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Content	Page N°
Abstract	5
Introduction	6
Objectives	7
Justification	8
Chapter I: Description of the product	9
1.1Description of the product	10
1.2Application of strategies for human development and sustainability	10
Chapter II: Theoretical Framework	11
2.1 History of tourism in El Salvador	12
2.2 Sustainable development policies in El Salvador	14
2.3 Natural resources that are close to the municipality and tourist circuits	16
2.4 Cultural identity and Study of the idiosyncrasy of the country: myths and	legends,
cuisine, festivities, and religious traditions	21
2.5 Strategic plan for the tourist product: Quality of the Tourism Product	26
2.6 Marketing Plan	29
2.7 Conceptual map of the collaborators	30
Chapter III: Entrepreneur Profile	31
3.1Entrepreneur Profile	32
3.1.1 Type of Entrepreneur	32
3.1.2 Entrepreneurial Ecosystem	
3.1.3 Entrepreneurial characteristics	34
3.1.4 Barriers to entrepreneurship	35
3.2 Responsability of the entrepreneur	36
3.3 Quality regulations	37
Chapter IV: Costing Plan for Tourism Product	39
4.1 Business plan	40
4.2 The grandmother's farm Logo	41
4.3 Cost table	42
Bibliography	43

TABLE OF CONTENT

ABSTRACT

Work is undoubtedly one of the pillars of development and should be a source of economic growth for the country, a path to social mobility for individuals and a space for personal dignity. For work to fulfill these characteristics it must be well remunerated, enjoy the protections mandated by law, and be a job and be a satisfying task. for those who perform it on a daily basis. Entrepreneurship has become a popular term currently, but not all of entrepreneurs can succeed in entrepreneurial business. This paper talks about entrepreneur and entrepreneurship from three aspects, Characteristics of entrepreneurs like perseverance, dedication, self confidence, desire of achievement, and so on, help them obtain necessary capabilities to operate business in the venture world. Before starting an entrepreneurial business, entrepreneurs should exploit an appropriate opportunity. Opportunity identification is critical in the process of entrepreneurial world. And capturing necessary resources such as financial resources, human resources are also necessary. The last step is to balance opportunity, resources, and team so that the entrepreneurial business can be operated successfully.

Key words: Entrepreneurship, business, world, resources,

INTRODUCTION

Timmons (1999) defines "entrepreneurship" as "a way of thinking, reasoning, and acting that is opportunity obsessed, holistic in approach and leadership balanced" (P34). And Hills (1994) defines it as "the process that causes changes in the economic system through innovations brought about by individuals who generate or respond to economic opportunities that create value for both these individuals and society". Whatever the definition of entrepreneurship is can be concluded to thinking, reasoning, and acting that is opportunity obtained, holistic in approach, and leadership balanced (Timmons & Spinilli, 2003). Entrepreneurial business is currently spread over the world. Take China for instance. China has a famous proverb: "It is better to be a chicken"s head than a phoenix"s tail, which indicates that Chinese person wants to be his own boss. After China government announced, "reform and opening policy", entrepreneurial business is prosperous to every filed in China. During the last two decades, the rate of new business entry in China is nearly 10 times. However, despite the growth, only few can survive for more than five years. Opportunity exploitation, resources support, and entrepreneur's character may decide whether an entrepreneurial business will be successful or fail (Amit, Brander and Zott 1999)

Objectives

General objective:

• To present this product "Hacienda de la abuela".

Specific objectives:

- To produce a variety of quality dishes with exquisite flavor, and lower cost with the purpose of establishing ourselves in the market.
- To use the best materials to create national dishes using national products.
- To be a recognized bran in our country that innovates according to the needs of the customer.

JUSTIFICATION

We must ask ourselves what are the things that I can offer and what is it that others do not have to innovate in the market? What is it that can difference my business from others? What makes my product unique and authentic? How can I implement my business even knowing that failure is an option it will still work the risk?

