with health, safety, health and environmental standards and other legally established standards.
- c) Display in a visible place the regulations, general conditions of service and use of the premises.
- d) Respect the rights of visitors as consumers in accordance with current regulations.
- e) Comply with other legal obligations according to the nature of the establishment.

According to the previous article, as a company we must be constantly transparent with our customers and always display the price that our services will have. Being a company with online services, we will have the duty to provide in an easy and legible way the costs of our desserts, as well as when our customers purchase our products always have good hygiene, quality, and constant respect for the environment since, we will be a company that will consider the aspect of recycling. We will make our terms and conditions very clear when our customers

acquire our services so that we do not have misunderstandings with them and have that culture of peace and respect equally.

Art. 14.- Food tourism enterprises, in addition to the general obligations of Art. 11 of these regulations shall be subject to compliance with the following:

- a) Have an infrastructure and furniture with excellent presentation, according to their nature and specialty.
- b) Restaurant companies must have a dining area properly equipped and according to the capacity of the establishment; they may have a bar, if they also offer a bar service.
- c) The Bar and Café or Café enterprises must have a bar and dining area, properly equipped and commensurate with the capacity of the establishment.
- d) Have separate kitchen, service, and storage areas, properly separated from public areas.
- e) To have adequate equipment for the preparation, handling, and storage of food, as well as for its service and to comply with current health regulations.
- f) Have sanitary facilities with a lobby, properly separated for men and women.

As mentioned above, being a company with virtual services, we are committed to having adequate equipment for the proper handling and storage of food that we handle since, our service will be 100% working with food and, by having a bad handling can cause different diseases to our customers or not own the quality with which we hope to always maintain at the forefront. We will also have spaces that benefit our employees and collaborators since, thanks to them, we will be a company that stands out from the rest.

1. Financing: In our entrepreneurship we will initially take our own funds, and as we expand, we will opt for the support of financial systems whether banks or cooperatives, we will also create strategic alliances in which both sides will benefit in some way.

2. Culture: Tolerance to failure, creative thinking and research culture create entrepreneurs ready to face the challenges of business creation.
3. Support: Both entrepreneurial support through mentors, accelerators and business networks and operational support such as infrastructure, transport solutions and logistics are crucial for an entrepreneurial ecosystem.
4. Human capital: Skilled and unskilled labor is essential for entrepreneurial ecosystems. Through education, entrepreneurs and their collaborators gain the knowledge to identify new opportunities and overcome difficulties.

3.1.4 Skills and characteristics as an entrepreneur

Table 2. *It describes the different skills and characteristics that as entrepreneurs will develop.*

Skills	Characteristics	Description
1. Knowledge of Nutrition and Dietetics	1. Developing recipes that contain natural sweeteners with a low glycemic index.	Offer cheesecakes that are safe and beneficial for diabetics and people with specific diets.
	2. Collaboration with nutrition experts to evaluate and improve recipes.	Ensure that dessert recipes are backed by scientific knowledge and meet health standards.
	3. Clear nutrition information labelling on each product.	Provide customers with information about the nutritional content to help them make informed decisions.
2. Innovation in Ingredients and Processes	1. Constant research of natural and healthy ingredients.	Maintain an innovative and attractive offer for customers.
	2. Development of innovative cooking techniques to maintain the flavor and texture.	Make sure that the cheesecakes are both delicious and of high quality.
	3. Collaboration with sustainable suppliers for high quality ingredients.	Promote sustainability and responsibility in the supply chain.

3. Focus on Accessibility and Customer Diversity	1. Creating a variety of flavors and sizes to meet different dietary needs.	Increase our customer base by providing a range of dietary choices.
	2. Offer gluten-free, sugar-free, and vegan options.	Include clients with special diets and promote inclusiveness.
	3. Collaboration with support groups for people with diabetes.	Build relationships and gain a better understanding of the needs of this segment.
4. Quality Management and Food Safety	1. Implementation of strict quality controls at all stages of production.	Ensure consistency and safety of products.
	2. Continuous training in safe food handling practices.	Maintain a safe working environment and meet health standards.
	3. Customer feedback system to address quality issues.	Proactively identify and correct quality issues.
5. Nutrition Communication and Education	1. Creating online educational content about ingredients and nutrition.	Educate customers about the benefits of natural ingredients and healthier choices.
	2. Collaboration with nutrition experts for informative seminars and workshops.	Provide customers with access to reliable information about nutrition and eating habits.
	3. Participation in health events to share knowledge and products.	Promote branding and build relationships with the health and wellness community.

