SALES MANAGEMENT OF COMPLEX MARKETING PRODUCTS

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ABSTRACT

The research was carried out in the companies dedicated to the commercialization of memorials, whose objective was: to establish the relationship that exists between the systems of sales applied by companies and the levels of profitability; for which a qualitative type methodology was applied with a basic approach that allowed to know the behavior of the variables, using a statistical analysis based on the use of a technique like the survey, applied to the managers of the companies and the clients and possible customers; which allowed to conclude that the administration and sales system of the companies negatively affects the profitability of the organization, because they do not have adequate strategies to attract more customers, which does not allow the achievement of sales targets, in addition, the market in which the activities of commercialization of the memorials products in Babahoyo are located, is limited because the potential customers have an aversion for the products that are offered, the prices are considered high, and one of the factors that most limits the market is the lack of prevention culture.

Keywords: Sales, budget, market, profitability.

INTRODUCTION

The company Parque de la Paz is an organization from Guayaquil belongs to an association of lawyers of the same city, with branches called satellites in the cities of: Daule, Duran, Machala, Pasaje, Babahoyo, Santa Rosa; it provides memorial services such as: vaults with and without location, to property, pantheons, mausoleums, lots, funeral services, funeral chapel, mourners, among others.

This pioneer company in the commercialization of funeral services and memorial products in Ecuador has some financing plans for the sale of its products to the population of Babahoyo and its surrounding areas.

The research on profitability through the sale of memorial products was conducted in the company Parque la Paz Babahoyo Satellite, whose administrative and management areas are located in the city of the same name, urban parish Camilo Ponce, the cemetery facilities are located on the road Babahoyo - Jujan and then on the road to Chilintomo kilometer one.

The marketing activities are carried out in urban parishes and surrounding areas of Babahoyo which limits the scope of this company, because the target market is small, this situation generates that the profitability of the company is reduced, creating problems of financial stability in the market, because the Babahoyo Satellite has its fixed costs incurred to deliver the service and stay in the market.

There are factors that affect the marketing of memorial products such as aversion by customers, as well as the culture of prevention in the city of Babahoyo and consider that the products are not necessary until the inevitable moments of the death of a family member or customers themselves.

Memorial or funeral products such as vaults and funeral chapels have become a necessity, the fact of preventing and accepting these services and products places the population in a normal situation at the level of Latin America in which the commercialization of funeral products has been growing over time, the first years for the companies dedicated to this type of business were very hard, nowadays with a more mature and potential market the sales have improved and therefore the profitability, nevertheless this scenario is not completely static, it is always necessary to innovate and to be attentive to the signals and the changes that are presented; Innovation is relevant if it covers latent needs, which only become tangible when the product it satisfies is born; that is, if it

creates an offer that generates its own demand. In some cases, it is difficult to reduce the associated risk, because market research on products that do not yet exist is very precise (Pérez Moya, 1997).

The marketing of memorial products in Latin American countries is carried out at the same time as technology, the information of the products reaches potential customers through various lines of channeling information, such as interactive forums, chat, blog, social networks, conversations on interactive lines, without neglecting the traditional visit of the sellers who offer the service packages of these companies; in addition, agreements are also made with insurance companies and through them the products are placed; there is an advantage that favors the marketing of these products such as: the extension of the cities, the cultural factors, the acceptance of the products as any other and the economic level, thus providing an increase in the profitability of the companies.

In Ecuador there are several companies dedicated to the commercialization of funeral products, among the most representative are: Jardines de la Paz, Parque de la Paz, Jardines del Valle, Parques del Recuerdo, Corporación Vida, Jardines de la Esperanza, Junta de Beneficencia de Guayaquil, Parque Santo del Ecuador, Camposanto Metropolitano, Sociedad Funeraria Nacional, among others; (Chamber of Commerce, 2015) they make their sales through visits in which the salespeople present the services and look for the best options that the client may be interested in, they increase their sales through social networks, triptychs and any other tool that allows them to reach the client according to the client's need; With all these efforts the level of sales is in line with the same and the goals set, even in the same Parque de la Paz in the Satellites of Daule, Guayaquil and others sales are in line with the goals, of course in all these companies there are factors that favor the task as: The socioeconomic level and the cultural level that are primordial factors at the time of selling these services and products.