As the food service industry is always changing, it may seem hard for new entrepreneurs to keep up. During COVID-19 pandemic, food isn't enough to bring in customers looking for outdoor seating. In the restaurant business, you are not just serving food. You are selling a dining experience. So, one of our major goals is to provide a customer experience that encourages repeat coming back and enjoy our dishes. From the moment a customer enters your business until that customer leaves, that person should feel as if they are valued.

In addition to all above, we must take in mind that we need to set our goals and able to reach them, also it involves many aspects, such as marketing, the type of clients that we want to attract that is why it is complex to create the concept from scratch.

Chapter I Description of the product

DESCRIPTION OF THE PRODUCT

1.1 Product name: "Hacienda de la Abuela"

Ubication: We are in the panoramic route of Santiago Texacuango in the department of La Paz, in that place we are going to offer to the customer an enjoyable experience tasting different national dishes.

Now the characteristic that Hacienda de la Abuela can offer:

- A wide variety of dishes that we can offer to the customers.
- Competitive prices and at the height of the market.
- Fresh materials from local farmers
- Offer a vast experience to the customers.
- Offer unique promotions and discounts in special days.
- Pet friendly

This product is for all kind of customer from children to adults, anyone can enjoy the experience that we offer at Hacienda de la Abuela.

1.2 Application of strategies for human development and sustainability

In this product Hacienda de la Abuela we want to provided and cover all the needs of all customers providing a good service and experience, restaurants nowadays are only focusing on profits but they are not maintaining a sustainable development in their operations and with this product we want to meet the customer necessity also, the use of local materials can be a source of human development buying products from local farmers in order to be more inclusive.

Chapter II: Theoretical

Framework

THEORETICAL FRAMEWORK

2.1 History of tourism in El Salvador

Tourism is defined as the activities conducted by people during their trips and stays in places other than their usual environment, for a consecutive period of less than one year for leisure, business, and other reasons. It can be classified in diverse ways, each of them oriented to a specific need and can even be identified according to more than one of its characteristics.

The first initiative to promote tourism in El Salvador occurred in 1924, under the Government of President Alfonso Quiñones Molina, with the creation of the Board of Tourism and Agricultural and Industrial Propaganda, which aimed to promote national and foreign tourism. In 1946, the National Department of Tourism was created as a section of the Ministry of Foreign Affairs.

The sixties are taken as the modern era of tourism development in El Salvador; Systematic thought is given to tourism and some official bodies are created for its promotion.

In 1961 the Salvadoran Tourism Institute (ISTU) was created as the governing government body. Its main attributions were the elaboration of projects for the promotion and development of the sector, the regulation of tourism companies, the management of heritage and the presentation of regular reports on the evolution of the sector. Monitoring of the sector has been facilitated since 1968, when ISTU began publishing detailed statistical bulletins on the flow of tourists to El Salvador.

The formation of the institutional framework was reinforced with the issuance of the Law for the Promotion of the Tourism Industry in 1967, which provided tax incentives to companies that took advantage of the national tourism system.

The financial outlook also improved for the industry, with the opening of credit lines to promote tourism investment. The Economic Development Fund of Bank 16 Central Reserve, created in 1966, contemplated the granting of credits to projects for the construction of tourism infrastructure. However, the impact of these policies does not seem to have been incredibly significant: by 1969 there were only 320 rooms available (Hotel El Salvador Intercontinental, 210; Gran Hotel San Salvador, 90 and Parker House, 20).

The decade of the 70s

These have been considered the golden years of tourism in El Salvador, with an economic and political life characterized by relative stability.

Two factors drove the development of hotel infrastructure: first, the motivation of private initiative to identify the profitability of this type of investment; second, tax incentives and credit facilities granted to the sector.

In 1979, it was the beginning of the political crisis and the climate of violence that led to the outbreak of war a year later. In that period disappearances and murders increased and some businesspeople were kidnapped by leftist military organizations (such was the case of the president of ISTU, Don Roberto Poma). The international press spread the image of belligerence and the country was declared dangerous for

tourists. This is how the influx of travelers fell to the levels of seven years ago; In 1980 the lowest share of visitors in 15 years was reached.