3.1.5 Barriers to entrepreneurship

When a person makes the decision that it is the right time to create and carry out his own entrepreneurship, he must face several difficulties at the beginning and during the process that is decided to undertake. With this in mind, we can say that barriers to entrepreneurship or also known as "entry barriers" has been a term frequently used to refer to obstacles that may exist to enter the market (Q., Oviedo, & S., 2015)²⁶. These obstacles are to which entrepreneurs will be involved

²⁶ Q., Oviedo, & S. (2015). *Manual de Emprendedorismo*. Page 28 - 29

that, sometimes, think that it may not be worth sacrificing so much, not to have any reward from your business.

Considering the above, for our entrepreneurship as healthy desserts, the main barriers we think we can find on our way would be:

- Financing: since it is such a large project and involves the use of special ingredients, the initial investment must be capital enough to start the project.
- Underestimate the competition: being a product that we consider innovative, we do not rule out that large companies are introducing to their menus the sugar-free or healthier option, so, we must know how to differentiate ourselves from others.
- Supply constraints: this, taking into account that raw material prices can go up in a short time, leaves us short of options to supply.
- Logistical difficulties: because it will not depend on 100% from us some of our deliveries or the times of these, which can generate dissatisfaction in some customers or the weather cannot be in our favor, may also be another factor to take into account.
- Oversized initial structure: we as a company, as beginners we will not know how to size the initial investments well and we can make mistakes.
- Insufficient sales: As a new project, it is likely that there will be few sales during the market introduction process.
- Improper collection and payment terms: at the beginning, as we will work with delivery, probably the rates will be in constant change, which would lead us to not charge what we really should both for our product and what corresponds to the person in charge of that area.

3.1.6 Factors that contribute to success.

Success factors are the elements that allow the entrepreneur to achieve the objectives that have been set and distinguish the company from the competition making it unique (López, 2002)²⁷. It is understood that there is nothing assured that leads us to achieve success, it is necessary to follow different suggestions and develop very well our plan that as entrepreneurs we will carry out in order to achieve the objectives set from the beginning in order to reach the expectations and reach in the market that we have set.

In our entrepreneurship, the main success factors we will take into account for a better organization and more acceptance will be:

- Strategy: from the beginning we will have a solid strategy, which fits very well with our time and goals that we want to fulfill as an entrepreneurship.
- Structure: as a project, we already have the organization in the working group of the functions that each one will have to fulfill for the goals established.
- Systems: we will create a friendly system with everyone to better control our finances, recruitment of personnel in the future, promotions we will provide, etc.
- Staff or work team: We are committed to ensuring that every staff member fulfills their duties to the letter as a company.
- Competences: as a company knowing that in the existing market there is a lot of competitiveness for healthy products, we will seek each member to give what we know best in each area so that everything follows its correct function.

²⁷ (11 de abril de 2002). *Los factores claves de éxito*. Taken from gestiopolis: <https://www.gestiopolis.com/factores-claves-exito/>

- Style: we will create an environment of respect in which each member will have very clear the functions to perform and will generate a good atmosphere of communication where there should be no failures in the time to solve future problems and encounter misunderstandings.
- Shared values: as a company we will take into consideration our mission and vision to not leave aside the values that we want to fulfill and transmit to our customers.

3.2 Entrepreneurial responsibility

Responsibility as an entrepreneur

Our first step is to understand what it entails responsibility for us entrepreneurs. Responsibility is one of the most important values that an entrepreneur must respect. To be responsible is to assume the consequences of our actions and at the same time work so that our actions respect justice ensuring that they do not cause harm (Jogiruiiz, 2013)²⁸. Given the above, as entrepreneurs we must be able to assume the consequences of our decisions and the actions that these would involve in our social environment.