The company Parque de la Paz, Babahoyo Satellite, has weaknesses in the administration and sales system, because it has not achieved administrative and financial success until now; the profitability is below the goals, for not knowing how to properly manage human resources working in sales, lack of motivation and commitment of staff, in addition to not designing effective strategies that allow you to achieve the necessary profitability index, so that it can compare in profitability with other satellites of the same organization.

Being management a social science, it is composed of principles, techniques and practices, whose application to human groups allows establishing logical forms of joint effort, through which

common objectives can be reached that individually it is not possible to reach them; when speaking of administration, one must always think of the human being and therefore its frame of reference, principles and means are given by him, not only as a means or process but as a principle; for its application it must always be conceived and oriented in human terms, therefore its methods must be governed by rules that have such criteria, since there cannot be a true permanent joint effort if such factors constitute the center or the most important thing.

Marketing is the set of actions aimed at commercializing products, goods or services, (McCarthy & Perreault, 1987) marketing techniques cover all the procedures and ways of working to effectively introduce products into the marketing system. Therefore, marketing is translated into the act of planning and organizing several necessary activities that make it possible to place a product or service in the right place at the right time, making it known and consumed by the customers who make up the market. Thus, to market a product is to find for it the presentation and preparation likely to interest future buyers, the most appropriate marketing network and the conditions of sale that will energize distributors in each channel (Ugarte, 2003).

The term memorial is used to define a product as a synonym of remembrance of a being, including vaults, funeral services, cemetery plots, pantheons, mausoleums and products used in human funerals.

A market consists of all potential customers who share a specific need or desire and who might be willing to participate in an exchange that satisfies that need or desire (Blank Bubis, 2013).

The sales plan is a set of activities, ordered and systematized, where sales are projected periodically that are estimated to be made in the next fiscal year. For this purpose, it is normal that the point of comparison is the sales recorded in the previous period.

The sales forecast that is recorded in the plan is therefore considered as the most important future projection of a company, from which the plans of the other departments of the organization are derived (Kotler, 2007).

Profitability is the relationship that exists between profit and the investment necessary to achieve it, since it measures both the effectiveness of the management of a company, demonstrated by the profits obtained from the sales made and the use of investments, its category and regularity

is the trend of profits. These profits, in turn, are the conclusion of a competent administration, an integral planning of costs and expenses and in general of the observance of any measure tending to obtain profits. Profitability is also understood as a notion that applies to any economic action in which material, human and financial means are mobilized to obtain the expected results (Zamora, 2011).

Selling is a function that is part of the systematic process of marketing and is defined as: any activity that generates in customers the ultimate impulse to exchange, and it is at this point where the effort of the activities: market research, product decisions and price decisions, is effective (Fisher & Espejo, 2001).

The term marketing comes from the English word market, which means market, representing a group of sellers and buyers willing to sell or buy, respectively, goods and/or services for something of value. Central markets are suitable places where buyers and sellers can meet face to exchange goods and services (Stanton, Etzel, & Walker, 2012).

In this context, positive marketing means delivering the goods and services that consumers want and need; it means getting the products to them at the right time, in the right place and at the right cost.

Producers, consumers and marketing specialists, facilitators are often in a position to perform marketing functions, functions can be shifted and shared; from a macro point of view, all marketing functions must be performed by someone, but from a micro point of view, not all firms must perform all functions, furthermore, not all goods and services require all functions at every stage of their production. (Fisher & Espejo, 2001).

Marketing performance has changed in recent times, business decisions are very important for the success of a firm. (Lazo & Corbin, 2003), business strategy planning means finding attractive opportunities and developing beneficial business strategies. A business strategy specifies a target market and a business mix accordingly.

A target market. That is, a fairly homogeneous group of customers that the firm wishes to attract, a marketing mix, that is, the controllable variables that the firm devises to satisfy this target group.

Target marketing considers that a marketing mix is tailored to meet the needs of customers; the marketing strategy establishes a target market and a marketing mix. The business plan is a written statement of the business strategy and the time details for carrying out the strategy; the plan also carries control processes, so that whoever executes it can know if it is going well or not (Stanton, Etzel, & Walker, 2012).