2.2 Sustainable development policies in El Salvador

For decades, tourism has experienced continuous growth and deep diversification, becoming one of the fastest growing economic sectors in the world. The contribution of tourism to economic well-being depends on the quality and income it offers.

The first definition of sustainable tourism was provided in 1991, within the framework of the 41st Congress of the International Association of Scientific Experts in Tourism and emerged as an application of the principle of sustainable development: "sustainable tourism is one that maintains the balance between social, economic and ecological interests".

The WTO (World Tourism Organization), in 2000, added that "sustainable tourism is one that meets the needs of current travelers and host regions, while protecting and promoting opportunities for the future."

WTO points out sustainable tourism must:

- Make optimal use of environmental resources, maintaining essential ecological processes and helping to conserve natural resources and biodiversity.
- Respect the socio-cultural authenticity of host communities, preserve their architectural cultural asset and traditional values
- Ensure viable long-term economic activities that bring well-distributed socioeconomic benefits to all actors,

 Stable employment and income-earning opportunities and social services for host communities

Sustainable tourism requires:

- The informed participation of all relevant actors,
- Strong political leadership for broad collaboration and consensus-building.
- A continuous process requires constant monitoring of impacts, to introduce the necessary preventive or corrective measures.

El Salvador is no exception to what was mentioned in the previous paragraphs, tourism is a sector of the economy that is growing and is considered one of the sources of development of the country, it is necessary to aim for tourism quality and sustainability to ensure that this development is orderly and adequate, and thus has the potential to provide benefits for all sectors of Salvadoran society ensuring a future for the new generations.

2.3 Natural resources that are close to the municipality and tourist circuits

Between the department of San Salvador and the department of La Paz, a tourist route extends over the Panoramic Highway. This tourist circuit is called Panoramic Route.

It is called Panoramic Route because it extends along the Panoramic Highway, and in turn, this road received that name because of its elevation it offers panoramic views of San Salvador and especially llopango lake.

The best views of this immense lake in the central part of El Salvador will be found on the Panoramic Route, where you will find viewpoints, restaurants and cafes that seek to make the most of the views offered by this road.

Where is located?

the Panoramic Route extends along the Panoramic Road, more specifically when this road takes enough height to offer beautiful views of San Salvador and the lake.

The road itself in the Comalapa Highway, at the height of the Santo Tomás in the municipality of Santo Tomas, which is one of the municipalities of San Salvador.

But the Panoramic Route begins there through the municipality of Santiago Texacuangos and extends for several kilometers to the municipality of San Ramon, although it can extend a little further the direction to Cojutepeque.

Since it is in Cojutepeque that the other end of the Panoramic Road is located.

From Santiago Texacuangos to San Ramon, the first is the municipality of San Salvador and the second is the municipality of La Paz, there are thirty-four kilometers of road.

It is in those more than thirty kilometers that the Panoramic Route is located, where there are several businesses, cafes and restaurants that take advantage of the panoramic view that can be seen from those mountains.

How to get to the Panoramic Route?

To get there, you must access the Panoramic Highway either on the Santo Tomás side, by the bridge that crosses the Comalapa Highway; or you can access by the Cojutepeque side.

From San Salvador, La Libertad

Take the Comalapa highway (the road that goes to the international airport) and on the right you will have a small street to get into San Ramon, you must cross the bridge that crosses the Comalapa highway.

This bridge is known as "Puente de Santo Tomás" and before crossing the bridge, you will see two streets on the left in front of you.

The first street is to take the Comalapa highway in the other lane, and the second street is the Panoramic Route

Already being on the Panoramic Road you should only continue along the road until you reach where the Panoramic Route businesses are.

From the Union

If you come from the Union, you must access through the same place through which people coming from San Salvador or La Libertad access.