As entrepreneurs, we take into account different responsibilities in our social environment, such as:

1. Our clients: the client is an important pillar for the entrepreneur, therefore, taking care of him is not a negotiable point, the objective as an entrepreneur is to have a customer service that is not only the best, but also responsible, since they are our main sales force, we owe it to them and the goal is to provide them with the best service to build credibility with them and a trust that sets us apart from others.

²⁸ CREATIVIDAD E INNOVACIÓN PARA PYMES Y EMPRESAS. Retrieved from Jogiruiiz Blog: <https://jogiruiiz.blogs.uv.es/la-responsabilidad-para-emprender/#:~:text=La%20responsabilidad%20es%20uno%20de,garantizando%20que%20no%20provoquen%20da%C3%B1os.>

2. Our employees: they are the source of production, organization, and evolution for development, they are also what will help us to implement goals and objectives, within the project or undertaking. To accomplish all this requires a lot of responsibility, both in punctuality, when starting operations, commitment to always give the best; in turn, make entrepreneurship a productive business, efficient and with a good work environment in which no one feels left out and that every opinion is always considered since none can become bad and somehow, contribute to be better always.
3. Our society: social responsibility is also considered as a business management tool to take leadership being productive and creative in order to improve the community, being proactive to continue impacting and generate value with the resources you already have, leading the enterprise to a sustainable process with good practices responsible for the well-being of its workers and society in general and always starting from the legal side so that new sources of employment are created that benefit the sector in which we want establish and thereby create partnerships for mutual benefit.
4. The environment: being responsible for the environment is a priority, it helps us to measure our commitment to care and sustainable development of our environment , implementing less aggressive production mechanisms , to minimize the impact on the environment in the development of production activities, thus contributing to a better quality of life; as entrepreneurs we commit ourselves to using biodegradable and eco-friendly materials and products environmental friendly to minimize impact and environmental pollution by taking care of our planet.
5. With yourself: the responsibility we will acquire for us, probably to be an undertaking of the gastronomic sector we will have very good days, as very bad days, our main

commitment would be that, despite all the bad that may occur along the way, we should not let go of the passion with which we started at the beginning and keep in mind that, the project started as a way that all people can enjoy a dessert without guilt, because these days we all take into account what truly provides us a nutrition without needing to stop consuming it. It is always to think about the happiness that can cause the other person to enjoy their dessert without thinking that doing so will harm their health.

Corporate Social Responsibility (CSR)

We must know what social responsibility means, it means that it is the obligation to answer to society in general or personally leading to understand that we must be responsible individuals to become collaborators, entrepreneurs, and responsible governments, being able to develop socially responsible companies (RSyS, 2019)²⁹. In other words, it is the impact that our decisions will have on our future social environment. As entrepreneurs it is important to know that all the initiatives, we have in our present will narrow the bases of both negative and positive consequences for our future.

Corporate Social Responsibility (CSR) is a fundamental concept in business management today. In Layuá, an entrepreneurial project dedicated to the production of processed sugar-free cheesecakes that captivates and invites people with restrictions in their diets to enjoy a quality product, nutritious contribution and made with 100% natural products acquired from local sellers, we understand the importance of CSR in the construction of an ethical and sustainable business. One of the key pillars of our CSR strategy is support for local vendors. As Porter and Kramer (2006)³⁰ mentioned, "CSR involves going beyond compliance with regulations and laws,

²⁹ *Responsabilidad Social: qué es, definición, concepto y tipos*. Retrieved from Responsabilidad Social Empresarial y Sustentabilidad : <https://responsabilidadsocial.net/la-responsabilidad-social-que-es-definicion-concepto-y-tipos/>

³⁰ *Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility*. Harvard Business Review.

incorporating practices and policies that benefit society in general". This is why we at Layuá understand that working in collaboration with local vendors is essential to promote the economic development of our community.

To implement this initiative, we will establish fair and sustainable business relationships with our local suppliers. According to McWilliams and Siegel (2001)³¹, "companies can make a positive impact by paying fair prices for products and ensuring long-term collaboration with local suppliers". We are committed to paying fair prices for the ingredients we purchase from local vendors, thus ensuring not only their financial stability, but also ours.