Profitability is the relationship that exists between profit and the investment necessary to achieve it, since it measures both the effectiveness of a company's management, demonstrated by the profits obtained from the sales made and the use of investments, its category and regularity is the trend of profits. These profits, in turn, are the conclusion of a competent administration, an integral planning of costs and expenses and in general of the observance of any measure tending to obtain profits.

Profitability is a key variable in investment decisions, it allows comparing the current or expected returns of various investments with the levels of profitability needed, which indicates that we would not be satisfied with a level below what is expected.

Known as working capital, a fundamental investment for the success or failure of a business is the one that must be made in working capital, the project can consider the investment in all the necessary assets to be able to function adequately, but if it does not contemplate the investment in the necessary capital to finance the cash flow mismatches during its period. (Sapag, 2006).

Investment should be understood as the materialization of financial resources or capital to acquire goods, services, infrastructure or inputs for the operation of a business; in a certain way, it would be disposing of current, own or financed resources (Guajardo, 2002).

Economic profitability is established as a basic indicator to judge the efficiency of business management, since it is precisely the behavior of the assets, regardless of their financing, which generally determines whether a company is profitable or not in economic terms, in addition, not taking into account the way in which the assets have been financed will allow determining whether a company is not profitable due to problems in the development of its economic activity or due to a deficient financing policy.

Financial profitability is a measure, referring to a given period of time, of the return on equity,

generally regardless of the distribution of the result. Financial profitability can thus be considered a measure of profitability closer to the shareholders or owners than economic profitability, and hence theoretically, and according to the most widespread opinion, it is the profitability indicator that managers seek to maximize in the interest of the owners. Furthermore, insufficient financial profitability limits access to new equity in two ways. First, because this low level of financial profitability is indicative of the funds generated internally by the company; and second, because it can restrict external financing.

Profitability indicators try to evaluate the amount of profits obtained with respect to the investment that originated them, either considering total assets or stockholders' equity in their calculation (Guajardo, 2002). The calculation of profitability describes that financial analysts use profitability indexes to judge how efficient companies are in the use of their assets (Brealy & Myers, 2003).

The accounting profitability will be expressed as the quotient between a concept of result and a concept of capital invested to obtain that result. In this respect, it is necessary to take into account a series of issues in the formulation and measurement of profitability in order to be able to draw up a meaningful profitability ratio or indicator: The magnitudes whose quotient is the profitability indicator must be capable of being expressed in monetary form; there must be, as far as possible, a causal relationship between the resources or investment considered as denominator and the surplus or result to which they are to be confronted; it is also necessary to define the period of time to which the measurement of profitability refers (normally the accounting period), since in the case of short periods of time errors are usually incurred due to incorrect accrual. (Sánchez Ballesta, 2002).

The income statement is the main means of measuring the profitability of a company over a period of time, whether it is one month, three months or one year. In these cases, the profit and loss statement should be shown in stages, since by subtracting the costs and expenses of the period from the revenues, different profits are obtained until the net profit is reached. (Guajardo, 2002) Investing money is putting money in some type of financial instrument, such as stocks, bonds, mutual funds, expecting more money in exchange.

They represent placements of money on which a company expects to obtain some return in the future, either through the realization of interest, dividends or through the sale at a higher value than its acquisition cost.

METHODOLOGY

In this process the basic or pure research was used, as all aspects are theoretical, although its scope will be practical; the scientific research methods that were used are: Observation method through this process it was possible to obtain certain existing features with the object of research determining its incidence or not in the problem that is attended, whose analysis led to propose the solutions and the inductive method, this method allowed to observe particular phenomena reaching conclusions and general premises, which helped to understand the facts; this research is characterized by the taking of written information that were taken from archives or information centers, which consist of books, magazines, brochures.

The population for the research work has been composed of administrative and sales staff, management and potential customers of the company Parque la Paz Babahoyo Satellite.