You must look for the Comalapa Airport (now called Monseñor Romero), and drive in the direction as if you were going to San Salvador but at the height of Santo Tomás, turn right where the bridge is and just by the bridge is the access to Panoramic Road.

From San Miguel

If you are coming from San Miguel or from the San Miguel side, you must access from the Cojutepeque side.

Just look for the city of Cojutepeque and the street that passes behind the Mayor's Office of Cojutepeque is already the Panoramic Highway, you just must go straight on that road for several kilometers until you start seeing the businesses of the Panoramic Route.

Restaurants and Cafes

The main thing is the view and the weather; Around these two characteristics is that different businesses have been developed next to the road that offer visitors a good climate and beautiful view.

There are businesses of diverse types, the ones that interest us are the cafes and restaurants of the Panoramic Route. Among them we find the following:

- Finca Santa Elena
- Tipicos Andrea

- Castillo Panoramico
- Restaurante El Cerrito Panorámico
- Coffee Lake Restaurant and Steak House
- Ikal Café SV
- Mamá Lencha
- El Carbonero, Restaurante y Eventos
- Buho café
- La reina del hogar
- Las Tres Piedras
- La Petite Chef
- Entre Neblinas
- Mirador San Francisco
- Café Santa Cruz
- La Casona Café y Típicos
- 400's Cerros Restaurante
- Finca Macedonia

Other places

- Mirador Carretera Panorámica
- Observatorio Turístico Paseo Del Pacífico
- Hotel Azomallisv
- Ecoparque Santa Cruz La Vega
- Mirador Observatorio del Pacífico

- Mirador turístico Espejo De Ilopango
- Hostal y restaurante San Carlos

Municipalities through which the Panoramic Route passes

The municipalities through which it passes are Santiago Texacuangos, San Francisco Chinameca, San Miguel Tepezontes; being those the three main municipalities and where most of the restaurants of Ruta Panorámica are concentrated.

Then, the Panoramic Highway extends and passes through the municipalities of San Juan Tepezontes, San Emigdio, Santa Cruz Analquito, San Ramon and extends to Cojutepeque.

2.4 Cultural identity and study of the country's idiosyncrasy of the country: myths and legends, cuisine, festivities, and religious traditions.

Cultural identity is what makes the people of a nation rich, that is why the State must invest in the rescue of its biodiversity, culture, traditions, and gastronomy; the legacy left by the ancestors must be revalued and not allow what rightfully belongs to them to fade away.

Cultural identity of El Salvador

"The cultural identity of El Salvador is to know our traditions, Nahuat, Salvadoran folk music, legends, beliefs, religions, typical dishes, Mayan, and Pipil culture, among other aspects."

Folkloric dances

Folkloric genre

Also known as costumbrista music, this genre is where the essence of Salvadoran culture is found. Typical instruments such as drums, marimba, caracol, pito and the teponaxtle, among others, are united to form the basis of the folkloric dances.

Folkloric dances are part of this celebration every Independence Day and for this reason children and young people from different educational centers of the national territory prepare in advance artistic numbers with traditional dances during September. The colorful typical costumes, some from different departmental areas, the peculiar shoes are part of the costumes of the folklore dancers. It should be noted that this type of traditional dance identifies Salvadorans around the world.

Below, we share a list of some of the folklore dances:

El Carbonero: Written by maestro Pancho Lara, it tells the story of a Salvadoran man who works hard collecting and selling coal. He tells of his journey in search of coal and how he tries to convince people to buy it.

El Torito Pinto: The folkloric dance of the "Torito Pinto", typical of El Salvador, takes place for San Antonio Abad in Cuscatancingo. It is a performance with dancing and singing, imitating, or interpreting a Spanish bullfight. The costumes are colorful with bright colors, hats adorned with bangs and paper flowers.

Salvadoran gastronomy

Food and drink in El Salvador are particularly distinctive among the diverse cuisines of Central America. Its culinary traditions are the result of a blend of Indigenous and Spanish influences. Some of the dishes you can find in El Salvador include:

Pupusas: is a thick handmade tortilla made with corn flour and stuffed with cheese, cooked ground pork, and fried lorocco. You can use vegetarian alternatives to the filling mostly made with local squash and garlic. Pupusa is usually served with spicy cabbage slaw and tomato salsa but can also be eaten plain.