In addition to the above, we also promote local job creation as another essential aspect of our CSR strategy. As Carroll and Shabana (2010)³² point out, "companies have a responsibility to contribute to the welfare of the community in which they operate". At Layuá, we will strive to hire local employees whenever possible, which will not only strengthen the local economy, but also contribute to the skills development and professional growth of our community.

On the other hand, not least, our choice of sweeteners and natural products is based not only on the pursuit of excellence in the quality of our cheesecakes, but also on the commitment to the health of our customers. According to Garriga and Melé (2004)³³, "CSR involves the management of the company so that economic, social and environmental benefits are achieved". As Layuá we are committed to promoting healthy eating by using natural ingredients and healthier sweeteners in the preparation of our products.

³¹ *Corporate Social Responsibility: A Theory of the Firm Perspective*. The Academy of Management Review, 26(1), 117–127. <https://doi.org/10.2307/259398>

³² *The business case for corporate social responsibility: A review of concepts, research and practice*. International Journal of Management Reviews, 12(1), 85–105. <https://doi.org/10.1111/j.1468-2370.2009.00275.x>

³³ *Corporate social responsibility theories: mapping the territory*. Journal of business ethics 53: 51–71

At Layuá, we recognize the importance of environmental sustainability in CSR. Following the idea of Waddock and Bodwell (2004)³⁴, we consider that "companies must minimize their negative impact on the environment and, when possible, contribute to the well-being of nature". To achieve this, we will implement sustainable production practices, such as waste reduction and responsible use of natural resources.

CSR also implies an active engagement with the community. As Kotler and Lee (2005)³⁵ mention, "companies must be responsible corporate citizens and contribute to community development". So, in Layuá we will engage in social responsibility activities, such as donations to local charities and participation in community events as our project is strengthened and stabilized to continue this commitment to corporate responsibility.

Finally, Layuá is firmly committed to implementing Corporate Social Responsibility (CSR) in all facets of our business. Through support for local vendors, local job creation, promotion of healthy products, reduction of environmental impact and commitment to the community, we seek not only commercial success, but also contribute positively to the well-being of our community and the environment. As Davis (1960)³⁶ states, "the social responsibility of a company goes beyond its legal and economic obligations, and Layuá is determined to demonstrate this commitment through our actions".

³⁴ Managing Responsibility: What Can Be Learned from the Quality Movement? *California Management Review*, 47, 25 - 37

³⁵ *Corporate Social Responsibility: Doing the Most Good for Company and Your Cause.*

³⁶ *Can Business Afford to Ignore Social Responsibilities?* *California Management Review*, 2, 70-76.

<https://doi.org/10.2307/41166246>

3.3 Market niches

3.3.1 Definition

First to have in clear definition what a market niche is we have that, a niche market is a little or no attended part of a large group of consumers, a hidden opportunity within a wide and competitive business branch (Moreira, 2019)³⁷. It is essential to find our market niche as a company because it is the first step when we decide to create our company to be clear about the future investment and the market we will focus on.

So as a group we share the words of two marketing experts in saying: a niche market is defined as a specific and relatively small segment within a larger market, characterized by needs, preferences, or characteristics of a group of consumers (Kotler & Keller, 2016)³⁸. This niche differs from the general market by its uniqueness and unique demand. Identifying a niche market implies recognizing that not all consumers are equal and that there are groups with specific needs that can be addressed more effectively with products or services adapted to their requirements (Solomon et al., 2019)³⁹.

It may get confused, but the key to know how to differentiate the niche is that it will always be a small and unexplored group (Moreira, 2019)⁴⁰ in which we will focus on solving some problems that it presents and find a solution that benefits both parties, taking into account the supply already existing on the market. It was important to know how to identify those needs that had not been met, since that small group was generally prepared to pay for that solution.

³⁷ *Descubre qué es nicho de mercados y cómo definir el tuyo*. Obtenido de rockcontent: <https://rockcontent.com/es/blog/nicho-de-mercados/>

³⁸ *Establecimiento de La Estrategia de Productos*. en Dirección de Marketing (15ta. Ed.)