MATERIALS AND METHODS

Different methods of theoretical character were applied that contributed to the awareness of the scientific theory and in practice such as the support tables of data collection obtained for the description and interpretation of statistical graphs techniques and analysis of the same with a population for the research work has been composed of administrative and sales staff, management and potential customers of the company Parque la Paz Babahoyo Satellite.

THEORETICAL SUPPORT

Profitability is the relationship that exists between profit and the investment necessary to achieve it, since it measures both the effectiveness of the management of a company, demonstrated by the profits obtained from the sales made and the use of investments, its category and regularity is the trend of profits. These profits, in turn, are the conclusion of a competent administration, an integral planning of costs and expenses and, in general, of the observance of any measure aimed at obtaining profits (Ramos, 2007).

ANALYSIS OF RESULTS

The results of the research are detailed through the information obtained from the application of the survey as a research technique.

Table N° 1: Actions to expand the market.

Options	Frequency	Percentage
Yes	1	13
No	5	87
Total	6	100

Source: Survey applied to the administrative staff of Parque de la Paz Company.

Prepared by: The authors

87% of the organization's administrative staff state that the administrative department does not take actions that result in an expansion of the market in which marketing activities are carried out, which in their opinion is detrimental to the organization's profitability.

Table N° 2: Factors limiting the market.

8			
Options	Frequency	Percentage	
Culture	2	33	
Economy	2	33	
Aversion	2	34	
Others	0	0	
Total	6	100	

Source: Survey applied to the administrative staff of Parque de la Paz Company.

Prepared by: The authors

Most of the organization's administrative staff considers that culture is a decisive factor in expanding the market, since most people in Babahoyo are not accustomed to prevention, 33% consider that the economy is one of the factors that also affects sales, both of which significantly affect the company's profitability.

Table N° 3: Operating market

Options	Frequency	Percentage
Very broad	0	0
Broad	0	0
Normal	0	0
Reduced	5	83
Minimum	1	17
Total	6	100

Prepared by: The authors.

The administrative staff considers that the organization's operating market is small, a minority says it is minimal. As can be seen, the activities are carried out in a very limited market, which affects the company's profitability and limits the sales activities carried out by the staff; this is a determining factor in achieving the organization's profitability objectives.

Table N° 4: Strategies employed in the administration

Options	Frequency	Percentage
Excellent	0	0
Very Good	2	33
Good	3	50
Regular	1	17
Insufficient	0	0
Total	6	100

Source: Survey applied to the administrative staff of Parque de la Paz Company.

Prepared by: The authors.

Half of the administrative staff considers that the strategies employed by management are good, but that they do not give the expected results, while 17% say that they are regular and therefore do not give the products expected of them, 33% consider them very good, but that the market is not good, so they are limited, if the strategies are combined with the limited market the result is not encouraging, so management should be reinforced with encouraging strategies, which allow reaching the desired levels of profitability.

Table N° 5 : Company's profitability.

Options	Frequency	Percentage
Excellent	0	0
Very Good	0	0
Good	0	0
Regular	4	67
Insufficient	2	33
Total	6	100

Prepared by: The authors.

67% of the respondents consider that the profitability of the organization is regular, while 33% consider that it is insufficient, so actions must be taken to improve it, as can be determined based on the opinions of the respondent's profitability has to be improved as soon as possible, it is then necessary to modify the sales and financial strategies of the company.

Table N° 6: Level of contribution of a sales plan.

Options	Frequency	Percentage
High	4	67
Medium	2	33
Low	0	0
None	0	0
Total	6	100

Source: Survey applied to the administrative staff of Parque de la Paz Company.

Prepared by: The authors.

67% of the respondents considered that a sales plan would help the organization to improve the level of sales and therefore profitability, while only 33% considered that the level of contribution of a sales plan would be average, if not working on the staff to make them feel committed to the organization, the sales plan must have a concrete analysis of the organization's activities both internally and external factors that affect it.

Table N° 7: Strategies to improve organizational management.

Options	Frequency	Percentage
Business Plan	1	17
Sales plan	4	67
Administrative manuals	1	16
Staff reengineering	0	0
Others	0	0
None	0	0
Total	6	100

Prepared by: The authors.