Sopa De Pata: is a soup made with a variety of ingredients including starch, spices, and meat, but what gives this soup an extra edge is that it is made with cow hooves. other ingredients include tripe, cassava, sweet corns, squash, plantains, and green beans.

Tamales: is an authentic Salvadoran food that entails small pockets made of corn dough wrapped inside a banana leaf or a corn husk and steamed. the banana leaf or corn husk can then be discarded or used as a plate.

Panes Rellenos: is a typical El Salvadoran sandwich filled with either turkey or chicken and cooked in Pipil spices. this sandwich is accompanied by tomatoes, cucumbers, and lettuce.

Sopa De Pescado: is a soup that is made with fish and other seafood. the flavor is added by adding tomatoes, achiote, green pepper, cumin, and corn flour.

Yuca frita: fried yucca that is often served with chicharron- deep-fried pork cracklings.

Rellenos de pacaya: these are palm flowers breaded in cornmeal, fried, and served with tomato sauce.

Music

El Salvador Music shows cultural and religious influences. Roman Catholicism has had a profound impact on the El Salvador culture which is also reflected in the music of the country. Modern music includes cumbia, hip hop, salsa, and reggaeton. traditional Music in El Salvador is influenced by the native cultures. Other types of music include Xuc, Danza, pasillo, marcha, and Canciones. The Xylophone, drums, Güira, Guitar, Fanfare trumpet, piano, Oud, Ney, Goblet drum, and Qanunfolk are some of the musical instruments used.

Sports

The most popular sport in El Salvador is soccer, other popular sports include basketball, tennis, swimming, and baseball. El Salvador is home to the largest football stadium in Central America known as the Estadio Cuscatlan in San Salvador. The country competes in regional and international competitions in various sports. El Salvador competes regularly at the CONCACAF Gold Cup and the UNCAF Nations Cup, and the World cup qualifiers

Myths of El Salvador

La Siguanaba: refers to a 'horrible woman,' previously known as Sihuethuet, and is a ghost to beware of late at night. She appears in the night as a beautiful woman, in a sheer, often white dress, with long, beautiful hair. She summons men wandering in the dark, often targeting those who are drunk, conceited, and looking for a conquest, as well as men who are unfaithful to their women. She then seduces the men who are looking to seduce her, but once they get close enough to touch the men thinking they have about scored she reveals her true self, transforming into a thing of horror. Some versions say that she was so terrifyingly ugly that she was deformed, while others say her face was a bare skull, and some variations even claim that she had the head of a horse! Regardless, she is such a terrible sight to see that the man who has the misfortune of laying his eyes on her will either die of fright or go completely mad!

• El Cadejo: El Cadejo appeared to the night travelers, sometimes the cadejo used to always accompany the men, but only with the unmarried, the cadejo,

as well as defending his companion, it bothered him when he did not do his will, and when he got angry, he was very dangerous because he became an animal of immense size.

2.5 Strategic plan for the tourist product: Quality of the Tourism Product

"Hacienda de la Abuela" since we all know that grandmothers play an important part in our lives. the name was inspired by my grandmother, who always used to visit her house and cook the best food that I have ever tasted no matter how simple the food was, the idea comes from the fact that grandmothers always want to treat their grandchildren in the best way possible.

It is important to highlight that in El Salvador there are many companies and micro companies like ours that provide the same products and with much more trajectory in the market, but the quality of the products is not the same. For this reason, "La Hacieda de la Abuela" was created to offer high quality products at affordable prices that meet the needs of consumers.

the COVID was crisis of how the travel and tourism industry was regularly and dramatically affected by external forces. nowadays we are looking for ways to regain balance and reimagine their future. More than ever, we need to think strategically about the economic, political, and cultural changes we face. Thoughtful and well-conceived strategic plans are crucial not only us to meet immediate, but also to develop and improve maintaining the attractiveness and competitiveness of a destination on the long road to recovery and we have some points that are important for the quality of tourism product.