³⁹ *Consumer Behaviour: A European Perspective*

⁴⁰ *Descubre qué es nicho de mercados y cómo definir el tuyo*. Obtenido de rockcontent: <https://rockcontent.com/es/blog/nicho-de-mercados/>

Paradoxically, for our group it has been extremely important to understand that by focusing efforts on a specific group of audiences to target we will obtain a result with a greater scope, enhancement, and productivity in our endeavor. This was just the beginning of our search for more information about the concept of niche markets and their fundamental implications in the field of marketing and business strategy that will lead Layuá within a competitive food market. Identifying and understanding our niche market will be essential to our success.

3.3.2 Blue Ocean Strategy

W. Cham Kim and Renée Mauborgne, professors of the INSEAD business school, are the authors of the book *Blue Ocean Strategy* (Blue Ocean Strategy), published in 2005, whose theory bears the same name. (Sordo, 2022)⁴¹ But to know specifically what this theory consists of, we count on the blue ocean strategy as a paradigm shift in the way business is done, since it proposes to find new market niches in those spaces that have not yet been explored by commerce. Those spaces are the so-called blue oceans. (Sordo, 2022)⁴²

So, it happens to be the simultaneous pursuit of differentiation and low costs to open a new market space and create new demand. It is about creating and capturing non-colonized market spaces and thus making competition an irrelevant factor (think, 2023)⁴³. This strategy is based on a vision in which measures can be reconstructed through the actions and beliefs of the participants.

⁴¹ *Qué es la estrategia del océano azul, cómo aplicarla y ejemplos*. Obtenido de Hubspot: <https://blog.hubspot.es/marketing/estrategia-oceano-azul>

⁴² *Qué es la estrategia del océano azul, cómo aplicarla y ejemplos*. Obtenido de Hubspot: <https://blog.hubspot.es/marketing/estrategia-oceano-azul>

⁴³ *Estrategia del océano azul: ¿qué es y cómo usarla? Parte 1*. Obtenido de Gestión Pensemos: <https://gestion.pensemos.com/estrategia-del-oceano-azul-que-es-y-como-usarla-parte-1#:~:text=%C2%BFQu%C3%A9%20es%20la%20estrategia%20del,la%20competencia%20un%20factor%20irrelevante>.

Kim and Mauborgne mention that to reach those oceans the best tool is innovation. Thus, in these spaces, the classic representation system of development strategy can be redefined to describe how a company can get rid of competition and continue a path of evolution (Sordo, 2022)⁴⁴.

Considering the above mentioned by Kim and Mauborgne, we as Layuá the tool that we should use is that of innovation because, this way, we will stand out from the existing competition in the niche that we have previously selected. The way in which we will carry it out is to know how to mix with the new trends that may arise over time, maintaining our essence as always, without neglecting our Salvadoran roots and taking into account our representative flavors, as well as those that the public demands.

3.3.3 Elements to choose market niche.

To know which will be our niche market, we will have to make a special selection to consider four elements that we can use as a guide, among these elements we have:

Target audience: in this section we will have that, are the number of people that we will reach with our product (Real Fun Marketing, 2022, 9m)⁴⁵. Our target audience will be mainly people with health problems (refer to: people with diabetes, lactose intolerance, allergies, among others) and people who try to maintain some control over calories consumed per day. Because our principle of healthy desserts encompasses this specific group.

Problem: We will specify that it is an obstacle that is generated in the normal course of things then, the problem we find is that people with the above affectations cannot enjoy a quiet

⁴⁴ *Qué es la estrategia del océano azul, cómo aplicarla y ejemplos.* Obtenido de Hubspot: <https://blog.hubspot.es/marketing/estrategia-oceano-azul>

⁴⁵ (26 de abril de 2022). *Nicho de mercado ¿Qué es y cómo elegir un nicho para mi negocio? Vende más con 4 elementos* (Archivo de video). Youtube.

dessert because most of those that can be found on the market are with a lot of sugar and probably with ingredients not beneficial to health.

Desired result: it would be what we expect as entrepreneurs to solve the problem. What we as a company want is to promote healthy desserts so that everyone can enjoy them, we consider it important that everyone can enjoy a dessert without feeling any guilt and have a good nutritional contribution.