67% of those surveyed consider that a sales plan is the ideal tool to improve the organization's management and increase profitability, while 17% consider that a business plan should be established, while 16% state that administrative manuals are the basis for improvement, with these results it is necessary for the company to have a sales plan based on the correction of the shortcomings detected through this research.

Table N° 8: Undertaking sales strategies.

Options	Frequency	Percentage
Yes	8	27
No	22	73
Total	30	100

Source: Survey applied to the sales staff of Parque de la Paz Company.

Prepared by: The authors.

73% of those surveyed stated that the sales department does not undertake positive actions that lead to market expansion, to attract new customers, but rather they limit themselves to traveling the same area; based on this determination, it is established that the sales staff should have other strategies that allow them to increase the company's profitability.

Table N° 9: Market limiting factors.

Options	Frequency	Percentage
Culture	6	20
Economy	13	43
Aversion	11	37
Total	30	100

Prepared by: The authors.

43% of those surveyed stated that one of the factors limiting the market is the economy, due to the country's situation, and that considering the nature of the products offered, the aversion of people to memorial products is also quite influential. 20% attributed the low sales to the Bahoyan society's culture, with this background, the sales plan designed for the company should contain strategies in which the product is seen as a necessity, so that customers lose their fear of the product.

Table Nº 10: Calidad de las estrategias de ventas.

Options	Frequency	Percentage
Excellent	0	0
Very Good	2	7
Good	6	20
Regular	22	73
Insufficient	0	0
Total	30	100

Source: Survey applied to the sales staff of Parque de la Paz Company.

Prepared by: The authors.

73% of the sales staff consider that the strategies used in the process are regular, since they do not give better results because sales are low and the profitability level of the organization is affected, 20% consider them good and only a minimum of 7% believe that they are very good, the sales plan designed by the organization must reinforce sales techniques in order to build customer loyalty when presented with product needs of this nature.

Table	N°	11:	Motivation	of sal	es staff.
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Options	Frequency	Percentage
High	2	7
Medium	27	90
Low	1	3
Nonexistent	0	0
Total	30	100

Prepared by: The authors.

90% of those surveyed stated that the motivation they receive from their bosses to carry out their work in sales of memorial products is average, therefore they are not totally predisposed due to the lack of incentives, 7% consider that they have a high motivation and 3% consider it low. The sales plan should reinforce the motivation of the sales staff in order to guarantee their commitment to the company to increase the profitability of the company.

Table Nº 12: Rating of the company's profitability.

Options	Frequency	Percentage
Excellent	0	0
Very good	0	0
Good	0	0
Regular	28	93
Insufficient	2	7
Total	30	100

Source: Survey applied to the sales staff of Parque de la Paz Company.

Prepared by: The authors.

93% of those surveyed stated that the company's profitability is regular, because sales are low and collections are also low, the profit rate of the organization is minimal, 7% consider that profitability is insufficient to maintain the organization, given these opinions is a commitment of the administration to raise the level of profitability of the company, for this the strategies designed for the effect must contain clear actions that allow customers to think of Parque de la Paz as the first choice to purchase memorial products.

Table Nº 13: Emphasis on improving sales.

Options	Frequency	Percentage
Administration	10	33
Collections	0	0
Management	0	0
Motivation	20	67
Others	0	0
Total	30	100

Prepared by: The authors.

67% of those surveyed believe that sales can be improved if emphasis is placed on fundamental aspects such as: motivation of salespeople, salaries and treatment; while 33% believe that sales can be improved if the company's administration is strengthened; there is always room for improvement and sales can be increased if the work team is motivated to do so, which is why sales plan strategies must consider motivation as a key factor for improving profitability.

Table Nº 14: Emphasis on improving the company's profitability.

Options	Frequency	Percentage
Administration	3	10
Sales	22	73
Collections	5	17
Others	0	0
Total	30	100

Source: Survey applied to the sales staff of Parque de la Paz Company.

Prepared by: The authors.

73% of those surveyed consider that the company's profitability is average, but that it can be improved if emphasis is placed on fundamental aspects such as sales; 17% consider that the strategic point of profitability is collections, to increase cash, and 10% believe that the administrative system must be improved to increase profitability; factors such as sales, administration and collections are important to improve the level of profitability of the organization, as long as they work as a team; the sales plan must integrate the three factors to achieve the expected success.