- 1. Attractions: Creating a compelling experience for visitors to enjoy
 - Determine gaps in the tourism product

- Improvements and opportunities for new products/events
- Support and partnerships with attractions
- 2. Tourism infrastructure: helping visitors successfully navigate their experience
 - Availability, variety, quality and competitiveness of accommodations, restaurants, transportation, signage, visitor centers, retail, and visitor domains
- 3. Marketing: Getting the right message to the right audience
 - Target the right target audiences and ensure destination marketing helps:
 - attract new and repeat visits; extends stays; increases tourism spending.
 - Reflects the destination so that visitors' expectations are met
 - The right mix of paid, earned, owned, and shared media to promote the destination
- 4. Organizational structure: effective and efficient improvement of local tourism
 - The most appropriate organizational structure to fulfill various responsibilities and achieve a strong return on investment
 - Ensure that the tourism organization is at the forefront of policy, policy, and planning debates.

- The role to be played in determining and collecting public and private funding.
- The value and opportunities of partnerships

At Hacienda, de la Abuela is necessary to achieve a sustainable success. we need to focus more on certain elements and depending on the circumstances than this can be different, the resources available and our position to offer a vast experience for the customer must always be considered.

2.6 Marketing Plan

Definition of Quality of a Tourism Product

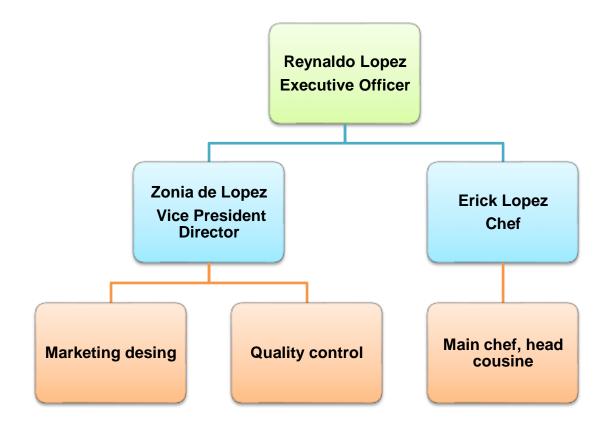
The Marketing Plan is the document that contains the marketing strategies for a given period. In this case, they must be concrete objectives that can be achieved in an effortless way, respecting all types of performance, and reaching the necessary market.

Therefore, by creating the next chart, it is kept in mind what kind of weaknesses, strengths, opportunities, and threats as a company we may have. In turn, this helps to cover and solve or create plans to help avoid problems.

Analysis chart about Hacienda de la Abuela

Strengths	Weakness	
Variety of dishes	Lack of personal	
Delivery	Productivity	
Prices	Competitive prices with other Restaurants	
Landscape	Location	
Oportunities	Threats	
Traing new employees	Lack of emplyess	
Advertise on digital platforms	Lack of sales	
Bough to local farmers	Quality of products	
Exchanges ideas with others	Competitive market	

2.7 Conceptual map of the collaborators



Chapter III: Entrepreneur Profile

3.1 Entrepreneur Profile

The concept of being an entrepreneur is irremediably tied to the idea of innovation and risk by someone who believes in their ideas and who can carry them out, of finding a way to materialize their dreams. (Andy Freire, 2005)

Depending on the way of being that each of the people who undertake a project or business, and the functions they develop in the company, we can find diverse types of entrepreneurs. Each of them has a business vision and contribute different things to their organization so that they function perfectly.

Therefore, when creating a physical company or creating an online business, entrepreneurs apply their skills and create innovative ideas and business models that surprise other people who are not able to do something different, in addition being a successful entrepreneur has its secrets and not everyone is prepared to be.