Secret salsa: is the way in which we stand out from the competition, our distinctive will be innovation in terms of the range of flavors, keeping our roots as Salvadorans. We will focus on providing different flavors than you can normally find with competition and keeping our flavors distinctive.

3.3.4 Niche of my product

Considering that a niche market is a little or no attended part of a large group of consumers, a hidden opportunity within a wide and competitive business branch (Moreira, 2019)⁴⁶.

In the competitive world of the food industry, the key to success lies in a thorough understanding of consumer needs and preferences. For Layuá with the proposal of exquisite artisan cheesecakes with natural sweeteners, the identification of specific market niches is essential to strategically direct our efforts and resources. The market niches we have defined are a treasure for us because they represent opportunities to serve an audience with requirements and desires to make a difference to what the competition offers in that market. These niches not only focus on dietary preferences, but also encompass ethical values, health concerns and environmental considerations,

⁴⁶ *Descubre qué es nicho de mercados y cómo definir el tuyo.* Obtenido de rockcontent: <https://rockcontent.com/es/blog/nicho-de-mercados/>

since they will be the values by which we as a company will govern. So, we will focus on the following niche:

- People with Diabetes
- People with low processed sugar diets
- Health-conscious consumers

3.3.5 Features of my niche market for my product

People with Diabetes: It is important to note that this niche is composed of individuals who suffer from diabetes (medical conditions) or insulin resistance. Layuá, which uses natural sweeteners with low glycemic index, is an ideal choice for them, as it allows them to enjoy a tasty dessert without worrying about significant increases in their blood sugar levels.

People with low processed sugar diets: This group actively seeks to reduce their sugar intake to control blood glucose levels and maintain a healthier lifestyle for these people, our cheesecakes will be an authentic culinary gem that offers flavor and health in every bite.

Health-conscious consumers: It is essential to stress that these potential customers are health conscious and willing to invest in quality products that support their well-being. These individuals require dessert options that do not compromise their well-being and allow them to enjoy an occasional sweet pleasure without worries, since they are committed to making informed food decisions and looking for options that not only satisfy their taste buds, but also support their overall well-being.

3.4 Customer management

As all entrepreneurship, business and business have as recognized phrase "The customer is first", also, we consider this important aspect, Layuá Cheesecakes, is committed to having as a priority to each of our consumers, offering a quality service that meets your demands. For us good customer management is a priority because it is the effective way to interact with our customers.

Customer management allows us to be closer to them knowing their tastes or needs, in this way allows us to create a good image of our brand, service quality, sales and care; the main objective is to ensure the satisfaction of our customers and while our project advances in the right direction; according to Jack Fleitman, author of the book "Successful Business".

Below we list our actions and strategies:

1. Create a custom brand: this will be easier for our customers to identify us and visit us again, creating a brand is essential because the consumer is guided and reflected in his memory not only our products but also how we distinguish ourselves from others what makes us unique.
2. Be friendly and respectful to our customers: although it seems something so obvious is worth keeping in mind since they are the experiences that the client keeps in their memory, the way in which they are attended counts a lot, giving them the best shopping experience is one of the main reasons for your customers to be loyal.
3. Creativity in offers and promotions: take advantage of all the best-selling products and combine them with new launches, new specialties, and new flavors, offer packs of our products, as well as special offers for Valentine's Day, Mother's Day, Christmas, etc. As these are special dates for our customers.

4. Knowing our customers: knowing the opinions of our customers allows us to know what we need to improve as they will be references both for other potential consumers and expand the quality of our products and services.
5. Excellent management of our social networks: this is our main sales approach, ensuring that our entrepreneurship is easily localized through all digital media channels and social networks
6. Offer free samples: we all love things for free, we have no doubts, so in each order will be placed a free sample of our specialties to our customers to get to know and familiarize themselves with other flavors.
7. Get the attention of our customers: advertising is our brand, our best weapon since we have a name that enhances quality and elegance, our message itself is shocking and fun.
8. Love enters through the senses: we will make the most of our exquisite flavors as weapons as they say, “love enters by the eyes” and in our case also by our delicious aromas of our freshly decorated products, our variety of flavors and always with fresh and high-quality products.
9. Give quality products: have a variety of Cheesecakes, with the best flavor and quality, we strive to prepare spectacular products for customers with discerning tastes who love a touch from home and gourmet haute cuisine in preparation of desserts.
10. Offer excellent sales service: the shopping experience is not only based on the product, but also on the service provided to each of our consumers. We will make sure that our customer service and support staff is friendly, respectful, has a positive attitude and ease of eloquence.