Table Nº 15: Contribution of a sales plan.

Options	Frequency	Percentage
High	20	67
Medium	10	33
Low	0	0
Nonexistent	0	0
Total	30	100

Prepared by: The authors.

67% of the respondents consider that the contribution of a sales plan to the organization's finances would be high, since the basis of profitability is sales, only 33% consider that the contribution of a sales plan to the organization's finances would be medium, if not working on the commitment of salespeople and motivation; the sales plan will improve the level of profitability of the company, because with organized strategies the level of sales and therefore the profitability of the organization can be increased.

Table Nº 16: Strategy to improve sales.

Options	Frequency	Percentage
Business Plan	3	10
Sales plan	22	73
Administrative manuals	0	0
Staff reengineering	5	17
None	0	0
Total	30	100

Source: Survey applied to the sales staff of Parque de la Paz Company.

Prepared by: The authors.

73% of the staff surveyed stated that a sales plan would be the ideal strategy to improve sales, since it would help to organize the staff and the actions to be taken would have a greater effect, 17% considered that a reengineering of the staff would give the appropriate result in sales and 10% believed that a well-structured business plan would improve the economic situation of the organization, the opinion of the majority of the sales staff should be taken into consideration by designing a sales plan.

Table Nº 17: Prices of memorial products.

Options	Frequency	Percentage
High	105	63
Acceptable	51	37
Low	0	0
Total	166	100

Source: Survey applied to potential customers of Parque de la Paz Company.

Prepared by: The authors.

63% of those surveyed stated that the prices of memorial products are generally high, which prevents them from being within the family budget; however, 37% consider them acceptable in the market and assume that they can be paid with a little economic effort, the sales plan must consider prices as a decisive factor when delivering a product, since prices cannot be lowered, terms must be extended or financing must be improved.

Table Nº 18: Importance of memorial products.

1		
Opciones	Frecuencia	Porcentaje
Calidad	52	31
Precio	98	59
Forma de venta	16	10
Otros	0	0
Total	166	100

Source: Survey applied to potential customers of Parque de la Paz Company.

Prepared by: The authors.

59% of potential clients consider that the most important factor when acquiring a memorial product is the price, since without the economic resources at the moment of needing them, the products cannot be acquired. In view of this fact and due to the fact that prices cannot be reduced, it is important to take into consideration the necessary terms so that the clients can have their product at the moment they need it.

100

Options	Frequency	Percentage
Press	10	6
Visit	19	11
Television	54	33
Social Networks	81	49
Radial spaces	2	1
Others	0	0

Table Nº 19: Channels for the commercialization of memorial products.

Source: Survey applied to potential customers of Parque de la Paz Company.

166

Prepared by: The authors.

49% of potential customers consider that one of the ideal channels to receive memorial product offerings would be through social networks, however television is also considered as an alternative medium for the same cause, in the sales plan of the organization these strategies should be considered as a basis for the channeling and distribution of the organization's memorial products.

DISCUSSION OF RESULTS

Total

The administration and sales system of the company Parque de la Paz Babahoyo Satellite has a direct negative impact on the profitability of the organization, because it does not have adequate strategies to attract more customers which does not allow to achieve sales goals, by not placing the product the collection rate and cash is diminished; the market in which the marketing activities of the memorial products of the company Parque de la Paz Babahoyo Satellite, is limited because potential customers have an aversion to the products offered by the organization, the prices are considered high, plus people are not in an economic situation conducive to negotiation, and one of the factors that most limits the market is the lack of culture of prevention.

The company applies administrative strategies that do not favor management and sales strategies that do not contribute to market expansion, since they only use door-to-door visits and have not done so throughout the local territory, the prices are not adequate and the products are not presented in a way that captures the attention and creates the need to acquire them in the target public, the profitability of the organization is low, since the company does not meet the sales goals assigned both in sales and collections, does not meet the quota to cover the operational costs of the satellite, and the failure to increase sales in a limited market is a decisive factor, which has created obstacles to the growth of the company.

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