3.1.1 Type of Entrepreneur

Mirror entrepreneur

Very simply, a mirror entrepreneur which is the investor does not create anything, but only buys a license or "brand" with a business model that works to adapt in another location. In other words, I'm more a mirror entrepreneur because when a current idea in the market is functional, it is completely valid to want to repeat it. The only limitation that I have found about being this type of entrepreneur is based on mounting an idea that already exists by other entrepreneurs, and an example of that could be that entrepreneurship can be the acquisition of a franchise already

established in the market. While the idea is functional and cost effective, it takes a good amount of investment to pay for the use of the brand and hire the right staff to put it into operation.

3.1.2 Entrepreneurial Ecosystem

An entrepreneurial ecosystem must create an environment where entrepreneurs can validate their ideas, simulate the business model, find reliable and supportive support to turn their ventures into sustainable companies. Isenberg (2011), groups in 6 key areas, certain elements in an ecosystem.

1. Market: including early customers and networks that are critical to The development of a new company, such as networks of entrepreneurs.

2. Policies: including real support from public authorities and bodies, such as the creation of a legal framework that favors the creation of companies and their expansion.

3. Financing: both access to bank financing and a sufficient number of new investors with experience and capital entities capable of accompany the growth of new companies.

4. Culture: key factor, including giving visibility to successes and raising social status of the entrepreneur, as well as a culture of tolerance to risk and failure.

3.1.3 Entrepreneurial characteristics

An entrepreneur, being a person of creation, invention, discovery, and innovation, necessarily transforms goods and services; Processes; It creates or expands in the market, and therefore, creates value. Although this value is not always economic or financial, there is a kind of non-profit social entrepreneur that creates other types of values. But in the end, whether the entrepreneur is lucrative or not, he always creates added value by the mere act of his innovative activity. Thus, creativity, invention, etc. are presented as the promoters of the act of entrepreneurship (Alberto Ibarra Mares and Alexander Castillo Galvan,2005)

Innovation: is a key factor for economic development, we want to make new things and innovative all together with a socially responsible organization.

Aptitude: is the key to succeed and with knowledge and experience that we bring will allows us to develop a more ideas.

Attitude: is the motivation and willingness with which we turn to perform a certain activity. In this case the behavior of each one operates. There are individuals who have the "aptitude" to function in a certain position, but there are others with the "attitude", they can withstand the pressure of time and the scarcity of resources to change an unfavorable situation to new opportunities.

Teamwork: to produce quality dishes we need to work as a team, so a leader will be delegated in each activity to be more productive. It is also a support our staff in anything that they need to finish the work with quality.

3.1.4 Barriers to entrepreneurship

Entrepreneurship is that additional effort to achieve a goal or objective, also used to refer to starting a new project or company. Employed also to entrepreneurs who were innovative or added value to an existing product or process (Kundel, 1991) (Mario Dehter)

1. Untrained Personnel: This barrier is carried by a lot in companies either new or with time in the market, untrained or unsuitable personnel is the result of not using the personnel training tool, to better understand what the function of this entrepreneurship.

2. Financing: Hacienda de la Abuela consist in a big investment and traying to get the capital at the beginning can be hard and the initial investment and working capital to cover cash flows negative of the initial period, one of the most difficult obstacles to overcome.

3. Business Plan and Poorly and Developed Strategies: a poorly prepared business plan can anticipate the death of your project. A business plan must be properly analyzed and detailed. We must be clear about the business idea. Knowing the product or service and believing in it will play in our favor.

4. Lack of standardization: To the processes that are developed in an organization, are organized, are executed in a uniform manner by all those involved in it, to ensure the quality of the service.

5. Insufficient sales: there are many cases of technically perfect projects that cannot be marketed. Having poor sales mean no money to overcome that we need that our sales be normal.

3.2 Responsability of the entrepreneur

Sánchez M. Manuel (2013) It is important in all business since it is indispensable for their success. A product cannot only focus on generating monetary profits, without dealing with values and principles, because eventually the lack of good decisions could lead to failure. An entrepreneur seeks to generate recent changes within a product. Then we have more points that I believe are important for my business as a responsibility

1- With customers: offer them the highest quality of products and always meet expectations and be willing to go beyond the usual to gain credibility and more customers.