3.5 Strategic alliances

By strategic alliance we mean here a formal agreement between two or more companies to reach a set of private and common interests based on sharing resources in a context of uncertainty about the results. (Ariño, 2007) ⁴⁷

In these strategic alliances we have two types:

Horizontal strategic alliances are those that unite companies at the same stage of the value chain. These are either existing or potential agreements between competitors. One distinctive feature of horizontal strategic alliances is their potential to unite even competitors. While conventional wisdom might suggest that businesses operating in the same industry are adversaries, the reality is that they can find common ground and shared interests through such collaborations (Dyer, Kale, & Singh, 2004)⁴⁸. Competing companies can come together to address industry-wide challenges, pursue research and development initiatives, or explore joint ventures in specific market segments. Such alliances enable participants to create synergies that benefit all involved parties.

It is important for us as a group partnering with local projects that have experience in this specific food industry to significantly reduce your learning curve. These partners can provide valuable insights, guidance, and expertise that are specific to your niche.

There is a project named: The Sugar Free Factory. The project started in 2020 with a small idea of creating something revolutionary for this market, and they have had the opportunity of continuing serving their customer for already three years in a row. By putting into practice horizontal alliances with them, we aim to get to marketing and promotion. They can help Layuá to reach a broader audience through their marketing channels, such as Instagram and Facebook,

⁴⁷ *Alianzas estratégicas: opciones para el crecimiento de la empresa (I)*. Page 42

⁴⁸ *When to Ally and When to Acquire*

which are also our targeted social media networks. Ideally, this could generate co-branded promotions, where Layuá's sugar-free cheesecakes are featured alongside The Sugar Free Factory's.

Vertical strategic alliances are those that link companies in successive phases of the value chain. These are collaboration agreements between suppliers and customers. (Ariño, 2007)⁴⁹ One of the most common forms of vertical strategic alliances is the collaboration between suppliers and their customers. This type of alliance is highly prevalent in industries where a close partnership between these two entities is vital for mutual success. By forming such alliances, suppliers and customers can streamline their operations, reduce inefficiencies, and enhance overall supply chain performance (Hitt, Ireland, & Hoskisson, 2021)⁵⁰.

A paramount outcome of this supplier-customer alliance is the enhancement of the customer experience. The significance of this aspect cannot be overstated, as it lies at the core of our entrepreneurial vision. By sourcing fresh ingredients through our strategic partnership, we not only meet but surpass customer expectations. The entire customer experience is elevated, encompassing every sensory aspect of our products. This dedication to providing fresh delicacies aligns with the contemporary trend of customer-centric entrepreneurship, as highlighted by Hitt et al. (2021).

In our entrepreneurship we will focus on the vertical strategic alliance as we will have an alliance of the supplier - customer type because thanks to suppliers we will benefit each other, in the sense that will be where we will go to the purchase of our raw material for the realization of our desserts to offer them with fresh and quality products without neglecting the promotion of local cuisine with a different touch. Among the benefits of this type of alliance we can point out

⁴⁹ *Alianzas estratégicas: opciones para el crecimiento de la empresa (I)*. Page 43

⁵⁰ *Strategic Management: Concepts and Cases Competitiveness and Globalization*

the improvement of the customer experience since, when offering fresh products, the experience will be improved in its entirety. In terms of costs, it will help us reduce the price of products thanks to this type of alliance.