2- With employees: A healthy work environment with communication channels where the wellbeing of the worker can be ensured. As well as offering a clean, tidy and above all safe space where they can develop their activities

3- With society: The objective of creating this service must meet the needs of others who respond to social inconveniences, complying with the above and before the regulations of the authorities that ensure the legality of the service

4- With the environment: The reality of pollution is not a joke, today you must try to be as friendly as possible with the environment part of making use of the 3 R

recycle, reduce, and reuse as much as possible so that the environment is not affected.

5- As an entrepreneur: Respond to each one of the points expressed above with responsibility, with sweat and enforce, the joy of knowing that this was born of an idea in other words give the best of you always to be a responsible entrepreneur

3.3 Quality regulations

What are ISO standards?

Experts internationally agree ISO standards. Think of them as a formula that describes the best way of doing something. It could be about making a product, managing a process, delivering a service, or supplying materials this can cover a good range of activities Countries in the International Organization for Standardization – Members of ISO Kuert, Willy (1997)

ISO standards what we are going to focus.

ISO 9001 (Quality Management)

This Standard manages to standardize the management of the processes on the services offered, achieving greater control over them. It allows to implement the circle of continuous improvement within the company and to comply with current legislation. This means that for "Hacienda de la Abuela" we are going to try to do always our best to have a good relationship with the quality management and improving every day.

ISO 14001 (Environmental Management)

This Standard is designed to achieve a balance between profitability and the reduction of environmental impacts, avoiding fines. It also helps provide cost savings with more efficient use of natural resources such as electricity and water. Having a balance in these objectives will get us to avoid any problems with local authorities.

ISO 22001 (Food Management)

For companies, and especially restaurant companies, it is highly recommended to be able to implement systems based on HACCP (Critical Point Analysis). HACCP is a control system that ensures the monitoring of microbiological, physical, or chemical hazards. Having an excellent quality control will be our main goal because we are serving food to our customer and all this needs to be important, we don't want to our customers get sick and by having this system we are going to cover all these aspects.

Chapter IV: Costing Plan for Tourism Product

Chapter IV

Costing Plan for Tourism Product

4.1 Business plan

Product name: Hacienda de la Abuela

Vision

To be a company that offers national dishes with the best raw material, provide a good service to our customers, and grow increasingly and be recognized in our country, to demonstrate that we can create new products with a better taste, much more with our special touch that will make our products very recognized.

Mission

The mission of La Hacienda de la Abuela is to produce high quality products, with the commitment to grow as professionals with a good handling of the products we want to share with our customers. Looking for a great growth opportunity in the panoramic route of the department of La Paz. We are focused on a single direction: Grow as professionals with the company, with the support of our employees and especially our customers. We have many plans, but the most important is to leave the first steps for this company to serve as a generator of employment and provide more opportunities for a good future.

Values

Respect for the environment: Value and respect the structure of the cultural landscape without modifying the natural scene

Dedication to customers: Building links with customers is what guarantees the success of any company

Always offering a good service: Always attentive to the client and their requirements.

4.2 Hacienda de la Abuela logo



The logo was designed by myself, I wanted to use this color to reflect a feeling of peace, in addition to transmitting tranquility and calm, it is associated with nature, prosperity, fertility, health, and generosity.

4.3 Cost Table

Raw material	Elements:	Cost according	Cost according
		to identification:	to market
			performance:
	Vegetables	Direct	Variable
	Gas	Indirect	Variable
	Water	Indirect	Variable
	Meet	Direct	Variable
	Dishes	Indirect	Variable
	Fruits	Direct	Variable
	Other products	Indirect	Variable
Manpower	wages	Direct	Variable
Other indirect	Depreciation of	Indirect	Variable
costs	tools (Dishes,		
	tables, chairs, etc)		

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