Some alliances that we hope to create as a company would be with:

- Local sellers
- Distributors of dairy products
- Environmentally friendly packaging distributors

CHAPTER IV
COST PLAN OF
LAYUÁ
CHEESECAKES

4.1 Logo



Elements used:

Company Name: Layuá cheesecakes

Symbols:

- Floral symbolism: Plants and flowers can transmit life, hope and growth.
- Olive branches: Throughout history, the olive branch has been a symbol of peace and hope.
- Pastry bag: to have a representation that our entrepreneurship will be dedicated to the pastry area

Colors:

Three color combination: Beige, green and orange

Meaning:

- Beige: transmits calm and tranquility, feelings that we will transmit to our customers from the first contact they have with us.

- Green: associated with growth, we implicitly want to imply that for our company will be very important to be ecological and that our products will always be fresh.
- Orange: colorful and cheerful, we want to imply that we will be a company characterized by kindness and feel that warmth of our products, always fresh, as homemade

4.2 Slogan

Bringing the joy, encore une fois !

4.3 Mission

We are committed to making the best healthy and homemade cheesecakes, generating an unforgettable experience in our customers.

4.4 Vision

Be recognized as a pioneer company in El Salvador of the best choice in healthy and homemade cheesecake at a fair price and always prioritizing the customer.

4.5 Values

- Quality: We do our work with love and what we do, we do it well. For us it is very important as we are committed to selecting each ingredient with the best standards on the market. We also focus on constant training by sticking to the forefront and changes that can be improved in our gastronomy, this allows us to constantly innovate for a continuous development of our professionals in this culinary area, in order not only to provide a personalized and quality service to each customer, but to contribute to the personal and professional growth of our employees.
- Passion: Passion is our main engine because it is what drives us to give everything for our entrepreneurship.

- Excellence: We believe in our project, which makes us work with commitment and organization, because we are always willing to give the extra mile. From our falls we rise with resilience and learn from them.
- Teamwork: Achieve each goal with the support of all our collaborators because the success of our entrepreneurship is built together. Teamwork is built with individual commitment. The best result is the product, that we all in a team do the best for ourselves and for the group, harmony is not achieved by chance; it is a consequence of the effort of the people who make up the organization. It is based on knowledge and the search for a common result.
- Courtesy: It is a value that facilitates the relationship both with our clients and with our coworkers, it is the cordial treatment given to others, it translates into a character that makes other people feel good, allowing us to give confidence, security, and better communication.
- Good working environment: The love for the organization. It allows us to maintain and build a good work environment, effective communication, integral human development, improving working conditions. Encouraging proactive work and quality interpersonal relationships.
- Respect: It is what allows us to recognize, accept and appreciate the qualities of the neighbor and his rights. This concept applies as much to people, the environment and everything related to our enterprise. We strive to understand empathetically our peers, their views, and particular situations. We treat people with equality and dignity.

4.6 Cost plan

Table 3: It describes the cost plan we will consider to run the business properly.

Concept	Amount	Unit	Unit cost	Monthly cost
Human resources				
Baker	1			\$400
Delivery	1			\$300
Marketing	1			\$400
Total human resources				\$1100
Materials				
Cream cheese	840	Grams	\$1.51	\$30.20
Eggs	4	Unit	\$0.16	\$15
Butter	58	Grams	\$1.93	\$11.93
Graham crackers	6	Package	\$1.89	\$18.90
Containers	1	Unit	\$0.15	\$12
Boxes	1	Unit	\$0.45	\$13
Cutlery	1	Bag	\$0.50	\$5
Fruits	3		\$1.00	\$30
Flavoring (horchata, cebada, etc)	1	Bag	\$2.00	\$20
Bags	1	Unit	\$0.20	\$5
Total of materials			\$9.79	\$161.03
Indirect costs				
Paper sheets	1	Package	\$5	
Pen	1	Package	\$2	
Molds	1	Unit	\$3	
Blenders	2	Unit	\$160	
Food mixers	2	Unit	\$50	
Spatulas	3	Unit	\$3	
Total of indirect costs			\$223	
Fixed costs				
Water	15	liters	\$1.38	\$2.39
Electricity	50	kilowatts	\$0.20	\$30
Gas	10	Pounds	\$0.60	\$15
Maintenance				\$50
Rent				\$500
Wifi and cellphone				\$40
Total of fixed costs			\$2.18	\$637.39

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